	Financial Statements Checklist - 2019	
	(Including Balance Dates 1 October 2018 - 30 September 2019)	
Name. Contact details (if cha	anged)	
Bank Account Deta	ils for Direct IRD Lodgement of Tax Refunds	
Name of Account Bank and Branch Full Bank Account N	Tumber Bank Branch Pavee Account No. & Suffix	
	ne for the preparation of these financial statements and tax y date required and reason.	
177.10	Date/	
	IMPORTANT THAT YOU COMPLETE THE ENTIRE CHECKLIST. PLEASE SIGN THE CHECKLIST ON COMPLETION.	
1. Cashbook d	& Bank statement records	Provided
	use an electronic cashbook or accounting system:	
•	A backup of the data either on disk or email to: <u>forest@fjaccounting.co.nz</u> , 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.	
٠	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.	

2.	Sources of	of Income (Attribution Rules)		
	-	Is 80% or more of your income derived from one customer/client? Is 80% or more of the income generated by a working proprietor?		Yes / No Yes / No
3.	Loans an	d Mortgages		
	-	Copies of bank statements or loan summaries for full year and preva interest rates at balance date.	ailing	Yes / No
	-	For new loans, refinancing or repayment of existing loans please provide copies of loan documents & settlement statements.		Yes / No
4.	Wages ar	nd ACC Records		
	-	A printout of Gross pays for the year from your payroll system or a "Employer Monthly Schedules" sent to Inland Revenue including M		Yes / No
_	-	A copy of ACC invoices paid or payable during year.		Yes / No
5.	Solicitors	Statements		
	-	Copies of solicitors settlement statements for any property or busine transactions which have occurred during the year.	255	Yes / No
6.	Goods an	d Services Tax (GST)		
	copies of something semements for any property of cusiness		e year.	Yes / No
7.	FBT			
	-	Copies of your FBT returns and work papers.		Yes / No
	-	days that vehicles subject to FBT were not available for private	Days	
8.	Investme	nt Income		
	-	Attach interest or dividend advice notices. Attach investment documentation e.g. term deposit notices.		Yes / No Yes / No
9.	Stock on	Hand - at balance date	Excl GST \$	
		An inventory should be taken at balance date and adequate records retained to substantiate this figure. The valuation should be at the lower of cost or net realisable value.		
10.	Work In	Progress – unbilled client work at balance date		
	The	Value of the Work in Progress is:		
	(a)	Cost of materials used on uncompleted jobs (excl GST)		
	(b)	Employee Wages on uncompleted jobs		
	(c)	Overhead expenses (excl GST)	\$	
		TOTAL WORK IN PROGRESS UNBILLED AT YEAR END	\$	

Financial statement checklist - 2019.doc

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

Please list on attached sheet (page 6).

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.

Vehicle_

Business use% (based on log book)

Total Including GST: \$

.....

.....

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
- If NO provide total amount not banked.

\$

\$

18.	Business E	Yes / No	
		S, please list separately giving name, nature of expense, amount ing GST.	
19.	Home Offic	ce Expenses	
	- I	Do you use a room for business work?	Yes / No
	- P	Please complete the home office claim form.	
20.	Other info	mation required	
	(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)

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

Accounts Receivable (Debtors)

(Question 11)

Name	Gross Amount (Incl GST)	GST Applicable (Yes/No)	Contract Retention (Yes/No)	Office Use
	-1			
	2			
TOTAL ACCOUNTS RECEIVABLE	\$	2		

Accounts Payable (Creditors)

(Question 12)

Name (show unpresented cheques separately)	Expense Classification or Nature of Payment	Cheque No. (if applicable)	Gross Amount (incl GST)	GST (Yes/No)	Office Use Only
		1.			
	2 2				
	<u> </u>				
	2 2				
		1			
TOTAL ACCOUNTS PAYABLE			\$	\$	