

Documents Required for Preparation of Company Accounts

- **Sales invoices** - all invoices issued in the accounting year. In addition if any work done before the end of the year was not invoiced until after the year end date please also include these invoices. Please identify any sales invoices issued in the year which have not been paid or are in dispute.
- **Credit notes** - if any were issued in the accounting year.
- **Purchase invoices and expense receipts** but please note:-
 - a. A valid receipt should indicate what has actually been purchased and the amount paid. A debit or credit card payment slip only shows that payment has been made which we already know from the bank/credit card statement, it is not a valid receipt.
 - b. For any receipts for meals please write on the back of the receipt, who the meal was with and what job it relates to.
 - c. Ensure purchase invoices are included for all business assets acquired in the year.
 - d. Do not forget to include receipts for online purchases which may be in emails or on your Amazon or Paypal account.
- **Bank Statements for all company bank accounts** in the business name open at any time in the accounting period plus all personal bank accounts from which business expenses have been paid.
- **Credit card statements** if there is a business credit card.

Please check that there are no gaps in bank and credit card statements so that the whole of the accounting year is covered. In addition it is helpful if all business transactions are identified on personal bank/credit statements and all non - business transactions are identified on business bank statements.

- If company is VAT registered and VAT returns were not prepared by AASE **copies of all VAT returns** submitted during the accounting year together with copies of supporting workings and calculations showing how the submitted figures were arrived at.
- Any **accounting records** maintained whether manual or computerised e.g. spreadsheets.
- **Paypal account statements** where business income is received via Paypal. These can be downloaded from Paypal as csv files and sent to us electronically.
- **Cheque book stubs** or if the cheque book is still in use a list of cheques issued showing date, amount and payee.
- Paying in book and/or slips and any remittance advices.
- Where the company maintains physical stock, copies of the year end stock take and stock valuation.
- Any other paperwork which may be relevant to the accounts preparation, for example:-
 - a. copies of **new hire purchase or finance lease agreements** taken out in the year
 - b. **new loan agreements** either from banks or individuals taken out in the accounting year
 - c. proceeds of asset disposals and the year of acquisition of the asset.
 - d. **record of business mileage**

If any significant business events or changes in the business occurred during the accounting period, or just after the accounting year end please let us know.

Please note **paper and/or electronic copies or records are acceptable**. If you send us printouts of any spreadsheets however it is helpful to send an electronic copy also.