# Financial Statements Questionnaire – 31 March 2026

Ensure this questionnaire is completed and included with your records

| | | | |
|---|---|---|---|
| Client Name | | Phone: | |
| Balance Date | | Email: | |

**Terms of Engagement**

I/We hereby instruct you Urban2Rural Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2026. 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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 2.0% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

| **Name** | **IRD Number** | **Signature** | **Date** |
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| 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** |
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* 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

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|---|---|
| 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:

_______________________________________________

_______________________________________________

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| Records Required | ✓ | Comment |
|---|---|---|
| **Bank Statements, Cash books, etc** | | |
| Where an **online accounting system** is used (e.g. Banklink / Xero / MYOB), please provide:<br>▪ Final bank statement for the year for all bank accounts<br><br>Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:<br>▪ General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation.<br>▪ Copy of bank reconciliation as at balance date for all bank accounts.<br>▪ Final bank statement for the year for all bank accounts<br><br>Where a **Cashbook (computerised / manual)** or **no system** is used, please provide:<br>▪ Cashbook (if one is kept, including one-month past balance date)<br>▪ Copy of bank reconciliation as at balance date for all bank accounts<br>▪ Bank statements for the full year for all bank accounts<br><br>**Note**: If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for. | ☐<br><br><br>☐<br><br><br>☐ | |
| **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?**<br>Date rec: __/__/__ $_______________<br>Date rec: __/__/__ $_______________<br>Date rec: __/__/__ $_______________<br>Date rec: __/__/__ $_______________ | | ☐ |

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| **Have any amounts of Covid-19 support payments been repaid back?**<br>Please provide details of payment and reason for repayment<br>Date paid back: __/__/__ $_______________ Reason: ________________________________________<br>______________________________________________<br>______________________________________________<br>______________________________________________<br>______________________________________________ | ☐ |

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| **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:<br>$ ____________________<br>**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:<br>$ ____________________<br>**GST Included** ☐ **Excluded** ☐ |
| **Cash on Hand** | | |
| *Cash on Hand $____________ Date banked __/__/__<br>Petty Cash $____________<br>Till Floats/Cash Floats $____________<br>*(Include cash sales prior to balance date but not banked until after balance date) | ☐<br>☐<br>☐ | |
| **Stock on Hand** | | |
| **Stock**<br>Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.<br><br>Please note that if you estimate your stock to be less than $10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. | ☐<br><br>☐ | Valued at lower of:<br>▪ cost ☐<br>▪ net realisable value ☐<br>▪ market value ☐<br>$_______________<br>GST Included ☐ Excluded ☐ |

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| **Work in Progress**<br>Include material costs, labour costs and overhead costs.<br>Briefly, how was this calculated? ______________________________________<br>______________________________________________________________<br><br>**Prepayments Made**<br>Balance of any payments made before balance date for goods or services not received or used by balance date.<br><br>**Income in Advance**<br>Balance of any receipts received before balance date for goods or services not provided by balance date. | ☐<br><br><br><br>☐<br><br><br>☐ | $_______________<br>GST Included ☐ Excluded ☐<br><br><br>$_______________<br>GST Included ☐ Excluded ☐<br><br><br>$_______________<br>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:<br>▪ Hire purchase or loan agreements<br>▪ Lease agreements<br>▪ All legal statements and agreements<br>▪ Trade-in details<br>▪ Lost, stolen or scrapped items<br>▪ Insurance pay out<br>▪ Copy of Tax Invoices<br>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. | ☐<br><br>☐<br>☐<br>☐<br>☐<br>☐<br>☐<br>☐ | |
| **Transactions Not Through the Business** | | |
| Were all sales banked into your business trading bank account? Yes ☐ No ☐<br>If No, list amounts not banked and when they were lodged:<br>______________________________________________________________<br>______________________________________________________________<br>______________________________________________________________ | | Personal $____________<br>Business $____________<br>Other bank accounts $____________ |
| **Other Taxable or Non-Taxable Income** | | |
| Did you receive income from any other sources either taxable or non-taxable?<br>If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc). | ☐ | |
| **Legal and Loan Documents** | | |
| Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. | ☐ | |
| **Business Expenses** | | |
| There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:<br>▪ Insurance premiums<br>▪ Legal fees | ☐<br>☐ | |
| **Private Use** | | |
| Value of goods taken for private use at their **cost** price. | ☐ | **$______________**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 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: __________ $m^2$

Total Area of House & Workshop: __________ $m^2$

| 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.

### 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) : ______________________________________________

**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.

**Mixed Use Boat or Plane – Information Required**

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 [Balance Date]

| | |
|---|---|
| Client Name | |

| Name of Debtor | Description of Sale | Code | Total Incl GST |
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| **Totals** | |

# Schedule 2 – Accounts Payable (Creditors)
# Amounts owing by you at [Balance Date]

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| Client Name | |

| Name of Creditor | Description of Goods | Code | Total Incl GST |
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| **Totals** | |