

# Financial Statements Questionnaire – 2024

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

Client Name		Phone:	
Balance Date	31 March 2024	E-mail:	

**To: Harts Chartered Accountants**

I instruct you to prepare my financial statements on a compilation basis for the 2024 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 2024 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
<b>5. Cash on Hand</b>		
*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)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>6. Prepayments received</b>		
Deposits received for goods or services not yet supplied	<input type="checkbox"/>	\$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>7. Capital Expenditure / Fixed Assets - Items over \$1,000</b>		
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: <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 / sale and purchase agreements</li> </ul> We suggest you review last year's asset and depreciation schedule and indicate any assets that no longer exist.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>8. Transactions Not Through the Business</b>		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/>  If No, list amounts not banked and when they were lodged. Please attach a separate list if necessary. _____ _____ _____		Personal                   \$ _____ Business                    \$ _____ Other bank accounts      \$ _____
<b>9. Legal and Loan Documents</b>		
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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>10. Employers – Wages paid to Employees</b>		
Holiday pay accrued Outstanding holiday pay Likely to be paid within 63 days from balance date Please advise of any cash paid to staff		\$ _____ \$ _____ \$ _____ \$ _____
<b>11. Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of fringe benefit tax (FBT) work papers	<input type="checkbox"/>	

Records and information required	✓	Comments
<b>12. COVID-19 Support Payments</b>		
a) Did you receive a COVID-19 support payment (CSP) Yes <input type="checkbox"/> No <input type="checkbox"/> If so, how much \$_____		
Was this banked into your business account Yes <input type="checkbox"/> No <input type="checkbox"/>		
b) Did you receive any COVID-19 leave support Yes <input type="checkbox"/> No <input type="checkbox"/> If so, how much \$_____		
Was this banked into your business account Yes <input type="checkbox"/> No <input type="checkbox"/>		
c) Did you receive the Small Business Cashflow Loan (SBCS) Yes <input type="checkbox"/> No <input type="checkbox"/> If so, how much \$_____		
Was this banked into your business account Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>13. Goods &amp; Services Tax (GST) Returns</b>		
Supply copies of Goods & Services Tax (GST) work papers	<input type="checkbox"/>	
<b>14. Interest RWT Payers (IR15)</b>		
Please supply copies of RWT work papers.	<input type="checkbox"/>	
<b>15. Interest and Dividend Certificates</b>		
Supply copies of certificates	<input type="checkbox"/>	
<b>16. Donations</b>		
Please attach receipts (include donations to school)	<input type="checkbox"/>	
<b>17. Events /Contingencies</b>		
There have been events occurring after balance date that will have a financial effect on subsequent years. Details : _____	<input type="checkbox"/>	
There were contingencies at balance date, the outcome of which will be determined by the occurrence or non-occurrence of an event. Details : _____	<input type="checkbox"/>	
<b>18. Loss of Earnings Insurance Policies</b>		
Please include a copy of the policy and total paid for the year	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>19. Rental Income or Mixed Use Holiday Home</b>		
If rent received exceeds \$4,000 please complete the separate rental questionnaire for each property	<input type="checkbox"/>	
<b>20. Investment Income</b>		
Do you have New Zealand investments? Do you have overseas investments? If yes, please provide all interest and dividend advices, and changes in investments	<input type="checkbox"/> <input type="checkbox"/>	
<b>21. Other Income</b>		
Please provide details of any other income.	<input type="checkbox"/>	
<b>22. Foreign Superannuation Schemes / Foreign Life Insurance Schemes</b>		
Please provide details of premiums paid	<input type="checkbox"/>	

Records and information required	✓	Comments	
<b>23. My Business operates as a Limited Liability Company</b>			
If yes - please provide details of any changes in the following <ul style="list-style-type: none"> <li>• Shareholding</li> <li>• Registered office</li> <li>• Directors</li> <li>• Shareholder address</li> </ul>	<input type="checkbox"/> N <input type="checkbox"/> Y  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
<b>24. Personal Expenses are paid from the Business Account</b>			
<ul style="list-style-type: none"> <li>▪ Private power, insurance etc is paid from the business account</li> <li>▪ If yes, I have allocated these to my private drawings in the cash book If no, please identify within your records</li> </ul>	<input type="checkbox"/> <input type="checkbox"/>		
<b>25. Private Use</b>			
Value of goods taken for private use at their <b>cost</b> price.	<input type="checkbox"/>	\$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>	
<b>26. Expenses paid in Cash or from Personal Funds</b>			
Please provide a list if applicable.	<input type="checkbox"/>		
<b>27. Home Telephone</b>			
<ul style="list-style-type: none"> <li>▪ I use my home telephone for business calls</li> <li>▪ My monthly home telephone rental is</li> <li>▪ Paid through business?</li> <li>▪ If yes, total business toll calls paid through business</li> <li>▪ If no, total business toll calls paid privately</li> <li>▪ I have adjusted for personal use in the cash book</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____  \$ _____ \$ _____	
<b>28. Motor Vehicles</b>		<b>29. Home Office Expenses</b>	
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:  <b>Vehicle Description:</b> _____  Business _____ km Total _____ km Percentage Business _____%  <b>Vehicle Description:</b> _____  Business _____ km Total _____ km Percentage Business _____%  <ul style="list-style-type: none"> <li>▪ 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)</li> <li>▪ If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax)</li> </ul> _____ _____ _____		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: _____ m <sup>2</sup> Total Area: _____ m <sup>2</sup>  Power \$ _____ Insurance (building & contents) \$ _____ Interest (house mortgage) \$ _____ Rates \$ _____ Repairs and maintenance \$ _____ Rent paid \$ _____ Other \$ _____ <b>Total</b> \$ _____	



