

Financial Statements Questionnaire – 31 March 2017

Ensure this questionnaire is completed and included with your records

Client Name	[Client Name]	IRD No:	[IRD Number]
		Phone:	
Balance Date	31 March 2017	Mobile:	
Email:		Fax:	

To: Wallace Diack Chartered Accountants Limited

Terms of Engagement

I/We hereby instruct Wallace Diack Chartered Accountants Limited to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2017. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements. All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client. I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments. I/We give authority to Wallace Diack Chartered Accountants Limited to act on my/our behalf for all tax types until further notice. Authority is given to obtain information from Inland Revenue and other financial institutions to enable my/our Financial Statements and Taxation Returns to be completed. This includes obtaining information via phone, fax, email or online services available on Inland Revenue’s website.

Please list names of individuals/Directors/Shareholders/Family members covered by this and the accompanying individual questionnaires.

Name: _____ Signature: _____
(IRD No. _____)

Name: _____ Signature: _____
(IRD No. _____)

Name: _____ Signature: _____
(IRD No. _____)

Name: _____ Signature: _____
(IRD No. _____)

Date: _____

Convenient time to call you is:	
Alternative phone numbers are:	
Would you prefer your finalised financial statements and taxation summaries posted or emailed?	Posted <input type="checkbox"/> Emailed <input type="checkbox"/> (Tick One or Both)
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If yes, please advise the name of your bank manager:	
Has the nature of your business changed during the past 12 months? If yes, please provide details:	

Records Required	<input checked="" type="checkbox"/>	Comments																																										
Capital Expenditure																																												
<p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> ▪ Hire purchase or loan agreements ▪ Lease agreements ▪ All legal statements and agreements ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Copy of Tax Invoices 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>																																											
Development Expenditure																																												
<p>Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project.</p> <p>Please provide full details if you have undertaken any work of this type.</p>	<input type="checkbox"/>																																											
Legal and Loan Documents																																												
<p>Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.</p>	<input type="checkbox"/>																																											
Business Expenses																																												
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>																																											
Livestock on Hand – see attached Schedule 3																																												
<p>A schedule has been enclosed. Please complete and attach.</p> <p>If applicable a copy of last year's Livestock Schedule is enclosed for your information.</p>	<input type="checkbox"/>																																											
Unsold Produce																																												
<p>Please provide full details of any produce on hand at balance date that is intended for sale. Examples include honey, wool, timber, hay, silage, crops.</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Category</th> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">Estimated Value (Excl GST)</th> </tr> </thead> <tbody> <tr> <td>Wool</td> <td>_____ kg</td> <td>_____</td> </tr> <tr> <td>Timber</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Hay</td> <td>_____ Tonnes dry matter</td> <td>_____</td> </tr> <tr> <td>Silage</td> <td>_____ Tonnes dry matter</td> <td>_____</td> </tr> <tr> <td>Grain</td> <td>_____ Tonnes</td> <td>_____</td> </tr> <tr> <td>Honey</td> <td>_____ kg</td> <td>_____</td> </tr> <tr> <td>Firewood</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Other Produce, Harvested Crops & Fruit</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Total Value</td> <td></td> <td>_____</td> </tr> </tbody> </table>	Category	Quantity	Estimated Value (Excl GST)	Wool	_____ kg	_____	Timber	_____	_____	Hay	_____ Tonnes dry matter	_____	Silage	_____ Tonnes dry matter	_____	Grain	_____ Tonnes	_____	Honey	_____ kg	_____	Firewood	_____	_____	Other Produce, Harvested Crops & Fruit			_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	Total Value		_____	<input type="checkbox"/>	
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Total Value		_____																																										

