



## Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

|              |  |       |  |
|--------------|--|-------|--|
| Client Name  |  | Phone |  |
| IRD Number   |  | Fax   |  |
| Balance Date |  | Email |  |

To: Macdonald Perniskie Limited

### Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the 2024 financial year. 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 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.

Fees invoiced to me/us by Macdonald Perniskie Limited are based either on the value of time spent on each assignment or via an agreed client service plan. Payment is required on or by the 20th of the month following invoice, except where there is an agreed payment arrangement in place. The Directors of Macdonald Perniskie Limited reserve the right to charge interest of 1.5% monthly on unarranged overdue accounts. Any expenses, legal or otherwise, to recover outstanding monies will be chargeable to me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, Inland Revenue Department (through all channels, including electronic ones) for all tax types (excluding child support), ACC and all other government agencies to obtain such information as you require in order to complete the above assignments.

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 \_\_\_\_\_



### 1. Major Changes and Transactions

N/A

Has the nature of your business activity changed during the past twelve months or have there been any major transactions (such as purchase/sale of property, acquisition or disposal of significant investments)?

If yes, please provide details \_\_\_\_\_

Any other relevant information regarding the activities or results

### 2. Bank records

- Bank statements N/A
- Loan statements N/A
- Visa statements if used for business N/A

### 3. Cash book – computerised or manual (if you use one)

N/A

Please reconcile to the year end bank statement (copy required)  
Provide an annual summary of income and expenditure together with an analysis of sundry or general columns where used.

### 4. Computer trial balance, general ledger, USB stick with details of software used and password if applicable.

N/A

#### Farm Focus Users

Have you registered MP Ltd as a user to access your online database? **Yes/No**

### 5. Other information required

- Completed GST returns and supporting workpapers N/A
- Hire purchase details N/A
- Stock firm/dairy company statements N/A
- Farmlands statements N/A
- Wool sale notices N/A
- Killing sheets & other livestock sale notices N/A
- Rebate notices N/A
- Interest notices N/A
- Dividend notices N/A

### Comments and Notes







**9. Fixed Assets**

- a. Fixed assets purchased (with a GST exclusive cost of \$1000 or over) or sold and trade-in details.
- b. Fixed Assets – scrapped/written off.

N/A

N/A

*(Please complete table below)*

**Purchases**

| Date | Assets Purchased – Description | Amount (GST excl) |
|------|--------------------------------|-------------------|
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |

**Sales**

| Date | Assets Sold – Description | Amount (GST excl) |
|------|---------------------------|-------------------|
|      |                           |                   |
|      |                           |                   |
|      |                           |                   |
|      |                           |                   |
|      |                           |                   |
|      |                           |                   |
|      |                           |                   |

**Sales/Written Off**

| Date | Assets Purchased – Description | Amount (GST excl) |
|------|--------------------------------|-------------------|
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |
|      |                                |                   |



### 10. Motor Vehicle Expenses

N/A

You are required to keep a logbook for a period of three months to ascertain the portion of your car expenses that are business related. This percentage will then be used for the next three years at which time a new logbook will need to be kept. **Please check that your current business percentage is still valid.**

Log kept from \_\_\_\_\_ to \_\_\_\_\_ to cover three years ending \_\_\_\_\_

Please advise the private portion of vehicle usage \_\_\_\_\_ %

### 11. Out of Pocket Expenses

N/A

Please give details of any business expenses paid from private sources during the year. **(i.e. not paid out of your business bank account)** – supply receipts where possible.

| Payee | Expenses | Amount Including GST |
|-------|----------|----------------------|
|       |          |                      |
|       |          |                      |
|       |          |                      |
|       |          |                      |

### 12. Rations

N/A

Detail your estimate of the cost of rations supplied to employees, stock agents, etc during the year. **(Required only where cost is not covered by separate payment)**

| Number |                        |           | Estimate cost including GST |
|--------|------------------------|-----------|-----------------------------|
| _____  | Meals                  | @ \$15.00 | \$ _____                    |
| _____  | Morning/afternoon teas | @ \$5.00  | \$ _____                    |

### 13. Goods taken for own use but not paid for

N/A

| Details | Type of livestock | Number | Market value including GST |
|---------|-------------------|--------|----------------------------|
| _____   | _____             | _____  | \$ _____                   |
| _____   | _____             | _____  | \$ _____                   |

Have these been adjusted for in GST returns?      Yes/No



14. Fringe Benefit Tax (FBT)

Please supply copies of all returns filed and supporting work papers relating to this financial year.

N/A

15. Wages Paid

Please supply details of total wages paid to your employees for this financial year (copies of your Payday filing information and reconciliations).

N/A

16. Legal Documentation

Statements of account for any payments made to or from a solicitor (e.g. legal fees, settlement statements, etc).

