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## 2018 SUPPLEMENTARY TRADING TRUST QUESTIONNAIRE

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**NAME:**

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**E-MAIL ADDRESS:**

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**CONTACT PERSON:**

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**HOME PHONE NO:**

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**MOBILE NO:**

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**ADDRESS:**

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**AUTHORITY AND TERMS OF ENGAGEMENT:**

I hereby instruct you to prepare the Trust's Financial Statements and Tax Return. I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of the Trust's financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of the Trust's affairs in order to substantiate the accuracy of the Trust's information, and therefore you are not asked to provide any assurance on the Trust's 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 the Trust's 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.

You are hereby authorised to obtain from any third party any records or information you require for the purpose of preparing the Trust's Financial Statements and Income Tax Returns and accordingly any such third party is authorised to provide you with information required.

NAME OF TRUSTEE: \_\_\_\_\_

SIGNED: \_\_\_\_\_

(Please enter full name if signing and sending electronically, as this is an Inland Revenue requirement)

DATE: \_\_\_\_\_

Your time and effort in completing this form is much appreciated by the team at Perriams as it allows us to complete your Financial Statements more efficiently.

**DON'T FORGET TO SIGN YOUR QUESTIONNAIRE**

**Please answer all questions below.**

		Yes	No
1	What accounting systems have you used during this financial year?	<input type="checkbox"/>	<input type="checkbox"/>
	- A complete computerised accounting package (e.g. MYOB)?	<input type="checkbox"/>	<input type="checkbox"/>
	- An online system - Xero/MYOB/BankLink?	<input type="checkbox"/>	<input type="checkbox"/>
	- A manual system or no system?	<input type="checkbox"/>	<input type="checkbox"/>
	- Perriam and Partners process my transactions internally during the year.	<input type="checkbox"/>	<input type="checkbox"/>
2	Are you registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>
3	Have you paid Business Insurances?	<input type="checkbox"/>	<input type="checkbox"/>
4	Do you want to claim a Home Office Allowance?	<input type="checkbox"/>	<input type="checkbox"/>
5	Did you have any Loans, Hire Purchase or Lease Agreements during the year?	<input type="checkbox"/>	<input type="checkbox"/>
6	Do you claim/wish to claim for Motor Vehicle Expenses?	<input type="checkbox"/>	<input type="checkbox"/>
7	Did you have any Accounts Payable/Creditors (owed by you) at balance date?	<input type="checkbox"/>	<input type="checkbox"/>
8	Did you have any Accounts Receivable/Debtors (owed to you) at balance date?	<input type="checkbox"/>	<input type="checkbox"/>
9	Do you carry Stock/Inventory or have Work in Progress?	<input type="checkbox"/>	<input type="checkbox"/>
10	Do you employ staff/pay wages?	<input type="checkbox"/>	<input type="checkbox"/>
11	IN ALL CASES, PLEASE COMPLETE SECTION 11	<input type="checkbox"/>	<input type="checkbox"/>
13	Do you find our newsletters informative?	<input type="checkbox"/>	<input type="checkbox"/>

THE FIRST QUESTION WE HAVE AND WHAT MATTERS TO US MOST IS WHAT CAN PERRIAM AND PARTNERS DO TO PROVIDE A BETTER SERVICE TO YOU? PLEASE TAKE THIS OPPORTUNITY TO LET US KNOW.

[illegible]

## 1A COMPUTERISED ACCOUNTING SYSTEMS

What system are you using?

**System**

**Version**

**Password**

Please provide the following records:

**Enclosed**

- A backup of software as at end of financial year (e-mail, USB drive).
- Copies of the following reports printed from your system:
- Bank Reconciliations as at Balance Date including copies of bank statements.

☐☐

## 1B ONLINE ACCOUNTING SYSTEM - BANKLINK/XERO/MYOB

Please provide the following:

**Enclosed**

- Copy of the Bank Statements as at 31 March 2018

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## 1C MANUAL / ELECTRONIC CASHBOOK OR NO SYSTEM

Please provide the following records:

**Enclosed**

- Your cashbook (if one is kept)
- Bank reconciliation as at balance date (if completed)
- Cheque books for the full year
- Bank Statements for the full year

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

- That bank statements include the exact nature of all deposits and withdrawals including all cheques, automatic payments, direct debits and eftpos transactions.

## 2 GOODS AND SERVICES TAX (GST)

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

Please provide the following records:

**Enclosed**

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

☐☐

**Be sure to include the GST Return ending 31 March 2018**

### 3 INSURANCE

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

Insurer:	Name of Insurance:	Annual Premium:

### 4 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 owned)	\$	Interest (on Mortgage)	\$
Insurance	\$	Body Corporate Fees	\$
Repairs and Maintenance	\$	Power and Gas	\$
Rates and Water Rates	\$	Security System (monitoring charges)	\$

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 Or advise the percentage \_\_\_\_%

## 5 LOANS, HIRE PURCHASE AND LEASE AGREEMENTS

Please provide the following records:

Enclosed

- Copies of any agreements that have been entered into during the financial year. ☐
- Details of any agreements repaid or refinanced during the year ☐
- Loan balance and interest summary as at balance date provided by your **bank** or **finance** company. ☐
- Details as follows:

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

## 6 MOTOR VEHICLE EXPENSES

Yes No

Is/are your vehicle/s used 100% for business?

☐ ☐

Vehicle

Days

If no:

-for a **Company**, how many days is each vehicle available for private use?

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Vehicle \_\_\_\_\_ %\*

\* 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. If you would like us to calculate the business use percentage from your log book, please enclose it with your records. 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) \_\_\_\_\_ km

**Comments:**


## 7 ACCOUNTS PAYABLE (CREDITORS)

Amounts owing by you at 31 March 2018

Please provide the following records:

Enclosed

- A Payables Reconciliation Summary as at balance date printed from your accounting system **or**
- A detailed list as below:

☐

Name of Creditor	Description of Goods	Total incl GST
<b>Totals</b>		

## 8 ACCOUNTS RECEIVABLE (DEBTORS)

Amounts owing to you as at 31 March 2018

Please provide the following records:

Enclosed

- A Receivables Reconciliation Summary as at balance date printed from your accounting system **or**
- A detailed list below

☐☐

Name of Debtor	Description of Sale (optional)	Total incl GST
<b>Totals</b>		

**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

\$

9 STOCK OR WORK IN PROGRESS  
If your turnover is less than \$1.3 million per year, a reasonable estimation of trading stock may be done if that stock is less than \$10,000 at year end.

Please provide the following records:

Enclosed

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

The value of Stock on Hand at balance date was:

\$

(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:

\$

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

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

10 WAGE RECORDS

Please provide the following records:

Enclosed

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

11 GENERAL (TO BE COMPLETED IN ALL CASES)

Please provide the following information:

Enclosed

- 1 Copies of all ACC invoices. ☐
- 2 Copies of any invoices relating to repairs and maintenance where the amount incurred exceeds \$500. ☐
- 3 Details of any Contingent Liabilities or future commitments (including lease commitments), for example guarantees provided by the business or a commitment to buy a large capital item. ☐
- 4 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. ☐
- 5 Details of any deposits received from customers/clients for goods not supplied at balance date. ☐
- 6 Details of any business expenses paid from private funds which have not been reimbursed by the business. ☐
- 7 Details of any other matters which you feel might be relevant to determining the tax position of the business for the financial year. ☐