

ANNUAL QUESTIONNAIRE

FARMING 2025

CAMPBELL & CO
CHARTERED ACCOUNTANTS

Client

Balance Date/...../ 2025.

Telephone Number Cell phone Number

Email

Physical Address.....

Engagement of Professional Services

Campbell & Co Chartered Accountants Limited agrees to provide the following professional services:

- Preparation of financial reports and tax returns based on information provided to us in accordance with SES-2. Our procedures do not include verification of financial information. No audit or review engagement is undertaken.
- We will report on any matters that come to our attention in the process of undertaking your work.
- We will provide any other services as are agreed upon between us from time to time.
- Full terms and conditions are available on our website

You agree and confirm:

- You will supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information.
- We may obtain any further information necessary for the completion of your engagement from any third party you had dealings with during the year for the named above or other entities that you have interests in that affect the financial reports. This will normally be financial institutions and legal firms.
- To authorise Campbell & Co Chartered Accountants Limited to link to all tax types (except child support) at the Inland Revenue Department and to obtain information through all media and communication channels necessary to fulfil the agency responsibilities as our accountant and tax agent. We will not be liable for any penalties imposed by IRD as a result of incomplete records supplied to us.
- To authorise Campbell & Co Chartered Accountants Limited to access and change information through MyACC and directly with ACC staff.
- To authorise Campbell & Co Chartered Accountants Limited to transfer available tax payments/credits to offset related party tax liabilities.

Price and Payment

Our fees are based on hours worked charged at rates appropriate to the work performed and the levels of expertise required, plus out of pocket expenses. If requested by you we will advise you of our estimated fee for the work to be undertaken. If our costs seem likely to exceed this figure, we will discuss the matter within a reasonable time frame.

Our fees are payable by the 20th of the month following the invoice date. In the event that it is necessary to take action to recover overdue accounts, all collection costs incurred by us will be incurred by you.

Signature: _____

Full Name: _____

Date Completed: ____/____/____

CAMPBELL & CO CHARTERED ACCOUNTANTS LIMITED
PHONE: 03 974 9211
WEB: www.campbellca.co.nz
EMAIL: admin@campbellca.co.nz
P O Box 257, Kaiapoi 7644

Annual Report to your Bank – if you require a copy of your annual report sent to your bank, please complete the following.

Bank

Name of Bank Manager

Email Address of Bank Manager

Do you require any electronic copies of your Annual Report? YES / NO

CHECKLIST OF RECORDS TO BE SUPPLIED TO COMPLETE THE FINANCIAL STATEMENTS:	Tick if applicable																																																												
CASH BOOK/ELECTRONIC ACCOUNTING SYSTEM Please supply a back-up of your electronic cashbook if you use one. You can e-mail a back-up to admin@campbellca.co.nz or the staff member who works on your accounts if you prefer.																																																													
BANK STATEMENTS <ul style="list-style-type: none"> For all accounts operated by the business. Statements should cover the full period plus one month after balance date. Please obtain any missing statements from your bank. All cheque books and deposit books. You can note income or withdrawal details on the bank statements, including automatic payments, if this is preferred. 																																																													
GST RETURNS Please supply your copies of all GST returns and workings for the year.																																																													
FBT RETURNS Please supply your copies of all FBT returns and workings for the year.																																																													
ACCOUNTS RECEIVABLE / DEBTORS Detail of any income earned prior to balance date which was received after balance date.																																																													
<table border="1"> <thead> <tr> <th>Name of Debtor</th> <th>Description of sale</th> <th>Net Amount</th> <th>GST</th> <th>Total Incl GST</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr><td></td><td></td><td>\$</td><td>\$</td><td>\$</td></tr> <tr> <td>TOTALS</td> <td></td> <td>\$</td> <td>\$</td> <td>\$</td> </tr> </tbody> </table>		Name of Debtor	Description of sale	Net Amount	GST	Total Incl GST			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$			\$	\$	\$	TOTALS		\$	\$	\$
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ACCOUNTS PAYABLE / CREDITORS

Details of any expenses incurred before balance date which were paid after balance date.

Please list on the schedule at the back of the questionnaire or provide a copy of the bank statement for the following month with accounts payable highlighted and descriptions. If you are using accounting software a print out of the following months transactions.

SOLICITOR'S INVOICES (To enable analysis of legal fees)

Please supply **all** invoices for legal services.

TERM LOANS / HIRE PURCHASE AGREEMENTS

Please supply all loan statements, new hire purchase agreements and confirmation of the loan balance as at balance date.

INSURANCE

Please supply the annual premium invoices for your insurance with details of the breakdown.

If you received any insurance claim/EQC proceeds during the year please include copies of the documentation.

If you have any Personal Accident Insurance policy please provide invoices.

NON- BUSINESS INCOME:

Interest/Dividends received: Please supply any Interest and dividend notices showing deductions for RWT and Imputation Credits for Dividends. **Please note, some banks no longer send RWT certificates in April. These are accessible via online banking only.**

RATES/GOVERNMENT VALUATION

RATES/GOVERNMENT VALUATION
Please supply a copy of the Rates notice or Government Valuation notice if there has been an updated valuation issued during the year, if applicable.

MAJOR TRANSACTIONS

Please supply documentation and invoices relating to any major transactions such as the sale or purchase of significant assets or property. This will ensure that we treat this expenditure correctly and maximise the depreciation claim.

