

Paul Enoka

BALANCE DATE BUSINESS QUESTIONNAIRE 2019

INFORMATION REQUIRED FOR BUSINESS FINANCIAL STATEMENTS AND TAX RETURNS (COMPANIES, PARTNERSHIPS, SOLE TRADERS)

Please ensure that this form is completed in full.
If any section is not applicable, please tick in this box:

N/A
<input type="checkbox"/>

BUSINESS NAME _____

BALANCE DATE _____

DAYTIME CONTACT PHONE NO. _____ HOME PHONE NO _____

EMAIL ADDRESS _____ MOBILE _____

To: Paul Enoka Advisory Ltd

ACKNOWLEDGEMENT OF TERMS OF ENGAGEMENT

The preparation of our financial statements is at our request and for our purposes only and is not to include an audit or a detailed review to substantiate the accuracy of the information.

We accept responsibility for the accuracy and completeness of the information supplied.
We also accept responsibility for supplying all information necessary to enable returns to be filed by due date.

We understand that the detection of error or fraud is not part of the engagement for preparation of the financial statements and that Paul Enoka is not liable for the accuracy & completeness of the information supplied to them.

We acknowledge that you will charge for your work based on time engaged and that invoices issued by you are payable within 14 days of receipt unless a special arrangement has been made in writing. Unpaid accounts may be charged a 2.5% account fee per calendar month. Full debt recovery costs (including legal fees) may be added to any unpaid debt should this arise. If we are a director or shareholder (owning at least 15% of the shares) of the Client we shall be personally liable for the performance of the Client's obligations.

You are to represent us as our agent for tax and ACC purposes for all associated entities. Authority is given to obtain information about all tax and ACC types. This includes obtaining information through all media and communication channels.

We acknowledge that the legal obligation to file tax returns and pay tax by due date rests with us.

Under the terms of the Privacy Act (1993), we authorise Paul Enoka to seek additional information as they may require for the proper completion of my financial statements and income tax returns.

We also acknowledge that you, as a professional accounting practice, are subject to a practice review by the NZ Institute of Chartered Accountants. This requires that, from time to time, internal auditors within the Institute will review your files to ensure the quality of the work performed is up to the standard required. We give our full authority to allow these internal auditors access to our files on the understanding that this procedure is to review your performance only and not our affairs. We further understand that no copies of our records will be taken.

Where we have instructed Paul Enoka Chartered Accountants Ltd to prepare our GST returns on a regular basis we accept that it is 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.

Signature:

Date:

(Please sign this form)

Date Received (P.E.A.L. to complete)

1. BUSINESS ACTIVITY

Has the nature of your business activity changed in any way during the past twelve months: **Yes** **No**

If yes, please provide brief details:

.....
.....

2 STOCK ON HAND

Stock should be physically counted at balance date

Value of Completed Stock at Balance Date \$..... (excluding GST)

Value of Work in Progress at Balance Date \$..... (excluding GST)

Trading Stock is goods bought that you intend to sell. It includes goods acquired or manufactured for sale, work in progress and materials held for production on and off site, but excludes consumables and spare parts.

a. Do you have sufficient and detailed records to substantiate the above valuations? **Yes** **No** **N/A**

b. Have you previously written down or written off obsolete stock such as spare parts or slow moving stock?

If so, please provide brief details.

.....

c. Do you manufacture or produce any stock? (If yes, additional costs will need to be included) **Yes** **No**

d. Has stock been valued on the same basis as last year? **Yes** **No** **N/A**

e. Valuation basis: Cost Net Realisable Value Market Value

3. CONTINGENT LIABILITIES

N/A

- Are there any contingent liabilities, lawsuits, and guarantees?
- Any commitments for capital expenditure at or since balance date?
- Any commitment under a lease for plant or vehicles?

Please supply details of any matters, which may lead to a future liability, which remains uncertain at balance date.

4. CASH ON HAND

N/A

Amount of cash from sales on hand at balance date \$ Date Banked

Petty cash \$.....

Till Float \$.....

5. ACCOUNTS RECEIVABLE (Amounts BILLED AND OWING TO YOU at balance date)

N/A

These amounts should include GST.

Name	Particulars	Amount including GST
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$

(Attach separate list if appropriate)

Note: If Bad Debts are to be a deductible expense in the current year they must be written out of your Debtors Ledger before the end of your financial year.

6. ACCOUNTS PAYABLE (Amounts OWING BY YOU at balance date)

N/A

These amounts should include GST

Please indicate on either your cheque butts or cashbook, those amounts paid after balance date, which were outstanding as at the time of your balance date.

Please list any amounts which have not been included on the cheque butts or cashbook

Name	Particulars	Amount including GST
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$

(Attach separate list if appropriate)

7. BUSINESS INCOME

Were ALL business income (including cash) banked to your business account?

Yes No

If No, has cash been taken to pay:

- [a] Wages \$
- [b] Business expenses \$
- [c] Personal expenses \$
- [d] Other \$

8. PARTICULARS OF ANY CAPITAL IMPROVEMENTS OR NEW ASSETS PURCHASED

N/A

Asset Description New (N) or Used (U) (Delete as appropriate)	Total Paid (incl GST)	Date	Details of Any Asset Traded In
a.(N / U)	\$
b.(N / U)	\$
c.(N / U)	\$
d.(N / U)	\$
e.(N / U)	\$
f.(N / U)	\$
g.(N / U)	\$
h.(N / U)	\$

(Please supply Hire Purchase Agreements if applicable)
Please note: Computer software purchases are a fixed asset.

