



**EAN
BROWN
PARTNERS** LTD

Business Advisers
Chartered Accountants



Company, Trust, Partnership or Individual name:

Please provide your contact details:

Home phone:

Work phone:

Mobile:

E-mail:

Terms of engagement

Authority to prepare financial statements and/or taxation return(s)

I/We hereby instruct you to prepare my/our financial statements and/or taxation return(s) for the 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 during preparation of the financial statements and/or taxation return(s) you will not be specifically investigating non-compliance with laws and regulations – however in the event anything should 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/or taxation return(s) 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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% 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.

You will retain paper-based records on file for a period, until such time as they are scanned. Scanned records will be stored electronically for the required seven-year period. Your scanned paper-based workpapers will be securely removed from your premises and confidentially shredded by a document destruction service company. All other documentation provided by me/us will be returned to me/us.

You are to represent me/us as my/our tax agent. All income tax return(s) will be signed by me/us, however you are authorised to sign any other taxation return(s) on behalf of myself/ourselves or any of my/our associated entities.

All other terms and conditions of this engagement are the same as those referred to in the original letter of engagement I/we signed when I/we became a client of Ean Brown Partners Limited.

Authority to act and obtain information

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, all government agencies and other persons or organisations to obtain such information as you require in order to complete the above assignments.

SIGN HERE

Signature: Date:

For: and associated entities/individuals

Solicitor's details

Please note the details of your current solicitor/ lawyer:

Solicitor/ lawyer: Firm:

Business and personal checklists

The following brief checklists focus on identifying all sources of income received, expenses incurred, business activities undertaken, and/or changes which occurred during the year we are about to prepare your financial statements and/or tax return(s) for. If you answer "yes" to any of the questions below, please ensure you provide us with all supporting documentation. For assistance with completing this checklist please contact our office.

Business checklist	Yes	No
<p>Business Changes</p> <p>Have there been any major changes to your business activity during the past twelve months?</p>		
<p>Cashbook and Business Records</p> <ul style="list-style-type: none"> <input type="radio"/> Computer accounting software (if not using cloud-based software please provide us with accountants backup and password if applicable) <input type="radio"/> Manual cashbook (please provide original or a copy) <input type="radio"/> Neither of the above (provide bank statements, deposit and cheque butts) 		
<p>Cash on Hand / Income not Banked</p> <p>Any cash on hand or income received but not banked? If yes, provide details.</p>		
<p>Accounts Receivable</p> <p>Please provide details if not included in cashbook information.</p>		
<p>Accounts Payable</p> <p>Please provide details if not included in cashbook information.</p>		
<p>Interest and Dividends</p> <ul style="list-style-type: none"> <input type="radio"/> Any interest received from bank accounts, investments (including PIE Funds)? <input type="radio"/> Dividends, including those showing bonus shares and re-invested dividends? 		
<p>Investments</p> <ul style="list-style-type: none"> <input type="radio"/> Term Deposits held at balance date <input type="radio"/> Shares or bonds bought and sold during the year <input type="radio"/> Investment portfolio (we will need a copy of the annual reports) <input type="radio"/> Overseas investments <input type="radio"/> Supply rebate advice notices and changes in shareholding (eg Ravensdown, Ballance, LIC) <p>Please forward contracts for foreign exchange or for commodities (eg swap contracts) which had not expired at balance date.</p>		
<p>Fixed Assets</p> <ul style="list-style-type: none"> <input type="radio"/> Any fixed assets purchased during the year? If yes, provide invoices and/or hire purchase agreements. If traded for another asset, please provide details <input type="radio"/> Any fixed assets sold during the year? <input type="radio"/> Any property bought or sold during the year? If yes, provide details and copies of legal statements <input type="radio"/> Any fixed assets scrapped during the year? If yes, provide details 		
<p>Mortgage / Loan Changes</p> <p>We will require the balance owing at balance date and details of any new loans or repayments.</p>		
<p>Goods and Services Tax (GST)</p> <p>If you are GST registered please provide GST supporting workpapers.</p>		
<p>Fringe Benefit Tax (FBT)</p> <p>Do you return any Fringe Benefit Tax forms to Inland Revenue?</p>		
<p>Repairs and Maintenance</p> <p>Did you undertake any major repairs and maintenance projects during the year?</p>		
<p>Employee Entitlements</p> <p>Do you have any amounts owing to employees at year end, eg bonuses, commissions, holiday pay or service leave?</p> <p>Do you provide a house for your employee(s)? If yes, please provide details of the rental component in wages.</p>		

