

Finalise T.O.E.

<u>Instructions</u>: 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 noncompliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

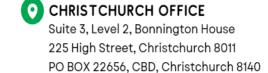
I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for 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.









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	Date of birth	City / Town of birth	Co	ountry of birth	Current residential address
Convenient time t	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 a advise the name		ed to your bank, pleas bank manager:	e		







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Records Required:		✓	Comment:		
Employer – Wages paid to Emplo	yees				
Supply a month-by-month summary of payments and PAYE deductions as ruse Xero Payroll).]		
Covid-19 Wage Subsidy and	d other Covid-19 support	paym	ents		
Have you received the Wage Subsid	y or Covid 19 Support payment?	(please r	ote all dates and	receipts)	
Date rec://_ \$	Date rec:	_//			
Date rec://_ \$	Date rec:	_//9			
Date rec://_ \$	Date rec:	_//			
Where Wage Subsidy payments have be of the business please provide details of		reholders	/partners/trustees/	beneficiaries/owners)	
Amounts received for each sta	akeholder				
Whether amounts received we	ere for full-time or part-times				
Have you received the Covid-19 Leav	ve Support Payments? (please no	ote all da	tes and receipts)		
Date rec://_ \$	Date rec: _	_//\$			
Date rec://_ \$	Date rec:	_//\$			
Date rec://_ \$	Date rec:	_//\$			
Where Covid-19 Leave Support Payme (shareholders/partners/trustees/benefic			e details of the follo	owing:	
Amounts received for each sta	akeholder				
Whether amounts received we	•				
Have you received Covid-19 Short-To		note all	dates and receipt	s)	
Date rec://_ \$					
Date rec:/ \$					
Date rec:/ \$					
Where Covid-19 Short-Term Absence F (shareholders/partners/trustees/benefic				owing:	
Amounts received for each sta	akeholder				
Whether amounts received we	·				
Have you received Resurgence Supp		lates and	receipts)		
Date rec:// \$					
Date rec:/\$					
Date rec://\$					
Have you received a Covid-19 Cultur	al Sector Emergency Relief Gran	t or othe	r Covid-19 suppo	rt navments?	
Please provide details if it is an "other" Covid		t or othe	Covia 10 Suppo	re paymonts.	
Date rec:/ \$					
Date rec: _/_/ \$					
- 1.0 . 00	•				
Have you received the Covid-19 Sma	all Business Loan?				
Date rec:/\$					

O CHRISTCHURCH OFFICE

Suite 3, Level 2, Bonnington House 225 High Street, Christchurch 8011 PO BOX 22656, CBD, Christchurch 8140



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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 pa	apers.			
Interest and Dividend Certificates				
Supply copies of certificates.				
Lease details				
Supply copies of lease agreements for non-building assets (e.gequipment).	g. motor vehicles,			
Foreign Income				
Details of any foreign income received, and any tax deducted t	from this.			
Final Bank Statement				
Supply a copy of your bank statement, including any savings, of account, dated [Balance Date] or spanning this date.	call or term deposit			
Loan Statements				
Supply a copy of any loan transaction statements for the financial year including up to your balance date.				
Accounts Receivable (Debtors) – see attached Sche	dule 1			
All accounts or amounts owing to you at balance date should be a balance date should be a balance date. All accounts or amounts owing to you at balance date should be be a balance date.			Total at Balance Date:	
Note: Include any dairy statements, which are receivables in the balance date.	ne month following		GST Included Excluded	
Accounts Payable (Creditors) - see attached Schedu	ıle 2			
All accounts or amounts owing by you at balance date should indicating name of creditor, amount and what the debt is for. A on cheque butts or highlight in cash book those items in the mediance date, which should be included. Holiday pay or bonus days of your balance date may be included.	lternatively, mark onth following your		Total at Balance Date: \$ GST Included Excluded	
Cash Income Not Banked During Year				
Proceeds received but not paid into your bank account or stock	k firm.		Details: \$\$	





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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 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.	
Woolsheds	
Provide details of woolsheds used in the farming business: • Are they being currently used as a woolshed? • If no longer being used for shearing sheep, are they being used as a barn (i.e. for storage or for housing livestock)?	
Development Expenditure	
Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project.	
Please provide full details if you have undertaken any work of this type.	
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. Please include a copy of your latest Rateable Valuation for any properties you own.	
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 premiums Legal fees ACC payments and arrangements 	



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Farm House Expense Apportionment (including any attached garage	/ sto	prage space)
Please provide the following details:		
Area of house (msq / sqft)		
Area dedicated for business purpose (msq / sqft)		
Area of house with mixed use – used for both business and private purpose (msq / sqft)		%
Time of mixed use area used for business purpose %		
Livestock on Hand – see attached Schedule 3, Client Questionnaire L	ives	tock Sheet
A schedule has been enclosed. Please complete and attach.		
If applicable a copy of last year's Livestock Schedule is enclosed for your information.		
Consumables on Hand		
If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.		
Please estimate the cost (Excluding GST) of consumables on hand:		\$
Petrol, Diesel & Oil		
Fencing Materials		
Water Piping & other items held for water system repairs		
Dairy Shed Supplies (Cleaning Products, Teat Spray etc)		
Shearing Shed Supplies		
Animal Health Products (e.g. drench, dip, mastitis treatment products)		
Other farm stores		
Fertiliser		
Purchased Stock Feed (at cost):		
Нау		
Silage		
Maize Silage		
Grain		
Palm Kernel		
Other		
Total Cost		0.00



