

Financial Statements Questionnaire – 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	<input checked="" type="checkbox"/>	Comment
Bank Statements, Cashbooks, 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 include Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents 		
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 ▪ Statements from Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents 		
Where you supply a computerised Cashbook , please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Backup disk 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 ▪ Statements from Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents, including one month past balance date 		
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
Employer – 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	<input type="checkbox"/>	
Send a copy of your Employer Monthly Deduction Schedules (IR 348).	<input type="checkbox"/>	
Supply details of any allowance made for employees boarding / renting a house on the property.	<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 your 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 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"/>
Note: Include any dairy statements, which are receivables in the month following balance date.		
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. Alternatively, 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"/>
Cash Income Not Banked During Year		
Proceeds received but not paid into your bank account or stock firm.	<input type="checkbox"/>	_____ \$ _____ _____ \$ _____

Records Required	<input checked="" type="checkbox"/>	Comment
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"/>	
<ul style="list-style-type: none"> <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 <p>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.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Development Expenditure		
Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project. Please provide full details if you have undertaken any work of this type.	<input type="checkbox"/>	
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"/>	
<ul style="list-style-type: none"> <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"/>	
Livestock on Hand – see attached Schedule 3, Client Questionnaire Livestock Sheet		
A schedule has been enclosed. Please complete and attach. If applicable a copy of last year's Livestock Schedule is enclosed for your information.	<input type="checkbox"/>	
Consumables on Hand		
If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.	<input type="checkbox"/>	
Please estimate the cost (Excluding GST) of consumables on hand		\$ _____
Petrol, Diesel & Oil		_____
Fencing Materials		_____
Water Piping & other items held for water system repairs		_____
Dairy Shed Supplies (Cleaning Products, Teat Spray etc)		_____
Shearing Shed Supplies		_____
Animal Health Products (e.g. drench, dip, mastitis treatment products)		_____
Other farm stores		_____
Fertiliser		_____
Purchased Stock Feed (at cost):		_____

Hay		
Silage		
Maize Silage		
Grain		
Palm Kernel		
Other		
Total Cost		
Unsold Produce		
Please provide full details of any produce on hand at balance date that is intended for sale. Examples include honey, wool, timber, hay, silage, crops.		<input type="checkbox"/>
Category	Quantity	Estimated Value (Excl GST)
Wool	_____ kg	
Timber	_____	
Hay	_____ Tonnes dry matter	
Silage	_____ Tonnes dry matter	
Grain	_____ Tonnes	
Honey	_____ kg	
Firewood	_____	
Other Produce, Harvested Crops & Fruit		
_____	_____	
_____	_____	
_____	_____	
Total Value		
Private Use		
Value of goods taken for private use at their cost price (excluding livestock).		<input type="checkbox"/>
Goods taken for own use	Quantity	\$ _____
Sheep	_____	<input type="checkbox"/>
Cattle	_____	<input type="checkbox"/>
Pigs	_____	
Milk	_____	
Other _____		
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.		<input type="checkbox"/>
How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		<input type="checkbox"/>
		Quantity _____

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____

Vehicle CC: _____

Business _____ km
Total _____ km
Percentage Business _____ %

Vehicle Description: _____

Vehicle CC: _____

Business _____ km
Total _____ km
Percentage Business _____ %

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.

Please ensure that kilometres travelled (both business and private) is included as well as the cc of the vehicle.

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, please indicate which vehicles you are currently paying Fringe Benefit tax for:

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) :	_____	
<u>GOVERNMENT SUBSIDY</u>		
Date Claimed: _____	Date Claimed: _____	Date Claimed: _____
Amount: _____	Amount: _____	Amount: _____

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 2025

Client Name	
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Totals

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

Schedule 3

Livestock – Numbers Reconciliation

Please ensure this is completed and included with your records

Client Name	
Balance Date	2025

Cattle

Opening Stock Numbers

Add: Purchased during year _____

Calves Bred _____

Sub Total (A) _____

Deduct: Total Cattle sold _____

Closing Stock Numbers _____

Known Deaths and Killed _____

Sub Total (B) _____

Unaccounted for and Missing (A-B) _____

Sheep

Opening Stock Numbers

Add: Purchased during year _____

Lambs Bred/Docked _____

Sub Total (A) _____

Deduct: Total Sheep Sold _____

Closing Stock Numbers _____

Sheep Killed _____

Known Deaths _____

Sub Total (B) _____

Unaccounted for and Missing (A-B) _____

Deer

Opening Stock Numbers

Add: Purchased during year _____

Fawns Bred _____

Sub Total (A) _____

Deduct: Total Deer Sold _____

Closing Stock Numbers _____

Deer Killed _____

Known Deaths _____

Sub Total (B) _____

Unaccounted for and Missing (A-B) _____

Schedule 3

Livestock – Cattle Tallies

Please ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description				Total Number of Cattle as at 2025
Beef Breeds and Beef Crosses				
Rising one year heifers				
Rising two year heifers				
Mixed age cows				
Breeding Bulls				
Rising one year	Steers:		Bulls:	
Rising two year	Steers:		Bulls:	
Rising three year	Steers:		Bulls:	
Friesian and Related Breeds				
Rising one year heifers				
Rising two year heifers				
Mixed age cows				
Breeding Bulls				
Rising one year	Steers:		Bulls:	
Rising two year	Steers:		Bulls:	
Rising three year	Steers:		Bulls:	
Jersey and Other Dairy Breeds				
Rising one year heifers				
Rising two year heifers				
Mixed age cows				
Breeding bulls				
Rising one year	Steers:		Bulls:	
Rising two year	Steers:		Bulls:	
Rising three year	Steers:		Bulls:	
TOTAL				
Deaths and Losses				
Natural Increase				
Peak Milking Cow Numbers for the last season				
Effective Milking Hectares for the last season				

Schedule 3

Livestock – Sheep Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you own, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Sheep as at 2025
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (Rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
TOTAL	
Sheep bred during the year (Lambs docked last spring)	
Deaths and Losses	

Wool	
Total kg's of wool on hand at Balance Date	
Date the wool was actually sold	
Net Proceeds received	

Schedule 3

Livestock – Deer Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you own, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Deer as at 2025
Red Deer	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding Stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	

Description	Number of Deer as at 2025
Wapiti, Elk and Related Crossbreeds	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Pig Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you own, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Pigs as at 2025
Pigs	
Weaners under 10 weeks	
Growing pigs 10-17 weeks	
Growing pigs over 17 weeks	
Breeding sows under 1 year	
Breeding sows over 1 year	
Breeding Boars	
TOTAL	
Piglets bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Ostrich and Emu Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Ostriches/Emus as at 2025
Ostriches / Emus	
Chicks	
Breeding and yearling birds	
Breeding birds – adults	
TOTAL	
Chicks bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Goat Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	2025

- Include stock that you own, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Goats as at 2025
Angora and Angora Crosses (Mohair producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	

Description	Number of Goats as at 2025
Other Fibre and Meat Producing Goats (Cashmere or Cashgora producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	

Description	Number of Goats as at 2025
Milking (dairy) Goats	
Rising one year does	
Does over one year	
Breeding bucks	
Other dairy goats	
TOTAL	
Deaths and Losses	
Goats bred during the year	