

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

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.	☐	

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 ▪ ACC payments and arrangements	☐	
Farm House Expense Apportionment (including any attached garage / storage space)		
Please provide the following details:	☐	
Area of house (msq / sqft)		_____
Area dedicated for business purpose (msq / sqft)		_____
Area of house with mixed use – used for both business and private purpose (msq / sqft)		_____ %
Time of mixed use area used for business purpose %		_____ %
Livestock on Hand – see attached Schedule 3, Client Questionnaire Livestock Sheet		
A schedule has been enclosed. Please complete and attach.	☐	
If applicable a copy of last year's Livestock Schedule is enclosed for your information.		
Consumables on Hand		
If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.	☐	
Please estimate the cost (Excluding GST) of consumables on hand		\$ _____
Petrol, Diesel & Oil		_____
Fencing Materials		_____
Water Piping & other items held for water system repairs		_____
Dairy Shed Supplies (Cleaning Products, Teat Spray etc)		_____
Shearing Shed Supplies		_____
Animal Health Products (e.g. drench, dip, mastitis treatment products)		_____
_____		_____
Other farm stores		_____
Fertiliser		_____
Purchased Stock Feed (at cost):		_____
Hay		_____
Silage		_____
Maize Silage		_____
Grain		_____
Palm Kernel		_____
Other		_____
Total Cost		

Unsold Produce		
Please provide full details of any produce on hand at balance date that is intended for sale. Examples include honey, wool, timber, hay, silage, crops.		☐
Category Wool Timber Hay Silage Grain Honey Firewood Other Produce, Harvested Crops & Fruit 	Quantity Tonnes dry matter Tonnes dry matter Tonnes kg 	Estimated Value (Excl GST)
Total Value		
Private Use		
Value of goods taken for private use at their cost price (excluding livestock).		☐
Goods taken for own use Sheep Cattle Pigs Milk Other _____	Quantity 	\$ _____ GST Included ☐ Excluded ☐
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable. How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		☐ ☐
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:

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	
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[illegible]

Totals	
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Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at [Balance Date]

Client Name	
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[illegible]

Totals	
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