

ANNUAL QUESTIONNAIRE
COMMERCIAL 2017

Client

Balance Date/...../.....

Telephone Number Cell phone Number

Email

Physical Address.....
(Include RAPID Number and postcode)

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 that will be of benefit to you.
- We will provide any other services as are agreed upon between us from time to time.

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 effect 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 ACC Online and directly with ACC staff.

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 timeframe.

Our fees are payable by the 20th of the month following the invoice date. In event that it is necessary to take legal action to recover overdue accounts, all legal 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

ACC

Please provide details of all entities that you make payments for to ACC.

Company/Individual/Trust

ACC Number:

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. Please also advise the password if applicable. You can e-mail a back-up to admin@campbellca.co.nz if you prefer.

Bank Statements

- 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

Please supply a list of amounts owing to you at balance date. If you use a computerised cashbook, the transactions for the month following balance date will give this information.

Solicitor's Invoices (To enable analysis of legal fees)

Please supply **all** invoices for legal services

Accounts Payable / Creditors

Please supply a list of amounts owing to you at balance date. If you use a computerised cashbook, the transactions for the month following a balance date will give this information.

<p>Term Loans / Hire Purchase Agreements Please supply all loan statements and new hire purchase agreements and confirmation of the loan balance as at balance date.</p>	
<p>Insurance Please supply the premium summary and a copy of any invoices for insurance. If you received any insurance claim during the year please include copies of the documentation.</p>	
<p>ACC Levies Please supply copies of any ACC levy invoices paid during the year.</p>	
<p>Interest Certificates These are normally sent by banks in April each year or maybe obtained from your online banking facility.</p>	
<p>Dividend Certificates Please provide all dividend certificates received, including details of shares received in lieu of dividends.</p>	
<p>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.</p>	
<p>STOCK ON HAND / WORK IN PROGRESS</p> <p>Stock on hand at balance date should be counted and valued, separate stock sheets should be prepared for stock purchased for re-sale, stock used in production and stock manufactured. Include any stock you have on consignment. Stock on hand should be valued using the lower of:</p> <p>(i) Cost (ii) Market Selling Price</p> <p>NB: If your turnover is less than \$1,300,000 and you estimate the value of your stock on hand as Being less than \$10,000 you are permitted to use the value of your opening stock (ie. last years stock on hand) as being the value of your current years stock on hand.</p> <p>If you need any assistance with stock valuation please contact us.</p> <p>Specify whether GST is included or excluded. Included/Excluded</p> <p>Date of Stock take: _____/_____/_____</p> <p>Value of Stock on Hand: \$_____</p> <p>Work in Progress at balance date should be counted and valued and schedule should be prepared as for stock on hand. Work in progress should be valued at cost of materials, direct labour and factory overhead after deducting progress payments. Profit margins should not be included.</p> <p>Specify whether GST is included or excluded. Included/Excluded</p> <p>Value of work in progress: \$_____</p>	
<p>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.</p>	

PARTICULARS OF ANY CAPITAL IMPROVEMENTS OR NEW ASSETS PURCHASED

Asset Description	Total Paid	Date	Details of Any Asset Traded In
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Please supply Hire Purchase Agreements if applicable).

PARTICULARS OF ASSETS SOLD OR SCRAPPED DURING THE YEAR

(Please refer to your last years fixed asset and depreciation schedule included with your financial statements)

Asset Description	Date Sold	Total Received	Tick if Scrapped	Details of Replacement Asset if Traded
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

BUSINESS MOTOR VEHICLE(S)

Inland Revenue require log books to cover three months and to be updated once every three years.

What period did your last log book cover? ____/____/____ to ____/____/____

From your log book, please supply distances travelled this year, distances travelled on business matters, or alternatively supply us with your three month log book.

Vehicle: 1. _____ 2. _____

Business Travel _____ kms _____ kms

Total Distance Travelled _____ kms _____ kms

Have GST adjustments been made for private use during the year? YES / NO

If Yes, please supply details.

PRIVATE USE

Portion of expenses incurred to be allocated as private:

GST Included / Excluded

Telephone (if easier, include a copy of your phone bill)

\$ _____

Tolls (actual)

\$ _____

Goods for own use (at cost price)

\$ _____

BUSINESS EXPENSES FROM PERSONAL FUNDS

Please list Expenses paid out from personal funds relating to business and/or supply invoices/details.

