

## Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

<b>Client Name</b>			<b>Balance Date</b>
<b>Phone</b>	<b>Mobile</b>	<b>Fax</b>	<b>Email</b>

**To: Gardiner Knobloch Ltd**

### Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ended as above. 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 my/our most recent Engagement Letter.

I/We also accept that Gardiner Knobloch Ltd has 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 the discretion of Gardiner Knobloch Ltd. I/We accept that any collection costs incurred by Gardiner Knobloch Ltd will be fully recoverable from me/us.

I/We authorise Gardiner Knobloch Ltd to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows Gardiner Knobloch Ltd to query and change information on my/our ACC levy account(s) through ACC staff and through ACC online services. This authority will also allow Gardiner Knobloch Ltd to delegate access to my/our ACC information to other members of Gardiner Knobloch Ltd. Delegated members of Gardiner Knobloch Ltd will also be able to query and change information on my/our ACC levy account. My ACC number is: \_\_\_\_\_.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, regional authorities, insurance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however with my/our prior instruction you are authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities.

Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/20\_\_\_\_

### Reporting Requirements

I/We authorise Gardiner Knobloch Ltd to prepare Special Purpose Financial Statements for this entity for taxation and/or management purposes only; unless we specifically request, or there is a legal requirement for us, to have these financial statements prepared to an alternative standard.

Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/20\_\_\_\_

### Special Instructions and Information

Is there a specific deadline that your accounts are required by? \_\_\_\_/\_\_\_\_/20\_\_\_\_

Would you like us to send a copy of your financial statements to your main bank? Yes / No

Has the nature of your business changed in any way during the past 12 months?

If yes, please provide brief details:

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Records Required	Supplied	Comment
<b>Transaction Data</b>		
<p><b>Where you use an accounting system:</b></p> <p>We require either a backup of your accounting system or access to it.  <u>Please use the instructions below to enable this:</u></p> <p>Software name &amp; version _____</p> <p>User Name _____ Password _____</p> <p><i>For online systems including Xero, MYOB or Cash Manager Rural:</i>  Invite itsupport@gkl.co.nz into your file, if we do not already have access, or provide your login information above if necessary.</p> <p><i>For other systems:</i>  A backup as at the end of financial year on usb, CD, send via email or send via dropbox to itsupport@gkl.co.nz.</p> <p><u>In addition to this please provide:</u></p> <p><i>For all bank accounts included in your accounting system:</i> A copy of the final bank statement(s) for year showing the bank balance(s) at year/period end.</p> <p><i>For any bank accounts that are not already included in your accounting software:</i> A copy of all your bank statements and information regarding the nature of all transactions.</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
<p><b>Where you supply a written or spreadsheet Cashbook:</b> Please provide:</p> <p>Cashbook, written up, analysed and reconciled to your bank statements</p> <p><i>For all bank accounts included in your cashbook:</i> A copy of the final bank statement(s) for year showing the bank balance(s) as at year/period end.</p> <p><i>For any bank accounts that are not already included in your cashbook:</i> A copy of all your bank statements and information regarding the nature of all transactions.</p> <p><i>Please include <b>one month past balance date:</b></i> Either the cashbook or bank statements for all bank accounts and information regarding the nature of all transactions (or cheque and deposit butts)</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
<p><b>Where you do not use an accounting system or cashbook:</b></p> <p>Please provide for the financial year <b>plus one month past</b> balance date:</p> <p>Bank statements for all bank accounts including cheque accounts, savings accounts or term deposits</p> <p>Cheque &amp; Deposit butts showing the nature of each payment/deposit</p> <p>Receipt books. Make sure any items not for business sales are clearly marked</p> <p>Suppliers' invoices</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
<b>Loans and Finance Agreements Statements</b>		
<p>Supply a copy of any transaction statements for the financial year up to year/period end for:</p> <p>Term Loans or Mortgages</p> <p>Hire Purchases</p> <p>Finance Cards</p> <p>Credit Cards</p> <p>Insurance or ACC paid by instalment</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	

