

BUSINESS

Annual Financial Statements Questionnaire - 2026

Ensure this questionnaire is completed and included with your records:

Client	
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To: **Peak Chartered Accountants Limited**

Terms of Engagement - instruction to complete annual accounts and tax returns

I/We hereby instruct Peak Chartered Accountants Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2026. 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.
- 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.
- 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

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.

Instructions & Comments (including special contact details, timing):	
Would you like us to supply a copy to your bank?	Yes
If your accounts are to be supplied to your bank, please advise the name of your current bank manager (and email address):	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:	

Name	Signature	Date

Note that the use of I in this questionnaire reflects I/We.

Records Required	✓	Comment
Bank Statements, Cash books, etc		
<i>Please identify your situation and provide requested information</i>		
I have Peak Chartered Accountants prepare my GST return: Provide final bank statements for the year for all bank accounts.		
I have a cloud based accounting system and you have access Provide final bank statements for the year for all bank accounts.		
I use a desktop based accounting system Check with us if we are able to utilise a data transfer file. If not please apply the next section		
I use an accounting system and you do not have access Provide the following: <ul style="list-style-type: none"> ▪ General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet ▪ Copy of bank reconciliation as at balance date for all bank accounts. ▪ Final bank statement for the year for all bank accounts 		
I use a manual cashbook (includes spreadsheets) Please provide <ul style="list-style-type: none"> ▪ Cashbook (including one-month past balance date) ▪ GST returns and supporting information / working ▪ Bank statements for the full year for all bank accounts and reconciliations 		
I do not keep accounting records Please provide: Bank statements (including the details of deposits and withdrawals – annotate as appropriate GST returns and supporting information (if registered)		
Accounts Receivable (Debtors) – see attached Schedule 1		
I am owed money at balance date from customers The balance owed is (inclusive of GST if registered) : Either provide a report or schedule to support (you can complete that attached). Exclude any bad debts as to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	\$ _____
Accounts Payable (Creditors) – see attached Schedule 2		
I owe money to suppliers at balance date The balance owed is (inclusive of GST if registered) Either provide a report or schedule to support (you can complete that attached).	<input type="checkbox"/>	\$ _____
Cash on Hand		
I had cash in my business at year end Cash on Hand Date banked For * Petty Cash Till Floats/Cash Floats *(Include cash sales prior to balance date but not banked until after balance date)	<input type="checkbox"/>	\$ _____ _____ \$ _____ \$ _____

Eftpos and Credit Card in Transit		
I have eftpos and credit card sales in my business EFTPOS and credit card receipts not received at balance date: Date Received:	<input type="checkbox"/>	\$ _____ _____
Stock on Hand		
I have inventory (stock) in my business Value at year end (<u>exclusive</u> of GST if GST registered) Valuation Method? (Cost / Net Realisable Value / Market Value) <i>Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</i> <i>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option.</i>	<input type="checkbox"/>	\$ _____ _____
Work in Progress		
I have work in progress in my business Value at year end: <i>Include material costs, labour costs and overhead costs.</i> Briefly, how was this calculated? .	<input type="checkbox"/>	\$ _____ _____ _____
Prepayments		
I paid expenses in advance Type Amount prepaid (if known, GST exclusive if registered) <i>This is the balance of any payments made before balance date for goods or services not received or used by balance date. Different rules apply depending on the type of prepayment and the amount paid. Insurance policies over \$12,000 are subject to prepayment rules.</i> Please provide supporting invoices and information	<input type="checkbox"/>	_____ \$ _____
Income in Advance		
I received income in advance Amount received in advance (GST inclusive if registered) For / further information <i>Balance of any receipts received before balance date for goods or services not provided by balance date.</i>	<input type="checkbox"/>	\$ _____ _____ _____
Loan Statements		
I have borrowed money from others (bank or non-bank) Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.	<input type="checkbox"/>	
Employers – Wages paid to Employees		
I pay wages to employees and/or deduct tax from contractors You do my payroll or have access to my payroll records You do not have access to my payroll records Provide a month-by-month summary of gross wages, termination or incentive payments and PAYE deductions as returned to the IRD.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Interest and Dividend Certificates		
<p>I have received interest in the business (not in individual names) with tax deducted</p> <p>Who was this paid by? Please provide details of amounts and tax deducted (if known).</p> <p><i>IRD should have the information but there are sometimes issues</i></p>	<input type="checkbox"/>	
<p>I received interest in the business with no tax deducted</p> <p>Please ensure clearly identified in your business records.</p>	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
<p>I am registered for GST</p> <p>Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.</p>	<input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
<p>I am registered for FBT</p> <p>Supply copies of Fringe Benefit Tax (FBT) returns and work papers.</p> <p>What is FBT being paid on</p>	<input type="checkbox"/>	<hr/> <hr/>
Managed Investments & Foreign Income		
<p>I have a management investment portfolio in the business</p> <p>Provide the tax and investment portfolio reports</p>	<input type="checkbox"/>	
<p>I received foreign income</p> <p>Provide details of any foreign income received, and any tax deducted from this.</p>	<input type="checkbox"/>	
Lease Detail and Finance Agreements		
<p>I have equipment that is on a finance or operating lease</p> <p>Provide copies of lease agreements for <u>non-building</u> assets (e.g. motor vehicles, equipment).</p>	<input type="checkbox"/>	
Capital Expenditure		
<p>I purchased and/or sold assets during the year</p> <p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (if not already provided), including:</p> <ul style="list-style-type: none"> ▪ Hire purchase, lease or loan agreements ▪ Legal statements and agreements ▪ Invoices ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Insurance pay out Copy of Tax Invoices 	<input type="checkbox"/>	
<p>I have assets that need writing off that are on least year's depreciation schedule</p> <p>Refer to last year's Asset and Depreciation Schedule provided with your accounts. We suggest you review the schedule and indicate any assets that no longer exist. (You can contact us for a copy).</p>	<input type="checkbox"/>	

