Financial Statements Questionnaire - 2022

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

Client Name		Phone:	
Balance Date	31 March 2022	E-mail:	

To: Harts Chartered Accountants

I instruct you to prepare my financial statements on a compilation basis for the 2022 financial 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.

I also instruct you to prepare my taxation returns for the 2022 year. I undertake to supply all information necessary to perform this work and will be responsible for the accuracy and completeness of such information.

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.		
1. Bank Statements, Cheque butts, Cashbooks, etc		
 Where no cashbook is supplied, please provide and include one month past balance date: Bank statements and cheque/deposit books for all accounts operated by the business. Clearly mark the nature of the payments and deposits. 		
 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 for all accounts operated by the business Cheque & Deposit butts showing the nature of each payment/deposit 		
 Where you supply accounting software, please provide: USB, email or zip file backup as at the end of financial year 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		I
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
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
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.		Valued at lower of: cost net realisable value market value
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).		\$ GST Included Excluded
Work In Progress 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		
*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		\$
		GST Included
7. Capital Expenditure / Fixed Assets - Items over \$1,000		
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 \Box No \Box		
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		
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		
Holiday pay accrued		\$
Outstanding holiday pay		\$
Likely to be paid within 63 days from balance date		\$
Please advise of any cash paid to staff		\$
11. Fringe Benefit Tax (FBT) Returns		
Supply copies of fringe benefit tax (FBT) work papers		

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	S ST Included □ Excluded □

23. My Business operates as a Limited Liability Company If yes - please provide details of any changes in the following N N Registered office Directors Shareholding address 24. Personal Expenses are paid from the Business Account Private power, insurance et is paid from the business account If yes, I-have alcotate these to my private drawings in the cash book If no, please identify within your records 25. Private Use Stancholder address Stancholde	Records and information required			Comments		
If yes - please provide details of any changes in the following	23. My Business operates as a Limited Liability Company					
• 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. 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 • Monthly home telephone rental is • Paid through business? • I use my home telephone for business calls • If yes, total business toll calls paid through business? • I have adjusted for personal use in the cash book 28. Motor Vehicles The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Weicle Description: Business • Precentage Business • Please not that a detailed and accurate log book must be completed for a three month period every three years or wehicle expense calins will be limited to a maximum of 25% of expenses indured. (Inland Revenue may still need this to be substantiated). • Please not that a detailed and accurate log book must be completed for a three month period every three years or wehicle expense calins will be limited to a maximum of 25% of expenses indured. (Inland Revenue may still need this to be substantiated). • Please note that a detailed and accurate log book must be completed for a three month period every three years or wehicle expense calins will be limited to a maximum of 25% of expenses indured. (Inland Revenue may still need this to be substantiated). • Please note that a detailed and accura	ShareholdingRegistered officeDirectors		□ Y □ □			
* 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. 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 • Name telephone for business calls • Name telephone for business calls • Paid through business? • I star my house to log log business calls • I star my house to log log business calls • I thave 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 Mr Total Percentage Business * * Percentage Business * * * Percentage Business *	24. Personal Expenses are paid from the Business Account	unt				
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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 ryes, total business toll calls paid through business If no, total business toll calls paid through business 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 Percentage Business km Precentage Business km	25. Private Use					
Please provide a list if applicable.	Value of goods taken for private use at their cost price.					
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 • 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	26. Expenses paid in Cash or from Personal Funds					
 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 If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Address: Business km Percentage Business km Percentage Business km Percentage Business km 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) Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicles are available for private use (and potentially liable for fringe benefit tax) If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax) 	Please provide a list if applicable.					
 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 If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Address: Business km Percentage Business km Percentage Business km Percentage Business km 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) Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicles are available for private use (and potentially liable for fringe benefit tax) If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax) 	27. Home Telephone					
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Vehicle Description:	 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 		_	\$ \$		
your vehicle log book(s) is/are: office//workshop/storage area, please provide the following details: Vehicle Description:	28. Motor Vehicles	29. Home C	Office	e Expenses		
Total km Percentage Business % Vehicle Description:	The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: If part of your office/worksh details: Vehicle Description: Address:		r hom op/sto	e is set aside principally for use as an orage area, please provide the following		
Percentage Business% Total Area:m² Vehicle Description: km Business km Power \$ Total km Power \$ Percentage Business% Insurance (building & contents) \$ 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) Interest (house mortgage) \$ If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax) S	Total km	Business Are	Business Area:m ²			
Business km Total km Percentage Business 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) Interest (house mortgage) \$ If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax) \$ Total \$ Total \$	Percentage Business%	Total Area:				
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Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2022

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 2022

Client Name

Totals

Name of Creditor	Description of Goods	Code	Net Amount	GST	Total Incl GST