

Finalise T.O.E.

Instructions: Accountant to complete the first page details including date of questionnaire, client name, phone, balance date, email & make any required changes to Terms of Engagement then click the orange Finalise T.O.E. button. This will set those fields to read only and will remove these instructions and the button.

Financial Statements Questionnaire -

Ensure this questionnaire is completed and included with your records

Client Name:	Phone:	
Balance Date:	Email:	

To: [Firm Name]

Terms of Engagement

I/We hereby instruct you **APEX ACCOUNTANCY LTD** and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending **[Balance Date]**. 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 original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have 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 your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.



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

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.

Name	IRD Number	Signature	Date

Client Questionnaire Business we do GST.doc

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Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:										
Director	Director Date of birth City / Town of birth Country of birth Current residential addres									

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes 🔄 No 📃 (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	





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Records Required:		✓	Comment:	
Employer – Wages paid to Employed	es			
Supply a month-by-month summary of gr payments and PAYE deductions as retur use Xero Payroll).				
Covid-19 Wage Subsidy and o	ther Covid-19 support pay	mer	nts	
Have you received the Wage Subsidy or				
Date rec: _/_/_ \$	Date rec: _/_/_			
Date rec: _/_/_ \$	Date rec: _/_/			
Date rec: _/_/_ \$	Date rec: / /			
Where Wage Subsidy payments have beer of the business please provide details of th		lers/p	artners/trustees/beneficiaries/owners)	
Amounts received for each stake	older			
Whether amounts received were f	or full-time or part-times			
lave you received the Covid-19 Leave S	support Payments? (please note all	date	s and receipts)	
Date rec:// \$	Date rec://_	_\$		
Date rec:// \$	Date rec://	_\$_		
Date rec:/\$	Date rec: _/_/_	_\$		
Where Covid-19 Leave Support Payments shareholders/partners/trustees/beneficiarie		vide	details of the following:	
Amounts received for each stake				
Whether amounts received were f Have you received Covid-19 Short-Term	-	all da	tes and receipts)	
Date rec:// \$				
Date rec:// \$				
Date rec:// \$				
Where Covid-19 Short-Term Absence Pay shareholders/partners/trustees/beneficiari				
Amounts received for each stake	older			
Whether amounts received were f	or full-time or part-times			
Have you received Resurgence Support	Payments? (please note all dates a	and re	eceipts)	
Date rec:// \$				
Date rec:// \$				
Date rec:// \$				
Have you received a Covid-19 Cultural S	Sector Emergency Relief Grant or of	ther (ovid-19 support navments?	
Please provide details if it is an "other" Covid-19			sovid-19 support payments:	
Date rec: _/_/ \$	support payment			
Date rec:// \$				
σατο τουφ				
Have you received the Covid-19 Small B	usiness Loan?			
Date rec: _/_/_ \$				
			022 076 7577	<u> </u>
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25 High Street, Christchurch 8011	Mountain Club, 36 Grant Roa			nung.u

Five Mile Center, Queenstown 9300

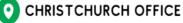
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Have any amounts of Covid-19 support payments been repaid back?				
Please provide details of payment and reason for repayment				
Date paid back:// \$	Reason:			
Fringe Benefit Tax (FBT) Returns				_
Supply copies of Fringe Benefit Tax (FBT) returns and work p	apers.			
Final Bank Statement		_		
Final bank statement for the year for all bank accounts				
Loan Statements				
Supply a copy of any loan transaction statements for the finar	ncial year up to			
your balance date, including loans that have been refinanced during the year.	or repaid			
Interest and Dividend Certificates				
Supply copies of certificates.		_		
Lease details				
Supply copies of lease agreements for non-building assets (e vehicles, equipment).	.g. motor			
Foreign Income				
Details of any foreign income received, and any tax deducted	from this.			
Accounts Receivable (Debtors) - see attached Sched	ule 1			
All accounts or amounts owing to you at balance date should	be scheduled.	_		
Exclude bad debts. To enable bad debts to be excluded from			Total at Balance Date: 	
must be written off prior to balance date.			\$ GST Included C Excluded	
Accounts Payable (Creditors) – see attached Schedu	le 2			
All accounts or amounts owing by you at balance date should indication across of an alternative and what the debt is for	be scheduled		Total at Balance Date: ♠	
indicating name of creditor, amount and what the debt is for.			\$ GST Included C Excluded	
Cash on Hand				
*Cash on Hand \$ Date ban	ked//			
Petty Cash s				
Till Floats/Cash Floats \$		_		
*Incl cash sales prior to balance date but not banked until after	er balance date			





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Stock on Hand	
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 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.	Valued at lower of: • cost • net realisable value • market value \$ GST Included Excluded
Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated?	\$ GST Included Excluded
Prepayments Made Balance of any payments made before balance date for goods or services not received or used by balance date.	\$ GST Included Excluded
Income in Advance Balance of any receipts received before balance date for goods or services not provided by balance date.	\$ GST Included Excluded
Capital Expenditure	
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:	
 Hire purchase or loan agreements Lease agreements All legal statements and agreements Trade-in details Lost, stolen or scrapped items Insurance pay out Copy of Tax Invoices 	
A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.	
Transactions Not Through the Business	
Were all sales banked into your business trading bank account? Yes No No If No, list amounts not banked and when they were lodged:	Personal \$ Business \$ Other \$

