

BUSINESS ANNUAL ACCOUNTS CHECK LIST

Name: _____		
Trading Name: _____		
Address: _____		
Contact Numbers:	Home _____	Mobile _____
Work _____	Fax _____	Email _____

We cannot begin work until you complete and sign this form

This is a requirement of the Inland Revenue Department and the NZ Institute of Chartered Accountants.

Which services would you like us to perform this year?	CA	Self
Preparation of monthly accounts	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of company/trust tax return	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of personal tax return	<input type="checkbox"/>	<input type="checkbox"/>
Fill out rebate claims form	<input type="checkbox"/>	<input type="checkbox"/>
Apply for Community Services Card	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of GST returns	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of FBT returns	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of Wages and PAYE returns and/or Payment of monthly invoices	<input type="checkbox"/>	<input type="checkbox"/>
Statistics Department returns	<input type="checkbox"/>	<input type="checkbox"/>

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2015. 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 updated Engagement Letter I/we signed and returned.

Trading Terms

I/We also accept that Craig Anderson Limited has 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 the discretion of Craig Anderson Limited. I/We accept that any collection costs incurred by Craig Anderson Limited will be fully recoverable from me/us.

I/We agree to the terms of sale from Craig Anderson Limited as follows:-

- a) In the case of a private or limited liability company I hereby personally guarantee all amounts owing to you by the company.
- b) PRIVACY ACT (1993) I/We authorise any person/company to provide information of their experience with me/us in order to receive credit from Craig Anderson Limited.

Authorisation

I/We authorise Craig Anderson Limited to communicate with my/our bankers, solicitors, finance companies, Inland Revenue and all government agencies to obtain such information as you require in order to complete the above assignments. This includes obtaining information via online services available on Inland Revenue's website.

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.

You authorise our organisation to act as your agent for ACC levy purposes for all associated entities. This authorisation allows our organisation to query and change information on your ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow our organisations main representative discretion to delegate access to your ACC information to other members of our organisation. Other delegated members of our organisation will also be able to query and change information on your ACC levy account.

Signature(s) _____

Date _____

Convenient time to call you is:

Records Required	✓	Comment
Bank Statements, Cheque butts, Cash books, etc		
<p>Where no Cashbook is supplied, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> ▪ 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 <p>Where you supply a written Cashbook, please provide and include one month past balance date:</p> <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 ▪ Cheque & Deposit butts showing the nature of each payment/deposit <p>Where you supply a computerised Cashbook, please provide:</p> <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 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
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		
<p>Please send a month-by-month summary of Gross Wages and PAYE deductions as returned to the IRD.</p> <p>OR</p> <p>Send a copy of your Employer Monthly Deduction Schedule (IR 348).</p>	<input type="checkbox"/> <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		
<ul style="list-style-type: none"> ▪ 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		
<p>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.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Accounts Payable (Creditors) – see attached Schedule 2		
<p>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, mark on cheque butts or 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.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>

Records Required																					
Cash on Hand at Balance Date																					
Unbanked Takings Petty Cash float Till float	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____ \$ _____ \$ _____																			
Expenses paid in Cash or from Personal Funds																					
Please provide a list if applicable.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>																			
Repairs and Maintenance																					
If information is not recorded in full on cheque butts or cashbooks, provide full details of <u>major</u> repairs and maintenance to business assets during the financial period.																					
Motor Vehicles		Home Office Expenses																			
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Vehicle Description: _____ <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Business</td> <td style="width: 20%; text-align: center;">_____</td> <td style="width: 20%; text-align: right;">km</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">km</td> </tr> <tr> <td>Percentage Business</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">%</td> </tr> </table> Vehicle Description: _____ <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Business</td> <td style="width: 20%; text-align: center;">_____</td> <td style="width: 20%; text-align: right;">km</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">km</td> </tr> <tr> <td>Percentage Business</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">%</td> </tr> </table> <ul style="list-style-type: none"> ▪ 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: _____ _____ 		Business	_____	km	Total	_____	km	Percentage Business	_____	%	Business	_____	km	Total	_____	km	Percentage Business	_____	%	If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Business Area: _____ m ² Total Area: _____ m ² Power \$ _____ Insurance (Building & Contents) \$ _____ Interest (House Mortgage) \$ _____ Rates (incl. Water Rates) \$ _____ Repairs & Maintenance \$ _____ Other \$ _____ Total \$ _____ Cost of House and Section \$ _____ Cost of Section \$ _____ Construction materials: (timber, brick, etc) _____	
Business	_____	km																			
Total	_____	km																			
Percentage Business	_____	%																			
Business	_____	km																			
Total	_____	km																			
Percentage Business	_____	%																			
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)																			
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: _____ _____ _____																					

Thank you for completing this questionnaire

Don't forget to sign it