

# Accounting & Auditing Services

## Documents to be provided

<b>Accounting</b>	<b>Auditing</b>
1. All monthly bank statements 2. All invoices 3. All expense receipts 4. All contracts	1. The registration document of the company 2. The minutes of the meeting of the board of directors 3. The completed accounts of the company (including balance sheet, profit and loss, and spreadsheet) 4. The voucher of the company accounts 5. A brief description of the business 6. The details of the balance sheet 7. All lease and loans contract 8. The list of fixed asset 9. The contract for trading property and land 10. Pervious Audit Reports **If Profits Tax Return form is received, please provide

## Detailed Information

1. To provide all bank statements (original copy) and correspondence letters between the banks for the accounting period in which the content of the statements and the letters should have remarks for each transaction or voucher number clearly. Payment receipt for each transfer should be provided.

2. Record of the cash flow should be accurate and clear, both deposit and withdrawal shall be matched with the bank statement. Therefore, the following documents have to be provided: Sales invoice or receipt, Purchase invoice or receipt (e.g. receipt issued by seller, remittance copy or any other document proof), relevant Receipt or Document proof for bank transfer on behalf of the third party, and but not limited to the relevant statement or notification or minutes if there is any outstanding from the Director.

3. The receipt of expense includes:

a) Utility expenses (water, electricity, telephone, rent, management fee and purchasing office equipment, and the rent need the tenant contract and receipt)

b) Operation expenses (company registration fee, advertising fee, postage, transportation fee, travelling fee, receptions fee, etc)

c) Salary. Salaries tax is required to be paid if the salary of the staff is over HKD 10,000 (~USD 1,286) a month or over HKD 120,000 (~USD 15,425) a year. If there is no employee, the salaries tax and wage is zero.

4. If transaction is made by cash, please provide the sales or purchase invoice, and remark is as it is traded by cash.

The company could provide us the invoices and/or receipts every month, every quarter or every year, depends on the situation of the company. The key point is that there should be a reasonable time for us to conduct the accounting, auditing and tax filing.

## Service Fees for Accounting, Auditing and Tax Filing Services

### 1. Annual Accounting Fees:

Annual Income & Expenditure	Pricing (USD)	Remark
29 transactions or below	468	
30 - 59 transactions	501	
60 - 119 transactions	829	
120 - 239 transactions	1,163	
240 - 359 transactions	1,504	
360 transactions or above	TBC	

### 2. Annual Audit Fee (Trading Business):

Total Turnover / Bank Income (HKD)	Pricing (USD)	Remarks
Dormant (no business)	702	
0.49M or below	802	10% off If Accounting Service is used
0.50M - 1.99M	869	
2M - 3.99M	1,016	
4M - 5.99M	1,270	
6M - 7.99M	1,631	
8M - 9.99M	1,998	
10M or above	TBC	

### 3. Annual Audit Fee (Holding company)

Total Turnover / Bank Income	Pricing (USD)	Remarks
Dormant (no business)	769	Investment to its subsidiary company and the number of entry of the account is 10 or below
Below 3.99M	802	
4M - 5.99M	869	
6M - 19M	1,283	
20M - 49M	1,644	
50M - 99M	2,139	
100 M or above	TBC	