Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2019	Email:	

To:

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 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 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.

Please provide us with the bank account number you wish any refunds to be paid to

Bank *Branch* *Account Number* *Suffix*

Signature ______________________________ Date ____________________

I would like to receive my Financial Statements & Tax returns	☐ By Email ☐ Hard copy in post
Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes ☐ No ☐ (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Records Required:	✓	**Comment:**
Bank Statements, Cash books, etc		
Where **you don't use accounting software**, please provide and **include one** month past balance date: ▪ Bank statements including any savings account or term deposit ▪ Receipts & suppliers invoices with any items not for business sales are clearly marked	☐	
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	☐	
Where **you use accounting software**, please provide: ▪ Backup of the data or access to your software ▪ 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 Goods & Services Tax (GST) returns and work papers.	☐	
Interest and Dividend Certificates		
Supply copies of certificates.	☐	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. <u>**Exclude**</u> 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** ☐ **Excluded** ☐
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.	☐	Total at Balance Date: $____________ GST **Included** ☐ **Excluded** ☐
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	☐	
A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.		

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.	☐	
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	☐ ☐ ☐	
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 ______________
Major Transactions		
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	☐	____________________ ____________________ ____________________
Residential Land		
Have you sold residential property in New Zealand? If so, provide details e.g. Settlement Statement and other sale and purchase documents. If Residential Land Withholding Tax has been deducted and paid to the IRD, please provide details e.g. IR1100 Residential land withholding tax return.	☐ ☐	
Mixed Use Asset		
Does this entity have an asset (such as a holiday home, bach, plane or boat) that is used privately and also to derive income? Yes ☐ No ☐ If yes, please see our mixed use asset questionnaire on our website www.hargreaves.co.nz.	☐	

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

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 2019

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	

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