



## Financial Statements Questionnaire - 2025

Ensure this is completed and included with your records

<b>Client Name:</b>	
<b>Phone:</b>	
<b>Email:</b>	

To: Sellar & Sellar

### Terms of Engagement – Annual confirmation

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the financial year end 2025. 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. By engaging your services, we agree to continue our annual business relationship as recorded in the aforementioned Engagement Letter.

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 by the 20th of the month 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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments. I/we authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

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 other taxation return on behalf of myself/ourselves or any of my/our associated entities.

**Are you a Senior Member of NZ or Foreign Government, Judiciary, Military, or an Ambassador? – or are you immediately related to any?**    Yes ☐ No ☐ (Tick One)

Signed on behalf \_\_\_\_\_ Date \_\_\_\_\_

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your financial statements completed by?	
Would you like us to supply a copy to your bank?	
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details	

Records Required	✓	Comment
<b>Bank Statements and Cash books, etc</b>		
Where no Cashbook is supplied, please provide and include one month past balance date: <ul style="list-style-type: none"> <li>Bank statements including any savings account or term deposit</li> <li>Receipt books. Make sure any items not for business sales are clearly marked</li> <li>Suppliers' invoices filed in cheque number order</li> </ul>	<input type="checkbox"/>	
Where you supply a written Cashbook, please provide and include one month past balance date: <ul style="list-style-type: none"> <li>Cashbook, written up, analysed and reconciled to the bank statements monthly</li> <li>Bank statements including any savings account or term deposit</li> </ul>	<input type="checkbox"/>	
Where you supply a computerised Cashbook, please: <ul style="list-style-type: none"> <li>Where necessary - email files to us</li> <li>Copy of Bank Reconciliation as at balance date for all bank accounts</li> <li>Final Bank Statement for year for all bank accounts</li> <li>Transaction Listing for Accounts Payable and Accounts Receivable as at balance date</li> </ul>	<input type="checkbox"/>	
<b>Government Small Business Loans &amp; Bank/Finance Company Loan Statements</b>		
Supply a copy of all loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
<b>Self-employed &amp; Employers – Govt wage subsidy &amp; Wages paid to Employees</b>		
Please provide details of <u>all Govt wage subsidies</u> received and wage and PAYE deductions as returned to the IRD. <u>OR</u> Send a copy of your Employer Monthly Deduction Schedule (IR 348).	<input type="checkbox"/>	
<b>Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
<b>Goods &amp; Services Tax (GST) Returns</b>		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
<b>Interest Dividend &amp; PIE advices</b>		
Supply copies of above income advices.	<input type="checkbox"/>	
<b>Accounts Receivable (Debtors) – see attached Schedule 1</b>		

All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Accounts Payable (Creditors) – see attached Schedule 2</b>		
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Cash on Hand</b>		
*Cash on Hand \$ _____ Date banked __/__/__ Petty Cash \$ _____ Till Floats/Cash Floats \$ _____ *(Include cash sales prior to balance date but not banked until after balance	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Stock on Hand</b>		
<b>Stock</b> Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at. Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option).	<input type="checkbox"/>	Valued at lower of: <input type="checkbox"/> • Cost <input type="checkbox"/> • Net realisable value • Market Value  \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Work in Progress</b> Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____ _____	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Prepayments received</b>	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Capital Expenditure (Over \$1000-00)</b>		
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details: <ul style="list-style-type: none"> <li>• Hire purchase or loan agreements</li> <li>• Lease Agreements</li> <li>• All legal statements and agreements</li> <li>• Trade-in details</li> <li>• Lost, stolen or scrapped items</li> <li>• Copy of Tax Invoices</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Transactions Not Through the Business</b>		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, list amounts not banked and when they were lodged: _____ _____ _____		<b>Personal</b> \$ _____ <b>Business</b> \$ _____ <b>Other</b> \$ _____
<b>Legal and Loan Documents</b>		
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.	<input type="checkbox"/>	
<b>Business Expenses</b>		

<p>There are several invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> <li>• Insurance premiums</li> <li>• Legal fees</li> <li>• ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Private Use</b>		
Value of goods taken for private use at their cost price.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.	<input type="checkbox"/>	
<b>Residential Land Sales &amp; Land Withholding Tax</b>		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>	
<b>Research and Development</b>		
If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure	<input type="checkbox"/>	
<b>Motor Vehicles</b>		
<p>The proportion of motor vehicle business use as established by your vehicle logbook(s) is/are:</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <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:</p> <p>_____</p> <p>_____</p>		
<b>Home Office Expenses</b>		
<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>Area used for Business: _____ m<sup>2</sup></p> <p>Total Area of House &amp; Workshop: _____ m<sup>2</sup></p> <p>Power \$ _____</p> <p>Insurance (Building &amp; Contents) \$ _____</p> <p>Interest (House Mortgage) \$ _____</p> <p>Rates (including regional council rates) \$ _____</p> <p>Repairs &amp; Maintenance \$ _____</p> <p>Other \$ _____</p> <p>Total \$ _____</p> <p>Cost of House and Section \$ _____</p> <p>Cost of Section \$ _____</p>		

Construction materials: (timber, brick, etc) _____ _____		
<b>Mixed Use Holiday Home</b>		
Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, provide details of property: _____ _____	<input type="checkbox"/>	
Was the property empty for 62 days in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please complete the following section so we can determine the number of allowable deductions.		
<b>Mixed Use Holiday Home – Information Required</b>	<input type="checkbox"/>	
The number of days the property was empty during the income year _____		
The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate _____ * 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 the 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 \$ _____ Electricity \$ _____ Kilometres travelled to inspect property Total No. _____ Other (please give details): _____ _____	<input type="checkbox"/>	

**Thank you for completing this questionnaire - do not forget to sign it on Page 1.**

## Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at year end 2025

Client Name	
-------------	--

[illegible]

## Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at year end 2025

<b>Client Name</b>	
--------------------	--

[illegible]