

CLIENT INFORMATION QUESTIONNAIRE



FARMING

Name: _____ Balance Date: _____ / _____ / _____

Address: _____ Phone: _____

Cellphone: _____

Email: _____

To ensure we have your correct contact details, please advise if any of the above information is incorrect.

For Preparation of Annual Financial Statements/Income Tax Returns

Please provide the relevant information as requested in each section and indicate when completed or not applicable by ticking the appropriate box.

1. We agree to the terms of Engagement listed on page two and confirm that the information supplied above is accurate and complete.
2. We hereby authorise **Moore Markhams Auckland** to seek any additional information they may require for the purpose of preparing our financial statements and statutory requirements with the Inland Revenue Department and Registrar of Companies from our Solicitor, Advisor, Employees, Bank, ACC or other financial institution to supply such information. We authorise **Moore Markhams Auckland** to sign Income Tax, GST and other associated returns on our behalf.
3. We confirm for the purposes of the Privacy Act 2020 that the information contained in this questionnaire has been provided to **Moore Markhams Auckland** to enable them to fully advise us in the management of our financial affairs and authorise **Moore Markhams Auckland** to utilise that information for that purpose in such manner as they may consider appropriate including, by way of example and not limitation, the preparation and completion of annual accounts and income tax returns, the provision of information to our banks, solicitors or other advisors.
4. We confirm that **Moore Markhams Auckland** will provide assistance in meeting tax obligations, including advice on payments and/or reminder letters for taxes due. However, the responsibility for paying the correct tax on time rests with the taxpayer, not **Moore Markhams Auckland**.

SIGNED: _____

DATE: _____

Notes:

TERMS OF ENGAGEMENT

Moore Markhams Auckland will compile your financial statements, in accordance with the standards applicable to compilation engagements, from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy of that information.

Our services will not result in the expression of an audit opinion or any other form of assurance on the financial statements nor the fulfilling of any statutory or other audit requirement. Our services cannot be relied upon to detect fraud or error in your organisation.

Our obligations are to:

1. Accurately compile the financial information with due professional care.
2. Process the information in an effective and efficient manner.
3. Respect the confidentiality of the information acquired in the course of our work.

It is understood and agreed that:

1. You will provide us with accurate and complete information necessary to compile such statements and you will accept responsibility for any failure to supply us with all the relevant records and information. This includes information supplied to us for the preparation of Goods and Services Tax Returns.
2. The responsibility for the accuracy and completeness of the assertions in the financial statements remains with you.
3. The financial statements will be conspicuously marked as unaudited and you will attach our disclaimer (which is in a form approved by the Chartered Accountants Australia and New Zealand) when distributing the financial statements to third parties.
4. The Inland Revenue Department penalties regime is based on voluntary compliance with a new standard of reasonable care. Penalties range from 20% of the tax omitted to 150% dependent on the seriousness of the breach, together with use of money interest, and late payment penalties.
5. Our fees are on a time basis with per hour charge rates varying, depending on the experience of staff and directors engaged. Our payment terms are 20th of the month following invoices unless agreed otherwise (in advance).

If you have any questions please discuss these with us before signing this Questionnaire.

1 RECORDS REQUIRED

Complete section (a) if you use computer software or section (b) if you keep manual records and then section (c) .

Section (a) Computer Records

- Backup file (e.g. MYOB, Easybooks, or Cashmanager).
Please note the version of the software and password if any.
- Bank statements for all bank accounts for the month of Balance Date and one month following Balance Date.

YES	N/A
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YES	N/A
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Section (b) Manual

- Cheque Butts
- Bank Deposit Books
- Bank Statements for all business accounts. Please narrate banking that are not sales.
Or Cashbook - written up (or in Excel file) with bank reconciliation completed.

YES	N/A
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YES	N/A
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YES	N/A
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YES	N/A
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Section (c) Other information

- Fonterra and RD1 statements for the year.
- Livestock sale and purchase invoices, wool sales and other produce sales
- Details of how private share of car expenses, insurances, telephone, etc have been treated.
- Identify Dwelling repairs from other building repairs
- Farm insurance premium notices.
- Interest and dividend advices

YES	N/A
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YES	N/A
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YES	N/A
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YES	N/A
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YES	N/A
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YES	N/A
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2 PRODUCE ON HAND

Adequate records should be retained to substantiate your figures. Value at estimated selling price

Wool \$ _____ kgs
 Crops and other produce \$ _____
 Do these figures include GST? Yes/No

YES	N/A
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3 TAX RECORDS

Please provide copies of the following with supporting work papers:

- GST Returns
- FBT Returns
- RWT Reconciliation
- ACC invoices/statements

YES	N/A
YES	N/A
YES	N/A
YES	N/A

YES	N/A
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4 ACCOUNTS RECEIVABLE

All accounts owing to you should be advised or listed. To be tax deductible any bad debts should be written off before Balance Date. Please supply copies of invoices.

