

replace with
LOGO

Company Name

FINANCIAL DUE DILIGENCE CHECKLIST

VERSION 0.1

DATE

Presented by:

Your Name

Financial Due-Diligence Checklist

1. Finance

- 1.1 Provide copies of [COMPANY X]'s accounts since incorporation and recent management accounts.
- 1.2 A summary statement of the balance sheet as at the previous 3 year ends and the latest available date.
- 1.3 An analysis of and comments on the main assets and liabilities at the previous 3 year ends and the latest available date to include:
 - 1.3.1 Work in progress report detailing costs, payments on account, any fixed price contracts and provisions
- 1.4 Aged debtors report at the previous 3 year ends and the latest available date.
- 1.5 Sundry debtor and prepayment analysis and supporting documentation
- 1.6 Bank reconciliations
- 1.7 Aged creditors report at the previous 3 year ends and the latest available date
- 1.8 Creditors, accruals and provision analysis
- 1.9 Details of controls ensuring completeness of creditors
- 1.10 VAT and PAYE reconciliation
- 1.11 Fixed asset register, including depreciation policy, and details of any surplus assets.
- 1.12 Details of major items of capital expenditure over the last 12 months and details of any outstanding capital commitments.
- 1.13 Details of any leased assets.
- 1.14 What are the finance arrangements relating to [COMPANY X]?
 - 1.14.1 Provide details of all financing agreements, facilities, security documents, debentures, bank accounts, bank mandates and the bank account statements.
 - 1.14.2 Provide details of obligations of [COMPANY X] in any finance and security documents, and confirmation that [COMPANY X] is not in breach of such obligations.
 - 1.14.2.1 What is the amount and type of facility?
 - 1.14.2.2 What interest rate is charged on each facility and what fees and expenses will be incurred.
 - 1.14.2.3 What covenants are applicable?
 - 1.14.2.4 When are the scheduled repayment dates for each facility?