

Questions to ask before changing accountants

A short checklist for your first conversation.

1. Agree what you want help with

- Which tasks will the new accountant handle, and which will stay with you?
- Do you need bookkeeping, a review of your own records, VAT returns, company accounts, Corporation Tax or payroll?
- Is catch-up work needed before the ongoing service can begin?

2. Check the dates and responsibility

- What filing and payment deadlines are approaching?
- Which periods and outstanding work will the current accountant complete?
- From what date will the new accountant handle each agreed task?

3. Confirm the records and software

- Which records, previous accounts and working papers will be needed?
- Who will arrange the handover, with your permission?
- Who controls the software subscription, and how will access be provided?
- Can you retain access to your records after the change?

4. Understand the fee

- What does the fee include, including submissions? What costs extra?
- Are there notice arrangements or outstanding fees to resolve with your current accountant?

5. Complete the appointment

- What identity checks and engagement documents are required?
- Which HMRC services need agent authorisation, and how will you provide it?
- Who will confirm that the handover and required access are complete?

HMRC requires authorisation before an agent can deal with it on your behalf. Your agent should explain how. [Read HMRC guidance](#).

To discuss your next step: swiftlondon.co.uk/contact/ or info@swiftlondon.co.uk.