Records Required		Supplied	Comment
<b>Fringe Benefit Tax (FBT) Returns</b>			
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.		Yes / No	
<b>Goods &amp; Services Tax (GST) Returns</b>			
Supply copies of Goods & Services Tax (GST) Returns and work papers including details of any adjustments made.		Yes / No	
<b>Interest and Dividend Certificates</b>			
Supply copies of any interest and dividend certificates.		Yes / No	
Where Foreign investments, Portfolios, or Portfolio Investment Entities are held please supply all details. We may need further background details to correctly comply with taxation requirements.		Yes / No	
<b>Accounts Receivable (Debtors)</b>			
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>		
List the accounts or amounts owed to you indicating name of customer, amount and what the debt is for, we have attached schedule 1 for you to use if required. Alternatively, mark or highlight in cashbook or on bank statement(s) any items in the month following year/period end which should be included.		Yes / No	
Prepayments made e.g. insurance paid in advance		Yes / No	
Bad debts. These are to be excluded from income and written off prior to balance date. Please list any bad debts you have written off.		Yes / No	
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)			
<b>Accounts Payable (Creditors)</b>			
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>		
List the accounts or amounts owing by you indicating name of creditor, amount and what the debt is for, we have attached schedule 2 for you to use if required. Alternatively, mark or highlight in cashbook or on bank statement(s) any items in the month following year/period end which should be included.		Yes / No	
Holiday pay owing		Yes / No	
Holiday pay or bonuses paid within 63 days of your balance date		Yes / No	
Income in Advance – payments received for work not yet performed, deposits or retentions.		Yes / No	
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)			
<b>Cash on Hand</b>			
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>		
Cash on Hand. Include cash sales prior to year/period end but not banked until after this date		Yes / No	
Petty Cash		Yes / No	
Till Floats/Cash Floats		Yes / No	

Records Required	Supplied	Comment
<b>Stock on Hand</b>		
Stock should be physically counted as at year/period end and adequate records retained to substantiate the value arrived at. Please note that if you estimate your stock to be less than \$5,000 at the end of your income year and your annual turnover is less than \$1.3 million, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. <u>Yes / No</u> (circle one)		
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>	
Stock on hand		Yes / No
Stock is valued at lower of: <u>cost / net realisable value / market value</u> (circle one)		
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)		
<b>Work in Progress</b>		
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>	
Work in Progress including material costs, labour costs and overhead costs.		Yes / No
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)		
<b>Capital Expenditure and Borrowings</b>		
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (over \$500 excluding GST). Where applicable please provide the following details:		
Trade-in details		Yes / No
Copy of Tax Invoices		Yes / No
All legal statements and agreements		Yes / No
Hire Purchase or loan agreements		Yes / No
Lease agreements		Yes / No
Lost, stolen or scrapped items		Yes / No
A copy of the registered valuation or quotable value report for any properties you own		Yes / No
A copy of last year's Schedule of Property, Plant and Equipment may be attached. We suggest you review the schedule and indicate any assets that are no longer held.		Yes / No
<b>Transactions Not Through the Business</b>		
Were all sales banked into your business bank accounts?		Yes / No
If No, list amounts not banked (include when & where they were lodged/used): _____ _____ _____		
<b>Business Expenses</b>		
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		Yes / No
Legal fees		Yes / No
ACC payments and arrangements (unless we are your authorised agent)		Yes / No

Records Required	Supplied	Comment
<b>Entertainment</b>		
Please advise us of the full details of any entertainment expenses that you believe are 100% deductible (examples are shown below). We will assume that 50% deductibility rules apply to all entertainment expenses unless advised otherwise. Examples of 100% deductible entertainment expenses: <ul style="list-style-type: none"> <li>Meals on your own while travelling on business</li> <li>Meal allowance paid to an employee working overtime</li> <li>Overseas entertainment</li> </ul>	Yes / No	
<b>Private Use</b>		
<b>Please provide details as at year/period end</b>	<b>\$ Amount</b>	
Value of goods, assets or stock taken for private use at their cost price.		Yes / No
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)		Yes / No
<b>Expenses Paid in Cash or from Personal Funds</b>		
Please provide a list if applicable, e.g. out of pocket expenses		Yes / No
<b>Motor Vehicles</b>		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:		Yes / No
<u>Vehicle Description:</u>		<u>Vehicle Description:</u>
CC Rating		CC Rating
Business km		Business km
Total km		Total km
Percentage Business %		Percentage Business %
Vehicle expense claims will be limited to a maximum of 25% of expenses incurred where no log book exists. Please note that a detailed and accurate log book must be completed for a three month period every three years (or more often if your usage changes or you change vehicles) or If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for: _____		
<b>Home Office Expenses</b>		
If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:		Yes / No
Business Area: m <sup>2</sup>	Power & Gas	
Total Area: m <sup>2</sup>	Insurance (Building & Contents)	
	Interest (House Mortgage)	\$
	Rates	\$
	Repairs & Maintenance	\$
	Lease/Rent	\$
	Other	\$
	Total	\$

