



Cabral Business Solutions Limited 2009 Business Questionnaire

Update of Details

Business Name	_____		
Nature of Business	_____		
Postal Address	_____		
Physical Address	_____		
Email Address	_____	Website:	_____
Home Phone	_____	Fax	_____
Work Phone	_____	Mobile	_____
Bank account where you would like refunds deposited			
Name on Account	_____	Account Number	_____

Please take the time to complete this checklist as it is a very important part of the accounting process. It helps to:

- Identify and provide the information we need to prepare your financial accounts.
- Minimise the queries from us during the preparation of your financial accounts.
- Ensure we can complete your financial accounts in a timely manner.
- It also helps us meet the quality control standards.

This checklist is in several parts as detailed below. Please complete all of the compulsory sections. The other sections only need to be completed if they apply to your business.

Section	Page	Status
Update of Details (<i>above</i>)	Page 1	Compulsory
Authority	Page 2	Compulsory
Terms of Engagement Confirmation	Page 3	Compulsory
Business Information Checklist	Pages 4 – 9	Compulsory
Accounts Receivable/Debtors	Form A	If Applicable
Accounts Payable/Creditors	Form B	If Applicable
Sale or Purchase of Assets	Form C	If Applicable
Rental Schedule	Form D	If Applicable

Please sign the Authorisations on pages 2 - 3 as we are unable to start work until these have been signed by you.



Business Information Checklist:

Authorisation:

We have read and signed the terms of engagement and trade.

- 1) We confirm that the information supplied to you is accurate and complete in all respects.
- 2) We hereby authorise Cabral Business Solutions Limited to seek any additional information they may require for the purpose of preparing our financial statements and statutory requirements with the Inland Revenue and Registrar of Companies, from our Solicitor, Advisor, Employees, Bank or other financial institution and we hereby also authorise our Solicitor, Advisor, Employees, Bank or other organisation to supply such information.
- 3) We confirm for the purposes of the Privacy Act 1993 that the information contained in this questionnaire has been provided to Cabral Business Solutions Limited to enable them to fully advise and assist us in the management of our financial affairs and authorise Cabral Business Solutions Limited to utilise that information for that purpose in such manner as they may consider appropriate including, by way of example and not limitation; the preparation and completion of annual accounts and income tax returns and the provision of information to our banks, solicitors or other advisers.
- 4) We authorise Cabral Business Solutions Limited to act as our tax agent for all tax types and acknowledge that this will give access to our tax information held by the Inland Revenue Department, including authority to access to client linking services.
- 5) We advise you not to complete an audit or review. We accept responsibility for the accuracy and completeness of all records and information supplied to you.
- 6) If the signed Income Tax Return declarations are not received back in your office within 30 days, you may assume that we have signed the returns and you may file them with the Inland Revenue Department.
- 7) We confirm Cabral Business Solutions Limited's responsibilities are restricted to the analysis of the information we provided and the accuracy and completeness of the information. We are ultimately responsible for the provided information and any penalties and/or interest incurred by the Inland Revenue Department which results from omission and/or ambiguity of the information is our responsibility.

Signed: _____

Date: _____

For: _____

Client Name

Name and Position of Person Signing



Terms of Engagement Confirmation

Name	_____
IRD Number	_____
Address	_____ _____
Phone	_____
Email	_____

I accept responsibility for the accuracy and the completeness of the information supplied to Cabral Business Solutions Limited which is used in the preparation of the Financial Statements. Cabral Business Solutions Limited is not to complete an audit or undertake a detailed review of my/our business affairs in order to substantiate the accuracy of the information, and therefore Cabral Business Solutions Limited is not to provide any assurance on the Financial Statements. I understand the work cannot be relied on to detect error and fraud and that I accept responsibility for the accuracy and completeness of the information supplied to Cabral Business Solutions Limited and that Cabral Business Solutions Limited or their agents will not be liable for any losses, claims, and/or demands by any third party resulting from this engagement.

I request that Cabral Business Solutions Limited compile my/our financial year end accounts and related income tax return(s) from the information that I have supplied. I have included income from all sources. I accept responsibility for any additional tax, penalties, and/or use of money interest imposed (by way of audit activity or otherwise) by the Inland Revenue Department resulting from information used to compile returns by Cabral Business Solutions Limited.

I accept that I have primary responsibility for meeting my/our tax obligations. These obligations include keeping the required records, ensuring tax returns are true and correct, filing my/our tax returns on time and meeting my/our tax payment obligations. I accept that considerable uncertainty can arise when applying tax law to specific situations and Cabral Business Solutions Limited cannot guarantee their advice will be accepted by the Inland Revenue Department.

