

2018 CLIENT INFORMATION SHEET – FARMING QUESTIONNAIRE

Accounting Tasman Ltd Richmond	TO:
Please Complete - Contact Phone No.: _____ Email address: _____ Convenient Time to Contact: _____	

If any questions or difficulties arise while completing this form please contact us on Phone (03) 544-6196

Please tick (√) if enclosed or cross (x) if not applicable:

	<u>Checklist</u> (√) or (x)	<u>Comments</u>
RECORDS REQUIRED:		
1. For ALL business bank accounts: If not using Banklink or other accounting software Bank Statements (full period, plus At least one month after balance date) _____ Cheque Butts _____ Deposit (Books or Butts) _____ Cashbook (if available) _____ Statements and Invoices _____ - Where invoices and credit notes are missing, please note clearly on each statement the nature of the expense or receipt. Credit Card Statements _____ Double check the following information is included: - Stock firm/Dairy company statements (i.e. Wrightsons, CRT etc.) _____ - Killing sheets, Livestock and Wool Accounts _____ - Insurance Premium Notices _____ - Rates and Government Valuation Notices _____		
2. Savings Bank Passbooks and Investment Account Statements, including accounts held overseas _____ Loan and Mortgage Balances at Balance Date _____ GST Returns <u>and</u> Working Papers _____ FBT Returns <u>and</u> Working Papers _____ ACC Invoices and Statements _____ Dividend or Interest PAYE Paid _____ - Please supply reconciliations and IR4K or IR15P forms _____		
3. Computerised Financial Records – <i>In addition to other information applicable</i> A USB stick with copy of all 2018 financial information, or access to accounting software in the cloud. _____ Full year’s print-out of year’s transactions by code _____ Trial balance as at your balance date _____ Reconciliation of computerised GST codes to actual GST return _____ Details of any journal entries made during the year _____ Computer list of accounts receivable and accounts payable at balance date _____ Reconciliation of bank balance as at balance date _____ Computer printout of assets purchased and/or sold, including full description of assets purchased/sold/traded in _____		

INFORMATION REQUIRED

As At Balance Day:

STOCK ON HAND (OTHER THAN LIVESTOCK)

Wool and Produce:

Was any wool, grain or other produce on hand or in Store, but not sold at Balance Date?

YES / NO

If 'Yes' provide details below:

<u>Description</u>	<u>Kgs/Bales</u>	<u>Estimated Value</u>
_____	_____	_____
_____	_____	_____

Materials

Were any sprays, fencing, fuel, fertilisers etc. on hand to a value greater than \$50000?

YES / NO

If 'Yes' provide details below:

<u>Description</u>	<u>Kgs/Bales</u>	<u>Estimated Value</u>
_____	_____	_____
_____	_____	_____

ACCOUNTS RECEIVABLE (Amounts owing to you)

At balance date had any livestock and wool been sold or grazing, hay sales etc. been made but funds were not received until after balance date?

YES / NO

If 'Yes' provide details below:

<u>Date Sold</u>	<u>Quantity</u>	<u>Description</u>	<u>Sold to</u>	<u>Amount (GST Inc)</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

ACCOUNTS PAYABLE (Amounts owing by you)

\$ _____

Please complete attached schedule. Include accounts paid on the 20th of the month following balance date as well as any other accounts owing.

MISCELLANEOUS INFORMATION

CASH INCOME RECEIVED BUT NOT BANKED:

Were there any cash sales made and proceeds
not banked YES / NO

_____ \$ _____
_____ \$ _____

FARM EXPENSES:

Were any business expenses paid from personal funds
(i.e. Fuel, newspaper, stamps etc.)

