



Harrington Mason Chartered Accountants  
P O Box 13-330 Johnsonville  
Wellington 6640

Financial Year:.....

**Business Checklist**  
**(Including Balance Dates 1 October to 30 September)**

Name .....

Contact Details (if changed)

.....

If you have a date, you need your accounts finalised by, please let us know and the reason. This will help us to plan and personalise to meet your needs. E.g.: Finance, Re-Financing, Purchase of Property/Equipment/Vehicle, Other Reason

Date Required ...../...../.....

Reason.....

**Please COMPLETE THE ENTIRE CHECKLIST**  
**And SIGN ON COMPLETION.**

**1/ Sources of Income (Attribution Rules)**

- Is 80% or more of your income derived from one customer/client? Yes / No
- Is 80% or more of the income generated by you? Yes / No

**2/ Cashbook and Bank Statement records**

Yes / No

If you use an electronic cashbook or accounting system provide:

- A backup of your data either on flash drive or email to [admin@harringtonmason.co.nz](mailto:admin@harringtonmason.co.nz) If emailing, please include the following - Printouts of Trial Balance, Detailed General Ledger, Profit & Loss & Balance Sheet, Aged Receivables & Payables listings, Complete cashbook.
- End of year bank reconciliation and year end bank statement.

Or

if you maintain manual accounting records provide:

- Manual cashbook or coded bank statements for the full year.
- You should ensure that there are no missing bank statements and that all banking which are **NOT** sales are clearly identified.

[www.harringtonmason.co.nz](http://www.harringtonmason.co.nz)

[admin@harringtonmason.co.nz](mailto:admin@harringtonmason.co.nz)

Tel 04 477 6212 or Mob 027 653 2661

P O Box 13 330, Johnsonville, Wellington, 6440

**3/ Loans and Mortgages**

Yes / No

- Copies of bank statements and/or loan summaries for the full year and interest rates at balance date.  
Interest rate \_\_\_\_\_%
  
- For new loans, refinancing or repayment of existing loans please provide Copies of loan documents and settlement statements.  
Interest rate \_\_\_\_\_%

**4 / Cash on Hand ( till float, petty cash, unbanked takings)**

Yes / No

- Amount of cash on hand at balance date.  
\$.....

**5/ Wages Records**

Yes / No

- A printout of Gross pays for the year from your payroll system if you are using a payroll intermediary.

**6/ Goods and Services Tax**

Yes / No

- Copies of your completed GST returns and workpapers for the year if you use a manual system i.e., excel spreadsheet.

**7/ FBT**

Yes / No

- Copies of your FBT Returns and work papers
- If registered on an annual or income year basis the number of days that vehicle subject to FBT were not available for private use is required. Days .....

**8/ Investment Income**

Yes / No

- Attach interest and dividend advice notices for overseas entities, and NZ Entities you have not provided your IRD number to, and tax reports from your managed fund provider.  
(most interest income/dividend income details are now available to us directly from IRD)

**9/ Stock on Hand – at balance day** Yes / No

- An inventory should be taken at balance date and adequate records retained to substantiate this figure. The valuation should be at the lower of cost or net realisable value.

Excl GST \$.....

**10/ Work in Progress – unbilled client work at the end of the year** Yes / No

The Value of the Work in Progress is:

- |                                                          |              |
|----------------------------------------------------------|--------------|
| a) Cost of materials used in uncompleted jobs (excl GST) | \$<br>.....  |
| b) Employee Wages on uncompleted jobs                    | .....        |
| c) Overhead expenses (excl GST)                          | .....        |
| <b>TOTAL WORK IN PROGRESS UNBILLED AT YEAR END</b>       | <b>.....</b> |

**11/ Accounts Receivable** Yes / No

- Did you have money owed to you at the end of the year?

**Please list on attached sheet.**

**Total Including GST:**

\$.....

Exclude bad debts already written off

at the end of the year and accounts you are going to give a credit to at the end of the year and paid within the next 90 days following the end of the year.

**12/ Accounts Payable** Yes / No

- Do you owe money at the end of the year?

**Please list on attached sheet.**

**Total Including GST:**

\$.....

**13/ Business and/or Assets Purchased, sold or Scrapped During the Year** Yes / No

- List on attached sheet and include trade-ins.
- Include supporting documents e.g., HP and /or finance agreements, invoices etc.

**14/ Solicitor Statements** Yes / No

- Copies of solicitors' settlement statements for any property or business transactions which have occurred during the year.

**15/ Private Expenditure**

**Any expenditure during the year paid by the business for you.** Yes / No

Provide details .....

.....

.....

**Any expenditure during the year paid by you for the business.** Yes / No

Provide details .....

.....

.....

- Attach details for goods/produce taken for your own use during the year.
- Provide details of any **private insurance** paid by the business.
- List other private expenses **paid** for by the business or by you for the business

**16/ Vehicle Expenditure (for non-companies only)** Yes / No

List below all vehicles and the business use percentage %. Specify whether the running costs have been paid personally or by the business.

Vehicle	Business % (based on logbook)
.....	.....
.....	.....
.....	.....

**17/ Loans and Mortgages** Yes / No

- Copies of bank statements or loan summaries for full year and interest rates at balance date.
- For new loans, refinancing or repayment of existing loans please provide
- Interest Rate \_\_\_\_\_ %

**18/ Home Office** Yes / No

- Do you use your home for business work?
- Please complete the **home office claim form**

**19 / Other information required**

- a) Details of Capital expenditure committed but not settled at balance date. Yes / No
- b) Details of Contingent liabilities at balance date? Pending court case/ dispute over Yes / No  
Services/ goods provided by your business.



- c) Details of change to the shareholding of the company? Yes / No
- d) Please notify any changes of address of directors/shareholders/trustee's/business.
- e) Please notify any changes of directors/shareholders/trustee's including documentation, i.e., minutes, deeds, resolutions. Also provide the relevant IRD numbers to update system for tax purposes.

**20/ Next Financial Year**

If you expect significant changes to your next year's taxable income, please provide details.

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I instruct Harrington Mason Chartered Accountants to prepare my financial statements a tax return for the financial year as indicated on page one of this document.

I consent to these business accounts being prepared as "Special Purpose" financial statements if deemed appropriate by Harrington Mason Chartered Accountants.

I undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. Your services are not intended to, and accordingly will not, result in the expression by you of an opinion on the tax return summaries.

I authorise you to communicate with the appropriate Bankers, Solicitor, Finance Companies, Inland Revenue Department and other persons or organisations to obtain such further information as you may require in order to carry out the above engagement.

I undertake to review the completed return and advise any errors or omissions.

I consent to the release of Information from Harrington Mason Chartered Accountants to the CAANZ for the purpose of their reviews on my practice.

I understand that payment of my invoice is due 7 days following the invoice being received.

**Signature:** .....

**Date:** .....



Harrington Mason Chartered Accountants  
P O Box 13-330 Johnsonville  
Wellington 6640

**Assets Purchased / Sold**  
(Question 13)

Date	Asset	Cost/Sale Price (Including GST)	New or Used	Purchase/Sale	Other Details	Office Use Only