9. PARTICULARS OF ASSETS SOLD OR SCRAPPED DURING THE YEAR

N/A

Asset Description	Date Sold	Total Received (incl GST)	Tick if Scrapped	Details of Replacement Asset if Traded
a.	\$
b.	\$
c.	\$
d.	\$
e.	\$

10. ENTERTAINMENT EXPENDITURE

N/A

You can only claim 50% of most entertainment expenses. However, there are exceptions and exemptions. List all entertainment and give a brief explanation of each.

11. OUT OF POCKET EXPENSES

N/A

Please give details of any business expenses paid from private sources during the year: (i.e. not paid out of your business bank account) - Supply vouchers where possible

Details	Amount (Including GST)
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$
.....	\$

12. OFFICE AT HOME

N/A

If you use your private dwelling for business purposes please provide:

- a. Area of room used for businesssq m
- b. Total area of housesq m%

Has the area used changed from last year? [If YES please provide details]. YES / NO

If home is used please complete the details of annual costs below -

Mortgage Interest	\$	Power	\$.....
Rates	\$.....	Repairs	\$..... (supply details)
Insurance	\$.....	Other	\$.....(supply details)

13. CAR EXPENSES

N/A

All company owned motor vehicles available for private use by shareholders and employees are subject to fringe benefit tax (FBT). Failure to pay FBT on vehicles available for private use will attract harsh penalties.

There are often ways of reducing your exposure to FBT, these options should be discussed with us at the time of the interview

When was your vehicle logbook last completed?

Please provide your VEHICLE LOG BOOK

14. REPAIRS & MAINTENANCE:

N/A

Please provide details of significant repairs and maintenance, alterations and modifications

15. GOODS TAKEN FOR OWN USE

N/A

Please advise value of goods taken from business for own use, without payment from personal funds, At cost price (excluding GST)

Details

Amount excluding GST

.....

\$

16. COMPANIES

N/A

Has there been any change of shareholding during the past year?

If yes, please provide details

17. COMPANY OFFICERS

N/A

Please advise any name or address changes for any directors or officers of the company

.....

Have any share transfers taken place during the year?

.....

18. TRUSTS

N/A

Has the trust received any gifts during the year? Provide gifting statements.

.....

Has there been any change in Trustees during the year?

.....

Are any beneficiaries who are to receive income from the Trust under 16 at year end? List names

.....

19. PORTFOLIO INVESTMENTS

N/A

Please provide us with a list of all shares held in companies:

Company	Country	Number	Value per Share (31.03.13)

20. INVESTMENT PROPERTIES

Did you receive income from rents?

Yes No

If "yes", provide details. If appropriate, complete our "Annual Checklist – Investment Properties".

21. EXTERNAL THIRD PARTY

Does an external third party require a copy of your financial statements?

Yes No

If "yes", provide details. Party:.....Date Required.....

ANNUAL REMINDER CHECKLIST

NB: Time spent seeking information not originally provided will increase costs

		Check
1.	CHEQUE BUTTS a. Every book used during the year and for month following balance date. b. Butts entered with clear details. c. All personal cheques clearly labelled. d. Payments for plant, equipment, vehicles etc, fully detailed.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2.	BANK DEPOSITS All details of deposits noted clearly.	<input type="checkbox"/>
3.	BANK STATEMENTS (FOR OPERATING AND LOAN ACCOUNTS) These are consecutively numbered and should cover the full year plus one month after balance date. <i>Include loan summaries for all loan accounts (you may need to ask your bank for these)</i> If your are a non-banklink user or a non-software package user please provide a CSV file of all your bank transactions. (Ask for our help)	<input type="checkbox"/> <input type="checkbox"/>
4.	CASH BOOK (if you use one) a. Should cover the full year and be reconciled to the final bank statement for the year. b. All special items clearly marked. c. Should provide an annual summary of income and expenditure.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
5.	WAGE RECORDS AND ACC INFORMATION a. Please supply copies of your ACC invoices b. ACC Numbers are : _____ c. Please provide monthly PAYE receipts (IR 345) for full year.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
6.	ALL OTHER RECEIPTS AND VOUCHERS Properly filed (include all insurance premium details).	<input type="checkbox"/>
7.	SAVINGS ACCOUNT All interest received. Please provide all interest advice notices as these will have details of the resident withholding tax (PAYE on interest) that has been deducted from your interest.	<input type="checkbox"/>
8.	FIXED DEPOSITS Full details of interest received including bank statements if these have been received. (RWT Certificates). Details of interest rates and maturity dates of deposits.	<input type="checkbox"/>
9.	MORTGAGE, LEASE OR H.P. AGREEMENTS ENTERED INTO DURING THE YEAR. Please supply copies of H.P. and Loan Agreements.	<input type="checkbox"/>
10.	TERM LIABILITIES (Please provide bank loan summaries) Details of any changes, detail security, term of loan and interest rates, and year-end balances.	<input type="checkbox"/>
11.	LEGAL FEES Please supply statements of account, sale and purchase agreements, and lawyers bills.	<input type="checkbox"/>
12.	GOODS AND SERVICES TAX (GST) Please bring in copies of your completed GST returns for the year and supporting work papers.	<input type="checkbox"/>
13.	FRINGE BENEFIT TAX (FBT) Please supply copies of returns filed and supporting work papers.	<input type="checkbox"/>
14.	Has all private expenditure been clearly identified?	<input type="checkbox"/>
15.	Has all capital expenditure (i.e. fixed assets) been clearly identified?	<input type="checkbox"/>
16.	BALANCE DATE BUSINESS QUESTIONNAIRE COMPLETED IN FULL AND SIGNED (Attached)	<input type="checkbox"/>