

PKF CARR & STANTON LTD

Financial Statements Questionnaire – 2011

Ensure this questionnaire is completed and included with your records

FARMING DETAILS - INFORMATION SHEET

Phone Nos - Home _____
- Business _____
- Mobile _____
- Fax _____
- Email _____

(Completed form must be **signed** and returned with all relevant information attached)

Terms of Engagement

We hereby instruct you to prepare our Financial Statements and Taxation Returns for the income tax year ending 2011. We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. We understand that you will rely upon the information provided by 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. We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulation – however should anything come to light of this nature during this process you will bring that to our attention.

We understand that the Financial Statements and Taxation returns are prepared for our own use to determine our taxation liabilities. If this should change in any material respect, we will inform you immediately. You will not accept any responsibility to any person, other than 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 Engagement Letter we have signed.

You are hereby authorised to communicate with our bankers, solicitors, finance companies, and all government agencies to obtain such information as you require in order to complete the above assignments.

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

Taxation Refund

In the event of a tax refund I authorise / do not authorise (delete one) PKF Carr & Stanton Ltd to deduct our accountancy fees from the refund.

Accident Compensation Corporation

I authorise PKF Carr & Stanton Ltd to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows PKF Carr & Stanton Limited to query and change information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow PKF Carr & Stanton Ltd's main representative discretion to delegate access to my/our ACC information to other members of their organisation. Other delegated members of their organisation will also be able to query and change information on my/our ACC levy account.

Signature _____

Date _____

Convenient time to call you is:

and/or alternative phone number to above is:

When do you want your accounts completed by?

Would you like us to supply a copy to your bank? **Y/N**

Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:

Records Required	√	Comment
Bank Statements, Cheque butts, Cash books, etc		
<p>Where no Cashbook is supplied, please provide and include one month past balance date:</p> <p>§ Bank statements including any savings account or term deposit. <input type="checkbox"/></p> <p>§ Cheque & Deposit butts showing the nature of each payment/deposit. <input type="checkbox"/></p> <p>§ Receipt books. Make sure any items not for business sales are clearly marked. <input type="checkbox"/></p> <p>§ Suppliers' invoices filed in cheque number order, include Dairy Company, Kiwifruit or Horticulture. Exporters, Farmlands/Stock and Station Agents. <input type="checkbox"/></p> <p>Where you supply a written Cashbook, please provide and include one month past balance date:</p> <p>§ Cashbook, written up, analysed and reconciled to the bank statements monthly. <input type="checkbox"/></p> <p>§ Bank statements including any savings account or term deposit. <input type="checkbox"/></p> <p>§ Cheque & Deposit butts showing the nature of each payment/deposit. <input type="checkbox"/></p> <p>§ Statements from Dairy Company, Kiwifruit or Horticulture. Exporters, Farmlands/Stock and Station Agents. <input type="checkbox"/></p> <p>Where you supply a computerised Cashbook, please provide:</p> <p>§ Backup disk as at the end of financial year or email files to us. <input type="checkbox"/></p> <p>§ Cashbook Password <input type="checkbox"/></p> <p>§ Name and Version of Cashbook Program <input type="checkbox"/></p> <p>§ Copy of Bank Reconciliation as at balance date for all bank accounts. <input type="checkbox"/></p> <p>§ Final Bank Statement for year for all bank accounts. <input type="checkbox"/></p> <p>§ Transaction Listing for Accounts Payable and Accounts Receivable as at end of the balance date. <input type="checkbox"/></p> <p>§ Statements from Dairy Company, Kiwifruit or Horticulture. Exporters, Farmlands/Stock and Station Agents, include one month past balance date. <input type="checkbox"/></p>		
Loan Statements		
Supply a copy of any loan transaction statements for the financial year including up to the end of your Balance Date.		
Employer – Wages paid to Employees		
<p>Please send a month by month summary of Gross Wages and PAYE deductions as returned to the IRD. <input type="checkbox"/></p> <p>OR</p> <p>Send a copy of your Employer Monthly Deduction Schedules (IR 348 green Form). <input type="checkbox"/></p>		
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
Please supply your copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
<p>All accounts or amounts owing to you at balance date should be scheduled but exclude any, which you are reasonably sure, won't be paid. Any accounts that you believe are bad debts must be written off prior to balance date. This is achieved by creating a credit note.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Accounts Payable (Creditors) – see attached Schedule 2		
<p>All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively, mark on cheque butts or highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>

