

## 2023 CLIENT AUTHORITY / QUESTIONNAIRE AND TERMS OF ENGAGEMENT

**If your questionnaire is not completed and signed we are unable to process your accounts.**

I authorise you, Horton & Co Limited, to prepare Financial Statements from the information and records I have supplied to you. I advise you not to complete an audit or review. I accept responsibility for the accuracy and completeness of all records and information supplied to you, and for tax payments and any attendant penalties unless it is clearly established to be your fault.

I acknowledge you will charge for your work based on time engaged and that invoices issued by you are payable on the 20<sup>th</sup> of the month following the date of the invoice unless a special arrangement has been made in writing. I understand that a 5% discount is allowed if payment is made within 10 days (excluding individual tax returns) and that 18% interest per year will be charged on any overdue amount, together with costs of collection. I agree that you may deduct any outstanding fees from tax refunds owing to me. I also agree to accept personal liability for your fees arising from the services I have asked you to undertake.

I also give you my full authority to contact my Bank, the Inland Revenue Department and any other firms for the purpose of obtaining information necessary to complete my Return of Income and Financial Statements. I acknowledge that this information would not otherwise be available due to the Privacy Act restrictions, but I give my full authority for this Statement to be used as written confirmation of my agreement to your obtaining information from the Bank, IRD and other firms for the above mentioned purposes.

Authority is given to act on our behalf for all tax types until further notice. Specifically, authority is given to obtain information from IRD about all tax types. This includes obtaining information through all IRD media and communication channels. Authorization is given for you to sign on behalf as agent where you prepare GST, PAYE, RWT and any other tax returns.

### Accident Compensation Corporation

I give Horton & Co Ltd my full authority to act as my agent for ACC levy purposes and for all associated entities. This authorisation allows you 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 main representative discretion to delegate access to my/our ACC information to other members of the organisation.

**Please complete all relevant questions and tick the boxes where appropriate.**

**Please provide an email address**

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Principle Client	IRD Number	Signature	Date
<b><u>Associated Parties - (Directors, Trustees, Partners etc.)</u></b>			
<b>1</b>			
<b>2</b>			

## GENERAL

Please check these records are for the full year and one month past balance date.

Have you provided the following?

Cashbook or copies of the cashbook

Bank statements for the accounting year

All invoices - receivable and payable

GST returns and supporting documentation

Cheque butts

Deposit Books

Wages and PAYE records

Verification of identity & Address under the  
AML/CFT legislation

☐ Loan verifications as at balance date

☐ Hire Purchase/Lease documentations

☐ Stock Agents accounts

☐ Interest/Dividend Certificates

☐ Dairy Company Statements

☐ Latest government valuation

☐ Fonterra Share Advice Statements  
-Statement of Holding

## STOCK ON HAND AT BALANCE DATE

Stock should be valued at balance date and adequate records retained to substantiate this figure. It should be valued at the lower of cost or net realisable value.

Please check the attached stock sheet and include any other livestock that has not been included

Please complete the Income and Expenses details in this schedule

## ACCOUNTS RECEIVABLE AS AT BALANCE DATE

Name of Debtor	Income Details	Amount (GST incl.)
	Debtors Total	\$

## ACCOUNTS PAYABLE AS AT BALANCE DATE

Name of Creditor	Expense Details	Amount (GST incl.)
	Creditors Total	\$

## ASSETS

### **Fixed Assets**

Please complete details of assets purchased, sold or discarded during the year. Please refer to the attached asset schedule. *(Note: Items must be scrapped in order to be written off)*

### **ASSETS UNDER \$1,000**

The IRD has advised that assets costing less than \$1,000 (exclusive GST) may be claimed in full, so they do not need to be included in your asset schedule.

### **PURCHASES:**

Item	Purchase Price	New/ Used	Date	Purchased From	Cash Loans

### **SALES:**

Item	Sale Price	New/ Used	Date	Sold To	Cash Loans

## INVESTMENTS

Please supply rebate/dividend advice notices, and copies of any statements from these companies confirming shares held.

- |                                       |  |  |
|---------------------------------------|--|--|
| <input type="checkbox"/> Fonterra     | <input type="checkbox"/> Ravensdown        | <input type="checkbox"/> Livestock Improvement |
| <input type="checkbox"/> Farmlands    | <input type="checkbox"/> Silver Fern Farms | <input type="checkbox"/> Ballance              |
| <input type="checkbox"/> Primary Wool | <input type="checkbox"/> CRT               | <input type="checkbox"/> Other                 |

## CHARITABLE DONATIONS & SCHOOL DONATION RECEIPTS

Tax credits are available for the above. If you would like us to complete this for you, please supply all donation, and School Donation receipts.

## MOTOR CAR

Car/Make	Model	Business Percentage	Have you kept a Log Book?

Please ensure that car expenses – Fuel, repairs and insurance are able to be **identified** for each vehicle.

## OTHER INCOME

1. **Was there any income, or cash payments, not banked to your business bank account?** If yes ☐ please provide details.

2. **Did you receive income from any of the following?**

- |   |   |
|---|---|
| <input type="checkbox"/> Overseas Income                      | <input type="checkbox"/> Rental Income    |
| <input type="checkbox"/> Look-through Company – e.g. forestry | <input type="checkbox"/> Any other Income |

**3. Interest and Dividends**

Please supply interest and dividend notices relating to the **2022/2023** year (*which show your income and Withholding Tax deductions*)

*Please note, if we do not receive the required Bank, Interest and Dividends statements and request these from the Banks or other Financial Institutions they may charge a fee for **duplicates**.*

## WORKING FOR FAMILIES

Do you have children aged under 18 and financially dependent or 18 years and attending either secondary school or tertiary education.

If NO, return to the front page to sign and date the questionnaire.

If YES please provide the following details:

- For any new children born during the year please supply their full name, date of birth and IRD number.
- If your child left school during the year, please advise the date of leaving school.
- Have you had a change in your marital status? (this includes de facto)
- Has there been a change in shared custody arrangements?
- Did you receive Working for Families during the year?
- Did you pay or receive any Child Support from an ex-partner?

Please outline any changes we should know about.

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### **THE PRIVACY ACT 1993 - DECLARATION**

The information contained herein shall be used for the following purposes:

- \* satisfying your obligations under Inland Revenue and Income Support Legislation
- \* completion of funding, budgeting and forecasting requirements for you
- \* compilation of practice statistics for our practice
- \* satisfying our obligations under the practice review requirements of the New Zealand Institute of Chartered Accountants Code of Ethics

The information will not be used for any other purpose without prior approval from you.

## FEEDBACK

Your feedback is important to us. Please use this section to provide further information regarding the questions, any other comments you may have or if there is anything else we can assist you with.

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Thank you. Please return to the front page to sign and date the questionnaire.