

Trust Financial Statements Questionnaire – 31 March 2025

Ensure this questionnaire is completed and included with your records

| | | | |
|--------------|---------------|--------|--|
| Client Name | | Phone: | |
| Balance Date | 31 March 2025 | 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 2025. 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 |
|------|------------|-----------|------|
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| 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: | |
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| Records Required: | ✓ | Comment: |
|--|--|----------|
| Bank Statements, Cheque butts, Cash books, etc | | |
| Where an online accounting system is used (e.g. Banklink / Xero / MYOB), please provide: <ul style="list-style-type: none"> ▪ Final bank statement for the year for all bank accounts | <input type="checkbox"/> | |
| Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following: <ul style="list-style-type: none"> ▪ 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 | <input type="checkbox"/> | |
| Where a Cashbook (computerised / manual) or no system is used, please provide: <ul style="list-style-type: none"> ▪ 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 <p>Note: If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.</p> | <input type="checkbox"/> | |
| 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. | <input type="checkbox"/> | |
| Please provide the following information for all settlers and beneficiaries of the Trust: | | |
| <ul style="list-style-type: none"> ▪ 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) | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero) | <input type="checkbox"/> | |
| Please provide details of any distributions made to beneficiaries, including the following: | | |
| <ul style="list-style-type: none"> ▪ Distributions of accounting income ▪ Distributions of capital, corpus or trust assets ▪ Use of trust property for less than market value ▪ Forgiveness of debt | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| 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. | | |
| <ul style="list-style-type: none"> ▪ 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) | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |

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

If you have received the Covid-19 Small Business Loan, have any interest payments and / or repayments been made?

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

Have any amounts of Covid-19 support payments been repaid back?

Please provide details of payment and reason for repayment

Date paid back: ___/___/___ \$ _____

Reason: _____

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 Excluded

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

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|---|--|--|
| Capital Expenditure | | |
| <p>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:</p> <ul style="list-style-type: none"> ▪ 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 <p>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.</p> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| Other Taxable or Non-Taxable Income | | |
| <p>Did you receive income from any other sources either taxable or non-taxable? If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).</p> | <input type="checkbox"/> | |
| Legal and Loan Documents | | |
| <p>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.</p> | <input type="checkbox"/> | |
| Business Expenses | | |
| <p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees | <input type="checkbox"/> <input type="checkbox"/> | |
| Gifting Programme | | |
| <p>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</p> <p>Please provide any acknowledgement of debts if available.</p> | <input type="checkbox"/> <input type="checkbox"/> | <p>Date of Gift _____</p> <p>Amount \$ _____</p> |
| Major Transactions | | |
| <p>Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.</p> | <input type="checkbox"/> | <p>_____</p> <p>_____</p> |
| Rental Property Details | | |
| <p>Please provide us with the addresses of any rental properties you have.</p> <p>Address: _____</p> <p>Address: _____</p> <p>Address: _____</p> | | <p>If a property was not rented for a full 12 months, please provide details of why it was vacant.</p> <p>_____</p> <p>_____</p> |

| Rental Income and Expenditure | | ✓ | | | | | | | | | | | | |
|--|---|--|---------|------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties OR Please provide details of the following for each rental property. Use a separate sheet if necessary. | | <input type="checkbox"/> <input type="checkbox"/> | | | | | | | | | | | | |
| Income: Total Rent Received \$ _____ | | | | | | | | | | | | | | |
| Expenses: | | | | | | | | | | | | | | |
| Accounting fees \$ _____ | Phone \$ _____ | | | | | | | | | | | | | |
| Advertising (to rent) \$ _____ | Power \$ _____ | | | | | | | | | | | | | |
| Bank fees \$ _____ | Rates \$ _____ | | | | | | | | | | | | | |
| Insurance \$ _____ | (including regional council rates) | | | | | | | | | | | | | |
| Legal fees \$ _____ | Repairs and Maintenance \$ _____ | | | | | | | | | | | | | |
| Management fees \$ _____ | (please attach details or invoices) | | | | | | | | | | | | | |
| Mortgage Interest \$ _____ | Valuation fees \$ _____ | | | | | | | | | | | | | |
| (attach copy of loan summary/statements from bank) | Water rates \$ _____ | | | | | | | | | | | | | |
| Details of any other expense relating to rental property: _____ \$ _____ _____ \$ _____ | | | | | | | | | | | | | | |
| Details of visits to inspect property/conduct property business: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Date</th> <th style="text-align: left; border-bottom: 1px solid black;">Details</th> <th style="text-align: left; border-bottom: 1px solid black;">Kilometres</th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> </tbody> </table> | | Date | Details | Kilometres | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | |
| Date | Details | Kilometres | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | |
| Residential Land Withholding Tax | | | | | | | | | | | | | | |
| Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents. | <input type="checkbox"/> | | | | | | | | | | | | | |
| Residential Property Sales | | | | | | | | | | | | | | |
| Have you sold any residential property during the year (not otherwise detailed on the information provided)? | <input type="checkbox"/> | | | | | | | | | | | | | |
| If yes, when was the property purchased? If it was purchased with 10 years of the sale date, | | _____ \$ _____ \$ _____ | | | | | | | | | | | | |
| <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? • has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use. | <input type="checkbox"/> | | | | | | | | | | | | | |
| 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. | <input type="checkbox"/> | | | | | | | | | | | | | |
| * 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 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) _____

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) : _____

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 31 March 2025

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|-------------|--|
| Client Name | |
|-------------|--|

| Name of Debtor | Description of Sale | Code | Total Incl GST |
|----------------|---------------------|------|----------------|
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| Totals | |
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Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at 31 March 2025

| Name of Creditor | Description of Goods | Code | Total Incl GST |
|------------------|----------------------|------|----------------|
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