

## Financial Statements Questionnaire – Year 2021

Ensure this questionnaire is completed and included with your records or email to [info@hunterwithers.co.nz](mailto:info@hunterwithers.co.nz)

<b>Client Name</b>		<b>Phone:</b>	
<b>Balance Date</b>	<b>2021</b>	<b>Email:</b>	

To: Hunter Withers Limited

### Terms of Engagement

I/We hereby instruct you Hunter Withers Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 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.

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.

### Acceptance

I/We agree to the terms of engagement set out above offered by Hunter Withers Limited in this letter, including the attached Terms and Conditions, and agree to be bound by it.

Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Position: \_\_\_\_\_

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:	

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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**Companies Only:**

**Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:**

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

Records Required	✓	Comment
<b>Bank Statements, Cheque butts, Cash books, etc</b>		
Where an <b>online accounting system</b> is used (e.g. Xero / MYOB), please provide: <ul style="list-style-type: none"> <li>Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
Where a complete <b>computerised accounting system</b> is used (e.g. MYOB), please provide: <ul style="list-style-type: none"> <li>A backup of software as at end of financial year (email or USB)</li> <li>Copy of bank reconciliation as at balance date for all bank accounts</li> <li>Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
Where a <b>Cashbook (computerised / manual)</b> or <b>no system</b> is used, please provide: <ul style="list-style-type: none"> <li>Cashbook (if one is kept)</li> <li>Copy of bank reconciliation as at balance date for all bank accounts</li> <li>Cheque &amp; Deposit butts (if used)</li> <li>Bank statements for the full year for all bank accounts</li> </ul> <p><b>Note:</b> If no cashbook has been kept, please ensure the following: That bank statements include the exact nature of all deposits and withdrawals including all cheques, automatic payments, direct debits and eftpos transactions.</p>	<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</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>Covid-19 Wage Subsidy and Small Business Loan</b>		
Have you received the Wage Subsidy? (Please provide list of employees and amounts they each received)	<input type="checkbox"/>	Date rec: __/__/__ \$ _____
Have you received the Government Small Business Loan?.	<input type="checkbox"/>	Date rec: __/__/__ \$ _____
<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>		
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>	
<p>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.</p>	<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>	
<p>*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)</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<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 Made</b>            Balance of any payments made before balance date for goods or services not received or used by balance date.</p>	<p>Valued at lower of:</p> <input type="checkbox"/> ▪ cost <input type="checkbox"/> <input type="checkbox"/> ▪ net realisable value <input type="checkbox"/> <input type="checkbox"/> ▪ market value <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> <p><input type="checkbox"/> \$ _____            GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p><input type="checkbox"/> \$ _____            GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
<b>Capital and Development 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>Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project.</p> <p>Please provide full details if you have undertaken any work of this type.</p> <p>Please check last year's Depreciation Schedule from your Annual Accounts, 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"/> <input type="checkbox"/> <input type="checkbox"/>

<b>Transactions Not Through the Business</b>		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, list amounts not banked and when they were lodged: _____ _____ _____		Personal \$ _____ Business \$ _____ Other bank accounts \$ _____
<b>Other Non-Taxable Income</b>		
Did you receive non-taxable income from any other sources? If Yes, please provide details.	<input type="checkbox"/>	

<b>Legal and Loan Documents</b>		
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"/>	

<b>Business Expenses</b>		
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"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

<b>Private Use</b>		
Value of goods taken for private use at their <b>cost</b> price.	<input type="checkbox"/>	\$ _____ GST Incl <input type="checkbox"/> Excl <input type="checkbox"/>

<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.	<input type="checkbox"/>	

<b>Residential Land Withholding Tax</b>		
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 and purchase documents.	<input type="checkbox"/>	

<b>Residential property sales</b>		
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was purchased with 5 years of the sale date, <ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>	<input type="checkbox"/>	_____ \$ _____ _____ _____

<b>Research and Development</b>																			
If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure.	<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> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Business</td> <td style="width: 20%; text-align: center;">_____</td> <td style="width: 20%; text-align: right;">km</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">km</td> </tr> <tr> <td>Percentage Business</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">%</td> </tr> </table> <p><b>Vehicle Description:</b> _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Business</td> <td style="width: 20%; text-align: center;">_____</td> <td style="width: 20%; text-align: right;">km</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">km</td> </tr> <tr> <td>Percentage Business</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">%</td> </tr> </table> <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. 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>_____</p>	Business	_____	km	Total	_____	km	Percentage Business	_____	%	Business	_____	km	Total	_____	km	Percentage Business	_____	%	<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></p> <p>Total Area of House &amp; Workshop: _____ m<sup>2</sup></p> <p>Power \$ _____</p> <p>Insurance (Building &amp; Contents) \$ _____</p> <p>Interest (House Mortgage) \$ _____</p> <p>Rates (including regional council rates) \$ _____</p> <p>Repairs &amp; Maintenance \$ _____</p> <p>Other \$ _____</p> <p><b>Total</b> \$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p>
Business	_____	km																	
Total	_____	km																	
Percentage Business	_____	%																	
Business	_____	km																	
Total	_____	km																	
Percentage Business	_____	%																	

<b>Individuals</b>	
<p>Attach details:</p> <ul style="list-style-type: none"> <li>▪ Income Replacement Insurance Policy – provide details of premiums and claims</li> </ul> <p><b>Donations</b></p> <p>Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If so, please attach receipts.</p>	<input type="checkbox"/>

<b>Cryptoassets</b>	
<p>Have you received or traded in cryptoassets during the income year? If so, please provide the following information:</p> <ul style="list-style-type: none"> <li>• The type of cryptoasset</li> <li>• For each transaction provide the date, type of transaction i.e., received or disposed of, number of units, value in NZD</li> <li>• Total units of each cryptoasset held at the beginning and end of the year.</li> <li>• Exchange records and bank statements</li> <li>• Wallet addresses</li> </ul>	<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  No

If yes, provide details of property: \_\_\_\_\_

Was the property empty for 62 days in the income year?

Yes  No

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 \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach 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 – 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**

***Don't forget to sign it and feel free to email it back to [info@hunterwithers.co.nz](mailto:info@hunterwithers.co.nz)***



Schedule 1 – Accounts Receivable (Debtors)  
 Amounts owing to you ending 2021

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

<b>Totals</b>	
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