



ANNUAL FINANCIAL STATEMENTS QUESTIONNAIRE

Business Name:			
Financial Year Ended:			
Contact Person:		Phone Number:	
Fax Number:		Email Address:	

Please complete the checklist below to determine which parts of the questionnaire you need to complete. **Only complete the section of the questionnaire if you answer 'yes' to the relevant question.**

	YES	NO	If 'Yes', complete:
1. What accounting systems have you used during this financial year?			
- A complete computerised accounting package (e.g. MYOB)?			A1
- A computerised cashbook program (e.g. Banklink)?			A2
- A manual system or no system?			A3
- Earthstar process my transactions internally during the year			-
2. Do you employ staff?			A4
3. Did you have any Loans, Hire Purchase or Lease Agreements during the year?			A5
4. Do you carry Inventory or have Work in Progress?			A6
5. Did you have any Accounts Payable (creditors) as at balance date?			A7
6. Did you have any Accounts Receivable (debtors) as at balance date?			A8
7. Have you purchased or disposed of any Business/Trust assets during the year?			A9
8. Do you pay Fringe Benefit Tax?			A10
9. Are you registered for GST?			A11
10. Did the Business/Trust receive any Interest or Dividends during the year?			A12
11. Did you buy or sell a Business, Real Estate or Investments during the year?			A13
12. Did you receive any foreign income or incur foreign expenses?			A14
13. Do you want to claim a Home Office Allowance?			A15
14. Did you incur any costs which have a private use component?			A16
15. Did you incur any entertainment expenses?			A17
16. Are you completing this questionnaire for a Trust?			A18
17. Did you have any cash, cheques or floats on hand at balance date?			A19
18. IN ALL CASES, PLEASE COMPLETE SECTION A20			A20
19. IN ALL CASES, PLEASE SIGN THE DECLARATION AT A21			A21
20. IN ALL CASES, PLEASE SIGN THE AUTHORITY AT A22			A22
21. Personal Tax Return Checklist			A23

PLEASE CALL US FOR ASSISTANCE - (09) 415 0250

A1. Computerised Accounting Systems

What system are you using?

System
Version

Please provide the following records:

Enclosed N/A

- A backup disk for your financial year (if available)
- Copies of the following reports printed from your system:
 - Annual Management Financial Statements
 - Annual detailed General Ledger
 - Trial Balance as at Balance Date
 - Bank Reconciliations as at Balance Date
- Cheque books and Deposit Books for the full year
- Bank Statements for the full year

A2. Computerised Cashbook

What system are you using?

System
Version

Please provide the following records:

Enclosed N/A

- A backup disk for your financial year (if available)
- Copies of the following reports printed from your system:
 - Detailed Cashbook (by account code) for the year
 - Summary Cashbook (by account code) for the year
 - Bank Reconciliations as at Balance Date
- Cheque books and Deposit Books for the full year
- Bank Statements for the full year

A3. Manual Cashbook or no system

Please provide the following records:

Enclosed N/A

- Your cashbook (if one is kept)
- Bank reconciliation as at balance date (if completed)
- Cheque books and Deposit Books for the full year
- Bank Statements for the full year

If no cashbook has been kept, please ensure the following:

- All cheque butts are completed in full
- Any direct debits or eftpos transactions are detailed on the bank statements
- The source of all deposits not detailed in the deposit books are clearly identified on the bank statements

A4. Wage Records

Please provide the following records:

Enclosed N/A

- Your wages book for the year, or
- Annual summary reports from your computerised payroll system
- Copies of all IR345 and IR348 PAYE returns

Please also provide details of any remuneration owing to employees as at balance date (holiday pay, bonuses) and indicate what portion of these amounts were paid, or will be paid, within 63 days of your balance date.

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Note: If Earthstar have prepared the wages on your behalf, please ignore this section.