Paid to: _____ Amount Paid: _____

Paid to: _____ Amount Paid: _____

Paid to: _____ Amount Paid: _____

USE OF HOME AS AN OFFICE CLAIM

Do you use your own home for business purposes?

YES / NO

If Yes, please supply the following:

Total Area of Home:

Total Area of Room used for Business:

GST Included / Excluded

Interest paid on Mortgage \$ _____

Rates \$ _____

Repairs \$ _____

Power \$ _____

Any other house expenses \$ _____

Insurance \$ _____

If house or flat rented – total rents paid

\$ _____

CASH INCOME NOT BANKED DURING THE YEAR

Please provide details of cash received but not paid into your bank account.

_____ \$ _____

ENTERTAINMENT EXPENSES

Please attach details of business entertainment expenses – ie. the provision of food, beverages and recreation and any transport/accommodation – incurred during the financial period.

Many of these are only 50% deductible unless special criteria are met.

WORKING FOR FAMILY TAX CREDITS (WFFTC)

Do you have children aged under 18 years or 18 years and attending secondary school or territory education? YES/NO

If YES, please complete the following:

Family Details:

<u>Name of Child</u>	<u>Date of Birth</u>	<u>IRD Number</u>	<u>Date Left School</u>
.....	.../.../.....-.....-...../...../.....
.....	.../.../.....-.....-...../...../.....
.....	.../.../.....-.....-...../...../.....
.....	.../.../.....-.....-...../...../.....

There has been changes to the legislation to the types of income now included in your family income when applying or receiving WFFTC. As the changes affect your WFFTC claim, we require details of all family income.

Have you received any income from any other sources that we don't administer? YES/NO

Other Trust Income	YES/NO
Other Shareholder Income	YES/NO
Interest or Dividends (including PIE Income)	YES/NO
Fringe Benefits	YES/NO
Passive income of your children	YES/NO
Any payments used for day to day living expenses	YES/NO

PARENTAL TAX CREDITS

You may be entitled to a Parental Tax Credit if you have had a new child. If so your new child will require an IRD number.

Have you had a baby during the previous year? YES/NO

If YES, have you applied for Parental Tax Credit? YES/NO

WFFTC money received during the year.

Did you receive WFFTC during the year? YES/NO

If YES, How much did you receive? \$.....

Family Changes

Has there been any in in your marital status (this includes defacto) during the previous year? YES/NO

Has there been a shared custody arrangement YES/NO

Child Support

Did you pay child support to an ex-partner? YES/NO

If Yes, How much did you pay? \$.....

Was this arrangement through IRD or Private? (Please circle) IRD / Private

Did you receive child support form an ex-partner? YES/NO

If YES, how much did you receive? \$.....

In Work Payment

You may be entitled to an In Work Payment depending on the weekly hours worked

In a single parent family you need to work more than 20 hours, for a two parent family you need to work more than 30 hours per week combined.

Does your family meet these requirements? YES/NO
If YES, provide number of hours worked. Parent 1. Parent 2.

If your spouse files his/her own tax return, we will need a copy of this return to calculate the total family income.

CONTINGENT LIABILITIES

If you trade as company and there are contingent liabilities such as guarantees, these need to be recorded in the Notes to the Accounts. Please provide details.

REPAIRS AND MAINTENANCE

Ensure all details are recorded in full on cheque butts or cash books.

COMPANY ADMINISTRATION

We appreciate that in most instances we may have attended to the necessary documentation. However because of the potential income tax implications of not documenting such matters on a timely basis, please answer the following questions, details can be added in the Notes section below:

Have there been any changes in Directors during the year? YES / NO

Have any share transfers taken place during the year? YES / NO

Are any share transfers likely to take place in the coming year? YES / NO
(This could affect the company's Qualifying Company or Look Through Company status.)

Have there been any related party transactions during the year? YES / NO
(This includes goods purchased from/sold to directors or shareholders, salaries paid to directors or shareholders and trading between associated companies)

Have related party transactions been entered in the Interests Register? YES / NO
(Please provide a copy of the Interests Register if Campbell & Co Ltd is not the registered office.)

Have there been any distributions to shareholders during the year? YES / NO
(At the time of distribution the Directors must sign a certificate that the company is solvent.)

Please provide details of company vehicles available for private use and other benefits provided to Directors, Shareholders and Employees.

MISSING INFORMATION

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ITEMS FOR DISCUSSION AT YOUR INTERVIEW

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