

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: Apex Accountancy Limited

Terms of Engagement

I hereby instruct you APEX ACCOUNTANCY LIMITED and staff/contractors as applicable to prepare my Financial Statements and Taxation Returns for the year/period ending **31 March 2025**. I undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I understand that you will rely upon the information provided by me. 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 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 attention.

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

I 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 accept that any collection costs you incur will be fully recoverable from me.

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 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 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 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 ACC levy account.

You are to represent me as my tax agent. All income tax returns will be signed by me however you are authorised to sign any other taxation return on behalf of myself or any of my associated entities.

Signature

Date



CHRISTCHURCH OFFICE

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



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz

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 <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:	

Bank Statements, Cheque butts, Cash books, etc

Where an **online accounting system** is used (e.g. Banklink / Xero / MYOB), please provide:

- Final bank statement for the year for all bank accounts

Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:

- General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation.
- Copy of bank reconciliation as at balance date for all bank accounts.
- Final bank statement for the year for all bank accounts

Where a **Cashbook (computerised / manual)** or **no system** is used, please provide:

- Cashbook (if one is kept, including one-month past balance date)
- Copy of bank reconciliation as at balance date for all bank accounts
- Bank statements for the full year for all bank accounts

Note: If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.

Loan Statements

Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.

Covid-19 Wage Subsidy and other Covid-19 support payments

Have you received the Wage Subsidy or Covid 19 Support payment? (please note all dates and receipts)

Date rec: ___/___/___ \$ _____
Date rec: ___/___/___ \$ _____
Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____
Date rec: ___/___/___ \$ _____
Date rec: ___/___/___ \$ _____

Where Wage Subsidy payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

Employers – Wages paid to Employees		
Please send a month-by-month summary of gross wages, including termination and incentive payments, and PAYE deductions as returned to the IRD. OR Send a copy of your Employer Monthly Deduction Schedule (IR 348).	<input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Lease details		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>	
Foreign Income		
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ <input type="text"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Date rec: <input type="text"/> / <input type="text"/> / <input type="text"/> \$ <input type="text"/> Date rec: <input type="text"/> / <input type="text"/> / <input type="text"/> \$ <input type="text"/> Have you received the Covid-19 Small Business Loan? <input type="checkbox"/> Date rec: <input type="text"/> / <input type="text"/> / <input type="text"/> \$ <input type="text"/> Have any amounts of Covid-19 support payments been repaid back? <input type="checkbox"/> Please provide details of payment and reason for repayment Date paid back: <input type="text"/> / <input type="text"/> / <input type="text"/> \$ <input type="text"/> Reason: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Stock on Hand	
<p>Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>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.</p> <p>Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____</p> <p>Prepayments Made Balance of any payments made before balance date for goods or services not received or used by balance date.</p> <p>Income in Advance Balance of any receipts received before balance date for goods or services not provided by balance date.</p>	<p>Valued at lower of:</p> <p><input type="checkbox"/> cost <input type="checkbox"/></p> <p><input type="checkbox"/> net realisable value <input type="checkbox"/></p> <p><input type="checkbox"/> market value <input type="checkbox"/></p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>

Accounts Payable (Creditors) – see attached Schedule 2	
<p>All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.</p>	<p><input type="checkbox"/> Total at Balance Date: \$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Cash on Hand	
<p>*Cash on Hand \$ _____ Date banked ____/____/____</p> <p>Petty Cash \$ _____</p> <p>Till Floats/Cash Floats \$ _____</p> <p>*(Include cash sales prior to balance date but not banked until after balance date)</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>

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 ☐

If No, list amounts not banked and when they were lodged:

Personal	\$	<input type="text"/>
Business	\$	<input type="text"/>
Other bank accounts	\$	<input type="text"/>

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



Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description:

Business	<input type="text"/>	km
Total	<input type="text"/>	km
Percentage Business	<input type="text"/>	%

Vehicle Description:

Business	<input type="text"/>	km
Total	<input type="text"/>	km
Percentage Business	<input type="text"/>	%

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:

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office

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?

\$

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



CHRISTCHURCH OFFICE

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



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz

Mixed Use Holiday Home

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? ☐

Yes ☐ No ☐

If yes, provide 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 determine 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 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 owning the property

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)

Home Office area: - no change as per previous year ☐

OR

Area used for Business: m²

Total Area of House & Workshop: m²

Actual Cost Method

Power	\$ <input type="text"/>
Insurance (Building & Contents)	\$ <input type="text"/>
Interest (House Mortgage)	\$ <input type="text"/>
Rates (including regional council rates)	\$ <input type="text"/>
Rent	\$ <input type="text"/>
Repairs & Maintenance	\$ <input type="text"/>
Telephone rental	\$ <input type="text"/>
Other	\$ <input type="text"/>
Total	\$ <input type="text"/>

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage)	\$ <input type="text"/>
Rates (including regional council rates)	\$ <input type="text"/>
Rent	\$ <input type="text"/>

*Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.



CHRISTCHURCH OFFICE

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



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz

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 owning the property

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 expenses will be required):

☐

Cost of advertising for tenants

\$

Cost of repairing damages caused by 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

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income?

Yes ☐ No ☐

☐

If Yes, provide details:

Description:

Market value: \$

Was the asset unused for 62 days or more in the income year?

Yes ☐ No ☐

If yes, please complete the following section so we can determine the amount of allowable deductions.



CHRISTCHURCH OFFICE

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



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at

Client Name	
-------------	--

Name of Debtor	Description of Sale	Code	Total Incl GST

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 2 – Accounts Payable (Creditors)

Amounts owing by you at

Client Name	
-------------	--

[illegible]

Totals	\$ 0.00
---------------	---------



CHRISTCHURCH OFFICE

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



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz