

Sole Trader/Partnership/Company/Trading Trust Annual Accounts Questionnaire

Business Name:	
Financial year ended:	31 March 2026
IRD Number:	
Business phone:	
E-Mail address:	
Fax No:	
Convenient time to contact:	

To: Chatfield & Co Limited

TERMS OF ENGAGEMENT	
<p>I/We accept responsibility for the accuracy and completeness of the information supplied herein which is to be used in the preparation of my Financial Accounts and Income Tax Return. You are not to complete an audit, nor do I/we wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my Financial Accounts.</p> <p>I/we understand your work may not necessarily detect error or fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. 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 our attention. To comply with the Anti-Money Laundering and Countering Financing of Terrorism Act 2009, I/we may be required to provide personal identification.</p> <p>I/we further understand that the Financial Accounts will be prepared at my request to determine my/our taxation liabilities, and that you will not be liable for any losses, claims or demands by any third person. The financial statements will be special purpose financial statements to meet the requirement of the Income Tax Act 2007 and not to be considered as general-purpose financial statements prepared under generally accepted accounting principles.</p> <p>I/we also accept responsibility for all other records and information supplied to you other than those listed herein. I/we accept responsibility for any failure by me to supply all relevant records and information to you. The information contained herein is correct according to the best of my knowledge and belief.</p> <p>I/we hereby authorise Chatfield & Co Limited to obtain from Inland Revenue, financial institutions, ACC and any other third party any records or information you require for the purpose of preparing my/our Financial Statements and Income Tax Return and accordingly any such third party is authorised to provide you with information required.</p> <p>You are to represent us as our tax agent. All income tax returns will be signed by us however you are authorised to sign any other taxation return on behalf of ourselves or any of our associated entities.</p>	
SIGNATURE:	
DATE:	_____/_____/____

1. Source Information Required		
<ul style="list-style-type: none"> • Please provide the last bank statements as at the balance date for all bank accounts if you have accounting software such as Xero, MYOB etc. Please contact us to provide us with your login details for Xero/MYOB and any other accounting program. • Please provide full bank statements for all bank accounts for the year if you do not have accounting software, and any other relevant information listed below: <ul style="list-style-type: none"> ➤ Receipt books with notes for any items not for business sales ➤ Suppliers' invoices filed in date order. ➤ Cashbook analysed and reconciled to the bank statements monthly. ➤ Backup disk/USB as at end of financial year ➤ Statements from dairy company, kiwifruit or horticulture agents, Farmlands, Stock and Station agents 	Yes	No
<p>2. Loan Statements Supply a copy of any loan statements for the financial year up to balance date</p>	Yes	No
<p>3. Investment income</p> <ul style="list-style-type: none"> • Interest and/or dividend certificates for interest and dividend received during the year. • Provide details of any shares purchased, sold or held at year end, and confirm whether your overseas investments exceeded \$50,000 at any time during the year. 	Yes	No
<p>4. GST Returns Supply copies of goods & services tax (GST) returns and work papers if you file your own GST returns.</p>	Yes	No
<p>5. Employers – Wages paid to employees. If you file your own PAYE returns, please provide the following information:</p> <ul style="list-style-type: none"> • Month-by-month summary of gross wages and PAYE deductions as returned to the IRD. • Copies of your Employer Monthly Deduction Schedule (IR 348) for the year. • Details of any allowance made for employees boarding / renting a house on the property. 	Yes	No
<p>6. Fringe Benefit Tax (FBT) Returns Please provide copies of Fringe Benefit Tax (FBT) returns and work papers.</p>	Yes	No
<p>7. Accounts Receivables (Debtors) If you don't use any accounting software for debtors, please use attached Schedule 1 to list all accounts or amounts owing to you at balance date. Note: Include any dairy statements, which are receivables in the month following balance date.</p>	Yes	No
<p>8. Accounts Payables (Creditors) If you don't use any accounting software for creditors, please use attached Schedule 2 to list all accounts or amounts payable by you at balance date.</p>	Yes	No

<p>9. Cash Income not banked during the year. Please list proceeds received but not paid into your bank account or stock firm.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; height: 20px;"></td> <td style="width: 20%; text-align: center;">\$</td> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: center;">\$</td> </tr> </table>		\$		\$		\$	Yes	No
	\$							
	\$							
	\$							
<p>10. Cash on Hand Please provide details of any cash on hand at balance date. a) Cash on hand \$ _____ date banked: _____ b) Petty cash float. _____ c) Till / Cash float. _____</p>	Yes	No						
<p>11. Stock on Hand. (Keep stock sheets for 7 years). a) Stock on hand at year end: \$_____ (Including GST or Excluding GST, please circle) b) Value at lower of: Cost; Net realisable value; or Market value (Please circle one of them).</p>	Yes	No						
<p>12. Work in Progress. Work in progress at year end: \$_____ (Including GST or Excluding GST) Briefly, how was this calculated? _____ _____</p>	Yes	No						
<p>13. Capital Expenditure</p> <ul style="list-style-type: none"> • Please review last year's asset and depreciation schedule, and mark the items that are lost, stolen, or scrapped. • Please attach details of assets purchased or sold during the year. <ul style="list-style-type: none"> ➤ Hire purchase or loan agreements. ➤ Lease agreements ➤ All legal statements and agreements ➤ Trade-in details▪ ➤ Copy of Tax Invoices 	Yes	No						
<p>14. Development Expenditure Provide full details if you have undertaken any work of this type</p>	Yes	No						
<p>15. Legal & Loan documents Please provide:</p> <ul style="list-style-type: none"> • Solicitor's statements and sale and purchase agreements relating to any legal transactions during the year. • Statements and agreements relating to any mortgages, hire purchase, leases, or loans. • A copy of your latest rateable valuation for any properties you own. 	Yes	No						

