

# Information Required for Financial Accounts And Tax Returns for The Year Ended 31 March 20.....

## 1.0 YOUR DETAILS

Name of Entity: .....

E-mail address: .....

Phone numbers: (Mobile) ..... (Work) .....

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## 2.0 CHANGES IN ACTIVITY

Yes  No

Has the nature of your business activity changed in the past 12 months ?

If so, provide details:

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.....  
.....

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## 3.0 ACCOUNTING RECORDS

N/A

- Please provide us with access to your reconciled accounting system
  - Please provide your bank statement at balance date
  - Please provide bank statements as a CSV file if no accounting system
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## 4.0 CASH TRANSACTIONS

N/A

- Provide details of expenses paid with cash
- Provide details of any cash sales not deposited in your bank account
- All takings were banked into my business trading account

**Details attached**  
Yes  No

Amounts not banked into my business accounts  
were applied:

For personal expenditure \$.....

For business expenditure \$.....

Lodged into other bank accounts \$.....

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## 5.0 DEBTORS (PEOPLE WHO OWE YOU MONEY)

Total (Including GST)

N/A

Provide a listing of your debtors at balance date.

\$ \_\_\_\_\_

Note: All bad debts must be written out of your debtor's schedule prior to the end of the financial year

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## 6.0 CREDITORS (PEOPLE WHO YOU OWE MONEY TOO)

N/A

Total (Including GST)

\$ \_\_\_\_\_

Provide a list of your creditors, identifying what the payment is for and the amount.

Provide your PAYE for March, due April

\$ \_\_\_\_\_

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## 7.0 STOCK ON HAND

**Stock sheets attached:**

**Yes/No**

All stock was physically counted, and adequate records retained to substantiate the physical count and adjustments to arrive at the dollar value. It was valued at the lower of cost or net realisable value.

Value of Stock ..... GST Included/Excluded (delete one)

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## 8.0 WORK IN PROGRESS (WIP)

N/A

Value of WIP (excluding GST) at balance date

\$ \_\_\_\_\_

Note: WIP consists of material, employee wages and overhead costs at balance date. Ensure you have a working paper to support your calculations.

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## 9.0 FIXED ASSETS — if not previously accounted for in GST returns for the year

**Invoices attached:**

**Yes/No**

Attach details (preferably invoices) of fixed assets **purchased or sold during the year** (e.g., Motor vehicles, plant, equipment, and properties), together with details of how the acquisitions were financed. Where appropriate, details of trade-ins are attached.

Value of fixed assets .....

Yes  No

Were any assets sold and banked into private accounts?

Yes  No

Has GST been accounted for to the Inland Revenue Department for fixed assets sold or purchased and recoveries from Insurance Claims.

Yes  No

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## 10.0 BUSINESS EXPENSES PAID PERSONALLY

N/A

Provide details of business expenses that were paid from personal funds and not reimbursed

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## 11.0 GOODS AND SERVICES TAX (GST)

N/A

Provide copies of your GST returns and work papers

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## 12.0 FRINGE BENEFIT TAX (FBT)

N/A

Provide all your FBT returns and work papers for the year

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## 13.0 HOME OFFICE

If you use your home for any part of your business, please supply the following:

Rent paid (if you do not own your home)	\$ _____
Interest on Mortgage	\$ _____
Rates Paid	\$ _____
Power Paid	\$ _____
Insurance Paid – House	\$ _____
Repairs to house (provide details)	\$ _____
<b>TOTAL</b>	<b>\$ _____</b>

Total area of home (if not previously provided) Sq mtr \_\_\_\_\_

Total area of home used for business (if not previously provided) Sq.mtr \_\_\_\_\_

**PJ DICK CALCULATION:** \$ \_\_\_\_\_

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## 14.0 MOTOR VEHICLE

### 14.1 Company Owned Vehicle

FBT returns filed (please provide). If no FBT returns filed, advise days not available for private use. These include days car is unavailable (period must be more than 24hrs) due to servicing or breakdown, travelling outside of home city e.g., overseas trips without the car.

