Financial Statements Questionnaire - 31.03.2015

Ensure this questionnaire is completed and included with your records

| Client Name | | Phone: | |
|--------------|------------|--------|--|
| Balance Date | 31.03.2015 | Fax: | |
| | | Email: | |

To: Lay Dodd Partners Ltd

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31.03.12. 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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. 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.

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.

I/We have also instructed you to prepare our GST Returns on a regular basis. 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 hereby authorised to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows Lay Dodd Partners to query and change information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services.

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.

| Signature | Date |
|--|-------------------|
| | |
| Convenient time to call you is: | |
| Alternative phone numbers are: | |
| When do you want your accounts completed by? | |
| Would you like us to supply a copy to your bank? | Yes No (Tick One) |
| If your accounts are to be supplied to your bank, please advise the name of your current bank manager: | |

| Records Required | ✓ | Comment |
|---|---|---|
| Employer – Wages paid to Employees | | |
| Please send a month by month summary of gross wages and PAYE deductions as returned to the IRD OR | | |
| Send a copy of your Employer Monthly Deduction Schedules (IR 348). | | |
| Fringe Benefit Tax (FBT) Returns | | |
| Supply copies of Fringe Benefit Tax (FBT) returns and work papers. | | |
| Interest and Dividend Certificates | | |
| Supply copies of certificates. | | |
| Final Bank Statement | | |
| Supply a copy of your bank statement, including any savings, call or term deposit account, dated 31.03.2015 or spanning this date. | | |
| Loan Statements | | |
| Supply a copy of any loan transaction statements for the financial year including up to your balance date. | | |
| Accounts Receivable (Debtors) – see attached Schedule 1 | | |
| All accounts or amounts owing to you at balance date should be scheduled. Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date. | | Total at Balance Date: |
| Note: Include any dairy statements, which are receivables in the month following balance date. | | GST Included Excluded |
| Accounts Payable (Creditors) – see attached Schedule 2 | 1 | |
| 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. | | Total at Balance Date: \$ GST Included |
| Cash Income Not Banked During Year | | |
| Proceeds received but not paid into your bank account or stock firm. | | Details: \$\$ \$ |
| 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: | | |
| Hire purchase or loan agreements Lease agreements All legal statements and agreements Trade-in details Lost, stolen or scrapped items Copy of Tax Invoices | | |
| 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. | | |

| Records Required | ✓ | Comment |
|--|-------|-------------|
| Development Expenditure | I | |
| Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project. | | |
| Please provide full details if you have undertaken any work of this type. | | |
| Legal and Loan Documents | ı | |
| 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. | | |
| Business Expenses | 1 | |
| There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: | | |
| Insurance premiums | | |
| Legal feesACC payments and arrangements | H | |
| | | |
| Livestock on Hand – see attached Schedule 3, Client Questionnaire | Lives | tock Sheet |
| A schedule has been enclosed. Please complete and attach. | | |
| If applicable a copy of last year's Livestock Schedule is enclosed for your | | |
| information. | | |
| Consumables on Hand | | |
| If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs. | | |
| Please estimate the cost (Excluding GST) of consumables on hand | | \$ |
| Petrol, Diesel & Oil | | |
| Fencing Materials | | |
| Water Piping & other items held for water system repairs | | |
| Dairy Shed Supplies (Cleaning Products, Teat Spray etc) | | |
| Shearing Shed Supplies | | |
| Animal Health Products (e.g. drench, dip, mastitis treatment products) | | |
| Other farm stores | | |
| Fertiliser | | |
| Purchased Stock Feed (at cost): | | |
| Hay | | |
| Silage | | |
| Maize Silage | | |
| Grain | | |
| Palm Kernel | | |
| Other | | |
| Total Cost | | |
| Total Gost | | |

| Unsold Produce | | | | | |
|--|---|--|---|---|-------------------------------|
| Please provide full detail intended for sale. Exam | | | | | |
| Category | | Quantity | | | Estimated Value (Excl GST) |
| Wool | | | kg | | |
| Timber | | | | | |
| Hay | | | Tonnes dry matter | | |
| Silage | | | Tonnes dry matter | | |
| Grain | | | Tonnes | | |
| Honey | | | kg | | |
| Firewood | | | | | |
| Other Produce, Harveste | ed Crops & Fru | iit | | | |
| | = | | | | |
| | = | | | | |
| | = | | | | |
| | = | | | | |
| | | | | | |
| Total Value | | | | | |
| | | | | | |
| Private Use | | | | 1 | |
| Value of goods taken for | private use at | their cost price. | | | \$ |
| | | | | | GST Included Excluded |
| Expenses paid in Ca | sh or from F | Personal Fund | s | 1 | |
| Please provide a list if applicable | | | | | |
| Motor Vehicles | | | | 1 | |
| The proportion of motor book(s) is/are: | vehicle busine | ss use as establi | shed by your vehicle log | | |
| Vehicle Description _ | | Vehicle Descr | ription | | |
| Business _ | km | Business | km | | |
| Total _ | km | Total | km | | |
| Percentage Business _ | % | Percentage Bu | usiness% | | |
| for a three mon will be limited to | th period every a maximum o ting as a com | y three years or work three years or work the second of th | ook must be completed vehicle expense claims es incurred. cate which vehicles you | | |
| | | | | | |

Thank you for completing this questionnaire

Don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at 31.03.2015

| Client Name | | | |
|----------------|---------------------|------|----------------|
| | | | |
| Name of Debtor | Description of Sale | Code | Total Incl GST |
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| Totals | | | |

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at 31.03.2015

| Client Name | | | | |
|------------------|--|----------------------|------|----------------|
| Name of Creditor | | Description of Goods | Code | Total Incl GST |
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| Totals | | | | |