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Unsold Produce			
Please provide full details of any pro- intended for sale. Examples include			
Category	Quantity		Estimated Value
	•		(Excl GST)
Wool		kg	
Timber			
Hay		Tonnes dry matter	
Silage		Tonnes dry matter	
Grain		Tonnes	
Honey		kg	
Firewood			
Other Produce, Harvested Crops & F	ruit		
			0.00
Total Value			
Private Use			
Value of goods taken for private use	at their cost price	(excluding livestock).	\$
Goods taken for own use	Quantity		GST Included Excluded
Sheep			
Cattle			
Pigs			
Milk			
Other			
Expenses paid in Cash or from	Personal Fund	<u> </u>	
Please provide a list if applicable	Jioonai i alla		
How many meals have you provided 1/2)	to contractors? (m	norning / afternoon tea =	Quantity
·	Tov		
Residential Land Withholding Have you sold residential property in		are Residential Land	
Withholding Tax has been deducted	and paid to the IRI	D? If so, provide details	
e.g. IR1100 Residential land withhold documents.	ding tax return and	other sale and purchase	





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Residential Property S	ales				
Have you sold any residen the information provided)?					
If yes, when was the prope	erty purchased?				
If it was purchased with 5 y	years of the sale date,			\$	
• what was the orig	inal purchase price				
and the sale price)?				
Mortgage Interest Paid	l on Residential Pro	perties			
main family home or a 'ne' than residential rentals? If dates paid. * A new build is a self-cont	w build*')? Is the interer so, please provide det tained residence that re	es owned (which is not your est also against properties other tails of amount of interest and ecceives a Code Compliance o the land on or after 27 March			
Research and Develop	ment				
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure					
Motor Vehicles					
	hicle business use as	established by your vehicle log b	ook(s)) is/are:	
Vehicle Description		Vehicle Description			
Business	km	Business		km	
Total	km	Total		<u>k</u> m	
Percentage Business	%	Percentage Business		%	
 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: 					
Mixed Use Holiday Ho	me				
Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?					
		ay home or a bach) that is used p	rivate	Yes No	
Does this entity have a pro		ay home or a bach) that is used p	orivate		
		ay home or a bach) that is used p	private		



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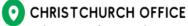


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Was the property empty for 62 days or more If yes, please complete the following section	in the income year? Yes No so we can determine the amount of allowable deductions.	
Mixed Use Holiday Home – Informatio	n Required	
The number of days the property was empty	during the income year	
OR where income from any person received	amily or associated persons* during the income year was less than 80% of market rate powned by an entity, persons associated with the entity owning the property	
If there is more than one tenant who used the	e property through the year, please attach details.	_
Name of tenant:		
Relationship to owner (if any):		
Amount of rent they paid: \$		
Dates rented (From: To)		
Expenses incurred in respect of the property required): Cost of advertising for tenants Cost of repairing damages caused by tenants Number of days spent in the property while re		
	s	
Mortgage interest Rates	\$ \$	
	φ	
Insurance	•ar \$	
		I I
Repairs/maintenance for general wear and te	Ψ	
Other (please give details) :	Ψ	
	Ψ	
Other (please give details) : Mixed Use Boat or Plane	market value of \$50,000 or greater), that is used privately and also to	
Other (please give details) : Mixed Use Boat or Plane		
Other (please give details) : Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income?	market value of \$50,000 or greater), that is used privately and also to	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details:	market value of \$50,000 or greater), that is used privately and also to	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description:	market value of \$50,000 or greater), that is used privately and also to	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details:	market value of \$50,000 or greater), that is used privately and also to	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in	market value of \$50,000 or greater), that is used privately and also to Yes No	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? Yes No so we can determine the amount of allowable deductions.	
Other (please give details): Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in If yes, please complete the following section	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? Yes No so we can determine the amount of allowable deductions. Required	
Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in If yes, please complete the following section Mixed Use Boat or Plane – Information The number of days the asset was unused defined.	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? Yes No so we can determine the amount of allowable deductions. Required	
Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in If yes, please complete the following section Mixed Use Boat or Plane – Information The number of days the asset was unused of the number of days the asset was used by for the number of days the asset was unused the number of days the asset was used by for the number of days the asset was used by the number of days the asset was unused the number of days the asset was used by the number of days the number of days the number of days the number of days the numb	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? So we can determine the amount of allowable deductions. The Required during the income year Solution and the income year amily or associated persons* during the income year	
Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in If yes, please complete the following section Mixed Use Boat or Plane – Information The number of days the asset was unused of the number of days the asset was used by for the number of days the asset was unused the number of days the asset was used by for the number of days the asset was used by the number of days the asset was unused the number of days the asset was used by the number of days the number of days the number of days the number of days the numb	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? So we can determine the amount of allowable deductions. The Required Suring the income year amily or associated persons* during the income year was less than 80% of market rate by when ye income year and the income year was less than 80% of market rate by when ye income year and ye income year year was less than 80% of market rate by when ye income year year year year year year year yea	
Mixed Use Boat or Plane Does this entity have a boat or plane (with a derive income? If yes, provide details: Description: Market value: Was the asset unused for 62 days or more in If yes, please complete the following section: Mixed Use Boat or Plane – Information The number of days the asset was unused of The number of days the asset was used by factor of the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the asset was unused to the number of days the	market value of \$50,000 or greater), that is used privately and also to Yes No The income year? So we can determine the amount of allowable deductions. The Required Suring the income year amily or associated persons* during the income year was less than 80% of market rate by when ye income year and the income year was less than 80% of market rate by when ye income year and ye income year year was less than 80% of market rate by when ye income year year year year year year year yea	





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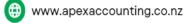


Expenses incurred in respect of the property (the list below is not exhaustive – def required): Cost of advertising for hireage Cost of repairing damages caused by hireage Operating costs / supplies Insurance Repairs/maintenance for general wear and tear Other (please give details)	ails o	f all expenses will be \$	
Cryptoassets			
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









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









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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