Records Required	<input checked="" type="checkbox"/>	Comments												
Consumables on Hand														
<p>If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.</p> <p>Please estimate the cost (Excluding GST) of consumables on hand</p> <p>Petrol, Diesel & Oil</p> <p>Fencing Materials</p> <p>Water Piping & other items held for water system repairs</p> <p>Dairy Shed Supplies (Cleaning Products, Teat Spray etc)</p> <p>Shearing Shed Supplies</p> <p>Animal Health Products (e.g. drench, dip, mastitis treatment products)</p> <p>Other farm stores</p> <p>Fertiliser</p> <p>Purchased Stock Feed (at cost):</p> <p style="padding-left: 20px;">Hay</p> <p style="padding-left: 20px;">Silage</p> <p style="padding-left: 20px;">Maize Silage</p> <p style="padding-left: 20px;">Grain</p> <p style="padding-left: 20px;">Palm Kernel</p> <p style="padding-left: 20px;">Other</p> <p>Total Cost</p>	<input type="checkbox"/>	<p style="text-align: center;">\$</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>												
Private Use														
<p>Value of goods taken for private use at their cost price (excluding livestock).</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Goods taken for own use</th> <th style="text-align: left;">Quantity</th> </tr> </thead> <tbody> <tr> <td>Sheep</td> <td>_____</td> </tr> <tr> <td>Cattle</td> <td>_____</td> </tr> <tr> <td>Pigs</td> <td>_____</td> </tr> <tr> <td>Milk</td> <td>_____</td> </tr> <tr> <td>Other _____</td> <td>_____</td> </tr> </tbody> </table>	Goods taken for own use	Quantity	Sheep	_____	Cattle	_____	Pigs	_____	Milk	_____	Other _____	_____	<input type="checkbox"/>	<p style="text-align: center;">\$ _____</p> <p style="text-align: center;">GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Goods taken for own use	Quantity													
Sheep	_____													
Cattle	_____													
Pigs	_____													
Milk	_____													
Other _____	_____													
Expenses paid in Cash or from Personal Funds														
<p>Please provide a list if applicable.</p> <p>How many meals have you provided to contractors? (morning / afternoon tea = 1/2)</p>	<input type="checkbox"/>													

Records Required

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____

Business _____ km
 Total _____ km
 Percentage Business _____ %

Vehicle Description: _____

Business _____ km
 Total _____ km
 Percentage Business _____ %

- Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred
- If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Power \$ _____

Insurance (Building & Contents) \$ _____

Interest (House Mortgage) \$ _____

Rates \$ _____

Repairs & Maintenance \$ _____

Other \$ _____

Total \$ _____

Cost of House and Section \$ _____

Cost of Section \$ _____

Construction materials: (timber, brick, etc)

Rental Property Details

Please provide us with the addresses of any rental properties you have

1. Address: _____
2. Address: _____
3. Address: _____
4. Address: _____
5. Address: _____

If a property was not rented for a full 12 months, please provide details of why it was vacant.

Have you purchased or sold any properties during the last 12 months? If yes, please provide details:

Rental Income and Expenditure

Income:

Total Rent Received

\$ _____

Expenses:

Rates

\$ _____

Insurance

\$ _____

Repairs and Maintenance (please attach details or invoices)

\$ _____

Mortgage Interest

\$ _____

Details of any other expense relating to rental property:

\$ _____
 \$ _____

Details of visits to inspect property/conduct property business:

Date	Details	Kilometres
_____	_____	_____
_____	_____	_____
_____	_____	_____

Records Required

Mixed Use Holiday Home

Does this entity have a property (holiday home/ bach) that is used privately and also to derive income? Yes No

If yes, please provide details and also complete the following section so we can determine the amount of allowable deductions:

Address: _____

Market value: \$ _____

Mixed Use Holiday Home – Information Required

- The number of days the property was rented/leased at or above market rates during the income year _____

- The number of days the property was used by family or associated persons* during the income year _____

- The number of days you or other parties spent cleaning/repairing the property during the income year _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value, please provide:

Name of tenant: _____ Dates rented (from/ to): _____

Relationship to owner (if any): _____ Amount of rent they paid: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ _____

Cost of repairing damages caused by tenants \$ _____

Mortgage interest \$ _____

Rates \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Mixed Use Boat or Plane

Does this entity have a boat/plane (market value >\$50,000), that is used privately and also to derive income? Yes No

If yes, please provide details and also complete the following section so we can determine the amount of allowable deductions.