_____ \$ _____
_____ \$ _____
_____ \$ _____

MEALS SUPPLIED:

Number of dinners, morning and afternoon teas (=½ meal), supplied to:

Company Travellers _____
Contractors _____
Shearers _____
Stock Agents _____

PRIVATE USE:

Portion of expenses incurred to be allocated as private:

\$ _____ or _____ %

Telephone and Tolls _____
Power _____

VEHICLE RUNNING:

Do you own a private car (i.e. expenses are paid privately) YES / NO
Please note, for each business, vehicle private and business running

Vehicle _____

Business Travel: _____ kms Private Travel: _____ kms

Total Distance Travelled: _____ kms Private Travel: _____ kms

If you are not GST registered and a log book is maintained for a statutory period of 3 months, please provide it to us. If it is more than 3 years since you last prepared a log book, please ensure you prepare one in the 2018 year.

For GST purposes a log book needs to be kept on an ongoing basis.

MISCELLANEOUS INFORMATION Continued...../

LOANS AND MORTGAGES:

Have you raised or repaid any mortgages or loans? YES / NO
 If 'Yes' please supply documents and complete following:

Lender _____
 Commencement Date _____
 Term _____
 Security _____
 Principal Sum _____
 Interest Rate _____

Also, please attach copies of solicitor's settlement or relevant documents.

FIXED ASSETS:

Please provide details of any fixed assets which were purchased or sold during the year.
 Has GST been accounted for on all purchases and sales? YES / NO

SALES:

<u>Asset</u>	<u>Sale Price</u>	<u>How were proceeds dealt with?</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

PURCHASES:

<u>Asset</u>	<u>Cost:</u>	<u>Trade in</u>	<u>How paid for?</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please provide loan or HP agreements if repayments are being made.

PREVIOUS YEAR'S BALANCE SHEET:

Please check last year's balance sheet and depreciation schedule and advise of any changes required.

DEVELOPMENT EXPENDITURE AND LAND IMPROVEMENTS:

This includes land clearing, drainage, weed eradication, road construction, irrigation, construction of fences (where none previously existed).

MISCELLANEOUS INFORMATION Continued...../

NATURE OF BUSINESS:

Has there been any change in the nature of your farming activities
since last balance date?

YES / NO

If 'Yes', give brief details:

OTHER:

Please list any other relevant information that will help us complete your end-of-year
statements:

Please read the following Terms of Engagement and sign the Client Authorisation at the foot of this page. We are required by the New Zealand Institute of Chartered Accountants to have this authority signed for every assignment we undertake.

TERMS OF ENGAGEMENT

Our services will be provided solely for your own use, and the use of other specifically authorised parties.

Unless otherwise stated, all reports prepared by us in the provision of our services will be prepared for the stated purposes alone.

Our services are provided on the basis that you have provided us with a full disclosure of all necessary information. We accept no liability in respect of our services where such a full disclosure has not been made.

Neither the whole nor any part of any report, or any reference to the same, be included in any document without our written approval as to the form and context in which it may appear.

We reserve the right to submit interim invoices for services where it is considered necessary to do so.

All accounts are payable by the last working day of the month following invoice date. If you are unable to meet this please phone before due date to make an alternative arrangement.

The Directors of Accounting Tasman Ltd reserve the right to charge interest at two and a half percent (2.5%) per month on all overdue accounts.

Should a Debt Collection Agency be required to collect an overdue account, all additional recovery costs will be added to the outstanding amount for collection.

Any personal information collected and held by us will be used for purposes related to servicing your needs in respect of our services. Under the Privacy Act 1993 you have the right of access to and collection of personal information about you that we hold.

Should you dispute these Terms of Engagement please contact our office, prior to job commencement, for discussion.

Please ensure this authority has been signed when you bring your work to us:

Client Authorisation:

I authorise you to prepare financial statements from the information and records I have supplied to you. I advise you not to complete an audit or review. I accept responsibility for the accuracy and completeness of all records and information supplied to you and agree to the terms of engagement:

I also give you full authority to contact my Bank, lawyer, WINZ, ACC, Finance Companies, Insurance Companies and the Inland Revenue Department for any purposes relating to my affairs. This authority also applies for the Client Linking System with the Inland Revenue Department and Accounting Tasman Limited as tax agent. I acknowledge that this information would not otherwise be available due to the Privacy Act restrictions, but I give full authority, for all tax types, for this statement to be used as written confirmation of my agreement to your obtaining information from the Bank, lawyer, WINZ, ACC, Finance Companies, Insurance Companies and the Inland Revenue Department which includes online services and Info Express for the above mentioned purposes.

