

## 2020 BUSINESS INFORMATION QUESTIONNAIRE

### Terms of Engagement and Information Declaration

Please amend any information recorded below that is incorrect and sign the below declaration

Name:	Salutation:
Street Address:	Postal Address:
E-mail address:	IRD Number:
Business Phone:	Home Phone:
Mobile Phone:	Nature of Business:

This document outlines our firm's involvement as your accountants with your Financial Statements (If required) and Tax Return (the Documents) for the financial year ended 31 March 2020. Chartered Accountants Australia and New Zealand has recommended these be documented and as a result we are required to retain a signed copy of this document on file.

You instruct NDCA Limited to prepare your Documents for the year ended 31 March 2020. You undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. You accept that we are able to assume that any uncompleted sections of the questionnaire are not relevant or applicable to this engagement. Our services are not intended to, and accordingly will not result in the expression of an opinion on the tax return in so far as third parties are concerned.

We will compile the Documents in accordance with the Compilation Engagement Standards SES-2 issued by Chartered Accountants Australia and New Zealand.

By signing and accepting these terms of engagement effective 31 March 2020 it is understood and agreed that our standard terms of engagement will apply.

*If you have any questions about the contents of this document, please contact your Account Manager at our firm. If the services outlined are in accordance with your requirements and our standard terms are acceptable to you, please sign this letter below and return this to our offices together with all relevant information as soon as possible.*

I, the undersigned, accept and agree to the contents of the most recent Terms of Engagement document with NDCA Limited, and give authority to NDCA Limited to act on behalf of the taxpayer named for all tax types until further notice, and to link with the IRD as your Tax Agent.

This authority can be revoked at any time by providing written or e-mail advice to NDCA Limited.

By signing this document, you declare you have provided NDCA Limited with all relevant documents and information in relation to the 2020 financial year, including declaring all cash, property and overseas transactions.

Please enter any further information on the back of this form.

Client Signature:

Full Name:

Date:

*Please ensure that this form is completed in full. Check with us if you are uncertain of what type of information we require.*

**You are ultimately responsible for the statements provided and for any interest and penalties charged by the IRD which result from the omission or ambiguity of information provided by you.**

**Please complete the following questions and include narrations where appropriate:**

*We appreciated you completing this form. This will save us all time and reduce questions.*

*Please ensure that all information is provided to assist in the preparation of your accounts. Time spent seeking extra information not originally provided will increase costs.*

		Please ✓ records provided OR leave blank if N/A
1.	Does the financial information disclosed in this questionnaire and provided to us cover the full financial year? If yes – go to Question 2. If no – please provide further details below (i.e. entity ceased trading on (insert date) or entity commenced trading on (insert date) before moving to Question 2. .....	Yes / No
<b>COMPUTERISED RECORDS ?</b>		Yes / No
2.	Xero accounting software: If we do not have access to your Xero accounting software please contact us to discuss.	
3.	Other Accounting Software: <ul style="list-style-type: none"> <li>• Annual detailed general ledger – a transaction listing by account</li> <li>• General ledger summary as at balance date</li> <li>• Annual trial balance as at balance date</li> <li>• A Statement of Financial Position, Statement of Financial Performance and Fixed Assets as at balance date</li> </ul>	
4.	Other Computerised Cashbooks: A backup of your cashbook only if the cashbook is prepared by Microsoft Excel or Microsoft Word	
<b>MANUAL RECORDS</b>		Yes / No
5.	Bank records <ul style="list-style-type: none"> <li>• All bank statements for the year for all business accounts</li> <li>• A brief written description of the nature of each transaction on the bank statements</li> <li>• Cheque butts and deposit books</li> <li>• Details of any unpresented cheques and uncleared deposits as at balance date</li> </ul>	
6.	Manual records <ul style="list-style-type: none"> <li>• Your cashbook or photocopy of your cashbook</li> </ul>	
7.	Rental property accounting records for Individuals & Partnerships <ul style="list-style-type: none"> <li>• A copy of the monthly Rental statements showing deposits and expenditure and any other supporting information</li> </ul>	
<b>INCOME</b>		Yes / No
8.	Interest, Dividend or Rebate Income – please provide certificates or statements	
9.	Cash sales – Please ensure all income, including any cash sales are recorded in your records.	
<b>EXPENSES</b>		
10.	Business expenses paid privately – Details of all business expenses paid from private funds and not reimbursed by the business.	
11.	Personal Expenses paid by the business – Please provide or clearly mark details of including the amount (incl GST) and the type of expense for all personal expenses paid by the business. This includes home phone, private toll calls, insurance etc.	