N/A

17. Insurance

Please supply a copy of insurance invoices providing a breakdown of the premium paid for analysis of expense, details of insurance payments received and details of any outstanding insurance claims.

N/A

Insurance financed – provide schedule of repayments.

18. Farm Statistical Information

N/A

Dairy

Sheep/Beef

Milking platform (MP)

Effective MP: \_\_\_\_\_/ha

Total effective hectares: \_\_\_\_\_/ha

Non-effective MP: \_\_\_\_\_/ha

Total MP: \_\_\_\_\_/ha

Run off area owned \_\_\_\_\_/ha

Ruff off area leased \* \_\_\_\_\_/ha

Peak cows milked during season \_\_\_\_\_/ha

(\* From 3<sup>rd</sup> Party)

19. Wool on hand at balance date

N/A

No. greasy kilos \_\_\_\_\_ (excluding dags and oddments)

Estimate value (excluding GST) \$ \_\_\_\_\_

Date of sale \_\_\_\_\_

Please provide all wool sales invoices for the year.

20. Leased Livestock

N/A

Please advise details of livestock leased by you and livestock leased from you.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**21. Grain and Seeds (for sale only) on hand at balance date**

N/A

| <b>Grain</b> | <b><i>Estimated cost value<br/>excluding GST</i></b> | <b>Small seeds</b> | <b><i>Estimated cost value<br/>excluding GST</i></b> |
|--------------|--|--------------------|--|
| Wheat        | _____  | Ryegrass           | _____  |
| Barley       | _____  | Clover             | _____  |
| Oats         | _____  | Lucerne            | _____  |
| Hay          | _____  | Other              | _____  |
| Other        | _____  |                    |  |





**22. Sheep**

N/A



| Livestock on hand – End of Year | No. on hand |
|---------------------------------|-------------|
| 2th Ewes                        |             |
| MA Ewes (3 & 4 yr Ewes)         |             |
| 5 & 6 Yr Ewes                   |             |
| <b>Total Breeding Ewes</b>      |             |
| Ewe Hogget's                    |             |
| Ram & Wether Hogget's           |             |
| MA Wethers                      |             |
| Rams                            |             |
|                                 |             |
| <b>Total on hand this year</b>  |             |

| Purchased during the year |      |      |     |
|---------------------------|------|------|-----|
| Date                      | From | Type | No. |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |

| Sold during the year |      |      |     |
|----------------------|------|------|-----|
| Date                 | From | Type | No. |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |

| Lambs Bred      | No. |
|-----------------|-----|
| Lambs Tailed    |     |
| Hoggets Lambbed |     |

| Deaths and Missing | No. |
|--------------------|-----|
|                    |     |
|                    |     |
|                    |     |



**23. Cattle**

N/A



| Livestock on hand end of year   | No. on hand |
|---------------------------------|-------------|
| <b>Beef:</b>                    |             |
| MA Cows                         |             |
| Rsg 2 yr Heifers                |             |
| Rsg 1 yr Heifers                |             |
| Rsg 3 yr & Older Steers & Bulls |             |
| Rsg 2 yr Steers & Bulls         |             |
| Rsg 1 yr Steers & Bulls         |             |
| Breeding Bulls                  |             |
| <b>Dairy Cattle:</b>            |             |
| MA Cows                         |             |
| Rsg 2 yr Heifers                |             |
| Rsg 1 yr Heifers                |             |
| Rsg 3 yr & Older Steers & Bulls |             |
| Rsg 2 yr Steers & Bulls         |             |
| Rsg 1 yr Steers & Bulls         |             |
| Breeding Bulls                  |             |
| <b>Total on hand this year</b>  |             |

| Purchased during the year |      |      |     |
|---------------------------|------|------|-----|
| Date                      | From | Type | No. |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |

| Sold during the year |      |      |     |
|----------------------|------|------|-----|
| Date                 | From | Type | No. |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |

| Calves Bred                         | No. |
|-------------------------------------|-----|
| Calves Bred                         |     |
| Cows to Bull                        | No. |
| This year                           |     |
| Last year                           |     |
| <b>Total Cows milked 15 January</b> |     |
| <b>Total Cattle to account for</b>  |     |

| Deaths and Missing              | No. |
|---------------------------------|-----|
| Known deaths                    |     |
| Missing                         |     |
| <b>Total Deaths and Missing</b> |     |



