

FARMING 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 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		
Where no Cashbook is supplied, please provide and include one month past balance date: <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 	<input type="checkbox"/> 	
Where you supply a written Cashbook , please provide and include one month past balance date: <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 ▪ Statements from Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents 	<input type="checkbox"/> 	
Where you supply a computerised Cashbook , please provide: <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, CRT, Stock and Station Agents, including one month past balance date 	<input type="checkbox"/> 	
Invoices		
Please insure that the following particular information is included: <ul style="list-style-type: none"> ▪ Dairy Company Invoices ▪ Livestock Invoices or Killing Sheets ▪ Letters/Advice for Rebates issued. eg. Ravensdown ▪ Insurance Invoices ▪ Rates Notices ▪ Share Statements for Alliance, Ravensdown etc. ▪ ACC 	<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		
Please send a month-by-month summary of Gross Wages and PAYE deductions as returned to the IRD. 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		
<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"/>	

Livestock on Hand – see attached Schedule 3, Stock Tallies		
A schedule has been enclosed. Please list closing livestock numbers, sales and purchases on the attached form.	<input type="checkbox"/>	
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	<input type="checkbox"/>	
Private Use		
Portion of expenses incurred to be allocated as private: <div style="text-align: center;">\$ or %</div> Telephone & Tolls _____ _____ Power _____ _____ Goods for Own Use _____ _____	<input type="checkbox"/>	
Motor Vehicles		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: Vehicle Description _____ Vehicle Description _____ Business _____ km Business _____ km Total _____ km Total _____ km Percentage Business _____% Percentage Business _____% <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: 	<input type="checkbox"/>	
Keep Provided for Employees		
Name _____ No of Weeks _____ _____ _____ _____ _____	<input type="checkbox"/>	
Meals Supplied		
Number of dinners, morning and afternoon teas (= 1/2 meal) supplied to: Company Travellers _____ Contractors _____ Shearers _____ Lamb Buyers _____ Stock Agents _____		

Thank you for completing this questionnaire

Don't forget to sign it