

## 2009 ANNUAL FINANCIAL STATEMENTS QUESTIONNAIRE

<b>Business Name:</b>	<input style="width: 95%;" type="text"/>		
<b>Financial Year Ended:</b>	<b>31 March 2009</b>		
<b>Contact Person:</b>	<input style="width: 95%;" type="text"/>	<b>Phone Number:</b>	<input style="width: 95%;" type="text"/>
<b>Fax Number:</b>	<input style="width: 95%;" type="text"/>	<b>Email Address:</b>	<input style="width: 95%;" type="text"/>

Please complete the checklist below to determine which parts of the questionnaire you need to complete. **Please complete the section of the questionnaire if you answer 'yes' to the relevant question.**

	YES	NO	If 'YES', please complete these sections
1. What accounting systems have you used during this financial year?			
- A complete computerised accounting package (e.g. MYOB)?	<input type="checkbox"/>	<input type="checkbox"/>	A1
- A computerised cashbook program (e.g. Bankconnect/BankLink)?	<input type="checkbox"/>	<input type="checkbox"/>	A2
- A manual system or no system?	<input type="checkbox"/>	<input type="checkbox"/>	A3
- Perriam and Partners process my transactions internally during the year	<input type="checkbox"/>	<input type="checkbox"/>	
2. Do you employ staff?	<input type="checkbox"/>	<input type="checkbox"/>	A4
3. Did you have any Loans, Hire Purchase or Lease Agreements during the year?	<input type="checkbox"/>	<input type="checkbox"/>	A5
4. Do you carry Inventory or have Work in Progress?	<input type="checkbox"/>	<input type="checkbox"/>	A6
5. Did you have any Accounts Payable (creditors) as at balance date?	<input type="checkbox"/>	<input type="checkbox"/>	A7
6. Did you have any Accounts Receivable (debtors) as at balance date?	<input type="checkbox"/>	<input type="checkbox"/>	A8
7. Have you purchased or disposed of any Business/Trust assets during the year?	<input type="checkbox"/>	<input type="checkbox"/>	A9
8. Do you pay Fringe Benefit Tax?	<input type="checkbox"/>	<input type="checkbox"/>	A10
9. Are you registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>	A11
10. Did the Business/Trust receive any Interest or Dividends during the year?	<input type="checkbox"/>	<input type="checkbox"/>	A12
11. Does any of your expenditure have a private use component?	<input type="checkbox"/>	<input type="checkbox"/>	A13
12. Have you paid business insurances?	<input type="checkbox"/>	<input type="checkbox"/>	A14
13. Did you receive any foreign income or incur foreign expenses?	<input type="checkbox"/>	<input type="checkbox"/>	A15
14. Do you want to claim a Home Office Allowance?	<input type="checkbox"/>	<input type="checkbox"/>	A16
15. Does your motor vehicle have a private use component?	<input type="checkbox"/>	<input type="checkbox"/>	A17
16. Did you incur any entertainment expenses?	<input type="checkbox"/>	<input type="checkbox"/>	A18
17. Are you completing this questionnaire for a Trust?	<input type="checkbox"/>	<input type="checkbox"/>	A19
18. Did you have any cash, cheques or floats on hand at balance date?	<input type="checkbox"/>	<input type="checkbox"/>	A20
19. <b>IN ALL CASES, PLEASE COMPLETE SECTION A21</b>	<input type="checkbox"/>		<b>A21</b>
20. <b>What can we do to deliver a better service to you?</b>	<input type="checkbox"/>		<b>A22</b>
21. <b>IN ALL CASES, PLEASE SIGN THE DECLARATION AT A23</b>			<b>A23</b>
Q1 Do you read our Newsletters?	<input type="checkbox"/>	<input type="checkbox"/>	
Q2 Do you find them informative?	<input type="checkbox"/>	<input type="checkbox"/>	

**PLEASE CALL US FOR ASSISTANCE - (03) 358-3108**

## A1. Computerised Accounting Systems

What system are you using?

