## Financial Statements Questionnaire - 2018

Ensure this questionnaire is completed and included with your records

Client Name	Phone:	
Poloneo Data	Fax:	
Balance Date	Email:	

## **Terms of Engagement**

To: Oldershaw & Co Ltd

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the 2018 year. 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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20<sup>th</sup> of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

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. I/we authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Name	Signature	Date

• The authority to act must be signed by all appropriate signatories i.e. all partners in a partnership, trustees in a trust and directors in a company (except where recorded that one director has specific signing authority or one person has recorded delegated authority from the other owners/members to sign on their behalf). Trustees who are acting as a Trustee in their professional capacity are not required to sign an authority to act, unless all trustees in the Trust are professional trustees, in which case at least one Trustee should sign. See IRD Information Authority for full details of this requirement.

If a trustee is a company

place of birth an	d date of birth A		nus	t be at least one	r all directors to provide their director that either lives in ated in Australia:
Director	Date of birth	City / Town of birth	С	ountry of birth	Current residential address
Convenient time	to call you is:				
Alternative phon	ne numbers are:				
When do you wa	ant your accoun	ts completed by?			
Would you like u	us to supply a co	opy to your bank?		Yes 🗌 No 🗌	(Tick One)
•		ied to your bank, current bank manage	er:		

Records Required:	✓	Comment:
Bank Statements, Cheque butts, Cash books, 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  Loan Statements  Supply a copy of any loan transaction statements for the financial year up to		
your balance date.	Ш	
Goods & Services Tax (GST) Returns		
Please supply your copies of Goods & Services Tax (GST) returns and work papers.		
Interest and Dividend Certificates	1	
Supply copies of certificates.		
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> 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
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. Holiday pay or bonuses paid within 63 days of your balance date may be included.		Total at Balance Date: \$ GST Included
Capital Expenditure		
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> <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</li> <li>A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.</li> </ul>		

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.			
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><li>Insurance premiums</li><li>Legal fees</li><li>ACC payments and arrangements</li></ul>			
Gifting Programme	Ш	<u> </u>	
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.		Date of Gift	
Major Transactions			
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.			_
Missad Has Haliday Hama			
Mixed Use Holiday Home			
Does this entity have a property (such as a holiday home or a bach) that is used income?	priva		
If yes, provide details of property:		Yes No No	
Was the property empty for 62 days in the income year?  If yes, please complete the following section so we can determine the amount or	f allov	Yes ☐ No ☐ wable 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 OR where income from any person received was less than 80% of market rate * Associated persons include close relatives, or if owned by an entity, persons associated			
If there is more than one tenant who used the property through the year, please	attac	h details.	
Name of tenant:			
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 – crequired):	letails	s of all expenses will be	
Cost of advertising for tenants		\$	
Cost of repairing damages caused by tenants		\$	
Number of days spent in the property while repairing damages caused by tenan	ts		
Mortgage interest		\$	
Rates		\$	
Insurance		\$	
Repairs/maintenance for general wear and tear		\$	
Other (please give details) :			

Mixed Use Boat or Plane		
Does this entity have a boat or plane (derive income?	with a market value of \$50,000	or greater), that is used privately and also to Yes ☐ No ☐
If Yes, provide details:  Description:		
Market value: \$		
Was the asset unused for 62 days in the	ne income year?	Yes 🗌 No 🗌
If yes, please complete the following se	ection so we can determine the	amount of allowable deductions.
Mixed Use Boat or Plane – Inform	mation Required	
The number of days the asset was unit	used during the income year	
The number of days the asset was use OR where income from any person rec * Associated persons include close relatives	ceived was less than 80% of ma	· · · · · · · · · · · · · · · · · · ·
For non-associated persons where pay	yment received is at least 80%	of market value:
Number of days the asset was used:		
Income received:	\$	
Expenses incurred in respect of the prerequired):	operty (the list below is not exha	austive – details of all expenses will be
Cost of advertising for hireage		\$
Cost of repairing damages caused by	hireage	\$
Operating costs / supplies		\$
Insurance		\$
		¢
Repairs/maintenance for general wear	and tear	Φ

Thank you for completing this questionnaire - don't forget to sign it

## Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at Balance Date

Client Name			
Name of Debtor	Description of Sale	Code	Total Incl GST
Totals			
Schedule 2 – Accounts	Payable (Creditors) at Balance Date		
Schedule 2 – Accounts Amounts owing by you a	t Balance Date	Code	Total Incl GST
Schedule 2 – Accounts	Payable (Creditors) at Balance Date  Description of Goods	Code	Total Incl GST
Schedule 2 – Accounts Amounts owing by you a	t Balance Date	Code	Total Incl GST
Schedule 2 – Accounts Amounts owing by you a	t Balance Date	Code	Total Incl GST
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**Totals**