

# Financial Statements Questionnaire . 31 March 2019

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2019	Fax:	
		Email:	

To: Manning Warner Browne 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 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 20<sup>th</sup> 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.

Name	IRD Number	Signature	Date

**Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:**

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

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:	
<p>Has the nature of your business changed in any way during the past 12 months?          If yes, please provide brief details:</p> <hr/> <hr/> <hr/> <hr/> <hr/>	



Records Required	✓	Comment
<b>Stock on Hand</b>		
<p><b>Stock</b> Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, 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. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option).</p> <p><b>Work in Progress</b> Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____</p> <p>_____</p> <p><b>Prepayments received</b></p>	<input type="checkbox"/>  <input type="checkbox"/>  <input type="checkbox"/>  <input type="checkbox"/>	<p>Valued at lower of:</p> <ul style="list-style-type: none"> <li>▪ cost <input type="checkbox"/></li> <li>▪ net realisable value <input type="checkbox"/></li> <li>▪ market value <input type="checkbox"/></li> </ul> <p>\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
<b>Capital Expenditure</b>		
<p>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:</p> <ul style="list-style-type: none"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements</li> <li>▪ All legal statements and agreements</li> <li>▪ Trade-in details</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Copy of Tax Invoices</li> </ul> <p>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.</p>	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Transactions Not Through the Business</b>		
<p>Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If No, list amounts not banked and when they were lodged:</p> <p>_____</p> <p>_____</p> <p>_____</p>		<p>Personal                      \$ _____</p> <p>Business                     \$ _____</p> <p>Other bank accounts      \$ _____</p>
<b>Legal and Loan Documents</b>		
<p>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.</p>	<input type="checkbox"/>	
<b>Business Expenses</b>		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Private Use</b>		
<p>Value of goods taken for private use at their <b>cost</b> price.</p>	<input type="checkbox"/>	<p>\$ _____</p> <p><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/></p>
<b>Expenses paid in Cash or from Personal Funds</b>		

Please provide a list if applicable.



<b>Records Required</b>																	
<b>Mixed Use Holiday Home continued...</b>																	
<p>Expenses incurred in respect of the property (the list below is not exhaustive . details of all expenses will be required):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Cost of advertising for tenants</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Cost of repairing damages caused by tenants</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Number of days spent in the property while repairing damages caused by tenants</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>Mortgage interest</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Rates</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Repairs/maintenance for general wear and tear</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Other (please give details) :</td> <td style="text-align: right;">_____</td> </tr> </table>	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) :	_____	<input type="checkbox"/>
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) :	_____																
<b>Mixed Use Boat or Plane</b>																	
<p>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? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>If Yes, provide details:</p> <p>Description: _____</p> <p>Market value: \$ _____</p> <p>Was the asset unused for 62 days in the income year? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><b><u>Mixed Use Boat or Plane – Information Required</u></b></p> <p>The number of days the asset was <b>unused</b> during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____</p> <p>OR where income from any person received was less than 80% of market rate _____</p> <p><small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small></p> <p>For non-associated persons where payment received is at least 80% of market value:</p> <p>Number of days the asset was used: _____</p> <p>Income received: \$ _____</p>	<input type="checkbox"/>																
<p>Expenses incurred in respect of the property (the list below is not exhaustive . details of all expenses will be required):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Cost of advertising for hireage</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Cost of repairing damages caused by hireage</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Operating costs / supplies</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Repairs/maintenance for general wear and tear</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Other (please give details)</td> <td style="text-align: right;">_____</td> </tr> </table>	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)	_____	<input type="checkbox"/>				
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 2019

Client Name	
-------------	--

Name of Debtor	Description of Sale	Code	Total Incl GST

<b>Totals</b>	
---------------	--



