

- 10. Out of Pocket Expenses** - (Including business entertainment, parking meters, stationery, petrol, postages) - Supply details only of out of pocket expenses which have not been reimbursed by the business. We encourage our clients to use an EFTPOS card on the business account to capture these transactions to preclude the need to retain receipts etc. Please discuss this with the accountant in charge of your affairs.
- 11. Advance Payments for Goods/Services/Charges** - Advise details of payments made/received for goods yet to be delivered, services yet to be entered in full or unexpired expenses, eg insurance, rent contracts, etc. Are there any consumables on hand?
- 12. Deposits or Advances** - Advise details of deposits or advances either made/received during the year.
- 13. Investments** - If you have made investments during the year either within NZ or overseas, supply full details including cost, income received, market value at the beginning of the year if held then and at balance date and brokerage paid. Copies of all sharebroker statements for the year.
- 14. Mortgages and Loans** - If any loans or mortgages have been raised or repaid during the year provide full details including all agreements, especially solicitors statements.
- 15. Fixed Assets** - If any fixed assets have been purchased or sold during the year provide full details, including date either purchased and/or ordered. If purchased through hire purchase or new loans provide a copy of the hire purchase or loan agreement.
- 16. Solicitors Statements** - Attach copies of all statements and correspondence where appropriate.
- 17. Motor Vehicles** - (used partly for private purposes). Complete the following from information contained in your log book.
- | | | |
|---------------------------------|------|------|
| Make/Model of vehicle | | |
| Speedo reading end of year | | |
| Speedo reading start of year | | |
|
Total distance travelled |
 |
 |
| Total <u>business</u> travelled | | |
- 18. Drawings** - Indicate clearly on cheque butts or cash book all expenditure that is of a purely private nature, and all amounts drawn from the business account for private purposes.
- 19. Goods Taken from Stocks for Private Use** - Provide details of the cost price (GST exclusive) of goods taken from the business for private use.
- 20. GST Returns** - We are able to access copies of returns filed from the IRD. We may need obtain copies of your working papers supporting those returns and will request these if required..
- 21. PAYE** - Provide copies of all Payday filing returns filed during the year ended 31 March 2021.

22. **Employees Holiday Entitlement** - Calculate leave owing to employees at balance date which has been or will be paid out within 63 days of balance date.
23. **Spouse and Family Assistance** - Give details of any assistance provided by your spouse or any member of your family.
24. **Overseas Income/Investments** - Provide full details of any overseas income, pensions, annuities or investments (deposits, shares, investment funds, foreign unit trusts, foreign superannuation funds, foreign life insurance policies, trusts, etc) including overseas tax paid or deducted on your behalf. Copies of sharebroker statements.
25. **Gifts/Loans Forgiven** - Provide details of any gifts (other than of relatively minor items or amounts) or forgivenesses of debt in which you have been involved during the year.
26. **Options, Sale and Purchase Agreement** - Have you been a party to any:
 (i) options (other than share options)?; or
 (ii) agreements for sale and purchase of property (whether real or personal property) involving a deferred settlement or any part of the purchase price?
 If so, please provide full details.
27. **Overseas Trusts** - Have you any involvement whatsoever with any overseas trust? You may under the tax regime for trusts be a deemed settlor of any such trust, thus giving rise to income tax considerations in New Zealand.
28. **Non Cash Benefits (Private Companies Only)** - Give details of any such benefits (eg stock at below market selling price, interest free loans, etc) enjoyed. Attach any FBT returns filed in respect of these benefits.
29. **Contingencies** - Are there any conditions or situations existing at your balance date which will be confirmed only on the occurrence of events after balance date?
 eg insurance or litigation settlement where the damage or action occurred prior to balance date.
30. **Additional Copies of Accounts**
 Copies to be sent to -
 (eg Banks and Lending Institutions, etc.)

Signed X Date 2021