

**SME Financial Limited**  
Business Development Specialists & Chartered Accountants

**2019 BUSINESS INFORMATION QUESTIONNAIRE**

**Period Covered: 1 April 2018 to 31 March 2019**

Business Name:

IRD Number:

Balance Date:

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 your Return 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 complete the following questions and include narrations where appropriate:

**Background Information**

1. Does the financial information disclosed in this questionnaire and provided to us cover the full financial year?

Yes      No

If yes - go to Question 2.

    

If no - please provide further details below (i.e. entity ceased trading on (insert date) or entity commenced trading on (insert date)) before moving to Question 2.

**Accounting Records**

2. Tick the box that reflects the recording system you use and provide the associated items

Live or Online  
Accounting  
Software

- Login and password information where SME does not currently have a login/access.
- Copies of bank statements for all accounts confirming the closing balance at balance date (i.e. cheque, savings, term deposits, other).

Computer  
Accounting  
Software

- Electronic copy/back up of file provided via flash drive, emailed to appropriate client manager or uploaded to secure area via SME Financial website. Please circle the method you have chosen.
- Copies of bank statements for all accounts confirming the closing balance at balance date (i.e. cheque, savings, term deposits, other).

Cashbook  
(Spreadsheet/  
Manual) or No  
Records

- Copies of bank statements for all accounts for the period, 1 April – 31 March (i.e. cheque, savings, term deposits, other). Also include credit card statements if necessary.
- Print outs of profit & loss, balance sheet, trial balance and full general ledger detail.
- Details, including narrations of all payments and receipts if necessary (i.e. cheques, AP's, direct debits).

**Supporting Documents and Relevant Information**

3. At year end, did you have any of the following balances:

	Yes	No
Stock on Hand (Raw Materials, Finished Goods)	<input type="checkbox"/>	<input type="checkbox"/>
Work In Progress	<input type="checkbox"/>	<input type="checkbox"/>
Cash on Hand (Receipts not yet banked)	<input type="checkbox"/>	<input type="checkbox"/>
Petty Cash	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Receivable (Debtors)	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Payable (Creditors)	<input type="checkbox"/>	<input type="checkbox"/>

If yes - please provide copies of statements, reports or relevant documentation confirming the closing balances and details.

4. Please provide information as below relating to other relevant items that apply to your business/partnership.

	Yes	No
GST returns and work papers	<input type="checkbox"/>	<input type="checkbox"/>
FBT returns and work papers	<input type="checkbox"/>	<input type="checkbox"/>
Hire purchase or lease documentation/agreements – please provide details of closing loan balances, interest rate and details of securities in place (where applicable).	<input type="checkbox"/>	<input type="checkbox"/>
Investment details and statements plus any investments bought or sold during the year.	<input type="checkbox"/>	<input type="checkbox"/>

5. **Fixed Assets & Finances**

Details of assets purchased/sold/written off during the year. Include invoices on purchases and description, date and value for items sold and written off.

<u>Date</u>	<u>New/Used</u>	<u>Description</u>	<u>Price</u>
<hr/>			
<hr/>			

6. **Income and Expenditure**

Please provide supporting documents of the following, if applicable:

	Yes	No
Interest, Dividend or Rebate Income - please provide certificates or statements.	<input type="checkbox"/>	<input type="checkbox"/>
Legal Expenditure - please provide copies of invoices paid for legal fees.	<input type="checkbox"/>	<input type="checkbox"/>
Repairs & Maintenance expenses paid over \$500 (please provide details).	<input type="checkbox"/>	<input type="checkbox"/>
Donations – please provide receipts of any donations paid	<input type="checkbox"/>	<input type="checkbox"/>

7. **Overseas holdings**

Do you have any holding in offshore entities?

Eg: bank accounts, credit cards, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities.

Note: if you have offshore investments we will need to contact you in relation to applying the foreign investment fund (FIF) rules.

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

8. **Shareholder/Proprietor adjustments**

If a private vehicle has been used for business purposes, please provide logbook, percentage of private & business use or list details below.

Km – Business Travel \_\_\_\_\_ Km – Total Distance Travelled \_\_\_\_\_

(please note log books are to be maintained for a three month period every three years).

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

Are business accounts paid personally? Please provide a full list (GST inclusive)

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

Any goods or services (including stock) taken for own use – please provide details including value at cost.

<input type="checkbox"/>	<input type="checkbox"/>
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Any goods or services (including stock) supplied to shareholders or employees for less than market value? Please provide details.

<input type="checkbox"/>	<input type="checkbox"/>
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9. **Entertainment Expenses**

Most entertainment expenses are restricted to 50% deductibility for tax purposes.

However, some are still fully deductible or qualify for a partial exemption eg: overseas expenditure on entertainment, business travel expenditure. Please provide full details.

10. **Wage records and ACC**

Please provide us with your ACC number: .....

We need to reconcile your wage records to your financial statements. Please provide the following:

- IRD345 employer deductions
- IR 348 employer monthly schedules for the financial year to balance date

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

Please provide copies of all ACC invoices issues to you during the year.

<input type="checkbox"/>	<input type="checkbox"/>
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Yes	No
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11. Is the company an **LTC**?

If yes – please provide details of any debt security in place including the name of the party or parties securing the debt, what debt has been secured and the type of security in place. We need this information to determine the extent of the LTC losses or income claimable under the LTC rules.

12. **Use of Home Office** Yes  No

Do you have a home office? If yes - what proportion of the house is set aside for business use compared to the total area of your home \_\_\_\_\_%

Please provide us with details of your home office expenses below and supporting documents:

- Power, Light & Gas \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Repairs & Maintenance \$ \_\_\_\_\_
- Depreciation \$ \_\_\_\_\_
- Interest on Mortgage \$ \_\_\_\_\_
- Rent \$ \_\_\_\_\_
- Rates (council & water) \$ \_\_\_\_\_
- Other expenses (please specify) \$ \_\_\_\_\_

13. **General Comments** (eg change in business, subsequent events, contingent liabilities, change in shareholding)

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**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**