Financial Statements Questionnaire (Trust) - 31 March 2023

Ensure this questionnaire is completed and included with your records

Client Name			
Phone:		Email:	
To: Shore Chartered Accountants Limited			

Terms of Engagement

I/We hereby instruct you and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2023. 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 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		
When do you want your accounts completed by?					

When do you want your accounts completed by?				
Has the nature of your business changed in any way during the past 12 months?				
If yes, please provide brief details				

Poparda Poguiroda	√	Comment:
Records Required:		- Comment.
Bank Statements, Cheque butts, Cash books, etc	1	
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.		
IRD Disclosure requirement information (excluding non-active trusts)	\	
If not provided already, could you please provide a copy of the trust deed and any amendments made to this.		
Please provide the following information for all settlors and beneficiaries of the Trust:		
■ Full name		
 Date of birth or commencement date (for non-individuals) 		
 Jurisdiction of tax residency (if not NZ) 		
 IRD number (or Tax Identification Number for those not resident in NZ) 		
,		
Please provide details of any settlements made to the Trust by settlors or any other persons (including those valued at zero)		
Please provide details of any distributions made to beneficiaries, including the following:		
 Distributions of accounting income 		
 Distributions of capital, corpus or trust assets 		
 Use of trust property for less than market value 		
 Forgiveness of debt 		
If not already provided above, can you please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed.		
·	П	
Full name Pate of high an appropriate data (for your in dividuals)		
 Date of birth or commencement date (for non-individuals) Jurisdiction of tax residency (if not NZ) 		
 IRD number (or Tax Identification Number for those not resident in NZ) 	П	
- IND Humber (or rax identification number for those not resident in N2)		
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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.		
Goods & Services Tax (GST) Returns	•	
Please supply your copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.		
Interest and Dividend Certificates		
Supply copies of certificates.		
Lease details		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).		
Foreign Income		
Details of any foreign income received, and any tax deducted from this.		
Accounts Receivable (Debtors) – see attached Schedule 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 income, these must be written off prior to balance date.		Total at Balance Date: \$ GST Included
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.		Total at Balance Date: \$ GST Included Excluded _
Capital Expenditure	1	
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.		
Other Non-Taxable Income	1	
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		

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Gifting Programme				
Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach			Date of Gift Amount \$	
Please provide any acknowledgement of debts if available.				
Major Transactions			T	
Please provide a list of any major transactions that have financial year that affect the Trust.	occurred during the			
Rental Property Details				
Please provide us with the addresses of any rental prope	erties you have.	If a	property was not rented for a f	ull 12
Address:			nths, please provide details of	why it was
Address:		vaca	ant.	
Address:				
Postalla and a LE man Plant				
Rental Income and Expenditure				✓
Please supply bank statements clearly identifying and de OR	-			
Please provide details of the following for each rental pro-	pperty. Use a separate sh	eet if r	necessary.	
Income:				
Total Rent Received \$ Expenses:				
Accounting fees \$	Phone		\$	
Advertising (to rent) \$	Power		\$	
Bank fees \$	Rates		\$	
Insurance \$	(including regional cou	ncil ra	tes)	
Legal fees \$	Repairs and Maintenar	nce	\$	
Management fees \$	(please attach details of	or invo	,	
Mortgage Interest \$	Valuation fees		\$	
(attach copy of loan summary/statements from bank)	Water rates		\$	
Details of any other expense relating to rental property:		\$		
		Ψ \$		
Details of visits to inspect property/conduct property busi	iness:	Ψ		
Date Details		Kilome	etres	
Residential Land Withholding Tax				
Have you sold residential property in New Zealand where Withholding Tax has been deducted and paid to the IRD e.g. IR1100 Residential land withholding tax return and odocuments.	? If so, provide details			
Residential Property Sales				
Have you sold any residential property during the year (n the information provided)?	not otherwise detailed on			
If yes, when was the property purchased?				_
If it was purchased with 10 years of the sale date,				
what was the original purchase price			\$	<u> </u>
• and the sale price?			\$	<u></u>
 has it been used as your main home for the full owned? If not, please provide dates and details of shared use. 				
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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			
Mixed Use Holiday Home			
Does this entity have a property (such as a holiday home or a bach) that is used put if yes, provide details of property:		Yes 🗌 No 🗌	
Was the property empty for 62 days or more in the income year? If yes, please complete the following section so we can determine the amount of all Mixed Use Holiday Home – Information Required	llowa	Yes ☐ No ☐ ble deductions.	
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 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			
If there is more than one tenant who used the property through the year, please at	tach o	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 (the list below is not exhaustive – det required):	ails o	f all expenses will be	
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) :			
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			

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Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at 31 March 2023

Client Name			
Name of Debtor	Description of Sale	Code	Total Incl GST
		·	
Totals			
			•

Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at 31 March 2023

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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