Stock On Hand		
<p>Did you have any stock on hand at balance date (eg trading stock, wool, grain)? If yes, please provide the dollar value (excluding GST).</p>		
Work in Progress		
<p>Is there work in progress but not completed by balance date? If yes, provide costs (excluding GST).</p>		
Motor Vehicles		
<p>Please advise of any changes to your vehicles and their business use.</p> <p>Please note that a detailed and accurate log book must be completed for a 3-month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred.</p> <p>If claiming on a kilometre basis please provide details of the business kilometres <u>as well as</u> the total kilometres travelled during the year. Please provide details of any vehicle reimbursements paid to employees.</p> <p><input type="checkbox"/> If you are operating as a company, please indicate which vehicles you are currently paying Fringe Benefit Tax for:</p> <p>_____</p> <p>_____</p>		
Entertainment Expenses		
<p>If yes, please provide details.</p>		
Legal Documentation		
<p>If yes, please provide details.</p>		
Out of Pocket Expenses		
<p>If yes, please provide details.</p>		
Goods Taken for Own Use but Not Paid For		
<p>If yes, please provide details.</p>		
Insurance		
<p>If yes, please provide a copy of the insurance invoice showing the premium breakdown.</p>		
Livestock		
<p>If yes, please provide numbers at balance date. We enclose your opening livestock numbers.</p>		
Company Administration		
<p><input type="checkbox"/> Have any share transfers taken place during the year that our firm was not advised of at the time? Are any share transfers likely to take place in the coming year?</p> <p><input type="checkbox"/> Have there been any changes in Directors during the year that our firm was not advised of at the time?</p>		
Trust Administration		
<p><input type="checkbox"/> Have there been any payments made to beneficiaries during the year?</p> <p><input type="checkbox"/> Have any gifts been received by the trust during the year (cash, assets or forgiveness of debt)?</p> <p><input type="checkbox"/> Have there been any changes in Trustees during the year that we were not advised of at the time?</p> <p><input type="checkbox"/> Have there been any variations to the Trust Deed, resettlements or other major changes to trust arrangements during the year?</p> <p><input type="checkbox"/> Have any assets or investments been purchased / transferred to the trust during the year?</p> <p><input type="checkbox"/> Have any other assets / investments other than those listed above been purchased or sold by the trust during the year?</p> <p><input type="checkbox"/> Have any advances or loans been made to or from the trust during the year?</p> <p><input type="checkbox"/> Have any other major trust transactions / events occurred during the year?</p>		

Personal checklist

Yes No

	Yes	No
Interest and Dividends <input type="checkbox"/> Any interest received from bank accounts, investments (including PIE Funds)? <input type="checkbox"/> Dividends, including those showing bonus shares and re-invested dividends?		
Investments <input type="checkbox"/> Term Deposits held at balance date <input type="checkbox"/> Shares or bonds bought and sold during the year <input type="checkbox"/> Investment portfolio (we will need a copy of the annual reports) <input type="checkbox"/> Overseas investments, including superannuation schemes and life insurance policies		
Rental Income <input type="checkbox"/> Rental income received <input type="checkbox"/> Rental expenses, including mortgage repayments. Include invoices for large expenses <input type="checkbox"/> Balance of mortgage at balance date		
Other Income Have you received any other income, eg royalties, overseas income, share of any other business activities where we do not complete the accounts, taxable Maori authority distribution, etc?		
Charitable Donations / Childcare Tax Credits Did you make any donations or pay for childcare during the year? Please provide receipts.		
Working for Families Do you receive Working for Families Tax Credits, or believe you may be entitled to receive it? If so please advise us of: <input type="checkbox"/> Any new family additions <input type="checkbox"/> Changes to shared custody arrangements <input type="checkbox"/> Dates of any child who has left school <input type="checkbox"/> Any child support paid or received during the year		
Home Office If you have a home office has there been any change to your business claim for this, eg building alterations, changed residential address during the year?		

* Download and open form in Adobe Acrobat to enable button