12.	Goods & Services used personally – Details on all goods or services used personally	
13.	Overseas Travel – An expense analysis of any overseas business trips showing airfares, accommodation, meals, taxi fares etc. Please include details on the purpose of the trip including an itinerary with dates and details of any private travel and expenses.	
14.	Income Protection & Disability Insurance – A copy of the invoice, policy details and annual amount paid.	
15.	Legal Expenses – Please provide invoices for all legal expenses	
16.	Repairs & Maintenance & Computer Expenses – Please provide invoices for all expenses over \$500 excl GST.	
17.	Donations – Please provide all donation certificates.	
18.	LTC – Details of any loss or profit allocated from a Look Through Company. For ACC purposes, we require the number of hours you worked in the business during the year.	
19.	Non-Company Motor Vehicles – If you use your personal motor vehicle in the business, please provide the percentage of business use (as calculated in your logbook) and a list of motor vehicle expenses not yet reimbursed by the business. A new logbook must be completed every 3 years or if you suspect that the percentage of use has changed substantially. Alternatively, if your total business mileage is under 5,000k pa, please provide business mileage travelled.	
20.	Home Office Claim – The area of the home used for the business and also the total area of your home. Please provide a year end summary for your home loan showing the total interest paid for the year and also provide a summary of the payments made for household expenses paid during the year such as rent, rates, power, repairs, gas, home phone land line and broadband rental.	
21.	Property (Mixed Use Assets) / Boats & Aircraft - with a cost price greater than \$50,000, that are used partly to derive income and partly for private use then please provide us with: <ul style="list-style-type: none"> <li>the total number of days per income year where income is derived at 80% or more of market rates from a non-related person or entity (including days where the asset is booked for use but doesn't eventuate),</li> <li>the total number of days per income year where the asset is in use by an owner or a related person or entity, and.</li> <li>the total number of days unused during the income year.</li> </ul>	
22.	A list of income received from non-related entities or individuals paying 80% or more of market rates and a list of income received from any entity or individual at lower than 80% of market rates.	

	ASSETS	Yes / No
	<i>If applicable - please provide copies of statements, reports or relevant documentation confirming the closing balances and details.</i>	
23.	Cash on hand / Float / Petty Cash / Funds not showing in the bank accounts at year end - This includes credit card income not showing in the bank accounts after balance date.	
24.	Bank / Bartercard / Credit Cards – The bank reconciliation at balance date including a statement showing the balances at balance date.	
25.	Deposits for goods and services not supplied - Details of all deposits paid for goods not yet received or services not rendered as at balance date.	

26.	Accounts Receivable (Debtors) & Bad Debts – A list of money owing to you at year ended (incl GST) and a list of all debts uncollectible and written off the books before balance date.	
27.	Stock – The value of stock on hand at balance date – at cost, market value or replacement value if lower (excl GST).	
28.	Work In Progress – The value of work you have substantially completed but not yet invoiced by balance date (cost price excl GST). Cost includes materials used and wages paid on these jobs.	
29.	Investments / Term Deposits – Full details of any shares, investments or term deposits held during the year including investment and income statements.	
30.	Sale and Purchase of Assets – A copy of all invoices, hire purchase agreements, sale & purchase agreements and solicitor’s settlement statements for all assets purchased and / or sold during the year for assets greater than \$575 (GST incl) if you are GST registered or \$500 (GST incl.) if you are not GST registered.	
31.	Overseas Investments – Full details of any overseas investments held during the year including investment statements and income statements.	
32.	Financial Arrangements / Instruments – Details of deferred settlements, forward exchange contracts etc.	

LIABILITIES		Yes / No
	<i>If applicable - please provide copies of statements, reports or relevant documentation confirming the closing balances and details.</i>	
33.	Accounts Payable – A list of money you owe to others at balance date (incl GST) - Non Xero users Xero users - <i>Are your accounts payable up to date in Xero?</i> Y N	
34.	Loans / Hire Purchases – Documentation on any new or repaid loan or hire purchase agreement including loan accounts statements, HP agreement and related asset purchased, details on security. Please provide any end of year Loan Summaries	
35.	Holiday Pay & Bonuses – A list of all Holiday pay and bonuses paid within 63 days after balance date.	
36.	Goods & Services Tax Do we do your GST returns on your behalf? If so, tick yes and go to question 37 – If not Please provide a copy of all GST returns for the year and working papers to support your GST returns	
37.	FBT Returns – Do we do your FBT returns on your behalf? If so, tick yes and go to question 38 - If not Please provide a copy of all returns and any supporting workpapers	
38.	Contingent Liabilities - For example, legal action pending or guarantees provided.	
39.	Operating Lease Agreements – copies for vehicles, equipment and property in effect at year end	
40.	Capital Commitments - A list of any future expenditure you committed to during the year that is not routine or ongoing in nature. For example, the purchase of a new asset.	

OTHER INFORMATION		Yes / No
41.	Trust – Legal Information – All changes to Trustees, Beneficiaries including residency status, all changes to the residency of the settlor, details on any resettlements, all distributions to beneficiaries and gifting certificates. For any new trust, we will require a copy of the Trust Deed if this wasn’t prepared by ourselves.	
42.	Tax advice or copies of financial statements and tax returns - which NDCA Limited did not prepare, for any income received from Companies, Partnerships, Estates or Trusts during the year if applicable.	

43.	Details of any other matters relevant to completing the financial statements and determining the tax position of the business for the financial year.	
44.	General Nature - Has there been any change to your business during the last 12 months? If yes, please provide details	
45.	Bank Account - Please provide a bank account number for direct crediting of all IRD refunds. The IRD store these for future tax refunds. If you have previously advised us of your account details but have since changed your bank account or are unsure of the bank details held by the IRD, please advise the account number you wish tax refunds to be deposited.	
46.	Overseas Entities – Do you have any holdings in offshore entities? Eg: bank accounts, credit cards, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities. Note: if you have offshore investments, we will need to contact you in relation to applying the foreign investment fund (FIF) rules.	

General Comments (e.g. change in business, subsequent events, contingent liabilities, change in shareholding)

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Thank you for completing this form.