Financial Statements Questionnaire – 2018

Please ensure this questionnaire is completed, signed and included with your records

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| --- | --- | --- | --- |
| Client Name |  | Phone: |  |
| Balance Date | 31 March 2018 | Fax: |  |
| E-mail:  |  |



Signature Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If sending this back by email, please type your name in above – otherwise sign it. By doing so, you are acknowledging

that you accept the above terms and conditions of the engagement.

**Inland Revenue prefers to pay any refunds by direct credit.  Would you please advise the bank account number you would like any refunds deposited in to:**

**Account number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |  |
| --- | --- | --- |
| **Records and information required** | **✓** | **Comments** |
| **Bank Statements, Cheque butts, Cashbooks, etc** |
| **1. BankLink Clients** Please provide:* Final bank statement for year for all bank accounts.

 If Harts does not complete your GST returns* Cheque and deposit butts showing the nature of each payment/deposit

**2. Non BankLink Clients** Where you supply **computerised records** please provide:* A printout of the computerised financial statements
* General ledger for the year, printed copy or data file on disk or by e-mail
* 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

Where you supply a **cashbook** please provide:* Cashbook, written up, analysed and reconciled to monthly bank statements
* Bank statements including any savings account or term deposit

Otherwise please provide:* Bank statements including any savings account or term deposit
* Cheque and deposit butts showing the nature of each payment/deposit
* Receipt/invoice books. Ensure any items not for business sales are clearly marked.

**3. Xero users** If we do not hold the subscription for Xero, can you please ensure  harts@harts.co.nz is invited in as a User. | [ ]  [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  |  |
| **3. Accounts Receivable (Debtors)** **- see attached Schedule 1** |
| All accounts or amounts owing to you at balance date should be scheduled. **Exclude** any 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 [ ]  |
| **4. 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 owing at balance date.Paid within 63 days of your balance date. | [ ]  | Total at balance date:$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_GST Included [ ]  Excluded [ ] $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 5. Stock on Hand and Work in progress |
| **Stock**Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.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).**Work In Progress**Include material costs, labour costs and overhead costs**Stock In Transit**Paid for but not received at balance date | [ ] [ ] [ ] [ ]  | Valued at lower of:* cost [ ]
* net realisable value [ ]
* market value [ ]

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_GST Included [ ]  Excluded [ ] GST Included [ ]  Excluded [ ] **GST Included** [ ]  **Excluded** [ ]  |
| **Records and information required** | **✓** | **Comments** |
| **6. Cash on Hand**\*Cash on hand $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date banked \_\_\_/\_\_\_/\_\_\_ Eftpos not yet banked $\_\_\_\_\_\_\_\_\_\_\_\_\_\_Till floats/cash floats $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\*(Include cash sales prior to balance date but not banked until after balance date) | [ ] [ ] [ ]  |  |
| **7. Prepayments received** |  |  |
| Deposits received for goods or services not yet supplied | [ ]  | $\_\_\_\_\_\_\_\_\_\_\_\_\_\_GST Included [ ]  Excluded [ ]  |
| **8.** **Capital Expenditure - Items over $500** |
| 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 / sale and purchase agreements

