

Barraclough & Associates Limited

2013 Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Balance Date	
Phone:		Fax:	
Email:			
Postal Address:			

Terms of Engagement

Barraclough & Associates Limited, Chartered Accountants, are hereby instructed to prepare our Financial Statements and Taxation Returns for the year ended [balance date].

We accept full responsibility for the accuracy and completeness of the information supplied below and any other information, which may be provided. We also accept full responsibility for any failure to supply all relevant records and information to Barraclough & Associates Limited and its employees.

We understand that this information is to be used in the preparation of Financial Statements and / or Taxation Returns and that this work cannot be relied upon to detect error or fraud and that Barraclough & Associates Limited and its employees accept no liability for the accuracy and completeness of the information supplied by us.

We further understand that the Financial Statements and / or Taxation Returns will be prepared at our request and for our purposes only and that Barraclough & Associates Limited and its employees will not be liable for any losses, claims or demands by any third party.

We authorise Barraclough & Associates Limited, Chartered Accountants, to communicate with our bankers, solicitors, finance companies and any other person or organisation in order to obtain any information which may be required in order to prepare our Financial Statements and Taxation Returns.

We understand payment of accounts are due on the 20th of the month following invoice unless prior arrangement has been made with Barraclough & Associates Limited.

Signature _____

Date _____

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like a copy for your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: _____ _____ _____ _____ _____	

Records Required	Ü	Comment
Bank Statements, Cheque butts, Cash books, etc		
<p>Where no Cashbook is supplied, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> § Bank statements including any savings account or term deposit § Cheque & Deposit butts showing the nature of each payment/deposit § Receipt books. Make sure any items not for business sales are clearly marked § Suppliers' invoices filed in cheque number order <p>Where you supply a written Cashbook, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> § Cashbook, written up, analysed and reconciled to the bank statements monthly § Bank statements including any savings account or term deposit § Cheque & Deposit butts showing the nature of each payment/deposit <p>Where you supply computerised records, please provide:</p> <ul style="list-style-type: none"> § Backup files for MYOB or non-MYOB eg. Quickbooks as at the end of financial year or email files to us § Copy of Bank Reconciliation as at balance date for all bank accounts § Final Bank Statement for year for all bank accounts § Aged Balance Reports for Accounts Payable and Accounts Receivable as at balance date 	C C C C C C C C C C C	
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	C	
Employers – Wages paid to Employees		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. OR Send a copy of your Employer Monthly Deduction Schedule (IR 348).	C C	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	C	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	C	
Interest and Dividend Certificates		
Supply copies of certificates.	C	
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.	C	Total at Balance Date: \$ _____ GST Included C Excluded C
Accounts Payable (Creditors) – see attached Schedule 2		
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.	C	Total at Balance Date: \$ _____ GST Included C Excluded C

Records Required	Ü	Comment
Cash on Hand		
*Cash on Hand \$ _____ Date banked ___/___/___ Petty Cash \$ _____ Till Floats/Cash Floats \$ _____ *(Include cash sales prior to balance date but not banked until after balance date)	C C C	
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. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option). Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____ _____ Prepayments received	C C C C C C	Valued at lower of: \$ cost C \$ net realisable value C \$ market value C \$ _____ GST Included C Excluded C \$ _____ GST Included C Excluded C \$ _____ GST Included C Excluded C
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.	C C C C C C C	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes C No C If No, list amounts not banked and when they were lodged: _____ _____ _____		Personal \$ _____ Business \$ _____ Other bank accounts \$ _____
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.	C	
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	C C C	

Records Required	Ü	Comment
Private Use		
Value of goods taken for private use at their cost price.	C	\$ _____ GST Included C Excluded C
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	C	
Motor Vehicles		Home Office Expenses
<p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p>Vehicle Description: _____</p> <p>Business _____ km Total _____ km Percentage Business _____ %</p> <p>Vehicle Description: _____</p> <p>Business _____ km Total _____ km Percentage Business _____ %</p> <p>§ 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</p> <p>§ If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p> <p>_____</p>	<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Area used for Business: _____ m²</p> <p>Total Area of House & Workshop: _____ m²</p> <p>Power \$ _____</p> <p>Insurance (Building & Contents) \$ _____</p> <p>Interest (House Mortgage) \$ _____</p> <p>Rates (including regional council rates) \$ _____</p> <p>Repairs & Maintenance \$ _____</p> <p>Other \$ _____</p> <p>Total \$ _____</p> <p>Cost of House and Section \$ _____</p> <p>Cost of Section \$ _____</p> <p>Construction materials: (timber, brick, etc)</p> <p>_____</p>	

Thank you for completing this questionnaire

Don't forget to sign this on page 1