CLIENT'S SIGNATURE:

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DATE:

LIVESTOCK ON HAND

CLIENT NAME: _____

BALANCE DATE: _____

SHEEP:

Total At Balance Date

Ewe Hoggets - breeding _____

- fattening _____

Two-Tooth Ewes _____

Rising Three-Year &
Four-Year Ewes _____

Rising Five-Year and
Older Ewes _____

Ram and Wether Hoggets _____

Mixed Age Wethers _____

Rams - Breeding _____

Total Sheep:
=====

Additional information as at balance date:

(a) No. of Lambs born during year _____

(b) Number of Sheep killed

- Private use _____

- Dog Tucker _____

(c) Estimated Deaths _____

CATTLE:

- Indicate breed by ticking the following: _____ Beef Breeds and Beef Crosses
_____ Friesian and Related Breeds
_____ Jersey and Other Breeds

Total at Balance Date
Beef Dairy

Rising 1 Yr. Heifers _____

Rising 2 Yr. Heifers _____

Mixed Age Cows _____

Rsg. 1 Yr. Steers/Bulls _____

Rsg. 2 Yr Steers/Bulls _____

Rsg 3 Yr & Older
Steers/Bulls _____

Breeding Bulls _____

Total Cattle:
=====

Additional Information as at balance date:

(a) No. of Calves born including
Bobbies _____

(b) No. of Cattle Killed for
own use _____

(c) Estimated Deaths _____

DEER: - Indicate breed by ticking the following:

- _____ Red Deer
- _____ Wapiti, Elk and Related Crossbreeds
- _____ Other Breeds

Balance Date

Rising 1 Yr Hinds (fawns) _____
 Rising 2 Yr Hinds _____
 Mixed Age Hinds _____
 Rsg 1 Yr Stags (fawns) _____
 Rsg 2 Yr Stags (non-breeding) _____
 Rsg 3 Yr & Older Stags (non-breeding) _____
 Breeding Stags _____
Total Deer _____
 =====

Additional Information as at balance date:

(a) Fawns born during year - Stag Fawns _____
 - Hind Fawns _____
 (b) Estimated Deaths _____

GOATS:

	Total – As At Balance Date		
	Mohair	Cashmere	Milking
Rising 1 Yr Does	_____	_____	_____
Mixed Age Does	_____	_____	_____
Bucks (non-breeding)/Wethers over 1 Yr	_____	_____	_____
Rsg 1 Yr Bucks (non-breeding)/Wethers	_____	_____	_____
Breeding Bucks	_____	_____	_____

Additional Information as at Balance Date:

(a) Kids born during year _____
 (b) Estimated Deaths _____

HIGH PRICE LIVESTOCK PURCHASED DURING YEAR:

Must be over \$500 and greater than 5 times the herd scheme value at the end of the preceding year

Examples of values set by IRD for 2017/2018 year:

- Two Tooth Ewes - 750
- Rams - \$1745
- Breeding Beef Bulls - \$15475
- Rising 1 Yr Stags (Red) - \$1715

ACCOUNTS PAYABLE SCHEDULE

Money owing by you at balance date, but not paid until after balance date:

NAME	DETAILS	GST INCL AMOUNT	OFFICE USE	
<i>Example</i> Sam Smith	Purchases	\$500		
TOTAL ACCOUNTS PAYABLE:		\$		

ACCOUNTS RECEIVABLE SCHEDULE

Money owing to you at balance date, but not received until after balance date:

<u>NAME</u>	<u>DETAILS</u>	<u>GST INCL AMOUNT</u>	<u>OFFICE USE</u>	
<i>Example</i> Sam Smith	Sales	\$500		
TOTAL ACCOUNTS RECEIVABLE:		\$		