

Financial Statements Questionnaire – 2018

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2018	IRD Number:	
		Email:	

To: Naylor Lawrence & Associates

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2018. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Signature _____

Date _____

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

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"/>
Business Expenses	
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Gifting Programme	
Please advise the date of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach this.	<input type="checkbox"/>
Date of Gift _____	
Major Transactions	
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/>
_____ _____ _____	
Residential Land Withholding Tax	
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale purchase documents.	<input type="checkbox"/>
Mixed Use Holiday Home	
Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, provide details of property: _____ _____	
Was the property empty for 62 days in the income year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please complete the following section so we can determine the amount of allowable deductions.	
Mixed Use Holiday Home – Information Required	
The number of days the property was empty during the income year _____	
The number of days the asset was used by family or associated persons* during the income year _____ OR where income from any person received was less than 80% of market rate _____ <small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small>	
If there is more than one tenant who used the property through the year, please attach details.	
Name of tenant: _____	<input type="checkbox"/>
Relationship to owner (if any): _____	
Amount of rent they paid: \$ _____	
Dates rented (From: To) _____	
Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):	
Cost of advertising for tenants	\$ _____
Cost of repairing damages caused by tenants	\$ _____
Number of days spent in the property while repairing damages caused by tenants	_____
Mortgage interest	\$ _____

Rates	\$ _____	
Insurance	\$ _____	
Repairs/maintenance for general wear and tear	\$ _____	
Other (please give details) :	_____	

Thank you for completing this questionnaire – please remember to sign it

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

Client Name	«Mail_Name»
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Name of Debtor	Description of Sale	Code	Total Incl GST

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

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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