



Financial Statements Questionnaire for Business – 31 March 2018

Ensure this questionnaire is completed and included with your records

| | | | |
|----------------------|---------------|----------------|--|
| Client Name | | | |
| Balance Date: | 31 March 2018 | | |
| Phone: | | Mobile: | |
| Email: | | | |

To Raynes, Gibson & Matthews Accountants Ltd

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for this year from the information and records I/We have supplied to you. I/We accept responsibility for the accuracy and completeness of all records and information supplied to you.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, and any other business that I/We deal with to obtain such information as you require in order to complete the above duties.

Signature: _____

Date: _____

| | |
|--|---|
| Convenient time to call you is: | |
| Alternate phone numbers: | |
| When do you want your accounts completed by? | |
| All Details have been Provided as Requested | Yes <input type="checkbox"/> No <input type="checkbox"/> (If no please explain) |
| Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |

PLEASE ENSURE YOU HAVE PROVIDED ALL THE INFORMATION REQUIRED TO COMPLETE YOUR FINANCIALS AND TAX RETURNS. LACK OF COMPLETE INFORMATION MAY MEAN AN INCREASE IN FEES AS WE NEED TO FOLLOW UP FOR MORE INFORMATION.

| Records Required | <input checked="checked" type="checkbox"/> | Comment |
|---|--|---|
| Bank Statements, Cheque butts, Cash books, etc | | |
| <p>Where no Cashbook is supplied, please provide details up to 31/03/2018</p> <ul style="list-style-type: none"> • Bank statements including any savings account or term deposit • Detail what each transaction is for • Cheque & Deposit butts showing the nature of each payment/deposit • Receipt books. Make sure any items not for business sales are clearly marked <p>Where you supply a written Cashbook, please provide up to 31/03/2018</p> <ul style="list-style-type: none"> • Suppliers' invoices filed in cheque number order • Cashbook, written up, analysed and reconciled to the bank statements monthly <p>Where you supply a computerised Cashbook, please provide:</p> <ul style="list-style-type: none"> • 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 <p>Note: Please make sure to include a copy of your bank statements including any savings, call or term deposit account dated 31 March 2018 or spanning this date.</p> | <input type="checkbox"/> | <p>Note: If you are using Banklink please move to Loan Statements</p> |
| Loan Statements – All loans need to be reconciled for Interest and Principal repayments <i>(Please contact your lender for the relevant paperwork)</i> | | |
| Provide a <u>copy of all loan transaction statements</u> for the financial year up to your balance date to support any loan balances and interest. | <input type="checkbox"/> | |
| Employers – Wages paid to Employees <i>(if returns have not been prepared by us)</i> | | |
| Please send a month-by-month summary of Gross Wages and PAYE deductions as returned to the IRD. We need to reconcile these with IRD | <input type="checkbox"/> | |
| OR Send a copy of your Employer Monthly Deduction Schedule (IR 348). | <input type="checkbox"/> | |
| Fringe Benefit Tax (FBT) Returns <i>(if FBT returns have not been prepared by us)</i> | | |
| Supply copies of Fringe Benefit Tax (FBT) returns and work papers. | <input type="checkbox"/> | |
| Goods & Services Tax (GST) Returns <i>(if GST returns have not been prepared by us)</i> | | |
| Supply copies of Goods & Services Tax (GST) returns and <u>work papers</u> | <input type="checkbox"/> | |
| Interest and Dividend Certificates | | |
| Supply copies of certificates of any interest and dividends received | <input type="checkbox"/> | |
| Accounts Receivable (Debtors) – see attached Schedule 1 | | |
| All accounts or amounts owed to you at balance date should be scheduled. Exclude any bad debts. Bad debts must be written off prior to balance date. | <input type="checkbox"/> | Total at Balance Sheet Date: \$ _____ (GST Inclusive) |
| Accounts Payable (Creditors) – see attached Schedule 2 | | |
| All accounts or amounts owed 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 or bonuses paid within 63 days of your balance date may be included. | <input type="checkbox"/> | Total at Balance Sheet Date: \$ _____ (GST Inclusive) |