I also give Cabral Business Solutions Limited full authority to contact my/our Bank, lawyer, WINZ, ACC and the Inland Revenue Department for any purposes relating to my/our affairs. This authority also applies for the Client Linking System with the Inland Revenue Department and Cabral Business Solutions Limited as tax agent for all tax types. I acknowledge that this information would not otherwise be available due to the Privacy Act restrictions, but I give full authority for this statement to be used as written confirmation of my/our agreement for Cabral Business Solutions Limited obtaining information from the Bank, lawyer, WINZ, ACC and the Inland Revenue Department which includes online services and Info Express for the above mentioned purposes.

I confirm the above authorisations and conditions of appointment and agree with the terms of the assignment as summarised above.

Authorised Signature(s) _____	Date _____
_____	Date _____

6	<p>Wage Records Are you an employer? <u>If yes</u>, please provide -</p> <ul style="list-style-type: none"> • Wages book. • Annual Summary reports from your computerised payroll system. • Copies of all IR345 Employer Deductions & IR348 monthly schedules. 	<p>Yes Yes Yes Yes</p>	<p>No</p>
7	<p>Holiday Pay Did you pay any holiday pay or bonuses within the first 63 days after balance date? <u>If yes</u>, please provide details on a separate sheet.</p> <p style="text-align: right;">Holiday pay: _____ Bonuses: _____</p>	<p>Yes \$ _____ \$ _____</p>	<p>No</p>
8	<p>Goods & Services Tax (GST) Are you registered for GST? <u>If yes</u>, and we do not prepare your GST returns please provide -</p> <ul style="list-style-type: none"> • A copy of all GST returns for the year. • A copy of all workings to support your GST returns. 	<p>Yes Yes Yes</p>	<p>No</p>
9	<p>Fringe Benefit Tax (FBT) Are you registered for FBT? <u>If yes</u>, and we do not prepare your FBT returns please provide -</p> <ul style="list-style-type: none"> • A copy of all FBT returns for the year. • A copy of all workings to support your FBT returns. 	<p>Yes Yes Yes</p>	<p>No</p>
10	<p>Accounts Receivable Do you have any accounts receivable as at your balance date? (Money owing to you.) <u>If yes</u>, complete Form A (attached) Put the total here.</p>	<p>Yes \$ _____</p>	<p>No</p>
11	<p>Bad Debts Have any amounts been written off for Bad Debts before year end? (They must be physically written off the books by balance date) <u>If yes</u>, please supply details on a separate sheet.</p>	<p>Yes \$ _____</p>	<p>No</p>
12	<p>Accounts Payable Do you have any accounts payable as at your balance date? (Money you owe to others.) <u>If yes</u>, complete Form B (attached). Put the total here.</p>	<p>Yes \$ _____</p>	<p>No</p>
13	<p>Stock On Hand Do you have stock on hand? <u>If yes</u>, please provide the value of your stock on hand at your balance date (GST exclusive). How is your stock on hand valued? Please circle the method used. (A cost valuation method must be applied consistently year to year.) Do you have sufficient detailed records to substantiate stock valuations?</p>	<p>Yes \$ _____ Cost Selling Replacement Yes</p>	<p>No No</p>

14	<p>Obsolete Stock Have you written off obsolete or damaged stock? If yes, please provide details on a separate sheet, including the value. E.g.: You must have physically dumped any stock that you have not valued.</p>	Yes \$ _____	No
15	<p>Work In Progress Do you have any work in progress at your balance date? If yes, please advise the dollar value. (Work in progress (cost price excluding GST) is work you have substantially completed but have not yet invoiced. It should not be included in your stock take. If purchases and other expenses have been included in work in progress valuations but not yet paid for, then these should be included in your creditors listing).</p>	Yes \$ _____	No
16	<p>Cash On Hand Do you have cash on hand at balance date? If yes, please provide the GST inclusive figure of un-banked takings, petty cash and till float that has not been included in your bank reconciliation at your balance date.</p> <p style="text-align: right;">Un-banked Sales: \$ _____ Cash Float: \$ _____</p>	Yes \$ _____ \$ _____	No
17	<p>Sale / Purchase of Assets Did you sell, purchase or stop using any assets in your business in the past year?</p> <p>If yes, complete Form C (attached). Also include the following</p> <ul style="list-style-type: none"> • Copies of the invoices for each item purchased. • Copies of hire purchase agreements. • Solicitors statements including tax invoice. • Sale and purchase agreements <p>If you prepare your own GST returns has GST been accounted for on all assets purchased or sold and on any insurance claim recoveries?</p>	Yes Yes Yes Yes Yes Yes	No No
18	<p>Loans / Hire Purchases Do you have loans, hire purchase or lease agreements? If yes, please provide -</p> <ul style="list-style-type: none"> • Confirmation of loan balances as at balance date. • Loan account statements, if available. • Documentation of any new loan or hire purchase agreements. • Documentation of any loans or HP repaid or refinanced. • Details of the security for each loan. 	Yes Yes Yes Yes Yes	No
19	<p>Income Did the business receive 80% or more of its income from <u>services</u> personally performed by one shareholder (or relatives) to a single customer or group of related customers?</p>	Yes	No
20	<p>Interest & Dividends Did you receive interest and/or dividends during the year? If yes, please provide -</p> <ul style="list-style-type: none"> • A copy of all Resident Withholding Tax certificates received. • A copy of all Dividend statements received. 	Yes Yes Yes	No
21	<p>Rental Income Did you receive any rental income? If yes, please complete the rental schedule on Form D (attached).</p>	Yes	No