System

Version

Please provide the following records:

Enclosed N/A

- |   |                          |                          |
|---|--------------------------|--------------------------|
| - A backup disk for your financial year                     | <input type="checkbox"/> | <input type="checkbox"/> |
| - Copies of the following reports printed from your system: |                          |                          |
| - Annual detailed General Ledger (if less than 20 pages)    | <input type="checkbox"/> | <input type="checkbox"/> |
| - Trial Balance as at Balance Date                          | <input type="checkbox"/> | <input type="checkbox"/> |
| - Bank Reconciliations as at Balance Date                   | <input type="checkbox"/> | <input type="checkbox"/> |
| <br>  |                          |                          |
| - Bank Statements for the full year                         | <input type="checkbox"/> | <input type="checkbox"/> |

\* Please remove any passwords before backup to disk.

---

## A2. Computerised Cashbook / Banklink

What system are you using?

System

Version

Please provide the following records:

Enclosed N/A

- |  |                          |                          |
|--|--------------------------|--------------------------|
| - A backup disk for your financial year                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| - Copies of the following reports printed from your system:                |                          |                          |
| - Detailed Cashbook (by account code) for the year (if less than 20 pages) | <input type="checkbox"/> | <input type="checkbox"/> |
| - Summary Cashbook (by account code) for the year                          | <input type="checkbox"/> | <input type="checkbox"/> |
| - Bank Reconciliations as at Balance Date                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| <br>   |                          |                          |
| - Bank Statements for the full year  | <input type="checkbox"/> | <input type="checkbox"/> |
- 

## A3. Manual Cashbook or no system

Please provide the following records:

Enclosed N/A

- |   |                          |                          |
|---|--------------------------|--------------------------|
| - Your cashbook (if one is kept)                        | <input type="checkbox"/> | <input type="checkbox"/> |
| - Bank reconciliation as at balance date (if completed) | <input type="checkbox"/> | <input type="checkbox"/> |
| - Cheque books and Deposit Books for the full year      | <input type="checkbox"/> | <input type="checkbox"/> |
| - Bank Statements for the full year                     | <input type="checkbox"/> | <input type="checkbox"/> |

If no cashbook has been kept, please ensure the following:

- All bank statements - Please detail on bank statements the exact nature of all deposits and type of expenses including all cheques and all automatic payments.
- All cheque butts are completed in full
- Any direct debits or eftpos transactions are detailed on the bank statements
- All deposit books completed in full

#### A4. Wage Records

Please provide the following records:

**Enclosed**    **N/A**

- Your wages book for the year, or
- Annual summary reports from your computerised payroll system
- Copies of all IR345 and IR348 PAYE returns

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Please also provide details of any remuneration owing to employees as at balance date (holiday pay, bonuses) and indicate what portion of these amounts were paid, or will be paid, within 63 days of your balance date.

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

#### A5. Loans, Hire Purchase and Lease Agreements

Please provide the following records:

**Enclosed**    **N/A**

- Copies of any agreements that have been entered into during the financial year
- Details of any agreements repaid or refinanced during the year
- Mortgage balance and interest summary as at 31 March 2009 provided by your bank.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Please supply details of any increases/decreases in mortgage/loan balances, changes in security, alterations to repayment term and current interest rates.

Lender	Guarantor	Owing at Balance Date	Interest Rate	Term of Loan	Security

**Please obtain this from your bank if this has not been received (we require this information)**

#### A6. Inventory or Work in Progress

If your turnover is less than \$1.3 million per year, a reasonable estimation or trading stock may be done if that stock is less than \$5,000 at year end.

Please provide the following records:

**Enclosed**    **N/A**

- A copy of your year end stocktake workings (subject to above)
- Details of the nature of any work in progress as at balance date

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

The value of Stock on Hand at balance date was:

\$	
----	--

(Incl / Excl GST)

**(Note :** Original cost must be used as the value for all stock items on hand unless an independent valuation has been obtained)

The value of Work in Progress at balance date was:

\$	
----	--

(Incl / Excl GST)

**(Note :** WIP should be valued at cost of materials used, direct labour plus factory overheads after deducting any progress payments. Profit margin should not be included)

Please contact us if you are unsure how to value your inventory or work in progress.