**24. Deer**

N/A



| <b>Livestock on hand<br/>End of year</b> | <b>No. On<br/>hand</b> |
|--|------------------------|
| MA Hinds                                 |                        |
| Rsg 2 yr Hinds                           |                        |
| Rsg 1 yr Hinds                           |                        |
| Rsg 2 yr Stags & Older (non breeding)    |                        |
| Rsg 1 yr Stags                           |                        |
| Breeding Stags                           |                        |
|  |                        |
| <b>Total on hand this year</b>           |                        |

| <b>Purchased during the year</b> |             |             |            |
|----------------------------------|-------------|-------------|------------|
| <b>Date</b>                      | <b>From</b> | <b>Type</b> | <b>No.</b> |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |
|                                  |             |             |            |

| <b>Sold during the year</b> |             |             |            |
|-----------------------------|-------------|-------------|------------|
| <b>Date</b>                 | <b>From</b> | <b>Type</b> | <b>No.</b> |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |
|                             |             |             |            |

| <b>Fawns Bred</b>           | <b>No.</b> |
|-----------------------------|------------|
| Fawns Bred                  |            |
| <b>Hinds to Stag</b>        | <b>No.</b> |
| This year                   |            |
| Last year                   |            |
| <b>Total to account for</b> |            |

| <b>Deaths and Missing</b>       | <b>No.</b> |
|---------------------------------|------------|
| Known deaths                    |            |
| Missing                         |            |
| <b>Total Deaths and Missing</b> |            |



25. Other livestock (pigs, goats etc)

N/A



| Livestock on hand<br>End of year | No. On<br>hand |
|----------------------------------|----------------|
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
|                                  |                |
| <b>Total on hand this year</b>   |                |

| Purchased during the year |      |      |     |
|---------------------------|------|------|-----|
| Date                      | From | Type | No. |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |
|                           |      |      |     |

| Sold during the year |      |      |     |
|----------------------|------|------|-----|
| Date                 | From | Type | No. |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |
|                      |      |      |     |

| Animals Bred                | No. |
|-----------------------------|-----|
| Animals Bred                |     |
| Breeding Animals            | No. |
| This year                   |     |
| Last year                   |     |
| <b>Total to account for</b> |     |

| Deaths and Missing              | No. |
|---------------------------------|-----|
| Known Deaths                    |     |
| Missing                         |     |
| <b>Total Deaths and Missing</b> |     |



**26. Company administration (if you do not trade as a company, go to question 24)**

N/A

Have there been any changes in directors during the year? \_\_\_\_\_

Have any share transfers taken place during the year? \_\_\_\_\_

Are any share transfers likely to take place in the coming year? **Yes/No**

*(This could affect the company's qualifying company or look through company status)*

Have any directors had an interest in contracts entered into by the company? **Yes/No**

If **yes**, has this been entered in the interests register? **Yes/No**

*(Please provide a copy of the interest register if Macdonald Perniskie Limited is not the registered office)*

Have there been any distributions to shareholders during the year? **Yes/No**

*(At the time of distribution, the directors must sign a certificate that the company is solvent)*

Please provide details of vehicles available for private use and other benefits provided to directors, shareholders and employees.

**27. Trust administration**

N/A

***Please provide details and/or associated documentation for each question answered yes:***

Have there been any capital or income distributions to beneficiaries during the year? **Yes/No**

Have any gifts been received by the Trust during the year (cash, assets or forgiveness of debt)? **Yes/No**

Have there been any changes in Trustees during the year? **Yes/No**

*(These need to be communicated to Inland Revenue)*

All trustees are to receive copies of the Financial Statements – If your trust has an independent trustee, can you please supply either, a postal address or an e-mail address for this/these trustees.



28. Mixed use assets/holiday home

N/A

Do you have an asset (such as a holiday home, boat or aircraft) that is used privately and to derive income?

Details of asset

\_\_\_\_\_  
\_\_\_\_\_

Was the asset unused for at least 62 days in the income year? If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed use asset – information required

The number of days the asset was unused during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year and the total amount of rent received from them \_\_\_\_\_ days \$ \_\_\_\_\_

\*Associated persons include close relatives, or if owned by an entity, persons associated with the entity owing the asset.

The number of days the asset was used by a person for less than 80% of the market value and the total amount of rent received \_\_\_\_\_ days \$ \_\_\_\_\_

If there is more than one person who used the asset through the year, please attach details.

Mixed use asset – information required

Name of tenant/user \_\_\_\_\_

Relationship to owner (if any) \_\_\_\_\_

Amount of rent they paid \$ \_\_\_\_\_

Date rented \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_

Expenses incurred in respect of the asset (the list below is not exhaustive – details of all expenses will be required)

Cost of advertising for tenants \$ \_\_\_\_\_

Cost of repairing damages caused by tenants \$ \_\_\_\_\_

Number of days spent in the property while repairing damages caused by tenant's \_\_\_\_\_

Mortgage interest \$ \_\_\_\_\_

Rates \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Repairs & Maintenance \$ \_\_\_\_\_

Other (provide details) \$ \_\_\_\_\_

29. Key issues

Please note down any issues you would like to discuss when we meet.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_