Financial Statements Questionnaire – 31 March 2019

Ensure this questionnaire is completed and included with your records

Name	Client Name	IRD No:	IRD Number
		Phone:	
Balance Date	31 March 2019	Mobile:	
Email:		Fax:	

To: Wallace Diack Chartered Accountants Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2019. 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 noncompliance 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 authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities. Below lists names of individuals/Directors/Shareholders/Family members covered by this and the accompanying individual questionnaires:

Name	IRD Number	Signature		Date	
Individual Name 1	IRD Number 1				
Individual Name 2	IRD Number 2				
Individual Name 3	IRD Number 3				
Individual Name 4	IRD Number 4				
Individual Name 5	IRD Number 5				
Convenient time to call you is	S:				
Alternative phone numbers a	re:				
Would you like your finalised financial statements and taxation summaries posted or emailed?		Posted Emailed Pick up (Tick One)			
Would you like us to supply a copy to your bank?		Yes ☐ No ☐ (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:					
				 	

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Records Required:	✓	Comment:
Bank Statements, Cheque butts, Cash books, etc		
Where no Cashbook is supplied, please provide and include one month past balance date: 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: 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: 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.		
Goods & Services Tax (GST) Returns		
Please supply your copies of GST returns and workings.		
Interest and Dividend Certificates	1	
Supply copies of certificates.		
Accounts Receivable (Debtors) – see attached Schedule 1	1	T
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.		Total at Balance Date: \$_ GST Included
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. Holiday pay or bonuses paid within 63 days of your balance date may be included.		Total at Balance Date: \$ GST Included
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:		
 Hire purchase or loan agreements Lease agreements All legal statements and agreements Trade-in details Lost, stolen or scrapped items Copy of Tax Invoices Please refer to last year's Fixed Asset Schedule within your financial statements. 		
We suggest you review the schedule and indicate any assets that no longer exist.		
Residential Land Withholding Tax		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.		
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.		Date of Gift

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Records Required:	✓	Comment:
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.		
Major Transactions		
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.		
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: Insurance premiums Legal fees ACC payments and arrangements		
Motor Vehicles Home Offic	e Ex	penses
vehicle log book(s) is/are: Vehicle Description: Business km office/worksh details: Area used for	If part of your home is set aside principally for use as a office/workshop/storage area, please provide the follow	
Total Area of km	Hou	se & Workshop: m²
Days available for private use days Vehicle Description: Power	Power \$	
Business km Insurance (Bu	Insurance (Building & Contents) \$	
Total km Interest (Hous	Interest (House Mortgage) \$	
Days available for private use days 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. Total	_	egional council rates) \$ nance \$ \$
Rental or Leased Property		
		not rented for a full 12 months, please why it was vacant.
Address		
Address: Have you pu		ed or sold any properties?
Address:		
Address:		
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		

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Records Required:	
Mixed Use Holiday Home	1
Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? If yes, provide details of property: Was the property empty for 62 days in the income year? If yes, please complete the following section so we can determine the amount of allowable deductions. Mixed Use Holiday Home – Information Required The number of days the property was empty during the income year	
The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate * Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property If there is more than one tenant who used the property through the year, please attach details. Name of tenant:	
Relationship to owner (if any):	
Amount of rent they paid: \$	
Dates rented (From: To) 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 \$	
Number of days spent in the property while 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 or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes \[\sum \text{No } \sum \text{No } \]	
If Yes, provide details:	
Description:	
Market value: \$	
Was the asset unused for 62 days in the income year? Yes ☐ No ☐	
If yes, please complete the following section so we can determine the amount of allowable deductions. Mixed Use Boat or Plane – Information Required	
The number of days the asset was unused during the income year	
The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate * 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

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Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2019

Client Name Client Name

Name of Debtor	Description of Sale	Code	Total Incl GST
	_		

Totale	
Totals	

Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2019

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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