Income not in the Business Account		
<p>I banked income into my personal account (that wasn't then transferred across)</p> <p>Provide details of date, amounts and details of the type of income.</p>	<input type="checkbox"/>	
Expenses paid in Cash or from Personal Funds		
<p>I paid expenses from my personal account</p> <p>I paid expenses out of cash that aren't reflected in the business</p> <p>Provide details of these (in comments or in a schedule).</p>	<input type="checkbox"/> <input type="checkbox"/>	
Other Taxable or Non-Taxable Income		
<p>I received income from another source either taxable or non-taxable?</p> <p>If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).</p>	<input type="checkbox"/>	
Legal and Loan Documents		
<p>I paid legal expenses during the year</p> <p>Please attach invoices.</p> <p>Please ensure that any related sale and purchase agreements or agreements have been provided.</p>	<input type="checkbox"/>	
Insurance		
<p>I paid insurance during the year</p> <p>Please provide insurance invoices</p>	<input type="checkbox"/>	
Private Use		
<p>I took goods from the business for my private use that aren't reflected in sales</p> <p>Value of goods taken for private use at their cost price (including GST).</p>	<input type="checkbox"/>	\$ _____
Home Office Expenses		
<p>I use part of my house to run my business</p> <p>What type of activity is run from my business and what type of space is used</p> <p><i>This could be an office, workshop or storage. The space needs to be principally used for the business activity</i></p> <p>Address of home office:</p>	<input type="checkbox"/>	<hr/> <hr/> <hr/>
<p>I have had no change to the area advised last year</p> <p><i>Proceed to detailing the costs</i></p>	<input type="checkbox"/>	
<p>I need to advise you or update the area used in my business</p> <p>The area used in my business is _____ m2</p> <p>The total area of my house and workshop / garage is _____ m2</p>	<input type="checkbox"/>	<hr/> <hr/>

<p>I want to use the actual cost method for claiming my expenses</p> <p>Provide the expenses paid not already reflected in information provided. <i>Ensure these are shown GST inclusive.</i></p> <p>Power _____ \$ _____</p> <p>Insurance (building and contents) _____ \$ _____</p> <p>Interest (house mortgage – please exclude principal repayment) _____ \$ _____</p> <p>Rates (include regional council rates) _____ \$ _____</p> <p>Rent _____ \$ _____</p> <p>Repairs and maintenance (provide details) _____ \$ _____</p> <p>Telephone rental _____ \$ _____</p> <p>Other _____ \$ _____</p> <p>Total _____ \$ _____</p>	<input type="checkbox"/>	
<p>I want to use the IRD standard square metre rate method for claiming costs</p> <p>Interest (house mortgage – please exclude principal repayment) _____ \$ _____</p> <p>Rates (include regional council rates) _____ \$ _____</p> <p>Rent _____ \$ _____</p> <p><i>The current rate \$47.85 per square metre. Mortgage interest, rates or rent costs are not included in the standard rate, these are claimed on the %age basis on top of the rate.</i></p>	<input type="checkbox"/>	
Motor Vehicles		
<p>I use a vehicle for both business and private use</p> <p><i>Personal use includes travelling between business and home unless special conditions are met. Log books are required to be kept for 3 months every three years or claims are limited to a maximum of 25% of expenses incurred.</i></p> <p><i>A close company (shareholder number limits apply) can use a percentage of use for vehicles used by shareholder-employees, pay FBT or use a personal contribution (reflected in the annual accounts). FBT rules apply for vehicles provided to employees.</i></p> <p><i>Partners and sole traders in partnerships will use the percentage of use for them BUT FBT rules apply for vehicles provided to employees.</i></p> <p>Vehicle Description _____ 0</p> <p>Business Percentage per Log Book _____ %</p> <p>Date of last log book _____</p> <p>If a new log book please advise business KM and total KM _____</p> <p>Business _____ Total _____</p> <p>Vehicle Description _____ 0</p> <p>Business Percentage per Log Book _____ %</p> <p>Date of last log book _____</p> <p>If a new log book please advise business KM and total KM _____</p> <p>Business _____ Total _____</p> <p>Vehicle related fringe Benefits tax is being paid on these vehicles <i>Please ensure workings included with FBT section.</i></p>	<input type="checkbox"/>	
Research and Development		
<p>Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure</p>	<input type="checkbox"/>	

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

Covid-19 Wage Subsidy and other Covid-19 support payments

I received COVID-19 Leave Support Payments during the year

I received a Covid-19 Cultural Sector Engagement Relief Grant or any other COVID-19 support payments during the year

I received a COVID-19 Small Business Loan

Provide details of the date received and amount of each support payment received.

I repaid COVID support payments

Date paid back: ___/___/___ \$ _____

Please provide details of payment and reason for repayment

Residential Property Sales

If part of business. If not please cover in individual questionnaires.

I sold residential property during the year

Please ensure that the information is provided in the capital expenditure section.

Taxable income may apply depending on the date of purchase and circumstances

The property sale was subject to residential land withholding tax

Provide details / related return

Mixed Use Holiday Home, Boat or Plane

I have a holiday home or boat in the business that is used both in the business and personally

We will contact you for further information.

The treatment varies depending on the ownership entity.

Where personally owned it is part of your personal questionnaire

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors)
Amounts owed to you at Balance Date

Client Name:

Name of Debtor	Description of Income	Code	Total Incl GST

Totals	
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Schedule 2 – Accounts Payable (Creditors)
Amounts owing by you at Balance Date

Client Name:

Name of Creditor	Description of Expenditure	Code	Total Incl GST

Totals	
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