| | | |
|--|--|--|
| Unpresented Cheques – see attached Schedule 3 | | |
| Cheques that are written prior to and yet to be presented after balance date should be scheduled indicating name of Payee, amount and what the cheque is for. | <input type="checkbox"/> | Total at Balance Sheet Date: \$ _____ (GST Inclusive) |
| Records Required | <input checked="" type="checkbox"/> | Comment |
| Cash on Hand | | |
| Cash on Hand * \$ _____ Date Banked: __/ __/ ____ | <input type="checkbox"/> | |
| Petty Cash \$ _____ | <input type="checkbox"/> | |
| Till/Cash Floats \$ _____ | <input type="checkbox"/> | |
| * Include cash sales prior to balance date but not banked until after balance date | | |
| 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). | <input type="checkbox"/> | Valued lower of: • Cost <input type="checkbox"/> • Net Realisable Value <input type="checkbox"/> • Market Value <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Work in Progress Include material costs, labour costs and overhead costs. Please do not include stock above. | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Prepayments / Deposits received from customers | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Prepayments / Deposits paid to suppliers | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Capital Expenditure - see attached Schedule 4 | | |
| 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">• Hire Purchase or loan agreements• Lease agreements• All legal statements and agreements• Trade-in details• Lost, stolen or scrapped items• Copy of Tax Invoices Review Asset and Depreciation Schedule from last year's financial statement 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"/> | |
| Transactions Not Through the Business | | |
| Were all sales banked into your business trading bank account? <input type="checkbox"/> Yes / <input type="checkbox"/> No If No, List the amounts not banked and when they were lodged: _____ _____ | | Taken for Personal \$ _____ Business \$ _____ Other bank accounts \$ _____ |

| Records Required | <input checked="" type="checkbox"/> | Comment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|----------|--------------|----------|----------------------------|---------|-----------------|----------|--------------|----------|----------------------------|---------|--|-------|----------|---------------------------------|----------|---------------------------|----------|-------|----------|-------------|----------|-----------------------|----------|-------|----------|--------------|----------|
| Legal and Loan Documents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Private Use | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value of goods taken for private use at their cost price. | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses paid in Cash or from Personal Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please provide a list if applicable. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Expenses - There are a number of invoices that we specifically require. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please ensure the records include all paid accounts for: <ul style="list-style-type: none"> • Insurance premiums claimed as a business expense • Legal fees • ACC payments and any arrangements • Invoices related to importing (Clear Customs) | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Motor Vehicles | | Home Office Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Tick if Proportion same as Last year <input type="checkbox"/></p> <p>OR please provide the following details: Log book last updated (date): __ / __ / ____</p> <p>Vehicle Description: _____</p> <table style="width:100%; border:none;"> <tr><td>Business</td><td style="text-align:right">_____ km</td></tr> <tr><td>Total</td><td style="text-align:right">_____ km</td></tr> <tr><td>Percentage Business</td><td style="text-align:right">_____ %</td></tr> </table> <p>Vehicle Description: _____</p> <table style="width:100%; border:none;"> <tr><td>Business</td><td style="text-align:right">_____ km</td></tr> <tr><td>Total</td><td style="text-align:right">_____ km</td></tr> <tr><td>Percentage Business</td><td style="text-align:right">_____ %</td></tr> </table> <ul style="list-style-type: none"> • 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 • If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for: _____ _____ | | Business | _____ km | Total | _____ km | Percentage Business | _____ % | Business | _____ km | Total | _____ km | Percentage Business | _____ % | <p>If part of your home is set aside principally for use as an office/workshop/storage area, Tick if Area same as Last year <input type="checkbox"/></p> <p>OR please provide the following details:</p> <p>Business Area: _____ m² Total Area: _____ m²</p> <p>Total paid incl GST (if any) for the year:</p> <table style="width:100%; border:none;"> <tr><td>Power</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Insurance (Building & Contents)</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Interest (House Mortgage)</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Rates</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Water Rates</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Repairs & Maintenance</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Other</td><td style="text-align:right">\$ _____</td></tr> <tr><td>Total</td><td style="text-align:right">\$ _____</td></tr> </table> | Power | \$ _____ | Insurance (Building & Contents) | \$ _____ | Interest (House Mortgage) | \$ _____ | Rates | \$ _____ | Water Rates | \$ _____ | Repairs & Maintenance | \$ _____ | Other | \$ _____ | Total | \$ _____ |
| Business | _____ km | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | _____ km | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Percentage Business | _____ % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business | _____ km | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | _____ km | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Percentage Business | _____ % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Power | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance (Building & Contents) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest (House Mortgage) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rates | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water Rates | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs & Maintenance | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Home Telephone Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <p>You can claim up to 50% of the landline (more if justified) and 100% toll calls if business related <i>please separate toll calls from landline</i></p> <p>Percentage Use _____ % Total landline paid incl GST for year \$ _____ Total business related tolls paid incl GST for year \$ _____</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Thank you for completing this questionnaire
Don't forget to initial each page and sign the cover page

