## Financial Statements Questionnaire - 31 March 2021

Ensure this questionnaire is completed and included with your records

Client Name		Phone:		
		Fax:		
Balance Date	31 March 2021	Email:		
To: HSW Limited				
Terms of Engageme	ent			
I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2021. 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.				
my/our taxation liabil	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 of I/we signed when I/we	conditions of this engagement are the same as e became a client.	those referred t	to in the original Engagement Letter	
all accounts are due	t you have the right to charge interest on overdue for payment by the 20 <sup>th</sup> of the month following lower that any collection costs you incurve.	ing invoice dat	e. The charging of such interest will	
	horised to communicate with my/our bankers, ich information as you require in order to complet			
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.				
Signature         Date			Date	
0	(			
Convenient time t				
Alternative phone				
-	nt your accounts completed by?			
Would you like us to supply a copy to your bank?		Yes No	Tick One)	
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:				
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:				

Records Required	1	Comment		
Bank Statements, Cheque butts, Cash books, etc				
Where <b>no Cashbook</b> is supplied, please provide and <b>include one month past</b> 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				
<ul> <li>Where you supply a computerised Cashbook, please provide:</li> <li>Backup disk as at the end of financial year or email files to us</li> <li>Copy of Bank Reconciliation as at balance date for all bank accounts</li> <li>Final Bank Statement for year for all bank accounts</li> <li>Transaction Listing for Accounts Payable and Accounts Receivable as at balance date</li> </ul>				
Loan Statements	T			
Supply a copy of any loan transaction statements for the financial year up to your balance date.				
Employers – Wages paid to Employees	_ 	-		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.  OR				
Send a copy of your Employer Monthly Deduction Schedule (IR 348).				
Fringe Benefit Tax (FBT) Returns				
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.				
Goods & Services Tax (GST) Returns	_ 	-		
Please supply copies of Goods & Services Tax (GST) returns and work papers.				
Interest and Dividend Certificates	<del> </del>			
Supply copies of certificates.				
Accounts Receivable (Debtors) – see attached Schedule 1	т т			
All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> 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  Excluded		
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    Excluded		
Cash on Hand				
*Cash on Hand \$ Date banked//_  Petty Cash \$  Till Floats/Cash Floats \$  *(Include cash sales prior to balance date but not banked until after balance date)				

Records Required	✓	Comment
Stock on Hand		
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  □
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		market value S
able to use this option).  Work in Progress Include material costs, labour costs and overhead costs.  Briefly, how was this calculated?		\$ GST Included
Prepayments received		\$ GST Included
Capital Expenditure	1	
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>		
Transactions Not Through the Business	1	
Were all sales banked into your business trading bank account? Yes \( \subseteq No \subseteq \)  If No, list amounts not banked and when they were lodged:		Personal \$  Business \$
		Other bank accounts \$
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	ı	
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> </ul>	lΗ	
Legal fees		
ACC payments and arrangements		
Private Use	l	
Value of goods taken for private use at their <b>cost</b> price.		\$  GST Included
Expenses paid in Cash or from Personal Funds	1	
Please provide a list if applicable.		

Motor Vehicles	Home Office Expenses			
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:	Area used for Business:	m²		
Vehicle CC:	Total Area of House & Workshop:	m²		
Business km  Total km  Percentage Business %	Power Insurance (Building & Contents)	\$ \$		
Vehicle Description:	Interest (House Mortgage)	\$		
Vehicle CC:	Rates (including regional council rates) Repairs & Maintenance	\$ \$		
Business km Total km	Other  Total	\$ \$		
Percentage Business %				
Please note that the mileage calculation has changed from the 2018 tax year, mileage is now calculated using both business kilometres travelled and total kilometres travelled.  Please ensure that kilometres travelled (both business and private) is included as well as the cc of the vehicle.  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:				
Mixed Use Holiday Home				
Does this entity have a property (such as a holiday home or a bach) income?	that is used privately and also to derive	lo 🗆		
If yes, provide details of property:	<del></del>			
Was the property empty for 62 days in the income year? If yes, please complete the following section so we can determine the	Yes ☐ Nne amount of allowable deductions.	lo 🗆		
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 per OR where income from any person received was less than 80% of r * Associated persons include close relatives, or if owned by an entity, person	market rate	rty		
If there is more than one tenant who used the property through the 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 exrequired):	khaustive – details of all expenses will be			

Cost of advertising for tenants		\$		
Cost of repairing damages caused by tenant	s	\$		
Number of days spent in the property while r	epairing damages caused by tenants			
Mortgage interest		\$		
Rates		\$		
Insurance		\$		
Repairs/maintenance for general wear and to	ear	\$		
Other (please give details) :				
Mixed Use Boat or Plane				
Does this entity have a boat or plane (with a	market value of \$50,000 or greater), that is u	used privately and also to		
derive income?		Yes 🗌		
No 🗌				
If Yes, provide details:				
·				
Market value: \$				
<u> </u>				
Was the asset unused for 62 days in the inco		Yes 🗌 No 🗌		
If yes, please complete the following section	so we can determine the amount of allowabl	e deductions.		
Mixed Use Boat or Plane – Information Required				
The number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of days the asset was <b>unused</b> of the number of the number of days the asset was <b>unused</b> of the number of the numb	•			
	amily or associated persons* during the incompany loss than 200/ of market rate.	me year		
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 with the entity owning the property				
For non-associated persons where payment	received is at least 80% of market value:			
Number of days the asset was used:				
Income received:	\$			
Expenses incurred in respect of the property required):	(the list below is not exhaustive – details of a	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 \$				
Other (please give details)				

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

## Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2021

Client Name			
Name of Debtor	Description of Sale	Code	Total Incl GST
Totals			

## Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2021

Client Name				
Name of Creditor		Description of Goods	Code	Total Incl GST
Totals	Tatala			
lotais				