CST NEXIA
CHARTERED ACCOUNTANTS

Financial Statements Questionnaire – 2011

Please ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

To: CST Nexia Ltd

Terms of Engagement

We hereby instruct you to prepare our Taxation Returns for the 2011 year. We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. You are hereby authorised to communicate with my bankers, solicitors, finance companies, government agencies and any other necessary parties to obtain such information as you require in order to carry out the above assignments.

You are also requested to represent us as our tax agent for all tax types.

Signature ____ Date _____________________________

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by? In order to set an achievable target date for the completion of the work, please tick the box that suits your requirements: ▪ Urgent (we will contact you to agree on a target date) ▪ Within 6 to 8 weeks from commencement ▪ Flexible (we will contact you to agree on a target date)	☐ ☐ ☐
Would you like us to supply a copy to your bank? Yes ☐ No ☐ (Tick One)	If Yes, please provide contact person and address. ____________________ ____________________ ____________________

Has the nature of your business changed in any way during the past 12 months?
If yes, please provide brief details:

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Records Required	√	Comment
Bank Statements, Cheque butts, Cash books, etc		
Where **no Cashbook** or printouts/backup of accounting software package is supplied, please provide; ▪ Bank statements including any savings account or term deposit. ▪ Cheque & Deposit butts showing the nature of each payment/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; ▪ Cashbook, written up, analysed and reconciled to the bank statements monthly. ▪ Bank statements including any savings account or term deposit. ▪ Cheque & Deposit butts showing the nature of each payment/deposit. Where you supply a **computerised Cashbook**, please provide: ▪ 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. ▪ Aged trial balances and Transaction Listings for Accounts Payable and Accounts Receivable as at balance date.	☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	
Loan Statements		
Please supply a copy of any loan agreements and statements for any loans taken out during the financial year up to your balance date.	☐	
Employers – Wages paid to Employees		
Please send a month by month summary of Gross Wages and PAYE deductions as returned to the IRD. **<u>OR</u>** Send copies of your Employer Monthly Deduction Schedules (IR 345 Form).	☐ ☐	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	☐	
Goods & Services Tax (GST) Returns		
Supply copies of Goods & Services Tax (GST) Returns and work papers (unless we have prepared these on your behalf).	☐	
Interest and Dividend Certificates		
Supply copies of certificates provided to you by your bank or other interest payer(s).	☐	
Accounts Receivable (Debtors) – see attached Schedule 1		
If no aged trial balance is provided, please supply a list using the form attached of all accounts or amounts owing to you at balance date. **<u>Exclude</u>** any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date. Please indicate clearly any debtors denominated in foreign currencies.	☐	Total at Balance Date: $ ____________________ **GST Included** ☐ **Excluded** ☐
Accounts Payable (Creditors) – see attached Schedule 2		
If no aged trial balance is provided, please supply a list using the form attached of all accounts or amounts owing by you at balance date indicating the name of the creditor, amount and what the debt is for. Alternatively, mark on cheque butts or highlight in cash book hose 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 claimed in your 2011 tax return. Please indicate clearly any creditors denominated in foreign currencies.	☐	Total at Balance Date: $ ____________________ **GST Included** ☐ **Excluded** ☐

Records Required	√	Comment
Cash on Hand		
*Cash on Hand $____________ Date banked __/__/__ Petty Cash $____________ Till Floats/Cash Floats $____________ *(Include cash sales prior to balance date but not banked until after balance date)	☐ ☐ ☐	
Investments		
Please provide: ▪ Term Deposits and Advances – bank statements and certificates. ▪ All investments in New Zealand and overseas – Please supply full details including cost, income received, market value and brokerage paid. ▪ Portfolios – please provide contact details of Fund Manager.	☐ ☐ ☐	
Stock on Hand		
Stock A stock take as at balance date should be provided and adequate records retained to substantiate the dollar value arrived at. Please note that if your turnover for the year does not exceed $1,300,000 and you reasonably estimate your stock to be less than $10,000 at the end of your income year, you are permitted to use the value of your opening stock as the value of your year end closing stock.	☐	Valued at lower of: ▪ cost ☐ ▪ net realisable value ☐ ▪ market value ☐ $_______________ **GST Included** ☐ **Excluded** ☐
Work in Progress Include material costs, labour costs and overhead costs	☐	$_______________ **GST Included** ☐ **Excluded** ☐
Prepayments received	☐	$_______________ **GST Included** ☐ **Excluded** ☐
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: • Hire Purchase or loan agreements • Lease agreements • All legal statements and agreements • Trade-in details • Lost, stolen or scrapped items • Copy of Tax Invoices	☐ ☐ ☐ ☐ ☐ ☐ ☐	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes ☐ No ☐ If No, list amounts not banked and when they were lodged: ______________________________ ______________________________ ______________________________		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 owned by the business/entity.	☐	

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Private Use		
Value of goods taken for private use at their **cost** price	☐	**$_______________** **GST Included** ☐ **Excluded** ☐
Expenses paid in Cash or from Personal Funds		
Please provide a detailed list if applicable.	☐	

Motor Vehicles

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

Vehicle Make & Model: ________________________

Business	______	km
Total	______	km
Percentage Business	______	%

Vehicle Description: ________________________

Business	______	km
Total	______	km
Percentage Business	______	%

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.

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Power	$____________	Business Area
Insurance (Building only)	$____________	__________ M
Interest (House Mortgage)	$____________	
Rates	$____________	Total Area
Repairs & Maintenance	$____________	__________ M
Other	$____________	
Total	**$____________**	
Cost of House and Section	$____________	
Cost of Section	$____________	

Capital and Lease Commitments

Please provide details of any capital commitments, such as contracts for the purchase of significant assets.

Please provide details of any lease commitments, such as for buildings or significant assets.

Contingent Liabilities

Please provide details of any contingent liabilities you may have, such as pending legal action or guarantees provided on behalf of other individuals/entities.

Thank you for completing this questionnaire.

Please don't forget to sign it on the front page.

Schedule 1 – Accounts Receivable (Debtors)
Amounts owing to you at 2011 Balance Date

Client Name	

Name of Debtor	Description of Sale	Code	Net Amount	GST	Total Incl GST

Totals			

Schedule 2 – Accounts Payable (Creditors)
Amounts owing by you at 2011 Balance Date

Client Name	

Name of Creditor	Description of Goods	Code	Net Amount	GST	Total Incl GST

Totals			