Days not available for private usage ..... Days

### 14.2 Privately Owned Vehicle

The proportion of business use of my motor vehicle is established by business running recorded in my vehicle logbook(s) is:

Business: ..... kms  
Personal: .....kms  
**TOTAL: ..... kms**  
Percentage business: ..... %

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## 15.0 COMPANY ADMINISTRATION

If you do not operate as a company, please go to section 16.0

Was there a change in shareholding during the year? If so, provide details.

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Was there a change in directors during the year? If so, provide details.

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## 16.0 LOANS / DEBT

- Provide statements in relation to all borrowings, showing the balance at balance date.
- For new loans or refinancing, provide copies of the loan agreement.

**16.1**  Please provide a breakdown of principal and interest payments for your borrowings for the year.

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## 17.0 RENTAL PROPERTY

If you have a rental property, provide the following information.

Rent received for the year	\$ _____
Interest on rental property mortgage	\$ _____
Insurance Paid	\$ _____
Repairs & maintenance on rental property	\$ _____

Provide details:

.....  
.....

Rates paid, not reimbursed by tenant	\$ _____
Any bonds paid or refunded	\$ _____
Body corporate fees (if applicable)	\$ _____

If you purchased a new rental property, during the year, please provide a copy of the solicitor's settlement statement and any other relevant documentation.

If you have sold your rental property, during the year, please provide a copy of both yours and the purchasers solicitor's settlement statements.

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## 18.0 INVESTMENTS

N/A

Do you have any investments located overseas?

Yes

Including:

Property

Shares

Bank deposits

Pension/ Superannuation schemes

Life insurance policies

Are you the beneficiary of any trusts located overseas?

### 18.1

Please provide any details of interest, dividends, or other taxable receipts from overseas

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## 19.0 DONATIONS

N/A

Please provide receipts for any donations made during the year.

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## 20.0 OTHER INFORMATION

Are there any other details or information we may require or comments you wish to make?

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**AUTHORITY TO ACT:**

I/We hereby appoint **PJ DICK & COMPANY LTD** as my/our accountant.

I/We authorise **PJ DICK & COMPANY LTD** to:

- Act as my/our Tax Agent with the Inland Revenue and obtain information from Inland Revenue concerning our tax affairs and in respect of all tax types/revenues except Child Support. This information may be obtained from Inland Revenue through all channels.
- Prepare, sign and file tax returns with the IRD on my/our behalf where required at its discretion.
- Obtain from our bankers, solicitors, investment advisers and insurers such information as required in the course of preparing tax and financial statements on our behalf.
- Act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows **PJ DICK & COMPANY LTD** to query and change information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services.

In signing below, you also agree with the terms and conditions outlined on page (8).

**Acknowledge on behalf of:**

.....

**Authorised Representative:** *(Please print name):*

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**Signature: Date:** .....

## PJ DICK & COMPANY LTD TERMS & CONDITIONS

### Terms of Engagement

- We will compile the Financial Statements from information provided by you, in accordance with the Service Engagement Standard No.2 *Compilation of Financial Information* (SES-2) issue by the New Zealand Institute of Chartered Accountants.
- The financial information will be prepared in accordance with the Special Purpose Financial Reporting for management and income tax purposes only and this will be disclosed as part of the financial information. Any known departures from the Special Purpose Financial Reporting will be disclosed within the financial statements and referred to in our compilation report.
- Our procedures will not include verification or validation procedures. No audit or review engagement will be performed and accordingly no assurance will be expressed.
- Our compilation report will be issued on completion of the engagement and attached to the Financial Statement, copies of which are available in our offices.

### Extent of Services

- We do not accept any responsibility for the accuracy and completeness of the accounting records and other information you supply to us or for the reliability, accuracy and completeness of the financial information compiled on the basis of those records and information. We also do not accept any responsibility for the maintenance of adequate accounting records, an adequate internal control structure and the selection and application of appropriate accounting policies within your organisation. In addition, you are solely responsible to users of the financial information we compile.
- You will be required to review and approve the final tax returns or Financial Statements for reasonableness and correctness, and you will need to understand the importance and risks of signing income tax returns and Financial Statements as being true and correct statutory records.
- The information you are to supply and any other information that we consider necessary to complete the engagement must be provided on a timely basis in order that the engagement can be completed on a timely basis.
- Our engagement does not include the investigation or discovery of internal control weaknesses, errors, illegal acts, or other irregularities, including without limitation, fraud, or non-compliance with laws and regulations. However, we will inform you of any such matters which come to our attention during the course of our engagement.
- If, for any reason, we are unable to complete the compilation of your financial information, or we consider the information to be misleading, we may refer to such matters within our compilation report or we may determine, at our sole discretion, not to issue a report.

