Financial Statements Questionnaire –

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
Balance Date:		Email:	

Name	IRD Number	Signature	Date

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

* Please advise if you have concerns on your address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available

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 ☐ No ☐ (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: _____ _____ _____ _____ _____	

Records Required	✓	Comment

Bank Statements, Cash books, etc

Where an **online accounting system** is used (e.g. Banklink / Xero / MYOB), please provide:
- Final bank statement for the year for all bank accounts

☐

Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:
- General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation.
- Copy of bank reconciliation as at balance date for all bank accounts.
- Final bank statement for the year for all bank accounts

☐

Where a **Cashbook (computerised / manual)** or **no system** is used, please provide:
- Cashbook (if one is kept, including one-month past balance date)
- Copy of bank reconciliation as at balance date for all bank accounts
- Bank statements for the full year for all bank accounts

Note: If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.

☐

Loan Statements

Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.

☐

Employers – Wages paid to Employees

Supply a month-by-month summary of gross wages, termination or incentive payments and PAYE deductions as returned to the IRD. (Not required if you use Xero Payroll).

☐

Covid-19 Wage Subsidy and other Covid-19 support payments

If you have received the Covid-19 Small Business Loan, have any interest payments and / or repayments been made?   ☐

Date rec: __/__/__ $_____

Date rec: __/__/__ $_____

Date rec: __/__/__ $_____

Date rec: __/__/__ $_____

Have any amounts of Covid-19 support payments been repaid back? ☐

Please provide details of payment and reason for repayment

Date paid back: __/__/__ $_____   Reason: _____

_____

_____

_____

_____

Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	☐	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.	☐	
Interest and Dividend Certificates		
Supply copies of certificates.	☐	
Lease Details		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	☐	
Foreign Income		
Details of any foreign income received, and any tax deducted from this.	☐	
Accounts Receivable (Debtors) – see attached Schedule 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 ☐**
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.	☐	Total at Balance Date: $ _____ **GST Included ☐ Excluded ☐**
Cash on Hand		
*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)	☐ ☐ ☐	

Stock on Hand

Stock
Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at. ☐

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. ☐

Valued at lower of:
- cost ☐
- net realisable value ☐
- market value ☐

$_____
GST Included ☐ Excluded ☐

Work in Progress ☐
Include material costs, labour costs and overhead costs.
Briefly, how was this calculated? _____

_____

$_____
GST Included ☐ Excluded ☐

Prepayments Made ☐
Balance of any payments made before balance date for goods or services not received or used by balance date.

$_____
GST Included ☐ Excluded ☐

Income in Advance ☐
Balance of any receipts received before balance date for goods or services not provided by balance date.

$_____
GST Included ☐ Excluded ☐

Capital Expenditure

Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025).   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 ☐
- Insurance pay out ☐
- Copy of Tax Invoices ☐

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.

Transactions Not Through the Business

Were all sales banked into your business trading bank account? Yes ☐ No ☐

If No, list amounts not banked and when they were lodged:

_____
_____
_____

Personal $_____
Business $_____
Other bank accounts $_____

Other Taxable or Non-Taxable Income

Did you receive income from any other sources either taxable or non-taxable? ☐

If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).

Legal and Loan Documents

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. ☐

Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: ▪ Insurance premiums ▪ Legal fees	☐ ☐	

Private Use		
Value of goods taken for private use at their **cost** price.	☐	$_____ GST Incl☐ Excl ☐

Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	☐	

Residential Land Withholding Tax		
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.	☐	

Residential property sales		
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 sold before 1 July 2024, and purchased within 5 years of the sale date date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date: • what was the original purchase price • and the sale price?	☐	_____ $_____ $_____

Research and Development		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure	☐	

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____

    Business   _____ km
    Total   _____ km
    Percentage Business _____ %

Vehicle Description: _____

    Business   _____ km
    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. If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

_____

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office _____

Home Office area: - no change as per previous year ☐

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method		OR IRD Square Metre Rate Method (see below note)*	
Power	$_____		
Insurance (Building & Contents)	$_____		
Interest (House Mortgage)	$_____	Interest (House Mortgage)	$_____
Rates (including regional council rates)	$_____	Rates (including regional council rates)	$_____
Rent	$_____	Rent	$_____
Repairs & Maintenance	$_____		
Telephone rental	$_____		
Other	$_____		
Total	**$_____**		

Would you like to use the IRD rate? Visit the IRD website for the current rate. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.

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 or more in the income year? Yes ☐ No ☐ If yes, please complete the following section so we can determine the amount of allowable deductions. **<u>Mixed Use Holiday Home – Information Required</u>** 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) : _____	☐ ☐ ☐

Mixed Use Boat or Plane	
Does this entity have a boat or plane (with a market value of $50,000 or greater), that is used privately and also to derive income? Yes ☐ No ☐	☐

If Yes, provide details:

Description: _____

Market value: $_____

Was the asset unused for 62 days or more in the income year?   Yes ☐ No ☐
If yes, please complete the following section so we can determine the amount of allowable deductions.

<u>Mixed Use Boat or Plane – Information Required</u>

The number of days the asset was **unused** 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

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: $_____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):	☐

Cost of advertising for hireage $_____

Cost of repairing damages caused by hireage $_____

Operating costs / supplies $_____

Insurance $_____

Repairs/maintenance for general wear and tear $_____

Other (please give details)

_____

Cryptoassets		
Have you received or traded in cryptoassets during the income year? If so, please provide the following information: - The type of cryptoasset - For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD - Total units of each cryptoasset held at the beginning and end of the year - Exchange records and bank statements - Wallet addresses	☐	

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

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

Client Name	

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	

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

Client Name	

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	