

# Financial Statements Questionnaire – 31 March 2015

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2015	Fax:	
		Email:	

To: Jollands Callander

## Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2015. 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 2% per month, and that all accounts are due for payment within 7 days of receipt of invoice. 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.

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.

Any information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our files may, however, be subject to review as part of the quality control review program of CPA Australia which monitors compliance with professional standards by its members. We advise you that by signing this letter you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us.

We may collect Personal Information about your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1993 NZ (as amended) (**Privacy Act**). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Address; Postal	Address; Physical
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 <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
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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<b>Records Required</b>	<input checked="" type="checkbox"/>	<b>Comment</b>
<b>Bank Statements, Cheque books, Cash books, etc</b>		
Where <b>no Cashbook</b> is supplied, please provide and <b>include one month past balance date:</b> <ul style="list-style-type: none"> <li>▪ Bank statements including any savings account or term deposit</li> <li>▪ Cheque &amp; Deposit books showing the nature of each payment/deposit</li> <li>▪ Receipt books. Make sure any items not for business sales are clearly marked</li> <li>▪ Suppliers' invoices filed in cheque number order</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Where you supply a <b>written Cashbook</b> , please provide and <b>include one month past balance date:</b> <ul style="list-style-type: none"> <li>▪ Cashbook, written up, analysed and reconciled to the bank statements monthly</li> <li>▪ Bank statements including any savings account or term deposit</li> <li>▪ Cheque &amp; Deposit books showing the nature of each payment/deposit</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Where you supply a <b>computerised Cashbook</b> , please provide: <ul style="list-style-type: none"> <li>▪ Backup disk as at the end of financial year or email files to us</li> <li>▪ Copy of Bank Reconciliation as at balance date for all bank accounts</li> <li>▪ Final Bank Statement for year for all bank accounts</li> <li>▪ Transaction Listing for Accounts Payable and Accounts Receivable as at balance date</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Loan Statements</b>		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
<b>Employers – Wages paid to Employees</b>		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. <b>OR</b> Send a copy of your Employer Monthly Deduction Schedule (IR 348).	<input type="checkbox"/> <input type="checkbox"/>	
<b>Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
<b>Goods &amp; Services Tax (GST) Returns</b>		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
<b>Interest and Dividend Certificates</b>		
Supply copies of certificates.	<input type="checkbox"/>	
<b>Accounts Receivable (Debtors) – see attached Schedule 1</b>		
All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> any 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: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Accounts Payable (Creditors) – see attached Schedule 2</b>		
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 books 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: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Cash on Hand</b>		
*Cash on Hand                \$ _____          Date banked ____/____/____ Petty Cash                     \$ _____ Till Floats/Cash Floats      \$ _____ *(Include cash sales prior to balance date but not banked until after balance date)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	



<b>Motor Vehicles</b>	<b>Home Office Expenses</b>																																																
<p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p><b>Vehicle Description:</b> _____</p> <table style="width: 100%; border: none;"><tr><td style="width: 20%;">Business</td><td style="width: 30%; text-align: center;">_____</td><td style="width: 10%;">km</td><td style="width: 40%;"></td></tr><tr><td>Total</td><td style="text-align: center;">_____</td><td>km</td><td></td></tr><tr><td>Percentage Business</td><td style="text-align: center;">_____</td><td>%</td><td></td></tr></table> <p><b>Vehicle Description:</b> _____</p> <table style="width: 100%; border: none;"><tr><td style="width: 20%;">Business</td><td style="width: 30%; text-align: center;">_____</td><td style="width: 10%;">km</td><td style="width: 40%;"></td></tr><tr><td>Total</td><td style="text-align: center;">_____</td><td>km</td><td></td></tr><tr><td>Percentage Business</td><td style="text-align: center;">_____</td><td>%</td><td></td></tr></table> <p>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.</p> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p> <p>_____</p>	Business	_____	km		Total	_____	km		Percentage Business	_____	%		Business	_____	km		Total	_____	km		Percentage Business	_____	%		<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Area used for Business: _____ m<sup>2</sup></p> <p>Total Area of House &amp; Workshop: _____ m<sup>2</sup></p> <table style="width: 100%; border: none;"><tr><td style="width: 80%;">Power</td><td style="width: 20%; text-align: right;">\$ _____</td></tr><tr><td>Insurance (Building &amp; Contents)</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Interest (House Mortgage)</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Rates (including regional council rates)</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Repairs &amp; Maintenance</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Other</td><td style="text-align: right;">\$ _____</td></tr><tr><td><b>Total</b></td><td style="text-align: right;"><b>\$ _____</b></td></tr><tr><td>Cost of House and Section</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Cost of Section</td><td style="text-align: right;">\$ _____</td></tr><tr><td>Construction materials: (timber, brick, etc)</td><td></td></tr><tr><td>_____</td><td></td></tr><tr><td>_____</td><td></td></tr></table>	Power	\$ _____	Insurance (Building & Contents)	\$ _____	Interest (House Mortgage)	\$ _____	Rates (including regional council rates)	\$ _____	Repairs & Maintenance	\$ _____	Other	\$ _____	<b>Total</b>	<b>\$ _____</b>	Cost of House and Section	\$ _____	Cost of Section	\$ _____	Construction materials: (timber, brick, etc)		_____		_____	
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## Mixed Use Holiday Home

<p>Do you have a property (such as a holiday home or a bach) that is used privately and also to derive income?          Details of property</p> <hr/> <hr/>	<input type="checkbox"/>
<p>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.</p>	

<b>Mixed Use Holiday Home – Information Required</b>	<input type="checkbox"/>
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The number of days the property was empty during the income year \_\_\_\_\_

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

\* 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	\$ _____	<input type="checkbox"/>
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)		<input type="checkbox"/>

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

Schedule 1 – Accounts Receivable (Debtors)  
Amounts owing to you at 31 March 2015

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Client Name	
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Name of Debtor	Description of Sale	Code	Total Incl GST

<b>Totals</b>	
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## Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at 31 March 2015

Client Name	
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[illegible]

<b>Totals</b>	
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