<p>16. Transactions Not Through the Business Were all sales banked into your business trading bank account? If No, list amounts not banked and when they were lodged:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"></td> <td>Personal: \$</td> </tr> <tr> <td></td> <td>Business: \$</td> </tr> <tr> <td></td> <td>Other: \$</td> </tr> </table>		Personal: \$		Business: \$		Other: \$	Yes	No														
	Personal: \$																					
	Business: \$																					
	Other: \$																					
<p>17. Business Expenses Please make sure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> • Insurance premiums • Legal fees ACC payments and arrangements	Yes	No																				
<p>18. Business Expenses paid privately. Please provide full details of business expenses paid out of personal funds. Please indicate whether these were included in your GST returns.</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"></td> <td>Total \$ <input style="width: 50px;" type="text"/></td> <td>GST Portion: \$</td> </tr> <tr> <td></td> <td>Total \$</td> <td>GST Portion: \$</td> </tr> <tr> <td></td> <td>Total \$</td> <td>GST Portion: \$</td> </tr> </table>		Total \$ <input style="width: 50px;" type="text"/>	GST Portion: \$		Total \$	GST Portion: \$		Total \$	GST Portion: \$													
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	Total \$	GST Portion: \$																				
	Total \$	GST Portion: \$																				
<p>19. Entertainment Expenses. If any of the following apply, please provide details:</p> <ul style="list-style-type: none"> Meals while travelling on business. Meal allowances paid to staff working overtime. Meals while on overseas business trips. Entertainment at functions, open to the public and with trade displays. Gift baskets for client that have food & drink 	Yes	No																				
<p>20. Private Portion of Costs paid by the Business.</p> <table style="width: 100%;"> <tr> <td>a) Travel</td> <td>\$ _____</td> <td>or</td> <td>_____ %</td> </tr> <tr> <td>b) Telephone and Tolls</td> <td>\$ _____</td> <td>or</td> <td>_____ %</td> </tr> <tr> <td>c) Power and Light</td> <td>\$ _____</td> <td>or</td> <td>_____ %</td> </tr> <tr> <td>d) Goods for Own Use.</td> <td>\$ _____</td> <td>or</td> <td>_____ %</td> </tr> <tr> <td>Other</td> <td>\$ _____</td> <td>or</td> <td>_____ %</td> </tr> </table>	a) Travel	\$ _____	or	_____ %	b) Telephone and Tolls	\$ _____	or	_____ %	c) Power and Light	\$ _____	or	_____ %	d) Goods for Own Use.	\$ _____	or	_____ %	Other	\$ _____	or	_____ %	Yes	No
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b) Telephone and Tolls	\$ _____	or	_____ %																			
c) Power and Light	\$ _____	or	_____ %																			
d) Goods for Own Use.	\$ _____	or	_____ %																			
Other	\$ _____	or	_____ %																			
<p>21. Motor Vehicles. e) If you have motor vehicle expenses, please refer to Schedule 3 for full details required.</p>	Yes	No																				
<p>22. Home Office Expenses If part of your home is set aside principally for use as an office/workshop/storage area, please refer to Schedule 4 for all details required:</p>	Yes	No																				
<p>23. Donations Please provide receipts for any donations made during the year.</p>	Yes	No																				
<p>24. Capital Commitments Please provide details of any capital commitment that you are committed to.</p>	Yes	No																				

<p>25. Contingent Liabilities Please provide details of any contingent liabilities that you know of such as bank or other guarantees, legal actions outstanding, forward exchange contracts etc.</p>	Yes	No
<p>26. Trust Information. Please provide full details if any of the following apply:</p> <ul style="list-style-type: none"> a) Has any gifting been made to the Trust during the year? b) Any changes to beneficiaries during the year? Please provide dates of birth if any are beneficiaries are under 16 at the balance date. c) Any change to the Trustees during the year? Please provide date of resignation, name of previous Trustee, date of appointment, and name of new Trustee. d) Has the Trust made payments to the beneficiaries during the year and since Balance Date? e) Have any changes been made to the Memorandum of Wishes? f) Have there been any resettlements or variations to the trust deed? <p>For new trusts, please provide us with a copy of the trust deed, and details of any investments purchased or transferred from the settler to the trust.</p>	Yes	No
<p>27. Residential Property Transactions and Brightline Test If a residential property was sold during the financial year and it was not the main home, the sale proceeds may be taxable. Please provide the dates of the initial purchase and the sale with the values.</p> <p>Details attached</p>	Yes	No
<p>28. Mixed Use Holiday Home</p> <ul style="list-style-type: none"> • Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? • Please provide details of your property (holiday home) that is used privately and also to derive income. • Details of property: _____ <hr/> <p>Was the property empty for 62 days in the income year? If yes, please complete attached Schedule 5 so we can determine the amount of allowable deductions</p>	Yes	No
<p>29. Livestock and Farming. Please provide a full breakdown of stock on hand as at balance date, setting out the numbers by breed, age, and description. Please refer to attached Schedule 6 for details.</p>	Yes	No
<p>30. Consumables on Hand If the value of total unused consumables on hand at balance date is more than \$58,000, please refer to Schedule 7 to provide full details.</p>	Yes	No