Records Required	√	Comment								
Cash Income During Year Not Banked										
Proceeds received but not paid into your bank account or stock firm.	<input type="checkbox"/>	_____ \$ _____ _____ \$ _____								
Capital Expenditure										
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details: <ul style="list-style-type: none"> • Hire Purchase or loan agreements • Lease agreements • All legal statements and agreements • Trade-in details • Lost, stolen or scrapped items • Copy of Tax Invoice 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>									
Development Expenditure										
Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences) etc. Please provide full details if you have undertaken any work of this type.	<input type="checkbox"/>									
Legal and Loan Documents										
Please attach any solicitor's statements and Sale & Purchase Agreements relating to any legal transactions during the year. Please also include Statements & Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of the latest Rateable Valuation for any properties you own.										
Business Expenses										
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: <ul style="list-style-type: none"> • Insurance premiums • Legal fees • ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>									
Livestock on Hand – see attached Schedule 3										
A schedule has been enclosed. Please complete and attach.	<input type="checkbox"/>									
Private Use										
Value of goods taken for private use at their cost price.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>								
Expenses paid in Cash or from Personal Funds										
Please provide a list if applicable.	<input type="checkbox"/>									
Motor Vehicles										
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are: <table border="0" style="width: 100%;"> <tr> <td>Vehicle Description _____</td> <td>Vehicle Description _____</td> </tr> <tr> <td>Business _____ km</td> <td>Business _____ km</td> </tr> <tr> <td>Total _____ km</td> <td>Total _____ km</td> </tr> <tr> <td>Percentage Business _____%</td> <td>Percentage Business _____%</td> </tr> </table> <p>Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred and no claim for GST is allowed.</p> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p> <p>_____</p>	Vehicle Description _____	Vehicle Description _____	Business _____ km	Business _____ km	Total _____ km	Total _____ km	Percentage Business _____%	Percentage Business _____%	<input type="checkbox"/>	
Vehicle Description _____	Vehicle Description _____									
Business _____ km	Business _____ km									
Total _____ km	Total _____ km									
Percentage Business _____%	Percentage Business _____%									

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

Schedule 3

Livestock – Cattle Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description					Total Number of Cattle as at Balance Date
Beef Breeds and Beef Crosses					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Friesian and Related Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Jersey and Other Dairy Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
TOTAL					

Deaths and Losses

Natural Increase

Schedule 3 Livestock – Sheep Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Sheep as at Balance Date
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (Rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
TOTAL	

Sheep bred during the year (Lambs docked last spring) _____

Deaths and Losses _____

Schedule 3 Livestock – Deer Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Deer as at Balance Date
Red Deer	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding Stags	
TOTAL	

Fawns bred during the year _____

Deaths and Losses _____

Description	Number of Deer as at Balance Date
Wapiti, Elk and Related Crossbreeds	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding stags	
TOTAL	

Fawns bred during the year _____

Deaths and Losses _____

Schedule 3 Livestock – Pig Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Pigs as at Balance Date
Pigs	
Weaners under 10 weeks	
Growing pigs 10-17 weeks	
Growing pigs over 17 weeks	
Breeding sows under 1 year	
Breeding sows over 1 year	
Breeding Boars	
TOTAL	

Piglets bred during the year

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Deaths and Losses

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Schedule 3 Livestock – Ostrich and Emu Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Ostrich/Emu as at Balance Date
Ostrich / Emu	
Chicks	
Breeding and yearling birds	
Breeding birds – adults	
TOTAL	

Chicks bred during the year

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Deaths and Losses

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Schedule 3 Livestock – Goat Tallies

Ensure this is completed and included with your records

- Include stock, which you **own** regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Goats as at Balance Date
Angora and Angora Crosses (Mohair producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non-breeding)/wethers over one year	
Breeding bucks	
TOTAL	

Deaths and Losses

Goats bred during the year

Description	Number of Goats as at Balance Date
Other Fibre and Meat Producing Goats (Cashmere or Cashgora producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non breeding)/wethers over one year	
Breeding bucks	
TOTAL	

Deaths and Losses

Goats bred during the year

Description	Number of Goats as at Balance Date
Milking (dairy) Goats	
Rising one year does	
Does over one year	
Breeding bucks	
Other dairy goats	
TOTAL	

Deaths and Losses

Goats bred during the year