



2026 Business Questionnaire

Client/Entity Name: _____ **Balance Date** 31 March 2026

TO: Hayward & Co. Chartered Accountants Ltd

Terms of Engagement

I/We hereby instruct you Hayward & Co Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the tax year ending 2026.

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 during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 2.0% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through My ACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

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.

It is the nature of accountancy work that most financial statement preparation work arrives in the office at one time. We process work received on a "first come, first served" basis, however we will endeavor to meet any requests for work to be completed urgently.

.....
Client's signature

.....
Date



Please answer all questions. As the information provided will be used for tax purposes it is important that all information supplied is accurate and complete. If you have any queries, please contact us.

Please provide the following:	Yes	No
Bank Statements Copy of the final bank statement for the year showing the balance at year end agree to your accounting software bank balances as at 31 March 2026. Have you disclosed all bank accounts and income sources used during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Receivable Have you reviewed the Accounts Receivable in accounting software and ensured all invoices outstanding are valid as at 31 March 2026.	<input type="checkbox"/>	<input type="checkbox"/>
Property Details of any property/properties bought or sold during the year including cost, sale price, date, description etc. Email us copy of legal settlement statements and sale/purchase agreements.	<input type="checkbox"/>	<input type="checkbox"/>
Fixed Assets Provide details/invoices of all assets purchased and sold including property (greater than \$1,000 excl GST). If any of the assets were financed by hire purchase, please provide a copy of the relevant loan agreement. Without sighting, we cannot ensure the 20% investment boost deduction introduced from 22 May 2025.	<input type="checkbox"/>	<input type="checkbox"/>
Stock on hand/Work in progress Please provide stock or WIP report. You need to undertake a stocktake at end of financial year (valued at cost or net realisable value, GST exclusive values). <i>Note work in progress must be accounted for if not yet billed out (including materials used and labour cost to date, portion of overheads). Please advise valuation method used to value stock.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Accounts Payable Have you reviewed the Accounts Payable in accounting software and ensured all outstanding bills are valid as at 31 March 2026.	<input type="checkbox"/>	<input type="checkbox"/>
Cash on hand Please advise any balance including <input type="checkbox"/> Unbanked takings at balance date <input type="checkbox"/> Petty cash on hand Income banked privately <input type="checkbox"/> Till floats <input type="checkbox"/> Lay-by monies held <input type="checkbox"/> Deposits in advance	<input type="checkbox"/>	<input type="checkbox"/>
Loans Full details of any amounts drawn down or repaid during the year, plus all bank loan summaries for the financial year.	<input type="checkbox"/>	<input type="checkbox"/>
Hire Purchase Agreements Please provide details of Hire Purchase Agreements, including closing loan balances, interest rate and details of securities in place (where applicable).	<input type="checkbox"/>	<input type="checkbox"/>
Property Management Copies of the property management statements for the year if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
Rental Income and Expenditure Details of any rent banked into a private bank account.	<input type="checkbox"/>	<input type="checkbox"/>
Expenses paid personally Details of expenses paid privately (i.e. paid out of a non-business bank account or from a personal credit card). Please provide invoices.	<input type="checkbox"/>	<input type="checkbox"/>
Home office expenses Did you work from home and incur related expenses? <i>If yes, please complete home office worksheet</i>	<input type="checkbox"/>	<input type="checkbox"/>

Motor vehicle expenses For 1 April 2025 to 31 March 2026 (if available) or list of mileage travelled for business purposes if personal vehicle used for business. For splitting actual costs, a log book is required to be maintained for 3 months, at least once every 3 years or the vehicle expense claims will be limited to a maximum of 25% of expenses incurred. If you are operating as a Company, please provide which vehicles you are currently paying Fringe Benefit tax for	<input type="checkbox"/>	<input type="checkbox"/>
Goods for own use Please advise value of goods taken from business for own use, without payment from personal funds. At cost price (excluding GST) \$.....	<input type="checkbox"/>	<input type="checkbox"/>
Interest received Provide details of any interest RWT certificates	<input type="checkbox"/>	<input type="checkbox"/>
Dividend received Provide details of any dividends received certificates	<input type="checkbox"/>	<input type="checkbox"/>
Rental period interrupted If property was not rented for a full 12 months, please provide details of why it was vacant	<input type="checkbox"/>	<input type="checkbox"/>
Bad debts Ensure you have written off any bad debts owing	<input type="checkbox"/>	<input type="checkbox"/>
Income banked privately or cash taken (drawings) Please advise any income that was banked to non-business bank account or cash taken from business and not banked.	<input type="checkbox"/>	<input type="checkbox"/>
Solicitor Statements For business related transactions	<input type="checkbox"/>	<input type="checkbox"/>
Platform / Gig Economy Income Did you or your business earn any income through a digital platform or app during the year? This includes, but is not limited to: <ul style="list-style-type: none"> • Short-stay accommodation (e.g., Airbnb, Booking.com, Bookabach) • Ride-sharing or transport (e.g., Uber, Ola) • Food delivery (e.g., Uber Eats) • Personal or professional services (e.g., Upwork, Fiverr, Airtasker) If yes, please provide details of the platforms used and total gross income from each	<input type="checkbox"/>	<input type="checkbox"/>
OTHER (if applicable)	Yes	No
Tenancy Details if there was any extended period of vacancy during the year.	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
Relative Details if your property/properties were occupied by either yourself or a relative during the year.	<input type="checkbox"/>	<input type="checkbox"/>
Bonds Please provide details of any bonds held	<input type="checkbox"/>	<input type="checkbox"/>
Residential Land Withholding Tax Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>	<input type="checkbox"/>

<p>Brightline rules (Residential properties)</p> <p>Have you sold any residential property during the year?</p> <p>If yes:</p> <ul style="list-style-type: none"> • Purchase date: • Sale date: • Was it your main home? <p>Was it used for income at any time?</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Mixed Use Holiday Home</p> <p>Details of number of days property was empty. We can provide a template to complete if applicable</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Company clients only</p> <p>Have there been any changes to shareholders? If owned by a Trust, have any of the Trustees changed?</p> <p>Have there been any changes to addresses of directors or shareholders?</p>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<p>Cryptocurrency / Digital Assets</p> <p>Did you buy, sell, trade or earn cryptocurrency or NFTs during the year?</p> <p>If yes, provide transaction reports.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Have your contact details changed or any significant changes to your business in past year that we may not be aware of?</p> <p>.....</p> <p>.....</p> <p>.....</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Do you require a copy of the accounts to be forwarded to a third party? (Bank etc)</p> <p>If Yes, please provide details:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>What is the best method and time to contact you? (Text, email, phone)</p> <p>.....</p>	<input type="checkbox"/>	<input type="checkbox"/>

GENERAL COMMENTS

***Thank you for completing this questionnaire
Without the signed terms of engagement on page 1 and information
we cannot schedule your work***