

SME Financial Limited  
Business Development Specialist & Chartered Accountants

2009 BUSINESS INFORMATION QUESTIONNAIRE

Period Covered: 1 April 2008 to 31 March 2009

Name of Company/Partnership/Trust:

IRD Number:

Please ensure that this form is completed in full. Check with us if you are uncertain of what type of information we require.

**INFORMATION TO BE PROVIDED**

Please ensure that all information is provided to assist in the preparation of your accounts. Time spent seeking extra information not originally provided will increase costs.

With regard to this annual work, our responsibilities are restricted to the analysis of the information that you provide to us and the accurate compilation of the annual Financial Statements and Return(s) of Income. You are responsible for ensuring the information is complete. You are ultimately responsible for the statements provided and for any interest and penalties charged by the IRD which result from the omission or ambiguity of information provided by you. (We may perform other services for you in addition to this annual work which is not covered by the engagement statement).

Please tick where appropriate:

1. Does this checklist cover a full year? Yes      No      N/A
- If yes → go to Question 2
- If no → please provide details as to the reason
- \_\_\_\_\_
- \_\_\_\_\_

2. Do you prepare your own accounting records using one of the following during the year? Yes      No      N/A
- Ø Computer accounting package → go to Question 3
- Ø Cashbook (spreadsheets or handwritten) → go to Question 7
- Ø No records at all → go to Question 10

Computer Accounting Package (Questions 3 – 6)

3. If you are using a computer accounting package, is it one of the following: Yes      No      N/A
- Ø Cash Manager → go to Question 4
- Ø M.Y.O.B. → go to Question 4

Ø Other \_\_\_\_\_ à go the Question 5

4. Have you provided a back-up (or accountants disk) of your financial data for the full year on a disk? Yes No N/A  
 à Go to Question 6

5. If you are not using any one of the accounting packages mentioned in Question 3, have you provided us with the following information? Yes No N/A  
 Ø Printout of full General Ledger for the whole year     
 Ø Printout of Trial Balance as at balance date

6. Have you enclosed a copy of your bank statement(s), which shows the balance(s) as at balance date, for all business accounts? Yes No N/A  
 à Go to Question 15

Cashbook (Questions 7 – 14)

7. How do you prepare your accounting records? Is it one of the following? Yes No N/A  
 Ø 'Excel' Spreadsheets à go to Question 8     
 Ø Other type of computerised spreadsheets à go to Question 9     
 Ø Handwritten à go to Question 10

8. If you are using 'Excel' spreadsheets, have you save all the necessary spreadsheets for the full financial year on a disk for us? Yes No N/A

9. If you keep your cashbook using spreadsheets other than 'Excel', have you enclosed hard copies of all spreadsheets for the full financial year? Yes No N/A  
 à Go to Question 15

If you do not maintain your accounting system electronically, please answer Questions 10 – 14

10. Have you provided all bank statements for all business accounts: Yes No N/A  
 Ø Cheque account(s)     
 Ø Saving account(s)     
 Ø Term deposit account(s)     
 Ø Others \_\_\_\_\_

11. Do the bank statements cover the full year in numerical sequential order?  
 If there are any missing bank statements, please contact your bank for copies.

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. Have you provided details of all payments?

- Cheque butts for the full year
- Automatic payments/ direct debits
- Credit card statements (if applicable)

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Have you coded or narrated all cheque butts with details?

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14. Have you provided details of all receipts?

I.e. Please specify the nature of the transactions if they are deposits other than sales (eg, funds introduced, GST or income tax refunds, proceeds from sale of fixed assets, etc)

à Go to Question 15

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

General

15. Are there any transactions which you are unsure how to treat?

If YES , please provide as much detail as you can so we can process the transactions

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Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

16. Were there any receipts from sales made but not banked during the year?

If YES, please advise details of the following :

- Amount of sales not banked \_\_\_\_\_
- Use of the un-banked sales, eg, for purchases, wages, drawings, etc

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Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Fixed Assets & Finances

17. Has the business purchased any fixed assets during the year? (eg. Land, Buildings, Plant, Equipment, Motor Vehicles, Furniture, etc)

If YES, please complete schedule below.

Attach a separate schedule if you require more space.

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of Purchase	Purchased from	Asset Description (Please attach copies of invoices)	Amount (incl GST)	
			\$	c

18. If you have purchased Land and/or Buildings as fixed assets during the year, have you enclosed copies of the following?

