

2026 Trust Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone	
Balance Date		Email	

To: Abacus Chartered Accountants Ltd

Terms of Engagement

I/We hereby instruct Abacus Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2026 year. 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 1.5% per month, and that all accounts are due for payment within 14 days 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.

If I/we have also instructed you to prepare our GST Returns on a regular basis, I/we accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

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.

Signature _____
(On behalf of all Trustees)

Date _____

Would you like us to supply a copy to your bank?	Yes ☐ No ☐ (Tick One)
If so, what is your current bank manager's email?	
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. Xero / MYOB), please provide: - Final bank statement for the year for all bank accounts showing the balance at the financial year end. Where a non-cloud based computerised accounting system is used, please provide: - 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 showing the balance at the financial year end. Where a Cashbook (computerised / manual) or no system is used, please provide: - Cashbook (if one is kept) - Copy of bank reconciliation as at balance date for all bank accounts - Bank statements for the full year for all bank accounts including the statement showing the balance at the financial year end. - 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 repaid during the year.	☐	
Goods & Services Tax (GST) Returns		
Please supply your copies of Goods & Services Tax (GST) returns and workings.	☐	
Interest and Dividend Certificates		
Supply copies of annual interest certificates and all dividend advices.	☐	
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. For companies, holiday pay paid within 63 days of balance date.	☐	Total at 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. 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 - Copy of Tax Invoices Let us know if you would like a copy of last year's Asset and Depreciation Schedule to review. We suggest you review the schedule and cross out any assets that no longer exist.	☐	

Records Required	✓	Comment:
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	☐	

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

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at balance date

Name of Debtor	Description of Sale	Code	Total Incl GST
Totals			

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at balance date

Name of Creditor	Description of Goods	Code	Total Incl GST
Totals			