Description: _____

Market value: \$ _____

Mixed Use Boat or Plane – Information Required

- The number of days the asset was rented/leased at or above market rates during the income year _____

- The number of days the asset was used by family or associated persons* during the income year _____

- The number of days you or other parties spent cleaning/repairing/transporting the asset during the income year _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____ Income received: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors)
 Amounts owing to you at 31 March 2017

Client Name	[Client Name]
-------------	---------------

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	
---------------	--

Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at 31 March 2017

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
---------------	--

Schedule 3

Livestock – Numbers Reconciliation

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

Cattle	
Opening Stock Numbers	_____
Add: Purchased during year	_____
Calves Bred	_____
	Sub Total (A) _____
Deduct: Total Cattle sold	_____
Closing Stock Numbers	_____
Known Deaths and Killed	_____
	Sub Total (B) _____
Unaccounted for and Missing (A-B)	_____

Sheep	
Opening Stock Numbers	_____
Add: Purchased during year	_____
Lambs Bred/Docked	_____
	Sub Total (A) _____
Deduct: Total Sheep Sold	_____
Closing Stock Numbers	_____
Sheep Killed	_____
Known Deaths	_____
	Sub Total (B) _____
Unaccounted for and Missing (A-B)	_____

Deer	
Opening Stock Numbers	_____
Add: Purchased during year	_____
Fawns Bred	_____
	Sub Total (A) _____
Deduct: Total Deer Sold	_____
Closing Stock Numbers	_____
Deer Killed	_____
Known Deaths	_____
	Sub Total (B) _____
Unaccounted for and Missing (A-B)	_____

Schedule 3

Livestock – Numbers Reconciliation

Ensure this is completed and included with your records

Pig		
Opening Stock Numbers _____		
Add:	Purchased during year	_____
	Piglets Bred/Docked	_____
		Sub Total (A) _____
Deduct:	Total Pigs Sold	_____
	Closing Stock Numbers	_____
	Pigs Killed	_____
	Known Deaths	_____
		Sub Total (B) _____
Unaccounted for and Missing (A-B) _____		

Goat		
Opening Stock Numbers _____		
Add:	Purchased during year	_____
	Kids Bred	_____
		Sub Total (A) _____
Deduct:	Total Goats Sold	_____
	Closing Stock Numbers	_____
	Goats Killed	_____
	Known Deaths	_____
		Sub Total (B) _____
Unaccounted for and Missing (A-B) _____		

Ostrich & Emu		
Opening Stock Numbers _____		
Add:	Purchased during year	_____
	Chicks Bred	_____
		Sub Total (A) _____
Deduct:	Total Ostrich & Emu Sold	_____
	Closing Stock Numbers	_____
	Ostrich & Emu Killed	_____
	Known Deaths	_____
		Sub Total (B) _____
Unaccounted for and Missing (A-B) _____		

Schedule 3

Livestock – Cattle Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description					Total Number of Cattle as at 31 March 2017
Beef Breeds and Beef Crosses					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Friesian and Related Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Jersey and Other Dairy Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
TOTAL					
Deaths and Losses					
Natural Increase					
Peak Milking Cow Numbers for the last season					
Effective Milking Hectares for the last season					

Schedule 3

Livestock – Sheep Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Sheep as at 31 March 2017
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (Rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
TOTAL	
Sheep bred during the year (Lambs docked last spring)	
Deaths and Losses	

Wool	
Total kg's of wool on hand at Balance Date	
Date the wool was actually sold	
Net Proceeds received	

Schedule 3

Livestock – Deer Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Deer as at 31 March 2017
Red Deer	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding Stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	
Wapiti, Elk and Related Crossbreeds	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Pig Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Pigs as at 31 March 2017
Pigs	
Weaners under 10 weeks	
Growing pigs 10-17 weeks	
Growing pigs over 17 weeks	
Breeding sows under 1 year	
Breeding sows over 1 year	
Breeding Boars	
TOTAL	
Piglets bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Goat Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Goats as at 31 March 2017
Angora and Angora Crosses (Mohair producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non-breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	
Other Fibre and Meat Producing Goats (Cashmere or Cashgora producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	
Milking (dairy) Goats	
Rising one year does	
Does over one year	
Breeding bucks	
Other dairy goats	
TOTAL	
Deaths and Losses	
Goats bred during the year	

Schedule 3

Livestock – Alpaca Tallies

Ensure this is completed and included with your records

Client Name	[Client Name]
Balance Date	31 March 2017

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Alpaca at 31 March 2017
Alpaca	
Breeding Females	
Non Breeding Females	
Breeding Males	
Non Breeding Males	
Cria	
TOTAL	
Alpaca bred during the year	
Deaths and Losses	

Wool	
Total kg's of wool on hand at Balance Date	
Date the wool was actually sold	
Net Proceeds received	