	Yes	No	N/A
<input type="checkbox"/> Sale and purchase agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Solicitors settlement statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

19. Is there a restriction on title attached to any assets held by the business?  
If YES, please give detail.

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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20. Did you arrange any of the following to finance the purchase of assets?

	Yes	No	N/A
<input type="checkbox"/> Loan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Mortgage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Hire Purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Other _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

21. Are there any other new loans, mortgages or debentures that have been set up during the year other than to finance the purchase of assets?

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you answered YES to Question 20 and/or 21 à go to Question 22  
If NO or N/A à go to Question 23

22. Have you enclosed copies of :-

	Yes	No	N/A
<input type="checkbox"/> Loan/mortgage agreements, loan summaries and/or loan statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Debenture statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Hire purchase agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Ø Any other relevant documentation \_\_\_\_\_

23. Have you sold or scrapped any fixed assets during the financial year? Yes  No  N/A   
 If NO or N/A à go to Question 24

If YES à please complete schedule below. Attach a separate schedule if you require more space.

Date of Sale / Disposal	Sold To	Asset Description (Please attach copies of invoices)	Amount	
			\$	c

24. Have any new/existing loans or hire purchase agreements been fully repaid during the year? Yes  No  N/A   
 If YES, please advise date and amount of final settlement \_\_\_\_\_

25. If the business has any type of existing loan(s), have you received and sent us a loan summary or any form of confirmation which shows total interest paid for the year and loan balance(s) as at balance date? Yes  No  N/A   
 If necessary, please contact your bank or finance company to obtain copies for us.

26. Does the business own motor vehicles as fixed assets or lease motor vehicles? Yes  No  N/A   
 If YES à go to question 27  
 If NO or N/A à go to question 33

**Motor Vehicle Private Use Adjustments**

27. If your entity is a:
- Ø Company à go to Question 28
  - Ø Trust à go to Question 28
  - Ø Partnership à go to Question 31
  - Ø Sole trader/Self-employed à go to Question 31

28. Are any of the business vehicles available for private use? Yes      No      N/A  
 If NO or N/A à go to Question 33         
 If YES à go to Question 29

29. Has Fringe Benefit Tax (FBT) been paid on all or some vehicles during the financial year? Yes      No      N/A  
 If NO or N/A à go to Question 30         
 If YES à go to Question 33

30. If the vehicles (with no FBT being paid) are available for shareholders/ trustees' private use, please provide the following details:  
 Ø Name of shareholder/trustee \_\_\_\_\_  
 Ø Description of vehicle in use \_\_\_\_\_  
 Ø Number of days the vehicles available for private use per week \_\_\_\_\_  
 à Go to Question 33

31. If you are a sole-trader or in a partnership, have you kept log books for all vehicles? Yes      No      N/A  
 If YES, please provide a copy of the log book(s) for our records         
 (Log books are to be maintained for a three month period every three years)

32. For each of the vehicles please specify the percentages for:  
 Ø Business Use  %  
 Ø Private use  %  
 (Please contact us if you require our assistance to calculate this percentage) 100 %  
 à Go to Question 33

Other Adjustments

33. If the business does not own/lease a motor vehicle, do the shareholders/ trustees/ owners provide their private vehicles for business use? Yes      No      N/A  
 If NO or N/A à go to Question 34         
 If YES à please provide the following details:  
 Ø Date of purchase \_\_\_\_\_  
 Ø Make and model of vehicle \_\_\_\_\_  
 Ø Purchase price (Gross amount) of the vehicle \_\_\_\_\_

Ø Running costs for the vehicle, including

§ Petrol	\$
§ Insurance on vehicle	\$
§ Registration cost & Warrant of Fitness	\$
§ Repairs & maintenance	\$
§ Others (please specify) _____	\$

34. If the following returns are not usually prepared by this office, have you enclosed them with the work papers for the full financial year?

	Yes	No	N/A
GST Returns (IR101s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FBT Returns (Fringe Benefit Tax)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

35. Have you completed a wage reconciliation?

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If NO, please provide your wages books & monthly PAYE return.

36. Did the business receive any interest or dividend during the year?

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If NO or N/A → go to Question 37

If YES → please enclose all copies of Interest & Dividend Certificates

37. If there are expenses being categorised as entertainment or travelling expenses, please specify if they are for personal or business:

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38. Are there any legal expenses paid during the year?

