

Financial Statements Questionnaire – 31 March 2011



SPARKES WALKER
CHARTERED ACCOUNTANTS LTD

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

To: Sparkes Walker Chartered Accountants Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

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.

Signature _____

Date _____

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Records Required:	✓	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 a computerised Cashbook, please provide:</p> <ul style="list-style-type: none"> ▪ Backup disk 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 ▪ Transaction Listing for Accounts Payable and Accounts Receivable as at balance date 	<input type="checkbox"/>	
Loan Statements		
<p>Supply a copy of any loan transaction statements for the financial year up to your balance date.</p>	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
<ul style="list-style-type: none"> ▪ Please supply your copies of Goods & Services Tax (GST) returns and work papers ▪ Also supply a copy of your GST Rate Change Adjustment calculation for 30 September 2010 (if applicable), along with your Accounts Payable and Accounts Receivable worksheets or listings as at that date 	<input type="checkbox"/> <input type="checkbox"/>	
Interest and Dividend Certificates		
<p>Supply copies of certificates.</p>	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
<p>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.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Accounts Payable (Creditors) – see attached Schedule 2		
<p>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.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
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 ▪ 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"/>	

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.	<input type="checkbox"/>	
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:		
<ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Gifting Programme		
Please advise the date of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach this.	<input type="checkbox"/>	Date of Gift _____
Major Transactions		
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/>	<hr/> <hr/> <hr/> <hr/>

**Thank you for completing this questionnaire
Don't forget to sign it**

Schedule 1 – Accounts Receivable (Debtors)
 Amounts owing to you at 31 March 2011

Client Name	
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Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	
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Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at 31 March 2011

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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