Bad debts written off during the year if any \$ _____ (INCL OF GST)
 Total Debtors owing (EXCLUDING bad debts above) \$ _____ (INCL OF GST)

YES	N/A
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5 ACCOUNTS PAYABLE

Please provide list of creditors at Balance Date

\$ _____ (INCL OF GST)

PAYE payable at Balance Date

\$ _____

YES	N/A
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YES	N/A
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6 ASSETS PURCHASED/LEASED

- Please provide hire purchase agreements, lease agreements, and invoices for all fixed assets costing over \$500 (GST excl.) purchased or leased during the year.
- Please provide copies of settlement statements and sale and purchase agreements for the purchase of additional farm land purchased.

YES	N/A
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YES	N/A
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7 ASSETS SOLD

- Please provide details of all assets sold, written off or traded in during the year.
- Please provide copies of settlement statements and sale and purchase agreements for the sale of any farm land.

YES	N/A
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YES	N/A
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8 LIVESTOCK

The Inland Revenue Department's published livestock valuations are for the categories listed. Please match up your stock as far as possible

LIVESTOCK ON HAND AT BALANCE DATE

CATTLE	No's	Beef	Friesian	Jersey	SHEEP	No's
Rising 1 yr Heifers					2th Ewes	
Rising 2 yr Heifers					3 & 4 yr Ewes	
Mixed Age Cows & Rising					5 & 6 yr Ewes	
3 yr & Older Heifers					Ewe Hoggets	
Rising 1 yr Steers/Bulls					Ram & Wether Hoggets	
Rising 2 yr Steers/Bulls					Mixed Age Wethers	
Rising 3 yr Steers Bulls					Breeding Rams	
Rising 3yr and older						
Steers/Bulls						
Breeding Bulls						
Total					Total	

IMPORTANT

Last line of cattle **sold** before taking above tallies

Number: _____
 Description: _____
 Date Sold: _____
 Amount: _____ \$ _____

Last line of cattle **purchased** before taking above tallies

Number: _____
 Description: _____
 Date Purchased: _____
 Amount: _____ \$ _____

IMPORTANT

Last line of sheep **sold** before taking above tallies

Number: _____
 Description: _____
 Date Sold: _____
 Amount: _____ \$ _____

Last line of sheep **purchased** before taking above tallies

Number: _____
 Description: _____
 Date Purchased: _____
 Amount: _____ \$ _____

9 IMPROVEMENTS AND DEVELOPMENT EXPENDITURE

- Please provide details of permanent improvements made during the year.
- Please provide details of development expenditure incurred during the year.

YES	N/A
YES	N/A

10 MORTGAGES AND LOANS

If you have raised or repaid any new mortgages and/or loans during the year please supply the following information:

- Mortgage and/or Loan Statements
- Mortgagee or lender
- Principal Sum
- Security
- Term and repayment date
- Current interest rate
- Purpose of the mortgage/loan

YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A

YES	N/A
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11 **INVESTMENTS**

If you held any investments (e.g. shares, unit trusts, overseas superannuation funds at any time during the financial year, please provide the following information;

YES	N/A
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- lists of all investments held at any point in the financial year (including quantities and country).
- market value of each investment at the start of the financial year.
- market value of each investment at the end of the financial year.
- details of any movements during the year (e.g. reinvested income, purchases or sales)

12 **PRIVATE MOTOR VEHICLE(S) – FARM USAGE**

(This section is not applicable to vehicles owned by companies, where Fringe Benefit Tax is paid)

YES	N/A
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For farm use of privately owned vehicles, a claim for motor vehicle running costs is limited to farm related use ascertained from a daily log book.

With a daily log please provide:

Farm related kms for year _____

Total kms for year _____

Was any private motor vehicle expenses charged to the farm accounts?

If so, please provide details.

13 **WAGES PAID TO SPOUSE AND/OR FAMILY**

If you paid wages to your spouse and/or family please supply details

YES	N/A
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14 **FARM EXPENSES PAID PRIVATELY**

Please provide details of farm expenses paid from your personal account which have not yet been reimbursed to you.

YES	N/A
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15 **FARM INCOME RECEIVED PRIVATELY**

Please provide details of farm income banked privately as well as any cash sales used for farm or personal expenditure

YES	N/A
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16 **SOLICITORS STATEMENTS**

Please supply us with all invoices for legal fees paid (if total exceeds \$10,000) and settlement statements.

YES	N/A
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17 **TRUSTS & ESTATES ONLY**

Please provide details of any changes in trustees since the start of the financial year.

YES	N/A
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Please provide details of any gifts received by the Trust (cash, forgiveness of debt, bequests)

YES	N/A
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18 **COMPANIES ONLY**

- Have there been any changes in shareholding since the start of the financial year?
Please provide details if the company records are not maintained by Moore Markhams.
- Please advise if there are any contingent liabilities you are aware of that existed at Balance Date.
These are liabilities to pay money on the happening of some future event at some future date.
- Please advise of any matter or circumstance since the end of the financial year, not otherwise dealt with in the information supplied, that has significantly affected, or may significantly affect, the operations of your business, the results of those operations or the state of affairs of your business.
- Please advise of any capital commitments which existed at Balance Date.

YES	N/A
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YES	N/A
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YES	N/A
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YES	N/A
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