

## Financial Statements Questionnaire – Business

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

Has the nature of your business changed in any way during the past 12 months?  
If yes, please provide brief details:

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Signature \_\_\_\_\_

Date \_\_\_\_\_

<b>Records Required</b>	✓	Comment
<b>Bank Statements, Cash books, etc</b>		
Where <b>no Cashbook</b> is supplied, please provide and <b>include one month past</b> balance date: <ul style="list-style-type: none"> <li>▪ Bank statements including any savings account or term deposit (fully narrated)</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Where you supply a <b>written Cashbook</b> , please provide and <b>include one month past</b> balance date: <ul style="list-style-type: none"> <li>▪ Cashbook, written up, analysed and reconciled to the bank statements monthly</li> <li>▪ Bank statements including any savings account or term deposit showing balance date</li> </ul>	<input type="checkbox"/> <input type="checkbox"/>	
Where you supply a <b>computerised Cashbook (eg Xero)</b> , please provide: <ul style="list-style-type: none"> <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> <li>▪ If your cashbook is NOT Xero please provide backup printouts of trial balance, Balance Sheet, Profit &amp; Loss, and transaction details reports by code as at balance date.</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Loan Statements</b>		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
<b>Employers – Wages paid to Employees (if processing your own wages)</b>		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. <b>OR</b> Send a copy of your Employer Monthly Deduction Schedule (IR 348).	<input type="checkbox"/> <input type="checkbox"/>	
<b>Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
<b>Goods &amp; Services Tax (GST) Returns</b>		
If you file your own please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
<b>Interest and Dividend Certificates</b>		
Supply copies of certificates.	<input type="checkbox"/>	
<b>Accounts Receivable (Debtors) – see attached Schedule 1</b>		
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.	<input type="checkbox"/>	Total at Balance Date: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Accounts Payable (Creditors) – see attached Schedule 2</b>		
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, 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 Date: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Cash on Hand</b>		
*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)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Records Required	✓	Comment
<b>Stock on Hand</b>		
<p><b>Stock</b> Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>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).</p> <p><b>Work in Progress</b> Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____ _____</p> <p><b>Prepayments received</b></p>	<input type="checkbox"/>  <input type="checkbox"/>  <input type="checkbox"/>  <input type="checkbox"/>	<p>Valued at lower of:</p> <ul style="list-style-type: none"> <li>▪ cost <input type="checkbox"/></li> <li>▪ net realisable value <input type="checkbox"/></li> <li>▪ market value <input type="checkbox"/></li> </ul> <p>\$ _____</p> <p><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/></p> <p>\$ _____</p> <p><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/></p> <p>\$ _____</p> <p><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/></p>
<b>Capital Expenditure</b>		
<p>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:</p> <ul style="list-style-type: none"> <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> </ul> <p>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.</p>	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Transactions Not Through the Business</b>		
<p>Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If No, list amounts not banked and when they were lodged:</p> <p>_____</p> <p>_____</p> <p>_____</p>		<p>Personal \$ _____</p> <p>Business \$ _____</p> <p>Other bank accounts \$ _____</p>
<b>Legal and Loan Documents</b>		
<p>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.</p>	<input type="checkbox"/>	
<b>Business Expenses</b>		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> <li>▪ Asset Purchases</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Private Use</b>		
<p>Value of goods taken for private use at their <b>cost</b> price.</p>	<input type="checkbox"/>	<p>\$ _____</p> <p><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/></p>
<b>Expenses paid in Cash or from Personal Funds</b>		
<p>Please provide a list if applicable.</p>	<input type="checkbox"/>	

<b>Motor Vehicles</b>	<b>Home Office Expenses</b>
<p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p><b>Vehicle Description:</b> _____</p> <p>Business            _____ km  Total                _____ km  Percentage Business _____ %</p> <p><b>Vehicle Description:</b> _____</p> <p>Business            _____ km  Total                _____ km  Percentage Business _____ %</p> <p>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.</p> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p> <p>_____</p>	<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Area used for Business:                    _____ m<sup>2</sup>  Total Area of House &amp; Workshop:        _____ m<sup>2</sup></p> <p>Power    \$ _____  Insurance (Building &amp; Contents)        \$ _____  Interest (House Mortgage)                \$ _____  Rates (including regional council rates) \$ _____  Repairs &amp; Maintenance                    \$ _____  Other     \$ _____  <b>Total</b>    \$ _____  Cost of House and Section                 \$ _____  Cost of Section                                 \$ _____  Construction materials: (timber, brick, etc)</p> <p>_____</p> <p>_____</p>

<b>Mixed Use Holiday Home</b>	
<p>Do you have a property (such as a holiday home or a bach) that is used privately and also to derive income? If so, please advise and we will request further information.</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>

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

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

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Name of Debtor	Description of Sale	Code	Total Incl GST

<b>Totals</b>	
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**Schedule 2 – Accounts Payable (Creditors)**  
Amounts owing by you at your Balance Date

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Name of Creditor	Description of Goods	Code	Total Incl GST
<b>Totals</b>			