### Taxation Services

- We will endeavour to advise of amounts and due dates of tax instalments payable. However, the responsibility for paying the correct amount of tax and paying on time remains with you, and not with us as your agents.
- Any penalties that may arise from late filing, incorrect estimates or for any reason are payable by you as the taxpayer.
- You accept responsibility for any failure to supply us with all relevant records and information that might result in the Inland Revenue reassessment of the returns as filed.
- Our maximum liability for services rendered under this letter of engagement shall be limited to the fees paid to us for the work that we have provided by way of taxation services, notwithstanding the basis upon which the action is taken against you the client. We shall not be liable for consequential, special, incidental, or exemplary loss, damage or expense including without limitation, loss of profits or opportunities, notwithstanding whether we have been advised of their existence.
- You shall indemnify and hold both us and our employees from any claims, liabilities, costs (including the costs of professional advisors and also including our fees) that are brought against us or any of our employees that arise out of the taxation services provided by us under this letter of engagement except to the extent that we or our employees have been grossly negligent or have been guilty of wilful misconduct.

### Other Services and Disbursements

- We will provide you with other or specialist services on request and terms agreed. You are liable to reimburse us for certain costs we are required to pay on your behalf.

### Use and Distribution of the Financial Information

- The intended use and distribution of the financial statements is for the purposes of completing your tax return, so if this should change you must notify us immediately.
- We will not accept any responsibility to any person, other than you, for the contents of the financial information.

### Retention of Records

- We will store accounting records that we hold on your behalf for a period of 7 years after the applicable balance date.
- At the end of that period, unless you write, requesting they be forwarded to you, the records will be destroyed using a secure document destruction method.

### Ownership of Work Papers

- Material you provide us remains yours and will be returned to you when the engagement is completed.
- Work papers that we create will remain our property.
- At the end of that period, unless you ask us to send that information to you, the records will be destroyed using a secure document destruction method.

### Anti-Money Laundering and Countering Financing of Terrorism

- From 1 October 2018, all New Zealand accounting practices become subject to New Zealand's *Anti-Money Laundering and Countering Financing of Terrorism Act 2009*. Where we are required to conduct customer due diligence, this Act does not allow us to act, or continue to act, for our clients unless we have conducted that due diligence.

### Professional Rules and Obligations

- We will comply with the by-laws, regulations and ethical guidelines of Chartered Accountants Australia and New Zealand and the New Zealand Institute of Chartered Accountants. This includes the NZICA Code of Ethics, which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, or the public), we may be required to disclose the matter to an appropriate authority.

### Information and Disclosure

- The conduct of this engagement is in accordance with the professional standards, rules, and ethical requirements of the New Zealand Institute of Chartered Accountants. Information we obtain in the course of this engagement is subject to confidentiality requirements, in addition to our obligations under the Privacy Act 1993. We will not disclose that information to other parties, without your express consent, except as required by law or professional obligations.
- However, as members of the New Zealand Institute of Chartered Accountants, we are subject to and bound by the disciplinary procedures and rules of the Institute, and our work and files are subject to the practice review rules of the Institute under which compliance with professional standards by members is monitored. These procedures and rules require us to disclose to the Institute, its reviewers and/or its disciplinary bodies our files and work papers including client information. By allowing us to undertake this engagement (whether or not you sign this letter), you acknowledge that, if requested, our files relating to this engagement will be made available to the Institute, its reviewers and/or its disciplinary bodies. We assure you that the same ethical standards regarding confidentiality that we adhere to apply equally to the Institute's reviewers.

### Invoices

- Invoices are rendered by us on a fortnightly basis for payment by direct debit or otherwise arranged. You acknowledge the undertaking to pay all amounts by due date and accept liability for all costs incurred in collecting overdue accounts. These costs may include, but are not limited to, interest, legal.