



BUSINESS INFORMATION QUESTIONNAIRE FOR THE YEAR ENDED 31 MARCH 2017

Please confirm your contact details:			
Business name		Home telephone	
Postal address		Office telephone	
		Mobile telephone	
Contact person		Email Address	
ACC number			

It is a requirement for us to retain a questionnaire on file for each income year. We thank you for taking the time to complete this questionnaire for each trading entity that requires financial statements and/or an income tax return to be prepared.

If you have any queries about how to complete this questionnaire please contact us on (09) 968 4440. Please return the completed and signed questionnaire with your financial records.

MAJOR CHANGES

Has the nature of your business activity changed during the past twelve months? YES / NO

If yes, please provide details.

Any other relevant information regarding the activities or results.

PRIMARY RECORDS REQUIRED:

If you are using Xero, Moneyworksnow, or MYOB Live, and you have **not** yet invited us as a user, please contact us to arrange this.

AND go to Question (a).

If you are using the BankLink system, please go to Question (a).

If you are running a computerised accounting system such as MYOB, Moneyworks, Aurora, Infusion etc. please provide the following:

- i) a full electronic back up of the system at 31 March 2017 prior to rolling over the years accounts.
- ii) detailed trial balance printout.

AND go to Question (a).

If you complete a reconciled cashbook or excel spreadsheets of income and expenditure please ensure the descriptions of items are complete and provide us with an electronic version of this summary.

AND go to Question (a).

If none of the above applies, please provide us with a CSV export of bank and credit card transactions with descriptions and GST content. If you require assistance with this, please contact us.

AND go to Question (a).

OTHER RECORDS REQUIRED

Please circle or
highlight

- | | |
|--|----------------|
| (a) Copy of your last bank and credit card statement(s) which shows the balance at 31 March 2017. | YES / NO / N.A |
| (b) Copies of GST Returns and workings supporting the returns from 1/4/16 - 31/3/17. | YES / NO / N.A |
| (c) Copies of PAYE Employer Deductions IR345 forms for each month, copies of your Employer Monthly Schedule IR348 for each month and your wage book for the year or detail print outs from wages system. | YES / NO / N.A |
| (d) Copies of FBT returns and workings supporting returns from 1/4/16 - 31/3/17. | YES / NO / N.A |
| (e) Copies of ACC invoices paid during the year. | YES / NO / N.A |
| (f) Copies of dividend certificates or bank interest RWT certificate. | YES / NO / N.A |
| (g) Copies of Solicitors' statements or other contracts, such as Hire Purchase agreements. | YES / NO / N.A |
| (h) An analysis of all petty cash. | YES / NO / N.A |
| (i) Copy of business premises lease contract (unless you have previously supplied us with a copy of your <u>current</u> premises lease contract). | YES / NO / N.A |



Comments

ADDITIONAL INFORMATION REQUIRED AS AT BALANCE DATE:

1 Cash on Hand Balance YES / NO \$ _____
(Includes cash floats, petty cash, cash sales made before balance date but not banked until after balance date).

2 Debtors YES / NO \$ _____
(Money owing to me/us for goods sold before balance date).

Please use the attached Debtors sheet to list your debtors, or supply your computer aged trial balance. Indicate any bad debts.

3 Bank YES / NO \$ _____
If you have prepared a cashbook, we require a copy of the bank reconciliation and relevant bank statements.
We also require the following details with regards to any overdraft facility you may have:
- The agreed limit of the overdraft \$ _____
- The security for the overdraft _____
- The overdraft interest rate at year end _____%

4 Creditors YES / NO \$ _____
(Money owing by me/us to other people for goods and services bought before balance date and paid for after balance date).

Please use the attached Creditors sheet to list your creditors, or supply your computer aged trial balance.



5 Stock on Hand

YES / NO \$ _____

(a) Finished Goods / Stock purchased for Resale:

All stock should be physically counted and adequate records retained to substantiate the physical count and adjustments to arrive at a dollar value at balance date (Valued at LOWER of cost or Market Selling Value).

