Financial Statements Questionnaire - 2019

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

Client Name		Phone:				
Balance Date	31 March 2019	E-mail:				
To: Harts Chartered	Accountants					
I instruct you to prepa	are my financial statements on a compilation basis for	or the 2019 f	inancial year.			
I undertake to supply all records and information necessary to carry out this work and will be responsible for the accuracy and completeness of the records and information provided. I also accept responsibility for any failure by me to supply all relevant records and information and I understand that you will rely upon the information and records provided by me.						
	prepare my taxation returns for the 2019 year. I will be responsible for the accuracy and completer					
I understand that the financial statements and taxation returns are prepared for my own use and to determine my taxation liabilities. If this should change in any material respect, I will inform you immediately. I understand you will not accept any responsibility to any person, other than me for the contents of the financial statements.						
I understand that all the other terms and conditions of the work to be performed are the same as those referred to in the terms of engagement letter that has been sent to me.						
You are authorised to communicate with my bankers, solicitors, finance companies and all Government agencies to obtain such information as you require in order to complete the above assignments.						
I also authorise you to act as my agent in dealing with all taxation matters with Inland Revenue.						
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			
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details.					
4 Pauli Statemente Charus hutta Cashbaska eta					
1. Bank Statements, Cheque butts, Cashbooks, etc					
Where no cashbook is supplied, please provide and include one month past balance date: Bank statements including any savings account or term deposit Cheque & Deposit butts showing the nature of each payment/deposit Receipt books. Make sure any items not for business sales are clearly marked Suppliers' invoices filed in cheque number order					
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 Cheque & Deposit butts showing the nature of each payment/deposit					
Where you supply a computerised cashbook , please provide: Backup disk as at the end of financial year or email files to us 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					
Xero users					
If we do not hold the subscription for Xero, can you please invite harts@harts.co.nz as a User.					
2. 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 □			
3. 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.		Total at balance date: \$ GST Included □ Excluded □			
Holiday pay owing at balance date.		\$			
Paid within 63 days of your balance date.		\$			
4. 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		Valued at lower of: cost □ net realisable value □ market value □ \$ GST Included □ Excluded □			
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		CO. IIICIAGEA 🗆 EXCIAGEA 🗆			
Include material costs, labour costs and overhead costs		GST Included □ Excluded □			
Stock In Transit Paid for but not received at balance date		GST Included □ Excluded □			

Records and information required	✓	Comments
5. Cash on Hand		
*Cook on bond		
*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)		
6. Prepayments received		
Deposits received for goods or services not yet supplied		¢
		ST Included □ Excluded □
		COT Included Excluded E
7. Capital Expenditure / Fixed Assets - 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.		
8. Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes \square No \square		
If No, list amounts not banked and when they were lodged. Please attach a		
separate list if necessary.		Personal \$
		Business \$
		Other bank accounts \$
9. Legal and Loan Documents	1	
Have you bought or sold any property this year?		
If yes please supply details.		
Please also 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		
10. 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)		
Gend a copy of your employer monthly deduction scriedule (IR 346)		
Please advise of any cash paid to staff		
11. Fringe Benefit Tax (FBT) Returns	1	
Supply copies of fringe benefit tax (FBT) returns and work papers		

Records and information required	✓	Comments
12. Goods & Services Tax (GST) Returns		
Supply copies of Goods & Services Tax (GST) returns and work papers		
13. Interest RWT Payers (IR15)		
Please supply copies of RWT returns and work papers.		
14. Interest and Dividend Certificates		
Supply copies of certificates		
15. Donations		
Please attach receipts (include donations to school)		
16. Events /Contingencies		
There have been events occurring after balance date that will have a financial effect on subsequent years Details:		
There were contingencies at balance date, the outcome of which will be determined by the occurrence or non–occurrence of an event Details:		
17. Loss of Earnings Insurance Policies		
Please include a copy of the policy and total paid for the year		\$ GST Included □ Excluded □
18. Rental Income or Mixed Use Holiday Home		
If rent received exceeds \$4,000 please complete the separate rental questionnaire for each property		
19. 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		
20. Other Income		
Please provide details of any other income.		
21. Foreign Superannuation Schemes / Foreign Life Insurance Schemes		
Please provide details of premiums paid		

Records and information required			Comments		
22. 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					
23. Personal Expenses are paid from the Business Accord	unt				
 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 					
24. Private Use					
Value of goods taken for private use at their cost price.			\$ GST Included □ Excluded □		
25. Expenses paid in Cash or from Personal Funds			T		
Please provide a list if applicable.					
26. 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 			\$ \$ \$		
27. Motor Vehicles	28. Home C	Office	Expenses		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Vehicle Description:	If part of your office/worksh details:	r home	e is set aside principally for use as an prage area, please provide the following		
Business km Total km Percentage Business% Vehicle Description: Business km	Business Are Total Area:		m²		
Total km Percentage Business% Power Insurance 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) Repairs		Insurance (building & contents) \$ Interest (house mortgage) \$ Rates \$ Repairs and maintenance \$ Rent paid \$ Other \$			

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

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

Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2019

Client Name						
Name of (Creditor	Description of Goods	Code	Net Amount	GST	Total Incl GST
Totals						