We suggest you review last year’s asset and depreciation schedule and indicate any assets that no longer exist. | [ ] [ ] [ ] [ ] [ ] [ ] [ ]  |  |
| 9. Transactions Not Through the Business  |
| Were all sales banked into your business trading bank account? Yes [ ]  No [ ] If No, list amounts not banked and when they were lodged. Please attach a separate list if necessary.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  | Personal $\_\_\_\_\_\_\_\_\_\_\_\_Business $\_\_\_\_\_\_\_\_\_\_\_\_Other bank accounts $\_\_\_\_\_\_\_\_\_\_\_\_ |
| **10. Legal and Loan Documents** |
| Please attach :Solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Statements and agreements relating to any mortgages, hire purchase, leases or loans.Copy of any forgiveness of debt documents | [ ] [ ] [ ]  |  |
| 11. Employers – Wages paid to Employees |
| Please send a month-by-month summary of gross wages and PAYE deductions as returned to Inland Revenue.**OR**Send a copy of your employer monthly deduction schedule (IR 348)Please advise of any cash paid to staff  | [ ] [ ] [ ]  |  |
| **12. Fringe Benefit Tax (FBT) Returns** |
| Supply copies of fringe benefit tax (FBT) returns and work papers |[ ]   |
| **Records and information required** | **✓** | **Comments** |
| **13. Goods & Services Tax (GST) Returns** |
| Supply copies of Goods & Services Tax (GST) Returns and work papers |[ ]   |
| **14. Interest and Dividend Certificates** |
| Supply copies of certificates |[ ]   |
| **15. Donations** |
| Please attach receipts (include donations to school) |[ ]   |
| 16. Have you bought or sold any property this year?  |
|  If yes, please supply details  | [ ]  |  |
| **17. Events /Contingencies** |
| There have been events occurring after balance date that will have a financial effect on subsequent yearsDetails : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_There were contingencies at balance date, the outcome of which will be determined by the occurrence or non–occurrence of an eventDetails : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | [ ] [ ]  |  |
| **18. Loss of Earnings Insurance Policies** |  |  |
| Please include a copy of the policy and total paid for the year | [ ]  | $\_\_\_\_\_\_\_\_\_\_\_\_\_\_GST Included [ ]  Excluded [ ]  |
| **19. Rental Income or Mixed Use Holiday Home** |  |  |
| If rent received exceeds $4,000 please complete the separate rental questionnaire for each property | [ ]  |  |
| **20. Investment Income**  |
| Do you have New Zealand investments?Do you have overseas investments?If yes, please provide all interest and dividend advices, and changes in investments | [ ] [ ]  |  |
| **21. Other Income** |  |  |
| Please provide details of any other income. | [ ]  |  |
| **22. Foreign Superannuation Schemes / Foreign Life Insurance**  **Schemes** | [ ]  |  |
| Please provide details of premiums paid |  |  |
| **23. My Business operates as a Limited Liability Company** |
| If yes - please provide details of any changes in the following * Shareholding
* Registered office
* Directors
* Shareholder address
 | [ ]  No[ ]  Yes[ ] [ ] [ ] [ ]  |  |
| **Records and information required** | **✓** |  **Comments**  |
| **24. Personal Expenses are paid from the Business Account**  |
| * Private power, insurance etc is paid from the business account
* If yes, I have allocated these to my private drawings in the cash book

If no, please identify within your records | [ ] [ ]  |  |
| **25. Private Use** |
| Value of goods taken for private use at their **cost** price.  | [ ]  | $\_\_\_\_\_\_\_\_\_\_\_\_\_\_GST Included [ ]  Excluded [ ]  |
| **26. Expenses paid in Cash or from Personal Funds** |
| Please provide a list if applicable.  | [ ]  |  |
| **27. Home Telephone**  |
| * I use my home telephone for business calls
* My monthly home telephone rental is
* Paid through business?
* If yes, total business toll calls paid through business
* If no, total business toll calls paid privately
* I have adjusted for personal use in the cash book
 | [ ] [ ] [ ]  | $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **28. Motor Vehicles** | **29. Home Office Expenses** |
| The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: **Vehicle Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Business \_\_\_\_\_\_\_\_ km Total \_\_\_\_\_\_\_\_ km Percentage Business \_\_\_\_\_\_%**Vehicle Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Business \_\_\_\_\_\_\_\_ km Total \_\_\_\_\_\_\_\_ km Percentage Business \_\_\_\_\_\_%* 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. (Inland Revenue may still need this to be substantiated)
* If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Business Area: \_\_\_\_\_\_\_\_\_\_\_ m2Total Area: \_\_\_\_\_\_\_\_ m2Power $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Insurance (building & contents) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Interest (house mortgage) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_Rates $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Repairs and maintenance $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Rent paid $\_\_\_\_\_\_\_\_\_\_\_\_Other $\_\_\_\_\_\_\_\_\_\_\_\_\_\_**Total $\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

### Schedule 1 – Accounts Receivable (Debtors)

### Amounts owing to you at 31 March 2018

|  |  |
| --- | --- |
| Client Name |  |

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| --- | --- | --- | --- | --- | --- |
| Name of Debtor | Description of Sale | Code | Net Amount | GST | Total Incl GST |
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| Totals |  |  |  |

### Schedule 2 – Accounts Payable (Creditors)

### Amounts owing by you at 31 March 2018

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| --- | --- |
| Client Name |  |

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| --- | --- | --- | --- | --- | --- |
| **Name of Creditor** | **Description of Goods** | **Code** | Net Amount | GST | **Total Incl GST** |
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| **Totals** |  |  |  |