A5. Loans, Hire Purchase and Lease Agreements

Please provide the following records:

Enclosed N/A

- Copies of any agreements that have been entered into during the financial year
- Details of any agreements repaid or refinanced during the year
- Confirmation of loan balances as at balance date
- Loan account statements if available

A6. Inventory or Work in Progress

Please provide the following records:

Enclosed N/A

- A copy of your year end stocktake workings
- Details of the nature of any work in progress as at balance date

The value of Stock on Hand at balance date was:

\$	
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(Note: Original cost must be used as the value for all stock items on hand unless an independent valuation has been obtained)

The value of Work in Progress at balance date was:

\$	
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(Note: WIP should be valued at cost of materials used, direct labour plus factory overheads after deducting any progress payments. Profit margin should not be included)

Please contact us if you unsure how to value your inventory or work in progress.

A7. Accounts Payable (Creditors)

Please provide the following records:

Enclosed N/A

- A Payables Aged Trial Balance as at balance date printed from your accounting system **or**
- A detailed list of all amounts owing at balance date (GST inclusive) including name, type of expense and amount owing for each creditor

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The total of all Accounts Payable as at balance date was:

\$	
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A8. Accounts Receivable (Debtors)

Please provide the following records:

Enclosed N/A

- A Receivables Aged Trial Balance as at balance date printed from your accounting system **or**
- A detailed list of all amounts due to you at balance date (GST inclusive) including name and amount owing from each debtor

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The total of all Accounts Receivable as at balance date was:

\$	
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Note: Bad debts must be written off before balance date if you do not consider them to be collectable.

A9. Assets

Please provide the following records:

Enclosed N/A

Purchases

- A detailed list of any assets purchased during the year including the date purchased, purchase price (GST inclusive) and advising if the asset purchased was new or second hand
- Copies of invoices for any assets over \$500 in value

Sales

- A detailed list of any assets sold including the date sold and sale value

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Disposals/Write Offs

- A detailed list of any assets written off/disposed of for no value during the year and the reason for the write off/disposal.

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A10. Fringe Benefit Tax (FBT)

Please provide the following records:

Enclosed N/A

- A copy of all FBT returns filed during the financial year
- A copy of any workings supporting the figures on your FBT returns

Note: If Earthstar have prepared FBT Returns on your behalf, please ignore this section.

A11. Goods and Services Tax (GST)

Please provide the following records:

Enclosed N/A

- A copy of all GST returns filed during the financial year
- A copy of all workings supporting the figures on your GST returns

Note: If Earthstar have prepared GST Returns on your behalf, please ignore this section.

A12. Interest and Dividends

Please provide the following records:

- A copy of all Resident Withholding Tax certificates received
- A copy of all Dividend Statements received

Enclosed N/A

A13. Buying/Selling Investments, Real Estate or a Business

Please provide the following records:

- A copy of all documentation relating to the purchase or sale of investments (shares, foreign investments, etc)
- A copy of all documentation **including legal statements and Sale and Purchase Agreements** relating to the purchase or sale of any Real Estate
- A copy of all documentation **including legal statements and Sale and Purchase Agreements** relating to the purchase or sale of a business

Enclosed N/A

A14. Foreign Income or Expenses

Please provide the following records:

- Details of the nature and amounts of any foreign income received and any related foreign tax credits
- Details of the nature and amounts of any expenses paid to people or businesses who are not New Zealand residents

Enclosed N/A

A15. Home Office Allowance

The annual total of the following expenses are required in order to complete the calculations:

Rent (if property not owned) <input style="width: 100%; height: 20px;" type="text"/> Insurance <input style="width: 100%; height: 20px;" type="text"/> Repairs and Maintenance <input style="width: 100%; height: 20px;" type="text"/> Power and Gas <input style="width: 100%; height: 20px;" type="text"/> Rates and Water Rates <input style="width: 100%; height: 20px;" type="text"/>	Valuation Fees re Mortgage <input style="width: 100%; height: 20px;" type="text"/> Legal Expenses re Mortgage <input style="width: 100%; height: 20px;" type="text"/> Interest (on Mortgage) <input style="width: 100%; height: 20px;" type="text"/> Body Corporate Fees <input style="width: 100%; height: 20px;" type="text"/>
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Note: if you have supplied details of your house and the area used for business purposes to Earthstar in prior years, and the details have not changed, you do not need to supply the following information.

