

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/Trustees/Beneficiaries/Family members covered by this and the accompanying individual questionnaires.

Name: _____
(IRD No. _____)

Signature: _____

Name: _____
(IRD No. _____)

Signature: _____

Name: _____
(IRD No. _____)

Signature: _____

Name: _____
(IRD No. _____)

Signature: _____

Date: _____

Convenient time to call you is:	
Alternative phone numbers are:	
Would you like 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
Bank Statements, Cheque butts, Cash books, etc		
Where no Cashbook is supplied, please provide and include one month past balance date:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Bank statements including any savings account or term deposit ▪ Cheque & Deposit butts showing the nature of each payment/deposit ▪ Receipt books. Make sure any items not for business sales are clearly marked ▪ Suppliers' invoices filed in cheque number order 		
Where you supply a written Cashbook , please provide and include one month past balance date:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Cashbook, written up, analysed and reconciled to the bank statements monthly. ▪ Bank statements including any savings account or term deposit ▪ Cheque & Deposit butts showing the nature of each payment/deposit 		
Where you supply a computerised Cashbook , please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Backup disk as at the end of financial year or email files to us ▪ Copy of Bank Reconciliation as at balance date for all bank accounts ▪ Final Bank Statement for year for all bank accounts Transaction Listing for Accounts Payable and Accounts Receivable as at balance date 		
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
<ul style="list-style-type: none"> ▪ Please supply your copies of Goods & Services Tax (GST) returns and work papers. 	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Accounts Payable (Creditors) – see attached Schedule 2		
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively, mark on cheque butts or highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure		
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:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Hire purchase or loan agreements 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Lease agreements 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ All legal statements and agreements 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Trade-in details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Lost, stolen or scrapped items 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Copy of Tax Invoices 	<input type="checkbox"/>	
Legal and Loan Documents		
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.	<input type="checkbox"/>	

Records Required:	<input checked="" type="checkbox"/>	Comments												
Business Expenses														
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>													
Gifting Programme														
Please advise the date of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach this.	<input type="checkbox"/>	Date of Gift _____												
Major Transactions														
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/>	_____ _____ _____ _____												
Rental Property Details														
Please provide us with the addresses of any rental properties you have <ol style="list-style-type: none"> 1. Address: _____ 2. Address: _____ 3. Address: _____ 4. Address: _____ 5. Address: _____ 		<input type="checkbox"/> <p>If a property was not rented for a full 12 months, please provide details of why it was vacant.</p> _____ _____ _____ _____ _____												
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	<input type="checkbox"/>	\$ _____												
Expenses: Rates	<input type="checkbox"/>	\$ _____												
Insurance	<input type="checkbox"/>	\$ _____												
Repairs and Maintenance (please attach details or invoices)	<input type="checkbox"/>	\$ _____												
Mortgage Interest	<input type="checkbox"/>	\$ _____												
Details of any other expense relating to rental property: _____ _____	<input type="checkbox"/>	\$ _____ \$ _____												
Details of visits to inspect property/conduct property business: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 60%;">Details</th> <th style="width: 30%;">Kilometres</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>	Date	Details	Kilometres	_____	_____	_____	_____	_____	_____	_____	_____	_____	<input type="checkbox"/>	
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]
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Name of Debtor	Description of Sale	Code	Total Incl GST

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

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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