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If NO or N/A → go to Question 39

If YES → please provide details for us to examine its deductibility:

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39. Are there any repairs & maintenance expenses paid over \$500 during the financial year?  
 If NO or N/A → go to Question 40  
 If YES → please provide details:

Yes      No      N/A

      

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40. Have you personally paid for any business expenses during the financial year which have not been reimbursed by the business?  
 If NO or N/A → go to Question 41  
 If YES → please supply details of such expenditure and attach relevant invoices:

Yes      No      N/A

      

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41. Did you take any goods, materials or paid labour for your own use during the financial year?  
 If YES, please provide details: \_\_\_\_\_

Yes      No      N/A

      

42. Are you entitled to a Home Office Expense reimbursement?  
 If YES, please provide details of your home expenses, including:

	Yes	No	N/A
§ Power/ light & gas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Repairs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Depreciation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Interest on mortgage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Rent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Rates/ Water rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
§ Other expenses (please specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ALSO: Please provide percentage of area for office use in proportion to total area of home \_\_\_\_\_%

43. Securities and Guarantees  
 Has the entity or any officer of the entity offered any security over any assets or personal assets or given any guarantees for the benefit of the business  
 If YES → please provide details:

Yes      No      N/A

      

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44. Post Balance Date Events

Are there any events occurring after balance date which would significantly alter the nature of the financial statements which are being prepared?

Yes No N/A

If YES → please provide details:

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45. Contingent Liabilities

Has the entity or any officer of the entity made any contingent liabilities as at balance date?

Yes No N/A

If YES → please provide details:

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46. Capital Commitments

Has the entity or any officer of the entity made any capital commitment as at balance date?

Yes No N/A

If YES → please provide details:

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47. As at balance date, did you have any cash on hand?

Yes No N/A

If NO or N/A → go to Question 47

If YES → please complete the following:

a. Till change

\$

b. Sales made up to balance date and banked after

\$

c. Other cash on hand (please specify)

\$

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48. As at balance date, did you have stock on hand?

Yes No N/A

If NO or N/A → go to Question 48

If YES → please complete the following (at lower of cost or market value)

a. Raw materials

GST inclusive/exclusive (delete one)

\$

b. Finished goods

GST inclusive/exclusive (delete one)

\$

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Yes No N/A

c. Do you have sufficient and detailed records to substantiate the above valuations?

49. Did you have any work in progress as at balance date? Yes No N/A  
 If NO → go to Question 49  
 If YES → please supply a copy of your work in progress report

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50. Did you have any accounts receivable as at balance date (amounts owing to you)? Yes No N/A  
 If NO → go to Question 50  
 If YES → please provide amounts and supporting documentation

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\$ \_\_\_\_\_

51. Did you have any accounts payable as at balance date (amounts owing by you)? Yes No N/A  
 If NO → go to Question 51  
 If YES → please provide amount and supporting documentation, or alternatively provide information as listed below:  
 Ø Name of suppliers (Accounts Payable)  
 Ø Expense category  
 Ø Gross amount outstanding

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52. Please provide contact details if we have any queries in the preparation of the business financial statements and/or tax return.  
 Name \_\_\_\_\_

Which method of communication do you prefer (please circle) and provide details:  
 Letter \_\_\_\_\_  
 Phone \_\_\_\_\_  
 Facsimile \_\_\_\_\_  
 Email \_\_\_\_\_

General Comments/ Notes  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

DECLARATION

I understand that the above information will be used by SME Financial Limited in the preparation of financial statements and taxation returns as agent on my behalf. I have read and understood the obligations which I am required to meet included in the "Information to be Provided" section.

Under the terms of the Privacy Act (1993), I \_\_\_\_\_ authorise SME Financial Limited to obtain from any third party any records or information you require for the purpose of preparing my Financial Statements and Income Tax Returns and accordingly any such third party is authorised to provide you with information required.

Client Signature \_\_\_\_\_ Date \_\_\_\_\_

**PLEASE ENSURE THAT YOU SIGN OUR TERMS OF ENGAGEMENT FORM AND RETURN IT TO US WITH YOUR RECORDS. WE ARE UNABLE TO COMMENCE WORK UNTIL WE RECEIVE A SIGNED TERMS OF ENGAGEMENT FROM YOU.**

**THANK YOU FOR COMPLETING THIS FORM**