Schedule 1 – Accounts Receivable (Debtors)
Amounts owed to you as at 31 March 2018

| Name of Debtor | Description of sale (specify any zero rated sale) | Inv Date | Total Amount incl GST | GST Applies | Date Payment Received |
|----------------|--|----------|-----------------------|--------------------------|-----------------------|
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |

| | |
|--|-----------|
| Total Accounts Receivable (GST Inclusive) | \$ |
|--|-----------|

Schedule 2 – Accounts Payable (Creditors)
Amounts owed by you at 31 March 2018

| Name of Creditor | Description of Purchase (specify any exempt purchases) | Inv Date | Total Amount incl GST | GST Applies | Date Payment Made |
|------------------|---|----------|-----------------------|--------------------------|-------------------|
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |

| | |
|---|-----------|
| Total Accounts Payable (GST Inclusive) | \$ |
|---|-----------|

Schedule 3 – Unpresented Cheques As at 31 March 2018

| Name of Payee | Description of Cheque <i>(specify any GST exempt cheques)</i> | Chq Ref | Chq Date | Total Amount | GST Applies | Date Cheque Presented |
|--|--|---------|------------|--------------|-------------------------------------|-----------------------|
| Demo Company | Purchase | 100012 | 15/03/2018 | \$100 | <input checked="" type="checkbox"/> | 23/4/2018 |
| Example above – please enter details below | | | | | | |
| | | | | | <input type="checkbox"/> | |
| | | | | | <input type="checkbox"/> | |
| | | | | | <input type="checkbox"/> | |
| | | | | | <input type="checkbox"/> | |
| | | | | | <input type="checkbox"/> | |
| | | | | | <input type="checkbox"/> | |

| | |
|--|-----------|
| Total Unpresented Cheques (GST Inclusive) | \$ |
|--|-----------|

Schedule 4 – Asset Purchases/Sales As at 31 March 2018

| | |
|-------|--|
| Name: | |
|-------|--|

| Purchases | | | | |
|---|-------------------------|-------------------|---------------------|---------------|
| Date | Asset Description | New/Used | Price (incl GST) | Paid for by |
| <i>Example Only - (Put your purchases below the shaded line)</i> | | | | |
| 20 November 2017 | iPhone 6 | New | 1,000.00 | Cash |
| 31 January 2018 | BMW Car (Regn: BMW001) | Used | 25,000.00 | Hire Purchase |
| Note: Please attach copies of Hire purchase / finance forms | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Sales of Assets and Disposal of Assets no longer used / damaged (Please check previous year's asset register and advise) | | | | |
| Date of Sale | Asset Sold/ Disposed of | Amount (Incl GST) | Trade/ Cash / Other | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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