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Other Non-Taxable Income	
Did you receive non-taxable income from any other sources? If Yes, please provide details.	
Legal and Loan Documents	
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.	
Business Expenses	•
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:	
Insurance premiumsLegal fees	
Private Use	
Value of goods taken for private use at their cost price.	\$ GST Included C Excluded
Expenses paid in Cash or from Personal Funds	
Please provide a list if applicable.	
Residential Land Withholding Tax	
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	
Residential Property Sales	
Have you sold any residential property during the year (not otherwise detailed on the information provided)?	
If yes, when was the property purchased?	
If it was purchased with 10 years of the sale date,	\$
what was the original purchase price	
• and the sale price?	

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		ACCOUNTANCY TAXATION & ADVIS
Mortgage Interest Paid on Residential Properties		· · · · · · · · · · · · · · · · · · ·
Have you incurred interest on residential properties owned (which is not your main family home or a 'new build*')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.		
* A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020		
Research and Development		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure		
Motor Vehicles	1	·
The proportion of motor vehicle business use as established by your vehicle log	book	(s) is/are:
Vehicle Description:		
Business km		
Total km		
Percentage Business %		
Vehicle Description:		
Business km		
Total km		
Percentage Business %		
Please note that a detailed and accurate log book must be completed for a three expense claims will be limited to a maximum of 25% of expenses incurred. If yo which vehicles you are currently paying Fringe Benefit tax for:		





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 cristina@apexaccounting.co.nz
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Home Office Expenses		
If part of your home is set aside principally for use as an office/ $\!\!\!\!\wedge$	workshop/storage area, please provide the following details:	
Address for Home Office		
Home Office area: - no change as per previous year 🔲		
OR		
Area used for Business:m²		
Total Area of House & Workshop: m ²		
Actual Cost Method	OR IRD Square Metre Rate Method (see below note)*	
Power \$		
Insurance (Building & Contents) \$		
Interest (House Mortgage) \$	Interest (House Mortgage) \$	
Rates (including regional council rates) \$	Rates (including regional council rates) \$	
Rent \$	Rent \$	
Repairs & Maintenance \$	*Would you like to use the IRD rate? Currently it is \$47.8	85 per
Telephone rental \$	square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require th	0050
Other \$	amounts.	1030
Total \$0.00		
Mixed Use Holiday Home		
Does this entity have a property (such as a holiday home or a b	ach) that is used privately and also to	
derive income?	Yes No	
Details of property		
Was the property empty for 62 days or more in the income year	? Yes No	
If yes, please complete the following section so we can determ	ine the amount of allowable deductions.	
Mixed Use Holiday Home – Information Required		
The number of days the property was empty during the income	year	
The number of days the asset was used by family or associated OR where income from any person received was less than 80% * Associated persons include close relatives, or if owned by an entity, p	of market rate	
If there is more than one tenant who used the property through	the year, please attach details.	
Name of tenant:		
Relationship to owner (if any):		
Amount of rent they paid: \$		
Dates rented (From: To)		

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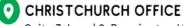
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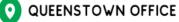
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	TAXATION & ADVISORY
Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses	ises will be
required): Cost of advertising for tenants \$\$	
Number of days spent in the property while repairing damages caused by tenants	
Mortgage interest \$	
Rates \$\$	
Insurance \$	
Repairs/maintenance for general wear and tear \$\$	
Other (please give details)	
Mixed Use Boat or Plane	
derive income? If Yes, provide details: Description: Market value: \$	Yes No Yes No Yes No To Yes No To Yes Yes No To Yes Yes No To Yes No To Yes Yes No To Yes
Mixed Use Boat or Plane – Information Required	
The number of days the asset was unused during the income year	
The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate * Associated persons include close relatives, or if owned by an entity, persons associated with the entity own	
For non-associated persons where payment received is at least 80% of market value:	
Number of days the asset was used:	
Income received: \$	
Expenses incurred in respect of the property (the list below is not exhaustive – details of all expe required):	
	nses will be
Cost of advertising for hireage \$	nses will be
Cost of advertising for hireage \$	nses will be







			APEX
Operating costs / supplies	\$.	
Insurance	\$		
Repairs/maintenance for general wear and tear	\$		
Other (please give details)			
Cryptoassets	1		
Have you received or traded in cryptoassets during the income year? If so, please provide the following information:			
The type of cryptoasset			
 For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD 			
 Total units of each cryptoasset held at the beginning and end of the year 			
Exchange records and bank statements			
Wallet addresses			

Thank you for completing this questionnaire Don't forget to sign it



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Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at

Client Name

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals

\$ 0.00

0

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Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at

Client Name

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals

\$ 0.00



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