

Financial Statements Questionnaire – 31 March 2025

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2025	Fax:	
		Email:	

To: HSW Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 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.

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.

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.

Signature _____

Date _____

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
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
Bank Statements, Cash books, etc		
Where no Cashbook is supplied, please provide and include one month past balance date:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Bank statements including any savings account or term deposit ▪ Receipt books. Make sure any items not for business sales are clearly marked ▪ Suppliers' invoices filed in cheque number order 		
Where you supply a written Cashbook , please provide and include one month past balance date:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Cashbook, written up, analysed and reconciled to the bank statements monthly ▪ Bank statements including any savings account or term deposit 		
Where you supply a computerised Cashbook , please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Backup as at the end of financial year or email files to us ▪ Copy of Bank Reconciliation as at balance date for all bank accounts ▪ Final Bank Statement for year for all bank accounts ▪ Transaction Listing for Accounts Payable and Accounts Receivable as at balance date 		
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
Employers – Wages paid to Employees		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.	<input type="checkbox"/>	
OR Send a copy of your Employer Monthly Deduction Schedule (IR 348).	<input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude 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"/>
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. 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"/>
Cash on Hand		
*Cash on Hand \$ _____ Date banked ___/___/___	<input type="checkbox"/>	
Petty Cash \$ _____	<input type="checkbox"/>	
Till Floats/Cash Floats \$ _____	<input type="checkbox"/>	
*(Include cash sales prior to balance date but not banked until after balance date)		

Records Required	✓	Comment
Stock on Hand		
Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.	<input type="checkbox"/>	Valued at lower of: <input type="checkbox"/> cost <input type="checkbox"/> net realisable value <input type="checkbox"/> market value \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
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"/>	
Work in Progress 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"/>
Prepayments received	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure		
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:	<input type="checkbox"/>	
<input type="checkbox"/> Hire purchase or loan agreements <input type="checkbox"/> Lease agreements <input type="checkbox"/> All legal statements and agreements <input type="checkbox"/> Trade-in details <input type="checkbox"/> Lost, stolen or scrapped items <input type="checkbox"/> Copy of Tax Invoices	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.	<input type="checkbox"/>	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	
If No, list amounts not banked and when they were lodged:	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	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.	<input type="checkbox"/>	
Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<input type="checkbox"/> Insurance premiums <input type="checkbox"/> Legal fees <input type="checkbox"/> ACC payments and arrangements	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Private Use		
Value of goods taken for private use at their cost price.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	<input type="checkbox"/>	

Motor Vehicles	Home Office Expenses
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:	If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:
Vehicle Description: _____	Area used for Business: _____ m ²
Vehicle CC: _____	Total Area of House & Workshop: _____ m ²
Business _____ km Total _____ km Percentage Business _____ %	Power _____ \$ _____ Insurance (Building & Contents) _____ \$ _____ Interest (House Mortgage) _____ \$ _____ Rates (including regional council rates) _____ \$ _____ Repairs & Maintenance _____ \$ _____ Other _____ \$ _____ Total _____ \$ _____ _____ _____ _____
Vehicle Description: _____	
Vehicle CC: _____	
Business _____ km Total _____ km Percentage Business _____ %	
<p>Please note that the mileage calculation has changed from the 2018 tax year, mileage is now calculated using both business kilometres travelled and total kilometres travelled.</p> <p>Please ensure that kilometres travelled (both business and private) is included as well as the cc of the vehicle.</p> <p>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.</p> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p> <p>_____</p>	

Mixed Use Holiday Home

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes No

If yes, provide details of property: _____

Was the property empty for 62 days in the income year? Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Holiday Home – Information Required

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	\$ _____	
Other (please give details) :	_____	

Mixed Use Boat or Plane

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income?

Yes

No

If Yes, provide details:

Description: _____

Market value: \$_____

Was the asset unused for 62 days in the income year?

Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** 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

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: \$_____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2025

Client Name	
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Totals

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at 31 March 2025

Client Name	
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Totals

GOVERNMENT SUBSIDY

Date Claimed: _____

Date Claimed: _____

Date Claimed: _____

Amount:

Amount:

Amount: