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

- 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).

- 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).

- Copies of bank statements for all accounts for the period, 1 April 2018 – 31 March 2019 (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:

   Stock on Hand (Raw Materials, Finished Goods)       Yes  No
   Work In Progress                                    Yes  No
   Cash on Hand (Receipts not yet banked)              Yes  No
   Petty Cash                                           Yes  No
   Accounts Receivable (Debtors)                       Yes  No
   Accounts Payable (Creditors)                        Yes  No

   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.

   GST returns and work papers                       Yes  No
   FBT returns and work papers                        Yes  No

   Hire purchase or lease documentation/agreements – please provide details of closing
   loan balances, interest rate and details of securities in place (where applicable).
   Investment details and statements plus any investments bought or sold during the
   year.

5. Fixed Assets & Finances                           Yes  No

   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.

<table>
<thead>
<tr>
<th>Date</th>
<th>New/Used</th>
<th>Description</th>
<th>Price</th>
</tr>
</thead>
</table>

6. Income and Expenditure                           Yes  No

   Please provide supporting documents of the following, if applicable:
   Interest, Dividend or Rebate Income - please provide certificates or statements.
   Legal Expenditure - please provide copies of invoices paid for legal fees.
   Repairs & Maintenance expenses paid over $500 (please provide details).
   Donations – please provide receipts of any donations paid
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.

---

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).

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

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

Any goods or services (including stock) supplied to shareholders or employees for less than market value?  Please provide details.

---

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

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

__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
__________________________________________________________________________________________
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