



**RECORDS REQUIRED**

**Comments**

**Bank Statements, Cheque butts, Cash books, etc**

Where no Cashbook is supplied, please provide and include one month past balance date:

- Bank statements including any savings account or term deposit
- Cheque & Deposit butts showing the nature of each payment/deposit
- Receipt books. Make sure any items not for business sales are clearly marked
- Suppliers' invoices filed in cheque number order

Where you supply a written Cashbook, please provide & include one month past balance date:

- Cashbook, written up, analysed and reconciled to the bank statements monthly
- Bank statements including any savings account or term deposit
- Cheque & Deposit butts showing the nature of each payment/deposit

Where you supply a computerised Cashbook, please provide:

- Backup disk as at the end of financial year or email files to us
- Copy of Bank Reconciliation as at balance date for all bank accounts
- Final Bank Statement for year for all bank accounts
- Transaction Listing for Accounts Payable and Accounts Receivable as at balance date

**Loan Statements**

Supply a copy of loan transaction statements for the financial year up to your balance date.

**Goods & Services Tax (GST) Returns**

Please supply copies of Goods & Services Tax (GST) returns and work papers.

**Investment**

Do you have any investments (either NZ or overseas). If so please provide details.

**Interest and Dividend Certificates**

Supply copies of certificates.

**Accounts Receivable (Debtors) – see attached Schedule 1**

All accounts or amounts owing to you at balance date should be scheduled.  
Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.

Total at Balance Date

\$

GST Included

Excluded

**Accounts Payable (Creditors) – see attached Schedule 2**

All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively, mark on cheque butts or highlight in cash book those items in the month following your balance date, which should be included.  
Holiday pay or bonuses paid within 63 days of your balance date may be included.

Total at Balance Date

\$

GST Included

Excluded

**Legal and Loan Documents**

Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.

**Gifting Programme**

Please advise the date of gifts made to your trust during the financial year.  
If you have copies of the gifting documentation from your solicitor, please attach this.

Date of Gift

**RECORDS REQUIRED**

**Comments**

**Capital Expenditure**

Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:

- Hire purchase or loan agreements
- Lease agreements
- All legal statements and agreements
- Trade-in details
- Lost, stolen or scrapped items
- Copy of Tax Invoices

Please let us know if you would like copy of last year's Asset and Depreciation Schedule to review. We suggest you review the schedule and indicate any assets that no longer exist.

**Business Expenses**

There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:

- Insurance premiums
- Legal fees
- ACC payments and arrangements

**Major Transactions**

Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.

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**Mixed Use Holiday Home**

Does this Trust have a property (such as a holiday home or bach) that is used privately and also to derive income? **Yes** **No**  
If yes, your Miller Gale Winter accountant will advise you as to what information is required in regards to this holiday home.

**Mixed Use Boat or Plane**

Does this Trust have a boat or plane (with a market value of \$50,000 or greater) that is used privately and also to derive income? **Yes** **No**  
If yes, your Miller Gale Winter accountant will advise you as to what information is required in regards to this boat or plane.

Thank you for completing this questionnaire  
Schedule 1 and Schedule 2 on following pages