22	<p>Cash Jobs Did you receive any cash from customers that has not been deposited in your account?</p> <p>If yes, please supply details.</p>	<p>Yes \$ _____</p>	No
23	<p>Business Deposits Has all your business income been deposited into your business bank account?</p> <p>If no, please provide details on a separate sheet with the date, amount including GST and details of the items not deposited.</p>	Yes	No
24	<p>Non Sales Deposits Were all deposits in your business bank from sales?</p> <p>If no, if these are not analysed in your cashbook please mark the bank statements clearly OR list details on a separate sheet. <i>E.g.. Sale of Assets, legacies, insurance claims received, transfers from other bank accounts, tax of GST refunds, interest on GST refunds, loans received, Labour Department Subsidies etc..</i></p>	Yes	No
25	<p>Deposits for Goods not yet supplied Have you received deposits for goods not yet supplied as at balance date? If yes, please provide details on a separate sheet.</p>	Yes	No
26	<p>Business Expenses Paid Privately Have any business expenses been paid from your personal funds and not been reimbursed by your business? If yes, please provide details on a separate sheet with the date, the amount including GST and details of the items.</p>	Yes	No
27	<p>Key Expenses Did you have any of the expenses listed below?</p> <p>If yes, please provide invoices</p> <ul style="list-style-type: none"> • Legal expenses • Repairs and maintenance over \$300 • ACC levies paid • Insurances paid 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>No</p> <p>No</p> <p>No</p> <p>No</p>
28	<p>Petty Cash Expenditure Did you make any payments out of petty cash? If yes, please supply a list of all business expenses paid out of petty cash.</p>	Yes	No
29	<p>Overseas Travel Did you make any business trips overseas? If yes please analyse expenses into airfares, accommodation, meals, taxi fares etc. Detail the purpose of the trip including an itinerary with dates and detail of business and private days.</p>	Yes	No

35	<p>Contingent Liabilities Are you involved in any transactions that may materially affect the profitability or solvency of your business, for example, a pending court case or dispute? If yes, please provide details on a separate sheet.</p>	Yes	No
36	<p>Capital Commitments Did you enter into any agreements or contracts prior to your balance date that commit your business to significant capital expenditure? If yes, please supply details on a separate sheet.</p>	Yes	No
37	<p>Home Office / Workshop Did you use any part of your home or garage to store business related tools, vehicles, financial records or to prepare your books/run your office? If yes, please complete the following</p> <ul style="list-style-type: none"> • Total size of house + shed + garage in m2 • Area used as office in m2 • Area used as storage/workshop in m2 <p>Home Expenses <i>List any property expenses which have NOT been paid for by the business</i></p> <ul style="list-style-type: none"> • Interest on Mortgage • Insurance – Dwelling • Insurance – Contents • Power / Gas • Rates and Water Rates • Rent • Repairs and Maintenance • Business Toll Calls • Telephone Line Charges • Internet Cost • Other (please specify) 	<p>Yes</p> <p>_____ m² _____ m² _____ m²</p> <p>\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____</p>	No
38	<p>Goods for your Own Use Did you use any business goods or services for your own use? If yes, please supply details on a separate sheet.</p>	Yes	No
39	<p>Land Transactions Did the business buy or sell land during the year? If yes, please provide details on a separate sheet . We require sale & purchase agreements, solicitor's statement (including tax), solicitors invoice (including tax), ratings and valuations, and a statement as to any restrictions on asset.</p>	Yes	No
40	<p>Share Trading Did the business buy or sell shares regularly during the year? If yes, please provide details on a separate sheet.</p>	Yes	No
41	<p>Investments/Term deposits Has the business made or disposed of any investments/term deposits during the year? If yes, please provide details on a separate sheet.</p>	Yes	No

