

# Business Questionnaire – 31 March 2025



Ensure this questionnaire is completed and included with your records

Client Name	
Balance Date	31 March 2025

To: Su & Co Chartered Accountants Limited

## Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Return(s) for the 2025 financial year. 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. It is our responsibility to ensure the content or accuracy of any Tax Returns that you prepared on my/our behalf as they will be prepared based on information that I/we provide to you. 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 the 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 accept that payment for the services provided is required on the 20<sup>th</sup> of the month following completion of the engagement. I/We also accept that should I/we default on payment Su & Co Chartered Accountants Limited will charge interest on overdue accounts at the rate of 1.5% per month, and I/we accept that if Su & Co Chartered Accountants Limited is required to obtain a debt collection agency to recover the costs, any costs incurred by the agency in the course of collection of outstanding monies including commissions will be on charged to me/us. I/We agree to personally indemnify Su & Co Chartered Accountants Limited for fees outstanding.

I/We agree that ownership of the work is retained by Su & Co Chartered Accountants Limited until payment has been made in full.

I/We give you full authority to:

- Access and change information from the IRD for all tax types; this may be via telephone, in writing, via internet access, MyIR or info express;
- Access and change information through myACC for Business and/or directly with ACC staff;
- Maintain the company records and details on the Companies Office website;
- Verify financial information held by other parties, including: my bankers, solicitors, finance companies and all government agencies etc;
- This also relates to any prior financial years.

Financial statements prepared by Su & Co Chartered Accountants Limited will carry the following disclaimers:

*"Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. A compilation is limited primarily to the collection, classification and summarisation of financial information. Our procedures do not include verification or validation procedures of the information. No audit or review engagement has been performed and accordingly no assurance is expressed.*

*The financial statements were prepared exclusively for your benefit. Neither we nor any of our employees accept responsibility on any grounds whatsoever, including liability in negligence, for the contents of the special purpose financial statements to any other person."*

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 \_\_\_\_\_



<b>Records Required:</b>	✓	Comment:
<b>Capital Expenditure</b>		
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: <ul style="list-style-type: none"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements</li> <li>▪ All legal statements and agreements</li> <li>▪ Trade-in details</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Copy of Tax Invoices</li> </ul>	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Transactions Not Through the Business</b>		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/>  If No, list amounts not banked and when they were lodged: _____ _____ _____	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Personal                 \$ _____ Business                 \$ _____ Other                         \$ _____
<b>Legal and Loan Documents</b>		
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"/>	
<b>Business Expenses</b>		
There are a number of taxable supply information (invoices) that we specifically require. Please ensure the records you provide us with include all paid accounts for: <ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Private Use</b>		
Value of goods taken for private use at their <b>cost</b> price.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.	<input type="checkbox"/>	
<b>Home Office Expenses</b>		
If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:		
Area used for Business: _____ m <sup>2</sup> Total Area of House & Workshop: _____ m <sup>2</sup> Power \$ _____ Insurance (Building & Contents) \$ _____ Interest (House Mortgage) \$ _____ Rates (including regional council rates) \$ _____ Rent \$ _____ Body Corporate Fees \$ _____ Landline & Internet \$ _____ Other \$ _____ <b>Total</b> \$ _____		

## Land Transactions and Brightline Test

<b>Records Required:</b>	<b>✓</b>	<b>Comment:</b>
<b>Land Transactions</b>		
Please provide details if you have acquired / disposed, developed (or developing), subdivided (or subdividing) or traded any property or land during the year	<input type="checkbox"/>	
<b>Brightline Test - Purchase of Residential Property</b>		
Did the business purchase any Residential properties during the period from 1 April 2024 to 31 March 2025?	<input type="checkbox"/>	
If <b>yes</b> , please provide:		
• Solicitors Settlement Statement, Trust Account Statements, including copy of legal fees invoice	<input type="checkbox"/>	
• Sale and Purchase Agreement	<input type="checkbox"/>	
• Loan details for property purchased	<input type="checkbox"/>	
• A copy of the latest Rateable Valuation	<input type="checkbox"/>	
• A list of chattels and their value for properties bought during the year (if done)	<input type="checkbox"/>	
Did the property receive the Code of Compliance Certificate ( <b>CCC</b> ) on or after <b>27 March 2020</b> ?	<input type="checkbox"/>	
If <b>yes</b> , please provide a copy of the Code of Compliance Certificate ( <b>CCC</b> )		
<b>Brightline Test - Sale of Residential Property</b>		
Did the business sell any residential properties during the period from 1 April 2024 to 31 March 2025?	<input type="checkbox"/>	
If <b>yes</b> , please provide:		
• Solicitors Settlement Statement, including copy of legal fees invoice and Agent Commission invoice	<input type="checkbox"/>	
• Sale Agreement	<input type="checkbox"/>	
• Purchase Agreement if it was purchased after <b>29 March 2018</b>	<input type="checkbox"/>	
• Closing loan statements for property sold	<input type="checkbox"/>	
• A copy of the latest Rateable Valuation	<input type="checkbox"/>	
• A list of chattels and their value for properties sold during the year (if done)	<input type="checkbox"/>	

### Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at 31 March 2025

Client Name	
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[illegible]

Total	
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## Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at 31 March 2025

Client Name	
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[illegible]

<b>Total</b>	
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