### **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



Final Bank Statements / Credit Card Statements		
Supply a copy of your bank statement including any cheque, saving and credit card accounts or term deposit accounts dated 31 March 2025 or spanning this date.		
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.		
Interest and Dividend Certificates		
Supply copies of all certificates or details of interests and dividends received, including investment portfolio reports.		
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. <u>Exclude</u> bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.		Total at Balance Date: \$ GST <b>Included</b> [] <b>Excluded</b> []
Accounts Payable (Creditors) – see attached Schedule 2	1	
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.		Total at Balance Date: \$ GST <b>Included [] Excluded []</b>
Cash on Hand		
*Cash on Hand \$ Date banked _/_/		
Petty Cash \$		
Till Floats/Cash Floats <u>\$</u> *(Include cash sales prior to balance date but not banked until after balance date)		
Stock on Hand / Work in Progress / Prepayments Received		
Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at. Please note that if you estimate your stock to be less than \$10,000 at the end		Valued at lower of: <ul> <li>cost</li> <li>net realisable value</li> <li>market value</li> </ul>
of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option)		\$GST Included _ Excluded _
Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated?		\$ GST Included [] Excluded []
Prepayments received		\$ GST Included

Records Required:		✓	Comment:
Capital Expenditure			
Attach details of assets purchased or so vehicles, plant and equipment and prop provide the following details: <ul> <li>Hire purchase or loan agreements</li> <li>Lease agreements</li> <li>All legal statements and agreement</li> <li>Trade-in details</li> <li>Lost, stolen or scrapped items</li> <li>Copy of Tax Invoices</li> </ul> <li>Transactions Not Through the But Were all sales banked into your busines</li> <li>If No, list amounts not banked and whete</li>	berties. Where applicable please ts usiness ss trading bank account? Yes □ No □		Personal \$
			Business \$
			Other \$
Legal and Loan Documents			· · · · · · · · · · · · · · · · · · ·
Please attach any solicitor's statements relating to any legal transactions during Statements and Agreements relating to or loans. Please include a copy of your properties you own.	the year. Please also include any mortgages, hire purchase, leases		
Business Expenses			
There are a number of taxable supply in specifically require. Please ensure the paid accounts for: <ul> <li>Insurance premiums</li> </ul>			
<ul> <li>Legal fees</li> <li>ACC payments and arrangements</li> </ul>			
Private Use			
Value of goods taken for private use at	their <b>cost</b> price.		\$
Expenses paid in Cash or from P	and a state		GST Included 🗌 Excluded 🗌
Expenses paid in Cash of from P	ersonal Funds		
Please provide a list if applicable.			
Home Office Expenses			
If part of your home is set aside princip. Area used for Business: Total Area of House & Workshop: Power Insurance (Building & Contents) Interest (House Mortgage) Rates (including regional council rates)	ally for use as an office/workshop/storage <sup>m<sup>2</sup></sup> \$ \$ \$ \$ \$ \$	e area	, please provide the following details:
Rent			
	\$		
Body Corporate Fees	\$		
Landline & Internet	\$		
Other	\$		
Total	\$		

### Land Transactions and Brightline Test

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

## Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2025

Client Name			
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Name of Debtor	Description of Sale	Code	Total Incl GST
		1	1

Total	
i otai	

# Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2025

### **Client Name**

Name of Creditor	Description of Goods	Code	Total Incl GST

Total	
i otai	