**A7. Accounts Payable (Creditors)**

Please provide the following records:

**Enclosed N/A**

- A Payables Aged Trial Balance as at balance date printed from your accounting system **or**
- A detailed list of all amounts owing at balance date (GST inclusive) including name, type of expense and amount owing for each creditor

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

The total of all Accounts Payable as at balance date was:

\$ <input style="width: 80%;" type="text"/>
---

**A8. Accounts Receivable (Debtors)**

Please provide the following records:

**Enclosed N/A**

- A Receivables Aged Trial Balance as at balance date printed from your accounting system **or**
- A detailed list of all amounts due to you at balance date (GST inclusive) including name, nature of deposit and amount owing from each debtor

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

The total of all Accounts Receivable as at balance date was:

\$ <input style="width: 80%;" type="text"/>
---

**Note : Bad debts must be written off before balance date if you do not consider them to be collectable.**

Please provide value of bad debts written off

\$ <input style="width: 80%;" type="text"/>
---

**A9. Assets**

Please provide the following records:

**Enclosed N/A**

Purchases

- A detailed list of any assets purchased during the year including the date purchased, type of asset, purchase price (GST inclusive), method of payment and advising if the asset purchased was new or second hand
- Copies of invoices for all assets over \$500 in value
- Details of any trade in details if applicable

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

(particulars of any fixed assets purchased or sold)

Purchased

Description	New(N) Used(U)	Purchase Date	Cost Price	How was asset paid for?	Asset traded if any	Value (inc GST)

Sold (excluding trade-ins included above)

Description	Date	Sale Price (inc GST)	Tick if Scrapped	Where proceeds banked
			<input type="checkbox"/>	
			<input type="checkbox"/>	
			<input type="checkbox"/>	
			<input type="checkbox"/>	

**A10. Fringe Benefit Tax (FBT)**

Please provide the following records:

**Enclosed**    **N/A**

- A copy of all FBT returns filed during the financial year
- A copy of any workings supporting the figures on your FBT returns

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

**Note: If Perriam and Partners Ltd have prepared FBT Returns on your behalf, please ignore this section.**

---

**A11. Goods and Services Tax (GST)**

Please provide the following records:

**Enclosed**    **N/A**

- A copy of all GST returns filed during the financial year
- A copy of **all workings** supporting the figures on your GST returns

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

**Be sure to include the GST Return ending 31 March 2009**

**Note: If Perriam and Partners Ltd have prepared GST Returns on your behalf, please ignore this section.**

---

**A12. Interest and Dividends**

Please provide the following records:

**Enclosed**    **N/A**

- A copy of all Resident Withholding Tax certificates received
- A copy of all Dividend Statements received

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

---

**A13. Private Use of Expenditure**

Please give details of all goods and services used privately, eg. Stock, private tolls. Also the percentage of private use of phone and power.

Goods for own use

\$	
----	--

%
---

Telephone - Private Tolls

\$	
----	--

%
---

Telephone - Private Percentage of rental

\$	
----	--

%
---

Cellphone - Private percentage of use

\$	
----	--

%
---

Insurance - Private percentage

\$	
----	--

%
---

Power

\$	
----	--

%
---

---

**A14. Insurance**

Please supply a copy of insurance invoices providing a breakdown of the premium paid for analysis of expense.

**Nature of Insurance:**

--	--

**Nature of Insurance:**

--	--

---

**A15. Did you receive any foreign income or incur foreign expenses?**

Please attach details regarding your foreign income and expenses.

--

## A16. Home Office Allowance

The annual total of the following expenses are required in order to complete the calculations:  
(please do not write same as last year)

Rent (if property not

Insurance

Repairs and Maintenance

Power and Gas

Rates and Water Rates

Valuation Fees re Mortgage

Legal Expenses re Mortgage

Interest (on Mortgage)

Home Mortgage Balance (as at 31/3/09)

Body Corporate Fees

Note: if you have supplied details of your house and the area used for business purposes to Perriam and Partners Ltd in prior years, and the details have not changed, you do not need to supply the following information.