Records Required	Supplied	Comment
<b>Property Sales or Purchases including family home, holiday home, bach or rental</b>		
Please indicate if you have <u>sold/purchased</u> a property in this year (circle one) Please provide a copy of the sale and purchase agreement and/or the following details: Date of sale/purchase: ___/___/20___ Is this your primary residence? Yes/No If sold, have you owned for less than two and a half years? Yes/No	Yes / No	
<b>Major Transactions</b>		
Please provide a list of any major transactions that have occurred during the financial year that affected the business. _____ _____ _____	Yes / No	
<b>Change in Shareholders or Directors (if applicable)</b>		
Please advise us of any changes in the shareholding or directors of the company during the financial year (including the date of any changes).	Yes / No	
<b>Other Information:</b>		
Please include any other information that may be relevant to the preparation of your accounts and tax return.	Yes / No	

**Thank you for completing this questionnaire**  
**Don't forget to sign the front page**

**Schedule 1 – Accounts Receivable (Debtors)**

Amounts owing to you at year/period end

Client Name	
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Name of Debtor	Description of Sale	Code	Net Amount	GST	Total Incl GST
<b>Totals</b>					

## Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at year/period end

Client Name

Name of Creditor	Description of Purchase	Code	Net Amount	GST	Total Incl GST
<b>Totals</b>					



## Quick Check Questionnaire

Client Name

	Yes	No	n/a
Have you signed the questionnaire?			
Access to, or a backup, of your computer system; OR			
A copy of your manual cashbook; OR			
All bank statements, cheque and deposit books			
Copies of loans, HP's, Finance Cards or Credit Card agreements/statements			
Copy of all fringe benefit returns and working papers			
All GST returns and working papers			
Copy of all interest and dividend certificates			
Copy of any Foreign Investment or Portfolio investment documents			
Accounts receivable, bad debts and prepayments			
Accounts payable, holiday pay/bonus and income in advance			
Cash on hand			
Stock on hand & work in progress			
Capital expenditure and borrowings details			
Details of transactions not made through the business bank accounts/cashbook			
Details of major transactions			
Business expense details			
Details of entertainment that is 100% deductible			
Private use and expenses paid from personal funds			
Change in shareholdings (where applicable)			

## Trust Questionnaire Appendix

Ensure this questionnaire is completed and included with your records

**Client Name**

**Balance Date**

### 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. If you would like to document a gift for the current year please advise.

**Date of Gift**

**Made by**

**Amount**

### Change of Trustees or Beneficiaries

Include here any change in Trustees or Beneficiaries of the Trust

**Beneficiary/Trustee Name**

**IRD No.**

**Date of Birth**

**Date of Change**

**Reason for Change**

### Child Beneficiaries

Include here all child beneficiaries

**Child's Name**

**IRD No.**

**Date of Birth**

**Date left school**

**Has Student Loan**

Yes / No

Yes / No

Yes / No

Yes / No

Yes / No

Yes / No

### Overseas Settlers and Trustees

Are any of the settlers or trustees resident overseas?

A settlor is:

- *The nominated settlor(s) per the Trust Deed*
- *Any person or Trust that transfers value (assets) to the Trust for less than market value including gifts*
- *Any person who provides services or financial assistance to the Trust at below market value (e.g. no interest loans)*

Yes / No

### Property Sales or Purchases including family home, holiday home, bach or rental

Please indicate if you have sold/purchased a property in this year (circle one)

Please provide a copy of the sale and purchase agreement and/or the following details:

Date of sale/purchase: \_\_\_/\_\_\_/20\_\_

Is this your primary residence? Yes/No

If sold, have you owned for less than two and a half years? Yes/No

### Other Information

Please include any other information that may be relevant.