

Financial Statements Checklist - 2019

(Including Balance Dates 1 October 2018 - 30 September 2019)

Name.

Contact details (if changed)

Bank Account Details for Direct IRD Lodgement of Tax Refunds

Name of Account

Bank and Branch

Full Bank Account Number

<i>Bank</i>	<i>Branch</i>	<i>Payee Account No.</i>	<i>& Suffix</i>

If you have a deadline for the preparation of these financial statements and tax return please specify date required and reason.

..... Date...../...../.....

**IT IS IMPORTANT THAT YOU COMPLETE THE ENTIRE CHECKLIST.
PLEASE SIGN THE CHECKLIST ON COMPLETION.**

Provided

1. Cashbook & Bank statement records

If you use an electronic cashbook or accounting system:

- A backup of the data either on disk or email to: forest@fjaccounting.co.nz
- Printouts of Trial balance, Detailed general ledger, Profit & Loss & Balance sheet, Aged Receivables & payables listings
- End of Year bank reconciliation and year end bank statement.

Or If you maintain manual accounting records:

- Manual cashbook or coded bank statements for the full year.
- Cheque and deposit stubs for the year.
- You should ensure that there are no missing bank statements and that all bankings which are NOT sales are clearly identified.

11. Accounts Receivable & Contract Retentions (*Amount OWING TO YOU at balance date*)

Please list on attached sheet (page 6).

Total Including GST: \$

Exclude bad debts already written off at balance date.

12. Accounts Payable (*Amount OWING BY YOU at balance date*)

Please list on attached sheet (page 7).

OR - Mark cheque butts after balance date to indicate amounts owing for previous years purchase of goods and services. Show the nature of the expense.

13. Details of Business Assets Purchased, Sold or Scrapped During the Year

- List on attached sheet (page 5) and include trade-ins.
- Include supporting documents e.g. HP agreements, invoices etc.

14. Private Expenditure

Vehicle (for non companies only)

- List below all vehicles and their business use % & specify whether the running costs have been paid personally or by the business.

<u>Vehicle</u>	<u>Business use%</u> (based on log book)
.....	
.....	

Other

- Attach details for goods/produce taken for your own use during the year.
- Enter the value of private tolls for the year \$
- Provide details of any private insurance paid by the business.
- List other private expenses paid for by the business.

15. Entertainment Expenses Identified

- Provide details of any unusual entertainment expenses incurred.

16. Cash on Hand (*till float, petty cash, unbanked takings*)

- Amount of cash on hand at balance date. \$

17. Business Takings Not Banked

- Were all takings banked into your business bank account **Yes / No**
- If NO - provide total amount not banked.

18. Business Expenses Paid Privately **Yes / No**

If YES, please list separately giving name, nature of expense, amount including GST.

19. Home Office Expenses **Yes / No**

- Do you use a room for business work? **Yes / No**
- Please complete the home office claim form.

20. Other information required **Yes / No.**

- (a) Details of Capital expenditure committed but not settled at balance date. **Yes / No.**
- (b) Details of Contingent liabilities at balance date? **Yes / No**
- (c) Details of change to the shareholding of the company? **Yes / No**
- (d) Please notify any changes of address of directors.
- (e) Copies of Gifting certificates to support any gifting to Trusts during the year.

21. Next Financial Year

If you expect significant changes to your next years taxable income, please provide details.

I instruct **FJ Accounting Ltd** to prepare my financial statements and tax return for the year ended 31 March 2019. I consent to these financial statements being prepared as “Special Purpose” financial statements if deemed appropriate by FJ Accounting Ltd. I undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. Your services are not intended to, and accordingly will not, result in the expression by you of an opinion on the tax return summaries. I authorise you to communicate with the appropriate Bankers, Solicitors, Finance Companies, Inland Revenue Department and other persons or organisations to obtain such further information as you may require in order to carry out the above engagement. I undertake to review the completed return and advise of any errors or omissions.

I understand that payment of your invoice is due in 7 days from the date of the invoice date.

Signature:

Date:

Assets Purchased / Sold

(Question 13)

<i>Date</i>	<i>Asset</i>	<i>Cost/Sale Price (Including GST)</i>	<i>*New Or Used</i>	<i>Purchase/ Sale</i>	<i>Other Details</i>	<i>Office Use Only</i>

Accounts Payable (Creditors)

(Question 12)

<i>Name</i> <i>(show unpresented cheques separately)</i>	<i>Expense</i> <i>Classification</i> <i>or Nature of</i> <i>Payment</i>	<i>Cheque</i> <i>No.</i> <i>(if applicable)</i>	<i>Gross</i> <i>Amount</i> <i>(incl GST)</i>	<i>GST</i> <i>(Yes/No)</i>	<i>Office</i> <i>Use Only</i>
<i>TOTAL ACCOUNTS PAYABLE</i>			\$	\$	