The total floor area of the house is: m²
 The total floor area used for business purposes is: m²

The total cost of the property (if owned) was: \$

The last valuation of the property (if owned) was: Land: \$
 Buildings: \$

If you do not have a valuation available, please supply a copy of your last rates notice.

A19. Cash on Hand

Please provide the following records:

- Total sales not banked (cash, cheques, eftpos) at balance date were:
- Total cash floats at balance date were:
- Total petty cash on hand at balance date was:

A20. General (to be completed in all cases)

Please supply the following information:

Enclosed N/A

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|---|---|---|
| 1. Copies of all Insurance/Work Place Accident Insurance/ACC invoices. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 2. Copies of any invoices relating to repairs and maintenance where the amount incurred exceeds \$500. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 3. Details of any Contingent Liabilities or future commitments (including lease commitments), for example guarantees provided by the business or a commitment to buy a large capital item. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 4. Details of the nature and value of any business goods taken for personal use during the financial year. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 5. Details of the amount of any business income not banked into the business account, for example cash taken for private use, out of till expenses or income from a partnership or trust. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 6. Details of any deposits received from customers/clients for goods not supplied at balance date. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 7. Details of any business expenses paid via a credit card which has not been analysed through the business accounting systems, including copies of all credit card statements for the year with business items identified. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 8. Details of any business expenses paid from private funds which have not been reimbursed by the business. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 9. If trading as a company, were there any changes in shareholding or directorships? | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| 10. Details of any other matters which you feel might be relevant to determining the tax position of the business for the financial year. | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |

Finalisation of Accounts and Tax Refunds

1. How many bound copies of the Financial Statements do you require?

2. If you are due a tax refund, please indicate how you would like it to be treated:

Refunded in full Offset against future tax liabilities

Transferred to the following tax payer: Name:
IRD Number:

A21. DECLARATION

I accept responsibility for all records and information supplied to you for the purpose of preparing financial statements and Income Tax returns. I advise you not to complete an audit or review. I accept responsibility for the accuracy and completeness of all information supplied to you.

I authorise you to act as my/our agent for all tax revenues with the Inland Revenue Department.

Signed: _____

Date: _____

A22. THIRD PARTY AUTHORITY

I hereby authorise Earthstar Chartered Accountants to obtain from any third party any records or information required for the purpose of preparing my Financial Statements and Income Tax Returns and accordingly any such third party is authorised to provide you with information required.

Signed: _____

Date: _____

Please also ensure that you sign our Terms of Engagement form and return it to us with your records. We are unable to commence work on your assignment until we receive a signed Terms of Engagement from you.

Your time and effort in completing this form is much appreciated by the team at Earthstar.

A23. Personal Tax Return Checklist

If any of the following information is relevant to your personal tax return please tick the appropriate box and provide your details.

- Interest and Dividends - please provide certificates

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- Rents - advise gross rents received and expenses to be claimed against this income

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- Income from Estates & Trusts

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- Income from Partnerships

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- Income from another company

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- Income from share trading

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- Losses from loss attributing qualifying companies

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- Expenses incurred against withholding payments

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- Income Protection Insurance Policies - provide details of premiums

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- FIF income - details of any shares held in overseas companies where the original cost exceeded \$50,000 (i.e. name of company, cost and market value @ 31/03/10)

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- Donations - please attach all receipts in excess of \$5.00

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- Housekeeper or childcare - please advise amount paid, to whom paid, and reasons why housekeeper or childcare is necessary

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