Annual Questionnaire 2023

Please ensure that these forms are completed in full. If any section is not applicable, please indicate this.

Temperton
& Associates Ltd

Financial Statements Questionnaire – 31st March 2023

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date			
		Email:	

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 2023. 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 Temperton and Associates Ltd has the right to charge interest on overdue accounts at the rate of 1.5% per month. The charging of such interest will be at the discretion of Temperton and Associates Ltd. I/We accept that any collection costs incurred by Temperton and Associates Ltd will be fully recoverable from me/us. Clients not on monthly automatic payment will be invoiced monthly and payment will be due within 7 days; no exceptions.

Temperton & Associates Limited are hereby authorised to communicate with my/our:-

- Bankers
- Solicitors
- Finance Companies
- All government agencies

As required in order to complete the engagements.

This authorisation includes access to all of our information at IRD and ACC through all their media and communication channels.

You are to represent me/us as my/our tax agent. You are therefore authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities

Signature ____ Date _____________________

When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes ☐ No ☐ (Tick One)
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: ___ ___ ___ ___ ___	

Records Required		Comments
Do you use online systems:-		
▪ Xero. ▪ MYOB. ▪ Other. If so, make sure we're able to access it. If you use a manual system please provide the following:- ▪ Cash Book. ▪ Bank Transactions (CSV).	☐ ☐ ☐ ☐ ☐	
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	☐	
Employers – Wages paid to Employees		
Please send a copy of your wage book including holiday & sick pay owing. **<u>OR</u>** Make sure we access to your online wage system.	☐ ☐	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	☐	
Goods & Services Tax (GST) Returns		
If Tempertons doesn't complete your GST please supply copies of Goods & Services Tax (GST) Returns and work papers.	☐	
Interest and Dividend Certificates		
Supply copies of certificates. Supply copies of managed portfolio.	☐ ☐	
Covid 19		
Did you receive a Covid19 Wage Subsidy and/or other Covid support/resurgence payments? If yes, please advise the total amount of wage subsidy received & a list of the employees applied for. Date of wage subsidy received: Please advise the amount received and not yet paid out to employees at 31 March 2023. Please advise all other Covid 19 support/resurgence payments received.	☐	Amount Received: $____________ Date: ____________ Amount not paid out: $____________
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. **<u>Exclude</u>** any 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.	☐	Total at Balance Date: $ ____________________ **GST Included** ☐ **Excluded** ☐

Records Required		Comments
Cash on Hand		
*Cash on Hand $____________ Date banked __/__/__ Petty Cash $____________ Till Floats/Cash Floats $____________ *(Include cash sales prior to balance date but not banked until after balance date)	☐ ☐ ☐	
Stock on Hand		
Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.	☐	Valued at lower of: ▪ cost ☐ ▪ net realisable value ☐ ▪ market value ☐ $_______________ **GST Included** ☐ **Excluded** ☐
Work in Progress Include material costs, labour costs and overhead costs.	☐	$_______________ **GST Included** ☐ **Excluded** ☐
Prepayments received	☐	$_______________ **GST Included** ☐ **Excluded** ☐
Livestock – Includes numbers, type and ages of all livestock on hand.	☐	
Capital Expenditure		
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and all properties. Where applicable please provide the following details: ▪ Sale & Purchase Agreements ▪ Hire Purchase or loan agreements ▪ Lease agreements ▪ All legal statements and agreements ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Copy of Tax Invoices	☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes ☐ No ☐ If No, list amounts not banked and when they were lodged: ______________________________ ______________________________ ______________________________		Personal $____________ Business $____________ Other bank accounts $____________
Legal and Loan Documents		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.	☐	
Private Use		
Value of goods taken for private use at their **cost** price.	☐	**$**_______________ **GST Included** ☐ **Excluded** ☐
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	☐	

Rental Properties

Property Details	
Please provide us with the addresses of any rental properties you have. 1. Address:______________________________Date Purchased:__________ 2. Address:______________________________Date Purchased:__________ 3. Address:______________________________Date Purchased:__________	If a property was not rented for a full 12 months, please provide details of why it was vacant. ________________________________ ________________________________ ________________________________

Rental Income and Expenditure	
Please supply a CSV export of your 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: Rates $___________________ Insurance $___________________ Repairs and Maintenance (please attach details or invoices) $___________________ Mortgage Interest (attach copy of loan summary/statements from bank) $___________________ Details of any other expense relating to rental property: ____ $___________________ ____ $___________________	
Details of visits to inspect property/conduct property business: Date Details Kilometres ______ ______________________________ ______________ ______ ______________________________ ______________ ______ ______________________________ ______________	

Other Details Required	
• Solicitors Settlement Statement	☐
• Sale and Purchase Agreement	☐
• Loan details for property purchased	☐
• A copy of the latest Rateable Valuation	☐
• A list of Chattels and their value for properties bought or sold during the year	☐

Records Required

<table>
<tr><th>Motor Vehicles</th><th>Home Office Expenses</th></tr>
<tr><td>
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: ________________________