Includes GST \$ _____**Excludes GST** \$ _____

(b) Work in Progress:

YES / NO

(This includes direct labour, cost of materials and a percentage of the factory overheads).

Includes GST \$ _____**Excludes GST** \$ _____

(c) Raw Materials

YES / NO

(Valued at LOWER of cost or market selling value).

Includes GST \$ _____**Excludes GST** \$ _____**Please attach final stock list. We require this on file for tax purposes.****6 Fixed Assets**

YES / NO \$ _____

Please attach details (preferably invoices) of Fixed Assets purchased or sold during the year.

(If you are on Xero or Moneyworks, please attach to the transaction record)

We require: - Date of purchase / sale

- Finance details (Hire Purchase agreements, bank loan)

- Whether asset purchased brand new

- "Trade in" details

Mixed Use Assets

These are assets which are owned by the business and used for both private use and income-earning use (and are also unused for 62 days or more in an income year).

Expenses related to these assets need to be adjusted because they will not be 100% deductible. Examples are holiday homes, boats and aircraft. Excluded from these rules are rented residential properties, minor private use and home offices.

Please advise if your business owns any assets that are used to produce income and also used privately:

Asset _____

Details	✓	Days	Amount
Rented to third parties at market value			
Booked by third parties but not used			
Rented to family at any price			
Used by owner/family/friends for free			-
Booked for income earning use but was not used			-
Days unused			-



7 Investments

YES / NO \$ _____

Details are attached

- (a) Attach details of investments (eg. Shares, Bonds, Unit Trusts) purchased in the name of the business and any income accruing from them during the year. We require the current value of these Investments at balance date.
- (b) Attach RWT certificates from bank confirming interest received and RWT paid.
- (c) Attach annual tax summaries or PIE income certificates for the year.

IMPORTANT: Please include details for any foreign investments or superannuation that you hold, whether or not any income was earned from them.

8 Mortgages and Loans

YES / NO \$ _____

Details are attached

Attach bank statements or print outs of existing loans or new loans raised or repaid during the year (for new loans include agreements and solicitors' statements).

We require details for each Mortgage or Loan in respect of:

- Security offered
- Last Valuation of Security
- Current Interest Rate
- Repayment Date

9 Operating Leases

YES / NO

These are lease/rental arrangements where the asset will not be owned on completion of the arrangement (e.g. rental of premises, lease of motor vehicle). We require either copies of these new agreements or, alternatively, a list of the newly leased assets, the monthly payments and the expiry dates.

Did you receive any lease inducements from 1/4/16 - 31/3/17.

YES / NO

10 General Information

(a) All takings were banked into my business account.

YES / NO

If NO, the amounts not banked to my business were applied for:

-Personal expenditure

\$ _____

-Business expenditure (attach details

\$ _____

-Lodged into another Bank Account

\$ _____

(b) Value of goods taken for private use at their cost price excluding GST

\$ _____

(c) List of expenses paid out from personal funds relating to business.

YES / NO

Details attached



11 Vehicle Use

(a) I pay Fringe Benefit Tax on the vehicles used by my business. YES / NO

OR

(b) The proportion of motor vehicle business use as established by the business running record in my log book maintained for three months in the last three years.

Business kms:	_____ kms
Total kms:	_____ kms
% business:	_____ kms
Vehicle purchase price	
Date of purchased	\$ _____

OR

(c) I claim motor vehicle expenses on the basis of a kilometer claim using IRD rates. The business kms travelled this year, as verified by my log book.

_____ kms

12 Home Use

(a) Is a room in your house set aside **solely** for business use? If YES

Room Area:	sqm	_____
Total House Area:	sqm	_____

If the room is not set aside **solely** for business use, how often is it used? _____ days / month

(b) Please record your Home Expenses for the year

Body Corporate Fees	\$ _____
Rates (ARC, Local and Water)	\$ _____
Telephone	\$ _____
Power (Heat & Light)	\$ _____
Interest on Mortgages to purchase	\$ _____
Insurance on Building & Contents	\$ _____
Rent Paid	\$ _____
Repairs & Maintenance (to this room only)	\$ _____
Please list:	



QUESTIONS 13 – 17 FOR LIMITED COMPANIES, TRUSTS & PARTNERSHIPS ONLY

13 Attribution of Income /Penny & Hooper Rules

Is more than 80% of your income in this financial year derived from one customer, or associated companies (Several companies with common shareholding).

