



吳錦華會計師事務所

WEBSTER NG & CO.

Chartered Accountants

Certified Public Accountants (Practising)

## Documents required for preparation of financial statements

We have drawn up a checklist for the relevant documents required in accordance with the instructions by Inland Revenue for the purpose of preparation of financial statements, details are summarized as follows: -

Type of transaction	Record to be maintained
Sales	Sales invoice Goods return note Receipt slip Daily receipt record Till-roll, etc
Purchases	Purchases invoice Petty cash voucher Payment slip Cheque stub Statement
General expenses	Expenses invoice Payment receipt Cheque stub Salary record
Bank transaction	Bank statements Bank paid-in slip and related receipt details Cheque stub and copy (Please specify the transaction amount, nature and payee details)
Tangible assets	Purchase and sale agreement Invoice and receipt Cheque stub and copy
Inventory	Inventory list (Including quantity and unit cost on every items ) Obsolete or slowing-moving inventory
Investment	Security ask/bid confirmation slip Purchase and sale agreement Capital inspection report ( Apply for PRC investment )

*All above information are for reference only*

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