

MCA Ltd Business Questionnaire

Business Name: _____

To: **Mathieson Chartered Accountants Ltd**

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year. 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. I/We understand 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.

I/We understand 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.

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.

If I/We also accept that you have the right to charge interest on overdue accounts, and that all accounts are due for payment 14 days after the date of the invoice or 20th of the following month if you are on a Direct Debit. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

If I/we have also instructed you to prepare our GST Returns on a regular basis, then I/we accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Authority to Act on Behalf

You are hereby authorised to communicate with my/our bankers, solicitors, financial institutions, government agencies and any other entity to obtain such information as you require in order to complete the above assignments.

Signature _____ Date _____

Do we have your latest details? Yes (tick) or if any changes please fill out below

Postal Address: _____

Physical Address: _____

Phone No: _____ Fax No: _____

Mobile No: _____ Email Address: _____

Additional Info:

Tick if you would like to receive future client questionnaires electronically

Tick if you would like to receive email updates/newsletters from MCA Ltd

Tick if you would like us to supply a copy of your Financial Statements to your bank

Name of Bank _____ Branch _____

Contact Person _____ Email Address _____

Please complete with information we need for your Business Accounts and Income Tax Return
Information to send:

- | | | | |
|---|--------------------------------|---------------------------------|---|
| 1. Have there been any changes in shareholding or trusteeship? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Details of any changes |
| 2. What accounting system does the business use?
*Computerised System
(MYOB, Quickbooks, Cash Manager, Moneyworks Banklink, Xero, Other: _____) | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | User Name & Password if providing a back-up, or printouts of the following: Trial Balance, General Ledger, Bank Reconciliation, Accounts Payable & Accounts Receivable if applicable |
| *A manual system or cashbook | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Your cashbook (if one is kept)
Bank reconciliation at balance date
Cheque books and deposit books
Bank statements for the full year |
| 3. Does the business employ staff? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Wage reconciliations if completed
PAYE returns
Details of wages owing at year end, including holiday pay, days in lieu and bonuses.
Details of how much Holiday Pay will be paid within 63 days after balance date |
| 4. Did the business have any loans, hire purchase or leases? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Copies of any new agreements
Loan/lease statements |
| 5. Does the business have stock, work in progress, goods in transit or obsolete stock? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Stocktake workings
Work in progress workings
Goods in transit workings
Value of obsolete stock written off |
| 6. Did the business have Accounts Payable at year end?
(Monies owed by the business) | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Accounts payable listing as at year end
Please provide a list stating who was owed, how much and what it was for. Complete Schedule 1 |
| 7. Did the business have Accounts Receivable at year end?
(Monies owed to the business) | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Accounts receivable listing at year end
List of bad debts written off during the year
Details of retention payments owing.
Complete Schedule 2 |
| 8. Has there been a purchase or sale of a business, land or buildings? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Settlement statement
Sale and purchase agreement
Lawyers invoice
Valuation |
| 9. Did you transfer any fixed assets to or from owners/family members during the period? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Description of assets including the date of purchased/sold and price |
| 10. Did the business purchase any fixed assets during the year? (over \$500 GST exclusive) | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Copies of invoices or provide a description of assets including the date purchased, purchase price and whether the asset was purchased new or second hand |
| 11. Did the business sell or dispose of any fixed assets during the year? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Description of assets including the date sold or disposed of an price
List of any assets written off |
| 12. Does the business pay Fringe Benefit Tax? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | A copy of all FBT returns and workings (if not prepared by MCA Ltd) |
| 13. Does the business file GST returns? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | A copy of all GST returns and workings (if not prepared by MCA Ltd) |

14. Did the business have any of the following:
 Investments
 Portfolio Investment Entities (PIE's)
 Shares
 Bonds
 Overseas Income
 Overseas Expenses
 Overseas Investments
- No Yes
- Resident Withholding Tax certificates
 Dividend statements
 PIE Advice slips
 Portfolio documentation
 Documentation relating to the sale or purchase
 Details of amounts received or paid
15. Does the business have an office at home?
- No Yes
- Please complete table A below
16. Did you have any cash on hand at year end?
 (e.g. petty cash, sales not banked, till float)
- No Yes
- Total cash on hand = \$ _____
17. Did you receive any business proceeds that were not deposited in the business bank account?
- No Yes
- Details of amounts received
18. Were any goods taken for personal use?
- No Yes
- Value of goods taken
19. Did you incur any entertainment expenses during the period?
- No Yes
- Details of expenses incurred:
 - While away from home on business
 - Provided at conference or course that lasted 4 hours or more
 - Provided for promotion of the business to the public
 - Provided for charitable purposes
20. Please send the following additional information, where applicable
- No Yes
- ACC invoices
-
- Bank statements at year end for all business bank accounts
-
- Business expenses paid personally
-
- Credit card/Bartercard statements if used for business purposes
-
- Gifting statements and deeds of forgiveness
-
- Insurance invoices
-
- Invoices for Repairs and Maintenance over \$500 (GST exclusive)
-
- Legal invoices
21. Did you use your private motor vehicle for business use?
- No Yes
- Kms from your logbook = _____
22. Was a business vehicle used privately?
 (NB: Does not apply if the business operates through a company)
- No Yes
- Private portion per logbook = _____
23. Have you been directly financially affected by a natural disaster or made an insurance claim this year?
- No Yes
- Provide details
24. Did the business own rental properties?
- No Yes
- Complete Rental Supplement

25. Any other relevant information that may be helpful to us

Table A – Home office/Workshop expenses

The annual total expense of:

Insurance	<input type="text"/>
Interest (on mortgage)	<input type="text"/>
Power and gas	<input type="text"/>
Rates and water rates	<input type="text"/>
Repairs and maintenance	<input type="text"/>
Rent (if property is not owned)	<input type="text"/>

Personal Telephone & Internet charges

Annual telephone rental	<input type="text"/>
Annual internet charges	<input type="text"/>
Business related toll calls	<input type="text"/>

Or Business Use _____%

If you have not previously supplied these details or there have been any changes in the past year, please provide the following information:

Total floor area of the house	<input type="text"/>
Total floor area used for business purposes	<input type="text"/>
Total original cost of the property (if owned)	<input type="text"/>
Last valuation of the property (if owned) – Land	<input type="text"/>
Last valuation of the property (if owned) - Buildings	<input type="text"/>

Please complete a Rental Supplement for each property you own

Name: _____

Year Ended: _____

Address of the Property: _____

- | | | | |
|--|--------------------------------|---------------------------------|---|
| 1. Did you receive rental income or have expenses for the year? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | <i>Information to send:</i>
Details of income & expenses or Property Managers report or complete Table A below |
| 2. Was the property available to be rented? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | No of weeks available _____ |
| 3. Did you carry out repairs prior to the property being rented? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Invoices or details of repairs over \$500 |
| 4. Do you occupy all or part of the rental property at any time during the year? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | No of days _____
Or percentage occupied _____ |
| 5. Have you purchased fixed assets during the year over \$500 (GST exclusive)? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Copies of invoices |
| 6. Was the rental property purchased or sold during the period? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Legal documentation
Settlement Statement
Sale and Purchase Agreement
Valuation Report
Chattels report or complete Table B |
| 7. Was the sale or purchase made to/from a related entity? | No
<input type="checkbox"/> | Yes
<input type="checkbox"/> | Details of the relationship |