YES / NO

Is there more than one person working fulltime in the business (including employees).

YES / NO

Does the business primarily sell the time or personal services of its staff and / or directors?

YES / NO

14 Company Records

Have there been changes during the year in:

- the address of the registered office?
- the directors?
- shareholding? (please provide details)
- has the company entered into any "major transactions" (asset or liability acquired greater than 50% of value of company assets)
- have resolutions been prepared to ratify the transaction

YES / NO

YES / NO

YES / NO

YES / NO

YES / NO

15 Contingent Liabilities

Are you aware of any liabilities pending at balance date that are material to the business?

For example: law suit, guarantee claim

YES / NO

Details if Yes:

Approx. \$ Value

16 Capital Commitments

Are you committed to any capital spending at balance date?

For example: equipment not received

YES / NO

Details if Yes:

Approx. \$ Value

17 Events Subsequent to Balance Date

Are you aware of any events subsequent to balance date that may materially affect the business operations?

For example: Major fire in your premises

YES / NO

Details if Yes:

Approx. \$ Value



TERMS OF ENGAGEMENT**(as per Institute of Chartered Accountant of New Zealand recommended text)**

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of my financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are unable to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the financial statements will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any third person. I also accept responsibility for all other records and information supplied to you other than those listed below.

I accept responsibility for any failure by me to supply all relevant records and information to you.

I understand that Walker Wayland Auckland Ltd will endeavor to lodge my income tax return by the due date. However, if information required to prepare this income tax return is delivered late, the Walker Wayland Auckland Ltd will not be liable for late lodgement penalties and/or interest charges.

I personally guarantee to pay accountancy fees rendered and authorise Walker Wayland Auckland Ltd to apply tax refunds against any outstanding debt.

I hereby declare that the above information is true and correct:

DATE _____ **SIGNATURE** _____ **NAME** _____



CLIENT ACCEPTANCE FORM

In respect to non-disclosure, you also authorise Walker Wayland Auckland Ltd personnel to act as required under sections 20B to 208 of the Tax Administration Act 1994.

You give your full authority to us to contact any organisation (including your bank, financiers, insurers, city council and the Inland Revenue Department) for the purposes of obtaining information necessary to complete your various taxation returns and financial statements. Information from Inland Revenue Department is through all channels, including electronic. The authority to obtain information is for all tax types except Child Support. You acknowledge that this information would not otherwise be available due to the Privacy Act restrictions, but you give your full authority for this statement to be used as a written confirmation of your agreement to us obtaining information for any organisation, as listed above on the signed consent statement, for the abovementioned purposes. This also includes linking all person(s) and entities to our agency list as your tax agent.

Accident Compensation Corporation

You authorise Walker Wayland Auckland Ltd to act as your agent for ACC levy purposes for all associated entities. This authorisation allows Walker Wayland Auckland Ltd to query and change information on your ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow Walker Wayland Auckland Ltd main representative discretion to delegate access to your ACC information to other members of Nicholas Associates. Other delegated members of Walker Wayland Auckland Ltd will also be able to query and change information on your ACC levy account.

Acceptance

The terms of this engagement and the general terms and conditions are accepted.

DATE _____ **SIGNATURE** _____ **NAME** _____



DEBTORS SCHEDULE

Debtors as at 31.3.17

(money owing to me/us as at 31.3.17 for goods or services sold before that date)

[illegible]

CREDITORS SCHEDULE

Creditors as at 31.3.17

(money owed by me/us as at 31.3.17 for goods or services bought before that date.)

[illegible]

STOCK SCHEDULE

Stock as at 31.3.17 (all amounts exclude GST)

[illegible]