Business ______ km
Total ______ km
Percentage Business ______ %

Vehicle Description: ________________________

Business ______ km
Total ______ km
Percentage Business ______ %

▪ Please note that a detailed and accurate log book 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 or Trust, please indicate which vehicles you are currently paying Fringe Benefit tax for:

____

____
</td><td>
If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:
Business Area: _________ m²
Total Area: _________ m²

Power $____________
Insurance (Building & Contents) $____________
Interest (House Mortgage) $____________
Rates $____________
Repairs & Maintenance $____________
Other $____________
Total $____________
Date Purchased ____________
Cost of House and Section $____________
Cost of Section $____________
Construction materials: (timber, brick, etc)

____
</td></tr>
</table>

Trusts		Notes
Please provide the following records:-		
▪ Details of any changes in Trustees (including the name and contact details for a new Trustee, the name of an existing Trustee, and the date of the change)	☐	
▪ Details of any changes in Beneficiaries during the year, including the name, date of birth, address and IRD numbers of any new beneficiary and the date of the change.	☐	
▪ Copies of any Deeds of Acknowledgement of Debt or Forgiveness in Reduction of Indebtedness actioned during the year	☐	
▪ Details of any Gifts made to the Trust during the year (including copies of Gift Statements)	☐	
▪ Details of the Taxable Income of any beneficiary that we do not complete a personal Income Tax Return for	☐	
▪ Details of any beneficiary expenditure that was not paid through the Trust	☐	
▪ If you have an investment in a portfolio investment entity (PIE) please advise your portfolio investor rate	☐	
NB: If you have a trust that owns property, you need to make sure it has an IRD number as this is now required for purchase and sale of property.		

NZ Anti-Money Laundering and Countering Financing of Terrorism Act (AML)		
New Zealand has passed legislation requiring Accounting practices to comply with NZ Anti-Money Laundering and Countering Financing of Terrorism act (AML/CFT Act) obligations. As such, we will need to obtain and verify certain information from each individual director and shareholder of your companies, Trustees of your Trusts, sole traders and partnerships to meet these legal requirements. To allow us to do this there is quite a process we must follow, but we have invested in an online system to keep the administration as quick and painless as possible. To start this process all we require is a copy of your current NZ driver's licence (both sides). From this we should be able to complete our due diligence. Have you come into the office with your driver's licence? If not, please come into the office with your driver's licence so we can complete your AML process. Note: If you do not have a current driver's licence please call the office to discuss alternative options.	☐	

Thank you for completing this questionnaire

Don't forget to sign it

Please complete the Individual Questionnaire Attached

Schedule 1 – Accounts Receivable (Debtors)
Amounts owing to you at

Client Name	

Name of Debtor	Description of Sale	Code	Net Amount	GST	Total Incl GST

Totals			

Schedule 2 – Accounts Payable (Creditors)
Amounts owing by you at

Client Name	

Name of Creditor	Description of Goods	Code	Net Amount	GST	Total Incl GST

Totals			

Individual Questionnaire – 31st March 2023

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Client Name		Phone:	
Balance Date			
		Email:	

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Signature ____ Date ________________________

Records Required	✓	**Comments**
Wages/National Superannuation/Benefits		
Please provide us with the names of any organisations you have received wages/salaries from, including:- ▪ Wages ▪ ACC Payments ▪ National Superannuation ▪ Any other benefits In most cases IRD will have sent us these details direct, however we do need to check all details have been included.	☐ ☐ ☐ ☐	
Interest and Dividends		
Please supply the summaries. ▪ For interest received, you should have an annual advice notice showing the withholding tax deducted ▪ For dividends received, you should receive payment advice for each dividend received.	☐ ☐	

Records Required	✓	Comments
Rental and Leased Property		
Please fill in the rental section of the Financial Statements Questionnaire and return to us.	☐	
Partnerships, Trusts, Estates and Companies		
Please supply details of income received.	☐	
Overseas		
Include overseas interest, dividends, wages received and taxation paid. **Note:** New Zealand residents are liable for tax on all world-wide income.	☐	
Any Other Income		
Attach details ▪ Income Replacement Insurance Policy – provide details of premiums and claims. ▪ LTC – if you have been allocated a share of a loss other than from a company that we are aware of, please provide details	☐ ☐	
Donation Rebates		
Have you any rebates to claim? Yes ☐ No ☐ If Yes, have you sent your rebate claim form to Inland Revenue? Yes ☐ No ☐ Do you want us to complete your rebate claim form? Yes ☐ No ☐ Please send us details of your donations paid.		
Family Assistance and Parental Tax Credit		
Please supply full names and birth dates of all children. Please note the following: ▪ If you had a child born within the current financial year you may be eligible for the Parental Tax Credit. Please include a copy of the child's birth certificate or their IRD Number. ▪ Where a child has become financially independent during the current financial year, please advise the date they left school or home. If you have received Family Assistance during the year, please supply the certificate issued to you by IRD, detailing the amounts. Also provide details of any child support or maintenance payments made or received.	☐ ☐ ☐ ☐	

Child's Name	**IRD No.**	**Date of Birth**	**Date left School**

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