Schedule 3 – Motor Vehicles

If the motor vehicle is **owned by the company**, please provide the following information:

Please indicate which vehicle your paid Fringe Benefit Tax (FBT):

Please indicate which vehicle exempt from Fringe Benefit Rule

If the motor vehicle is subject to FBT rule, please provide **number of days** the vehicle was not available for private use, e.g., due to being repaired, out of town or had restrictions on the use.

Please advise if you elect to apply the motor vehicle expenditure rules (mileage rates) rather than FBT Rules from 01/04/2017.

If the proportion of motor vehicle business use is established by your vehicle log books, please supply the following details for each vehicle. Please note a logbook must be kept for a **3-month period continuously for every 3 years**.

Make / Model / Year _____

Value of vehicle _____

Date of last period tested. _____

Total distance of Business travel _____

Total distance travelled _____

Business use % from logbook _____

Total costs paid from private funds _____

Yes

No

Schedule 4 – Home Office Claim

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

Total area of house and workshop: _____ (m²)

Total area used for business: _____ (m²)

House expenses for the year:

Power	\$
Phone	\$
Internet	\$
Insurance - building and contents	\$
Interest - house mortgage	\$
Rates (including regional council rates)	\$
Repairs and maintenance	\$
Rent (if renting)	
Other	\$
Total	\$

Yes

No

Schedule 5 - Mixed Use Holiday Home - Information Required

The number of days the property was **empty** during the income year

The number of days the property is used by family or associated persons* during the income year

** 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 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)

Schedule 6.1: Livestock - Cattle Tallies

Client name:

Balance date: 31/03/2026

Description				Number of cattle as at 31/03/2026
Beef Breeds and Beef Crosses				
Rising one-year heifers				
Rising two-year heifers				
Mixed age cows				
Breeding bulls				
Rising one year	steers:		bulls:	
Rising two year	steers:		bulls:	
Rising three year	steers:		bulls:	
Friesian and Related Breeds				
Rising one-year heifers				
Rising two-year heifers				
Mixed age cows				
Breeding bulls				
Rising one year	steers:		bulls:	
Rising two year	steers:		bulls:	
Rising three year	steers:		bulls:	
Jersey and Other Dairy Breeds				
Rising one-year heifers				
Rising two-year heifers				
Mixed age cows				
Breeding bulls				
Rising one-year	steers:		bulls:	
Rising two-year	steers:		bulls:	
Rising three-year	steers:		bulls:	

Total

Deaths and losses

Natural increase

Peak milking cow numbers for the last season

Effective milking hectares for the last season

Schedule 6.2: Livestock - Sheep Tallies

Client name:

Balance date: 31/03/2026

Description	Number of sheep as at 31/03/2026
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
Total	
Sheep bred during the year (lambs docked last spring)	
Natural increase	
Wool	
Total kg's of wool on hand at balance date	
Date the wool was actually sold	
Net proceeds received	

Schedule 6.3: Livestock - Numbers Reconciliation

Client name:

Balance date: 31/03/2026

Cattle	
Opening stock numbers	
Add:	
Purchased during year	
Calves bred	
	Sub total (a)
Deduct:	
Total cattle sold	
Closing stock numbers	
Known deaths and killed	
	Sub total (b)
Unaccounted for and missing (a-b)	

Sheep	
Opening stock numbers	
Add:	
Purchased during year	
Lambs bred/docked	
	Sub total (a)
Deduct:	
Total sheep sold	
Closing stock numbers	
Known deaths and killed	
	Sub total (b)
Unaccounted for and missing (a-b)	

Closing stock numbers	
Known deaths and killed	
	Sub total (b)
Unaccounted for and missing (a-b)	

Schedule 7: Consumables on Hand

If the value of total unused consumables on hand at balance date is more than \$58,000, provide full details estimating the cost of consumables in hand (excluding GST).

	\$
Petrol, diesel and oil	
Fencing materials	
Items held for water system repairs	
Dairy shed supplies	
Shearing shed supplies	
Animal health products	
Other farm stores	
Fertiliser	
Purchased stock feed (at cost):	
Hay	
Silage	
Maize silage	
Grain	
Palm kernel	
Other	
Total cost	<u>\$</u>