

CLIENT NAME	
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I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31/03/2012. 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.

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.

I/We also accept that you have the right to charge a non payment fee of \$50.00 per month plus interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20<sup>th</sup> of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any additional collection costs you incur will be fully recoverable from me/us.

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

We have sighted the current engagement terms of Kinghan & Associates and accepted these for the current and future years.

**Signed by:**.....

**Signature**

**Date**

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**Records Required                      Enclosed  or NA                      Details**

<b>Accounts receivable</b>	<b>Schedule A</b>		All accounts or amounts owing to you at balance date must be scheduled. <b>Exclude</b> any bad debts.
<b>Bad Debts</b>	<b>Schedule B</b>		Please provide details
<b>Accounts Payable</b>	<b>Schedule C</b>		All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Holiday pay or bonuses paid within 63 days of your balance date may be included
<b>Home Office</b>	<b>Schedule D</b>		If part of your office is set aside principally for use as an office, workshop or storage area we need details of the current year expenses.
<b>Stock on Hand and Work in Progress</b>	<b>Schedule E</b>		Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.  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 on schedule if you would like to use this option. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option).
<b>Assets</b>	<b>Schedule F</b>		A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist  If you have purchased or sold any assets during the year such as motor vehicles, plant and equipment and properties <b>and these details are not included on the attached schedule</b> please provide details.
<b>Transactions Not Through the Business account</b>	<b>Schedule G</b>		Provide details of any transactions not banked or transacted through the business accounts. This includes: <ul style="list-style-type: none"> <li>• Cash on hand at year end</li> <li>• Expenses paid by personal account.</li> <li>• Plus the value of any goods taken for personal use from stock.</li> </ul>
<b>MV</b>	<b>Schedule H</b>		For Companies-We need details of the number of days any vehicles are available for personal use.  For partnerships, Trust and Sole traders we need the % of personal use.
<b>Further Information needed</b>			See page 3
<b>Schedules</b>			Pages 4-11

**ADDITIONAL RECORDS NEEDED**

Records Required	Enclosed <input type="checkbox"/> or NA <input type="checkbox"/>	Details
<b>Bank Accounts</b>  <b>Savings Accounts</b>		We need the final statement for the year for all accounts monitored by banklink to verify online records. That is just one statement for each account that shows closing balance as 31 <sup>st</sup> March 2012  We also need copies of any Savings account statements for the period 01 April to 31 March 2012 for any business savings accounts that are not in banklink
<b>Loan Statements</b>		Supply a copy of any loan transaction statements for the financial year up to your balance date.
<b>HP Statements</b>		Supply a copy of any HP transaction statements for the financial year up to your balance date. Plus copies of any new HP contracts
<b>Fringe Benefit Tax (FBT) Returns</b>		Supply copies of any Fringe Benefit Tax (FBT) returns and work paper
<b>Employers – Wages paid to Employees</b>		Please supply a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. <b>OR</b> Send a copy of your Employer Monthly Deduction Schedule (IR 348).
<b>Interest and Dividend Certificates</b>		Please supply all interest and dividend certificates
<b>Legal and Loan Documents</b>		Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.
<b>Business Expenses</b>		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"> <li>• Insurance Premiums</li> <li>• Legal Fees</li> <li>• ACC payments and arrangements</li> </ul>
<b>Donations</b>		We need the original receipts for any donations given during the tax year. Donations cannot be claimed without us obtaining the receipt.
<b>Personal Questionnaire</b>		Please ensure that you have completed the personal questionnaire







## Schedule D– Home Office

Client Name	
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<b>Home Office Expenses</b>																					
<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Area used for Business: _____ m<sup>2</sup></p> <p>Total Area of House &amp; Workshop: _____ m<sup>2</sup></p> <p>Annual Cost</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Power</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance (Building &amp; Contents)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Interest (House Mortgage)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Rates</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Water Rates</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Gas</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Repairs &amp; Maintenance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Rent</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$ _____</b></td> </tr> </table>		Power	\$ _____	Insurance (Building & Contents)	\$ _____	Interest (House Mortgage)	\$ _____	Rates	\$ _____	Water Rates	\$ _____	Gas	\$ _____	Repairs & Maintenance	\$ _____	.....	\$ _____	Rent	\$ _____	<b>Total</b>	<b>\$ _____</b>
Power	\$ _____																				
Insurance (Building & Contents)	\$ _____																				
Interest (House Mortgage)	\$ _____																				
Rates	\$ _____																				
Water Rates	\$ _____																				
Gas	\$ _____																				
Repairs & Maintenance	\$ _____																				
.....	\$ _____																				
Rent	\$ _____																				
<b>Total</b>	<b>\$ _____</b>																				

Schedule E – Stock an Hand and Work In progress)  
 On hand as at 31/03/2012

Client Name	
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**Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.**

*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 on schedule if you would like to use this option. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option).*

<i>Stock value less than \$10,000 Tick Yes to choose this option</i>	Yes	<input type="checkbox"/>
<i>Or Record value of stock on hand at balance date. This must be at cost (excluding GST)</i>	\$	
<i>Stock must be the value on 31<sup>st</sup> March 2012 and include only goods for resale or raw materials for processing</i>		

**Schedule F– ASSETS PURCHASED OR SOLD/SCRAPPED**

Please provide details of assets purchased, sold or scrapped during the year.

Client Name	
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A copy of last year’s Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist. If you have purchased or sold any assets during the year such as motor vehicles, plant and equipment and properties and these details are not included on the attached schedule please provide details. Where applicable please provide the following details:

- Hire purchase or loan agreements
  - Lease agreements
  - All legal statements and agreements
  - Trade-in details
  - Lost, stolen or scrapped items
- Copy of Tax Invoices

**ASSETS PURCHASED**

Asset Description	Date Purchased	Private use %	Total \$ Incl GST

**ASSETS SOLD**

Asset description	Disposal date	Total \$ incl GST

*Schedule G– Private Use, expenses paid by other accounts and income not banked into business account*

Please provide details for any of these circumstances

Client Name	
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**Income not banked into Business account**

Date	\$ Value

**Expenses paid by personal funds**

Date	\$ value	Details of expense

**Stock taken for personal use.**

Goods description	\$ value

**Schedule H- Motor Vehicle use**

Client Name	
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If your business is a Limited Company we need details of any vehicle that is available for personal use and the number of days used personally including weekends.

<b>Motor Vehicle, Make Model and Reg #</b>	<b>Number of days</b>

If your business is a partnership, sole trader or Trust we need details of any vehicle that is available for personal use and the % of personal use

<b>Motor Vehicle, Make Model and Reg #</b>	<b>Personal use %</b>