

## Financial Statements Questionnaire –

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
Balance Date:		Email:	

Name	IRD Number	Signature	Date

**If a trustee is a company**

**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 our 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

Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (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: <hr/> <hr/> <hr/> <hr/> <hr/>	



**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: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**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.

**Goods & Services Tax (GST) Returns**

Please supply your 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** 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

<b>Capital Expenditure</b>		
<p>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:</p> <ul style="list-style-type: none"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements</li> <li>▪ All legal statements and agreements</li> <li>▪ Trade-in details</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Insurance pay out</li> <li>▪ Copy of Tax Invoices</li> </ul> <p>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.</p>	<input type="checkbox"/>	
<b>Other Taxable or Non-Taxable Income</b>		
<p>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).</p>	<input type="checkbox"/>	
<b>Legal and Loan Documents</b>		
<p>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.</p>	<input type="checkbox"/>	
<b>Business Expenses</b>		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> </ul>	<input type="checkbox"/> <input type="checkbox"/>	
<b>Gifting Programme</b>		
<p>Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach</p> <p>Please provide any acknowledgement of debts if available.</p>	<input type="checkbox"/> <input type="checkbox"/>	<p>Date of Gift _____</p> <p>Amount \$ _____</p>
<b>Major Transactions</b>		
<p>Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.</p>	<input type="checkbox"/>	<p>_____</p> <p>_____</p>
<b>Rental Property Details</b>		
<p>Please provide us with the addresses of any rental properties you have.</p> <p>Address: _____</p> <p>Address: _____</p> <p>Address: _____</p>		<p>If a property was not rented for a full 12 months, please provide details of why it was vacant.</p> <p>_____</p> <p>_____</p>

<b>Rental Income and Expenditure</b>		✓												
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties <b>OR</b> Please provide details of the following for each rental property. Use a separate sheet if necessary.		<input type="checkbox"/>  <input type="checkbox"/>												
<b>Income:</b> Total Rent Received                    \$ _____														
<b>Expenses:</b>														
Accounting fees                    \$ _____	Phone    \$ _____													
Advertising (to rent)            \$ _____	Power    \$ _____													
Bank fees                            \$ _____	Rates    \$ _____													
Insurance                            \$ _____	(including regional council rates)													
Legal fees                            \$ _____	Repairs and Maintenance            \$ _____													
Management fees                \$ _____	(please attach details or invoices)													
Mortgage Interest                \$ _____	Valuation fees                            \$ _____													
(attach copy of loan summary/statements from bank)	Water rates                                \$ _____													
Details of any other expense relating to rental property: _____ \$ _____ _____ \$ _____														
Details of visits to inspect property/conduct property business: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 10%;">Date</th> <th style="text-align: left; width: 70%;">Details</th> <th style="text-align: left; width: 20%;">Kilometres</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>		Date	Details	Kilometres	_____	_____	_____	_____	_____	_____	_____	_____	_____	
Date	Details	Kilometres												
_____	_____	_____												
_____	_____	_____												
_____	_____	_____												
<b>Residential Land Withholding Tax</b>														
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.	<input type="checkbox"/>													
<b>Residential Property Sales</b>														
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?	<input type="checkbox"/>													
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: <ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> <li>• has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use.</li> </ul>	<input type="checkbox"/>  <input type="checkbox"/>	_____ \$ _____ \$ _____												

**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	[Client Name]
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Name of Debtor	Description of Sale	Code	Total Incl GST

<b>Totals</b>	
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Schedule 2 – Accounts Payable (Creditors)  
 Amounts owing by you at [Balance Date]

Name of Creditor	Description of Goods	Code	Total Incl GST

<b>Totals</b>	
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