

Matheson Rae Chartered Accountants Limited

Terms of Engagement – 2026

I/We hereby instruct Matheson Rae Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2026 **OR** other balance date ___/___/___
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 Third Parties, 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 taxation return on behalf of myself/ourselves or any of my/our associated entities.

Individual:

Full name	IRD#	Signature

Company/Trust/Partnership:

Entity's Name	Entity's IRD#	Director/Partner/Trustee	Signature

Email and phone contact details for primary contacts:

Entity	Phone	Email

When would you like the work completed by: _____

Would you like your documents:

- Emailed Couriered To be Collected Copy provided to Bank

Please see annual questionnaire for information - if applicable - we require you to supply for completing your annual accounts work, please review and provide any relevant information

Matheson Rae Chartered Accountants Limited

Annual Questionnaire – 1 April 2025 - 31 March 2026

Bank Statements

- If you have Xero with automatic bankfeeds we only require a PDF copy of your closing bank balances as at 31 March 2026
- If you do not have Xero with bankfeeds we will require your full year of business trading bank transactions as a CSV file – contact us for instructions if required – along with the above point
- If you use other accounting programs or cashbooks you will need to provide these along with both of the above points

Loan Statements and HP Agreements

- Supply copies of all loan transaction statements for the financial year up to 31 March 2026, including loans that have been refinanced or repaid during the year and personal loans taken to invest in business activity
- Provide purchase agreements for any new HP or Loan agreements for asset purchases

GST Returns

- If you do not use Xero to file your GST returns please provide your GST workings for each period filed

Interest and Dividend Certificates

- Supply copies of all Interest and Dividend Certificates

Foreign Income

- Provide information on all overseas income and investments – including any overseas rental properties

Accounts Receivable & Accounts Payable

- Provide a breakdown of all receivables and payables due as at 31 March 2026

Cash on Hand

- Confirm how much cash is held at 31 March 2026

Stock on Hand & Work In Progress

- Confirm value of stock on hand or work in progress as held at 31 March 2026 at the lower of cost or market value excluding GST – if below \$10k you are not required to count this and we can use the same amount as the previous year, please indicate if you would like to use this option

Asset Purchases / Sales

- Review your depreciation schedule from the previous year and confirm any assets you do not hold at balance date with details of sale/disposal/write off
- Provide invoices for assets purchased over the value of \$1,150 including GST

Rental Income & Expenses

- Provide your property management year end summary along with any private rental income and expenses

Other Documentation

- Legal invoices and documents - including trustee/shareholder changes
- Donation receipts over \$5
- Investment Portfolio Annual Tax Reports
- Details of any crypto assets
- Details of any gifting from trusts
- Insurance policy invoices

Motor Vehicles	Home Office Expenses																																	
<p>The proportion of motor vehicle business use as established by number of days available for private use (companies) or your vehicle logbook(s) is/are:</p> <p>Vehicle Description:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; width: 80%;">Business</td> <td style="width: 10%; text-align: center;">_____</td> <td style="width: 10%;">Days</td> </tr> <tr> <td>Private Available</td> <td style="text-align: center;">_____</td> <td>Days</td> </tr> </table> <p>Vehicle Description:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; width: 80%;">Business</td> <td style="width: 10%; text-align: center;">_____</td> <td style="width: 10%;">km</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">_____</td> <td>km</td> </tr> <tr> <td>Percentage Business</td> <td style="text-align: center;">_____</td> <td>%</td> </tr> </table> <p>Please note that a detailed and accurate logbook 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 (if any):</p>	Business	_____	Days	Private Available	_____	Days	Business	_____	km	Total	_____	km	Percentage Business	_____	%	<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Home Office area: - no change as per previous year <input type="checkbox"/></p> <p>OR</p> <p>Area used for Business (including garage): _____ m² Total Area of House/Garage/Workshop: _____ m²</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Power</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance (Building)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance (Contents)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Interest (House Mortgage)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Rates (including regional rates)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Rent</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Repairs & Maintenance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Telephone rental</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$ _____</td> </tr> </table>	Power	\$ _____	Insurance (Building)	\$ _____	Insurance (Contents)	\$ _____	Interest (House Mortgage)	\$ _____	Rates (including regional rates)	\$ _____	Rent	\$ _____	Repairs & Maintenance	\$ _____	Telephone rental	\$ _____	Other	\$ _____
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Rental Questionnaire – 1 April 2025 - 31 March 2026

Rental Income and Expenditure – Please complete one for each property

Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties

OR

Please provide details of the following for each rental property. Use a separate sheet if necessary.

Income:

Total Rent Received \$ _____

Expenses:

Accounting fees \$ _____

Advertising (to rent) \$ _____

Bank fees \$ _____

Insurance \$ _____

Legal fees \$ _____

Management fees \$ _____

Mortgage Interest \$ _____

(attach copy of loan summary/statements from bank)

Phone \$ _____

Power \$ _____

Rates \$ _____

(including regional council rates)

Repairs and Maintenance \$ _____

(please attach details or invoices over \$1,000)

Valuation fees \$ _____

Water rates \$ _____

Details of any other expense relating to rental property:

_____ \$ _____

_____ \$ _____

Details of visits to inspect property/conduct property business:

Details	Kilometres	Total Trips
_____	_____	_____
_____	_____	_____
_____	_____	_____