Financial Statements Questionnaire - 2024

Please ensure this questionnaire is completed, signed and included with your records

Client Name		Phone:				
Balance Date	31 March 2024	E-mail:				
To: Harts Chartered	Accountants					
I instruct you to prepa	are my financial statements on a compilation basis for	or the 2024 f	inancial year.			
and completeness of	all records and information necessary to carry out the records and information provided. I also accepinformation and I understand that you will rely upon	t responsibili	ty for any failure by me to supply all			
	prepare my taxation returns for the 2024 year. It will be responsible for the accuracy and completer					
liabilities. If this shoul	financial statements and taxation returns are prepa d change in any material respect, I will inform you i person, other than me for the contents of the financia	mmediately.	I understand you will not accept any			
I understand that all the other terms and conditions of the work to be performed are the same as those referred to in the terms of engagement letter that has been sent to me.						
You are authorised to communicate with my bankers, solicitors, finance companies and all Government agencies to obtain such information as you require in order to complete the above assignments.						
I also authorise you to act as my agent in dealing with all taxation matters with Inland Revenue.						
Signature		Date				
If sending this back by email, please type your name in above – otherwise sign it. By doing so, you are acknowledging that you accept the above terms and conditions of the engagement.						
Inland Revenue prefers to pay any refunds by direct credit. Would you please advise the bank account number you would like any refunds deposited in to:						
Account number:						

Records and information required	✓	Comments
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details.		
1. Bank Statements, Cashbooks etc		I
Where no cashbook is supplied, please provide and include one month past balance date: Bank statements for all accounts operated by the business. Clearly mark the nature of the payments and deposits.		
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 for all accounts operated by the business Details of the nature of each payment/deposit Where you supply accounting software, please provide:		
 USB, email or zip file backup as at the end of financial year 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 		
Xero users		
If we do not hold the subscription for Xero, can you please invite harts@harts.co.nz as a User.		
2. Accounts Receivable (Debtors) - see attached Schedule 1	1	
All accounts or amounts owing to you at balance date should be scheduled. Exclude 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 □
3. 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,		Total at balance date:
highlight in cash book those items in the month following your balance date, which should be included.		GST Included □ Excluded □
4. Stock on Hand and Work in progress		
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 □ ■ market 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 able to use this option).		\$ GST Included □ Excluded □
Work In Progress		
Include material costs, labour costs and overhead costs		GST Included □ Excluded □
Stock In Transit		
Paid for but not received at balance date		GST Included □ Excluded □

Records and information required	✓	Comments
5. Cash on Hand		
*Cash on hand \$ Date banked//		
EFTPOS not yet banked\$		
Till floats/cash floats \$		
*(Include cash sales prior to balance date but not banked until after balance date)		
6. Prepayments received		
Describe an arise of few and describe a section of control of		
Deposits received for goods or services not yet supplied		\$
		GST Included □ Excluded □
7. Capital Expenditure / Fixed Assets - Items over \$1,000		
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:		
Hire purchase or loan agreements		
■ Lease agreements		
All legal statements and agreements		
■ Trade-in details		
Lost, stolen or scrapped items		
 Copy of tax invoices / sale and purchase agreements We suggest you review last year's asset and depreciation schedule and indicate 		
any assets that no longer exist.		
8. Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes \square No \square		
If No, list amounts not banked and when they were lodged. Please attach a separate list if necessary.		
separate list ii fiecessary.		Personal \$
		Business \$
		Other bank accounts \$
9. Legal and Loan Documents		
Have you bought or sold any property this year?		
If yes please supply details.		
Please also attach :		
Solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year.		
Statements and agreements relating to any mortgages, hire purchase, leases or loans.		
Copy of any forgiveness of debt documents		
10. Employers – Wages paid to Employees		
Holiday pay accrued		\$
Outstanding holiday pay		\$
Likely to be paid within 63 days from balance date		\$
Please advise of any cash paid to staff		\$
11. Fringe Benefit Tax (FBT) Returns		
Supply copies of fringe benefit tax (FBT) work papers		

Records and information required		✓	Comments
12. COVID-19 Support Payments			
	Yes □ No □		
If so, how much \$			
,	Yes □ No □		
·			
	Yes □ No □		
If so, how much \$	Yes □ No □		
Was this banked into your business account	res 🗆 NO 🗆		
c) Did you receive the Small Business Cashflow Loan (SBCS)	Yes ☐ No ☐		
If so, how much \$			
Was this banked into your business account	Yes □ No □		
13. Goods & Services Tax (GST) Returns		ı	
Supply copies of Goods & Services Tax (GST) work papers			
14. Interest RWT Payers (IR15)		<u> </u>	
Please supply copies of RWT work papers.			
15. Interest and Dividend Certificates			
Supply copies of certificates			
16. Donations			
Please attach receipts (include donations to school)			
17. Events /Contingencies		I	
There have been events occurring after balance date that will have effect on subsequent years. Details:	a financial		
There were contingencies at balance date, the outcome of which w	vill he		
determined by the occurrence or non-occurrence of an event.			
Details :			
18. Loss of Earnings Insurance Policies			
Please include a copy of the policy and total paid for the year			\$ GST Included □ Excluded □
19. Rental Income or Mixed Use Holiday Home			
If rent received exceeds \$4,000 please complete the separate rent questionnaire for each property	al		
20. Investment Income			<u> </u>
Do you have New Zealand investments?			
Do you have overseas investments?			
If yes, please provide all interest and dividend advices, and change investments	es in		
21. Other Income			
Please provide details of any other income.			
22. Foreign Superannuation Schemes / Foreign Life Insu Schemes	ırance		
Please provide details of premiums paid			
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Records and information required			Comments		
23. My Business operates as a Limited Liability Company					
If yes - please provide details of any changes in the following • Shareholding • Registered office • Directors • Shareholder address			N (
24. Personal Expenses are paid from the Business Accou	unt				
 Private power, insurance etc is paid from the business account If yes, I have allocated these to my private drawings in the cash book If no, please identify within your records 					
25. Private Use					
Value of goods taken for private use at their cost price.			\$GST Included □ Excluded □		
26. Expenses paid in Cash or from Personal Funds					
Please provide a list if applicable.					
27. Home Telephone					
 I use my home telephone for business calls My monthly home telephone rental is Paid through business? If yes, total business toll calls paid through business If no, total business toll calls paid privately I have adjusted for personal use in the cash book 			\$ \$ \$		
28. Motor Vehicles	29. Home C	Office	e Expenses		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Vehicle Description:	If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Address:				
Business km Total km Business Percentage Business% Total Ar Vehicle Description: km Business km		ea:	m ²		
Total km Percentage Business% 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. (Inland Revenue may still need this to be substantiated) If you are operating as a company, please indicate which vehicles are available for private use (and potentially liable for fringe benefit tax)	Insurance (building & contents) \$ Interest (house mortgage) \$ Rates \$ Repairs and maintenance \$ Rent paid \$ Other \$		prtgage) \$		

Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2024

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

Totals		

Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2024

Totals

Client Name						
Name of Creditor		Description of Goods	Code	Net Amount	GST	Total Incl
						GST
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