MISSING INFORMATION

Please provide details of any information which is missing from your records supplied or questionnaire:

LIVESTOCK ON HAND:

Please use the separate detailed livestock checklist

PRODUCE ON HAND

Please supply a detailed list of the **cost value of Wool/Crop/Produce** on hand at balance date (**produce available for sale only**).

.....

.....

.....

CONSUMABLES ON HAND

Defined as being an item in production process. i.e:

- The purchase by a farmer of feed for consumption by livestock. This excludes feed costs made on land you own or lease.
- fertiliser purchased but not applied by year end.

Value GST Excl.

Please provide details:	\$.....
	\$.....
	\$.....

Note: if total is less than \$58,000, it is not required to be included.

INVESTMENTS

Please supply rebate/dividend advice notices which may have increased your shareholding, and copies of any statements from these companies confirming shares held.

Please tick which is enclosed

Ravensdown

Silver Fern Farms

Farmlands

Fonterra

Livestock Improvement

Ballance

ATS

Alliance

Other

PRODUCE USED

Please supply an estimate of the value of produce consumed by yourself and your family during the year.

Type of Produce

Value (\$)

.....

.....

RATIONS SUPPLIED

Does your provided information show the payment for stores or rations purchased?

YES/NO

If **NO**, please supply an estimate of the number of meals: include full time staff, casual staff, farm visitors, agents etc...

Number supplied

Morning Tea/Afternoon Tea

YES/NO

☐

Lunches

YES/NO

☐

FARM DWELLING

Is the dwelling on the farm personally occupied by a shareholder in a company or beneficiary in a Trust?

YES/NO

Have all the expenses in relation to the farm dwelling been paid for by the business?

YES/NO

Have you done any adjustment for the personal portion in your GST?

YES/NO

ARE YOU PROVIDING ANY BENEFITS TO EMPLOYEES? This includes shareholder employees.

For example; accommodation, vehicle, telephone, power, newspaper, low interest loans etc....

To employees

YES/NO

To shareholders

YES/NO

If YES, are you filing FBT Returns?

YES/NO

PARTICULARS OF ANY CAPITAL IMPROVEMENTS OR NEW ASSETS PURCHASED

The threshold for capitalising an asset (adding to the asset schedule and depreciating, rather than claiming in full) has been set permanently at \$1,000 excl. GST from 17/3/2021.

Asset Description	New/Used	Total Cost (GST incl)	Date Purchased	Trade in
...../...../.....
...../...../.....
...../...../.....
...../...../.....

(Please supply Hire Purchase Agreements if applicable).

BUSINESS MOTOR VEHICLE(S)

Car/Make	Have you kept a log book? Please Circle	Business %
.....	YES/NO
.....	YES/NO
.....	YES/NO

Is a new log book required? (if over three years since the last completed or new car purchased). YES/NO

Have you used fuel in your private vehicle from the bulk farm supply? YES/NO

If YES please supply the estimated litres used litres

Please ensure that private vehicle expenses i.e. fuel, tyres, insurance, mechanical are able to be identified.

Fringe Benefit Tax (FBT)

Any vehicle owned by a company which is available for private maybe subject to FBT. If this situation applies to you it is essential that you discuss this with us.

Does your company own a motor vehicle which is available to be used by individual shareholders? YES/NO

If YES, is FBT paid? YES/NO

If FBT is paid has a GST adjustment been done on the value of the Fringe Benefit? YES/NO

PRIVATE VEHICLE USED IN BUSINESS

Have you used your private vehicle for business use? YES/NO

What vehicle was used?

Please advise the km travelled for business.km

Please advise the total km travelled by the vehicle during the year **(business & personal)**km

Did the business pay for any running costs for the vehicle? YES/NO

PRIVATE USE - House electricity & tolls

Have you coded your private electricity/tolls separately? YES/NO

Total cost of domestic electricity \$.....

Total cost of private calls \$.....

Have you made any GST adjustments for these? YES/NO

MIXED USE ASSETS	
Do you have any mixed use assets, used for both business and private purposes? i.e. Bach, boat, helicopter	YES/NO
CONTINGENT LIABILITIES	
If you trade as a company and there are contingent liabilities such as guarantees, these need to be recorded in the Notes to the Accounts. Please provide details.	
BUSINESS EXPENSES FROM PERSONAL FUNDS	
Please list Expenses paid from personal funds relating to business and/or supply invoices/details. 	
CASH INCOME NOT BANKED DURING THE YEAR	
Please provide details of cash received but not paid into your bank account. _____ \$ _____	
CHANGES IN YOUR BUSINESS FROM THE PREVIOUS YEAR	
Have there been any of the following changes during the year?	
Structural changes example, Shareholder, Directors, Trustees etc...	YES/NO
.....	
Any changes to land use?	YES/NO
.....	
Was there any gifting made in the previous 12 months in either cash or debt reduction? If so please supply.	YES/NO
Have there been any related party transactions during the year? (This includes goods purchased from/sold to directors or shareholders, salaries paid to directors or shareholders and trading between associated companies)	YES/NO
Has there been any significant events since balance date that will affect the next year's accounts?	YES/NO
CHARITABLE AND SCHOOL DONATIONS	
If you have made payments to Charitable Organisations and School Donations there maybe tax credits available to you?	YES/NO
If YES, please supply the receipts so we can file your donation rebate claim	

SCHEDULE OF ACCOUNTS PAYABLE

Amounts owing by you at balance date.

[illegible]