42	<p>Overseas Investments Did the business have any overseas investments worth more than \$50,000NZ during the year? If yes, please provide full details including copies of investment statements, income statements, prospectuses and other correspondence.</p>	Yes	No
43	<p>Financial Arrangements Did the business have any of the following?</p> <ul style="list-style-type: none"> • Bank accounts denominated in a foreign currency • Deferred settlements • Forward contracts for foreign exchange or commodities • Business transactions that have an implied interest rate not payable or receivable until the end of the transactions • Any other financial instrument not mentioned above <p>If yes, please provide details on a separate sheet.</p>	Yes	No
44	<p>Company Legal Information – COMPANIES ONLY Are you trading as a company? If yes, please answer the following During the year:</p> <ul style="list-style-type: none"> • Have any of the Directors or Shareholders changed? • Have any addresses of Directors or Shareholders changed? • Were there any changes to number of shares issued? • Were there any changes in Registered Charges (i.e. new borrowings)? • Has any Director entered into a contract with the company, or have an interest in a contract in which the company is a party? <p><i>If you have answered yes to any of the above please supply details on a separate sheet</i></p>	Yes Yes Yes Yes Yes	No No No No No
45	<p>Trust Legal Information – TRUSTS ONLY Are you trading as a trust? If yes, please answer the following During the year:</p> <ul style="list-style-type: none"> • Have any of the trustees/beneficiaries changed? • Were there any resettlements/variations made to the trust deed? • Were any assets or investments purchased or transferred from the Settlor to the trust? • Have any gifts been received? • Were there any capital or income distributions to the beneficiaries during the year? • Have any major transactions/events occurred during the year? • Has there been any distribution from the Trust to a beneficiary that is not a natural person (e.g.; a Company or other Trust or Charity) • For new trusts we will require copies of trusts deed <p><i>If you have answered yes to any of the above please supply details on a separate sheet</i></p>	Yes Yes Yes Yes Yes Yes	No No No No No No
46	<p>Other Matters we should be aware of Are there any other matters we should be aware of? If yes, please provide details, on a separate sheet if necessary. Such as post balance date events which would significantly alter the nature of the financial statements being prepared.</p>	Yes	No

Thank you for completing this checklist!



Business Name: _____
ACCOUNTS PAYABLE (Creditors

FORM B

These are invoices for expenses dated up to and including the last day of the financial year you have received but did not pay until the following financial year, e.g. you purchase \$100 of stock, receive an invoice dated March but don't pay for the invoice until April, yet the goods are included in your stock take.

If you have your own Creditors Ledger you do not need to complete this sheet. Instead please attach a copy of your reconciled Creditors Ledger.

Supplier Name	Nature of Goods or Service	GST Exclusive Amount	GST	GST Inclusive Amount
Inland Revenue Department	PAYE			
Inland Revenue Department	FBT			
TOTAL ACCOUNTS PAYABLE		\$	\$	\$

ASSETS PURCHASED/SOLD

FORM C

ASSETS PURCHASED

Date	Asset	New or Used	Cost (incl GST)	How Financed

ASSETS SOLD/TRADED

Date	Asset	Sale Price (incl GST)

ASSETS NO LONGER USED

Please look at the Depreciation Schedule of your previous year's set of financial statements and note any assets below that you are no longer using in the business

Item Name	Original Cost

CHECKLIST

		How Many Accounts?	Completed
1	Bank reconciliation and bank statements for all accounts as at balance date		<input type="checkbox"/>
2	Loan reconciliation and loan statements for all loans as at balance date		<input type="checkbox"/>
3	Hire Purchase statements as at balance date		<input type="checkbox"/>
4	Investment statements as at balance date		<input type="checkbox"/>
5	Credit card statements for business accounts as at balance date		<input type="checkbox"/>
6	A Balance Sheet and Profit & Loss Statement as at balance date		<input type="checkbox"/>
7	Reconciled Accounts Receivable summary as at balance date		<input type="checkbox"/>
8	Reconciled Accounts Payable summary as at balance date		<input type="checkbox"/>
9	Details of unpresented cheques		<input type="checkbox"/>
10	Details of undeposited cheques		<input type="checkbox"/>
11	Stock on Hand summary as at balance date. GST exclusive		<input type="checkbox"/>
12	Wages book / PAYE filed with IRD (if applicable)		<input type="checkbox"/>
13	GST returns for the year. Copy of all workings to support your GST returns		<input type="checkbox"/>
14	Home Office work paper		<input type="checkbox"/>
15	Assets Purchased / Sold / No longer in use work papers		<input type="checkbox"/>
16	Rental summary (if applicable)		<input type="checkbox"/>
17	Motor vehicle expenses table completed		<input type="checkbox"/>
18	Details of expenses paid privately		<input type="checkbox"/>

Please include the following:

If you use an accounting package:

		Completed
1	Backup disc for financial year, password and version of software	<input type="checkbox"/>
2	Annual detailed General Ledger (transaction listing by account)	<input type="checkbox"/>
3	Annual trial balance as at balance date	<input type="checkbox"/>
4	A Balance Sheet and Profit & Loss Statement as at balance date	<input type="checkbox"/>

If you use a cashbook:

		Completed
1	Your cashbook	<input type="checkbox"/>