Total floor area of the house:

 m2

Total floor area used for business purposes:

 m2

---

## A17. Motor Vehicle Expenses

Please provide the business use percentage for your vehicle and attach further details if required.

Motor Vehicle Expenses\*

 %

**Comments:**

  

\* The business use percentage of a vehicle must be verifiable by a log book. A log book must be kept for a period of 90 consecutive days every **three years** unless you are paying FBT or the vehicle is classified as exempt from FBT. In the event of an IRD audit, failure to produce a current log book will result in you only being able to claim 25% of total vehicle costs as a tax deduction. If you would like us to calculate the business use percentage from your log book, please enclose it with your records.

Where fuel for the car is not purchased separately, please state the total mileage travelled

during the year

 km

If you have not kept a log book for any vehicle which has private use, the maximum deduction is 25% of the expenditure for that vehicle. You should keep appropriate records to support your claim.

Business use of any private vehicle? (please attach details)

 \$

**Have you updated your vehicle log book record? It may be time to do so!**

## A18. Entertainment Expenses

Generally only 50% of entertainment costs are tax deductible, with the following exceptions.

- Meals while travelling on business (unless with an existing business contact or guest)
- Meals provided at a conference of at least four hours duration not including meal breaks
- Meal allowances paid to staff working overtime
- Incidental entertainment at functions open to the public and with trade displays
- Meals whilst on an overseas business trip
- Entertainment for charitable purposes

If any of these exceptions apply to your entertainment expenditure, please provide details.

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>

---

## A19. Trusts

Please provide the following records:

- Details of any changes in Trustees (including the name and contact details for a new Trustee, the name of an existing Trustee, and the date of the change)
- Details of any changes in Beneficiaries during the year (including the name, date of birth, address and IRD number of any new beneficiary and the date of the change)
- Copies of any Deeds of Acknowledgement of Debt or Forgiveness in Reduction of Indebtedness actioned during the year
- Details of any Gifts made to the Trust during the year (including copies of Gift Statements)
- Details of the Taxable Income of any beneficiary that we do not complete a personal Income Tax Return for
- Details of any beneficiary expenditure that was not paid through the Trust

Enclosed	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"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

---

## A20. Cash on Hand

Please provide the following records:

- Total sales not banked (cash, cheques, eftpos) at balance date were:
- Total cash floats at balance date were:
- Total petty cash on hand at balance date was:

\$	<input type="text"/>
\$	<input type="text"/>
\$	<input type="text"/>

**A21. General (to be completed in all cases)**

Please supply the following information:

Enclosed	N/A
----------	-----

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1. Copies of all Insurance/Work Place Accident Insurance/ACC invoices.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Copies of any invoices relating to repairs and maintenance where the amount incurred exceeds \$500.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Details of any <b>Contingent Liabilities</b> or future commitments (including lease commitments), for example guarantees provided by the business or a commitment to buy a large capital item.                           | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Details of the nature and value of any business goods taken for personal use during the financial year.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Details of the amount of any business income not banked into the business account, for example cash taken for private use, out of till expenses or income from a partnership or trust.                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Details of any deposits received from customers/clients for goods not supplied at balance date.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Details of any business expenses paid via a credit card which has not been analysed through the business accounting systems, including copies of all credit card statements for the year with business items identified. | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Details of any business expenses paid from private funds which have not been reimbursed by the business.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. If trading as a company, were there any changes in shareholding or directorships?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Details of any <b>other matters</b> which you feel might be relevant to determining the tax position of the business for the financial year.  | <input type="checkbox"/> | <input type="checkbox"/> |

**A22.** What can Perriam and Partners do to provide a better service to you? Please take this opportunity to let us know.

---

---

---

---

---

**A23. DECLARATION**

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of my financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are not asked to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the financial statements will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any third person.

I also accept responsibility for all other records and information supplied to you other than those listed above. I accept responsibility for any failure by me to supply all relevant records and information to you.

I ..... hereby authorise Perriam and Partners Ltd 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.

**Signed**

**Date**

**Your time and effort in completing this form is much appreciated by the team  
at Perriam & Partners Ltd .**