2026 BUSINESS CHECKLIST

Please take the time to complete this checklist as it is a very important part of the accounting process.
It helps to:

- Identify and provide the information we need to prepare your financial accounts.
- Minimise the queries from us during the preparation of your financial accounts.
- Ensure we can complete your financial accounts without delay.

UPDATE OF DETAILS

Client Name: _____

Nature of Business: _____

Physical Address: _____

Postal Address: _____

Email Address: _____

Mobile: _____

Work Phone: _____

Home Phone: _____

Main Contact: _____

BUSINESS INFORMATION CHECKLIST (Please see separate rental checklist for rental properties)

1 Xero or MYOB

Do you use Xero or MYOB? Yes No

If yes, state which one: _____

and provide the following:

- Bank statement showing balance at year end.
- Cheque number of the last cheque written for the year_____.
- List of any uncleared deposits at year end.

2 Other Accounting Package

Do you use any other accounting software package Yes No

If yes, please provide the following:

- Name of software and version: _____
- Username and password: _____
- Annual Trial Balance as at balance date.
- Balance sheet and profit and loss statement, as at balance date.
- Detailed Annual General Ledger (transaction list by account)
- Bank statement showing balance at year end.

3 Electronic/Manual Cashbook and/or Bank Records

Do you use either of the above methods to record your business transactions? Yes No

If yes, please provide:

- A copy of your cashbook.
- Bank statements for the full year.
- Export of bank transactions in csv format.
- Bank reconciliation at year end; or
- Details of any unpresented cheques at year end.
- Details of any uncleared deposits at year end.

4 Accounts Receivable (Debtors)

Do you have any accounts receivable (money owing to you) at year end? Yes No

If Yes, please provide us with a separate list of Debtors and provide total Debtors at year end here:

$_____

5 Bad Debts

Have any amounts been written off for Bad Debts? (they must be physically written off the books by year end) Yes No

If Yes, please supply details separately and provide the total Bad Debts written off at year end here:

$_____

6 Accounts Payable (Creditors)

Do you have any accounts payable (money you owe to others) at year end? Yes No

If Yes, please provide us with a separate list of Creditors and provide the total creditors at year end here:

$_____

7 Stock on Hand

Do you have stock on hand (raw materials, finished goods or trading stock)? Yes No

If Yes, please provide the value of your stock on hand at year end (exclusive of GST if you are registered for GST) here: $_____

How is your stock valued? Please circle the method used:

Cost

Selling price less mark-up

Replacement (market price for you at year end)

8 Work In Progress

Do you have any work you have substantially completed but not yet billed at year end? Yes No

If Yes, please provide the dollar value of your Work In Progress at year end here:

$_____

9 Cash on Hand

Do you have any unbanked takings, petty cash or till float on hand at year end? Yes No

If Yes, please provide the GST inclusive figures below:

- Unbanked sales at year end $_____
- Cash Float at year end $_____

10 Sale/Purchase of Assets

Did you sell, purchase or stop using any assets in your business during the year? Yes No

(If Yes, please provide details separately). For business assets purchased, please include the date of purchase.

If you acquired or sold a business or part of a business during the year please provide a copy of the Sale & Purchase agreement showing split of goodwill from assets and any list of assets. Any settlement statements if applicable. Yes No

Did you acquire, dispose of, use for purchases, or exchange any crypto assets/currencies or precious metals? If yes, please provide details

Did you carry out any research and development in your business during the year? (If Yes, please provide details separately) Yes No

11 Loans/Hire Purchases

Do you have any loans, hire purchase or lease agreements? Yes No

If Yes, please provide:

- Confirmation of loan balances as at balance date.
- Loan account statements, if available.
- Details of any new loan or hire purchase or lease agreements.

12 Holiday Pay

Did you have accrued holiday pay or bonuses at year end? Yes No

If Yes please provide details below:

Holiday Pay $_____

Bonuses $ _____

How much of this was paid within 63 days after balance date? For year ended 31/03/2026, this is 2/6/2026.

Holiday Pay $_____

Bonuses $ _____

13 Goods and Services Tax (GST)

Are you registered for GST? Yes No

If Yes and we do not prepare your GST returns please provide a copy of all workings to support your GST returns.

14 Fringe Benefit Tax (FBT)

Are you registered for FBT? Or did you provide Fringe Benefits (Subsidised goods/services/transport, motor vehicles, insurances provided, loans provided)? Yes No

If Yes and we do not prepare your FBT returns please provide a copy of all workings to support your FBT returns.

15 Rental Income

Do you receive Rental Income? Yes No

If Yes, please completed separate Rental Income Checklist available on our website: www.sparksassociates.co.nz

16 Interest, Dividends & PIE Income

Did you receive any interest and/or dividends or PIE income during the year? Yes No

If Yes, please provide:

- Copies of all Resident Withholding Tax Certificates.
- Copies of all Dividend Statements.
- Details of all PIE income.

17 Overseas Investment (The Foreign Investment fund [FIF] Regime and Controlled Foreign Company [CFC] Regime):

During the year did the Company have any overseas investments? Yes No

If yes, please provide the following:

Copies of investment statements;

Copies of income statements;

Details of sales and purchases (date, sale price, cost, number of units);

A valuation report of your investment at this year end showing each investments costs and market value as at 31 March 2026;

A list of any Australian shares on that valuation report that do not qualify for the FIF exemption;

Copies of financial statements for foreign companies you or your company controls.

Details of any bank accounts and investments denominated in foreign currencies

18 Business Deposits

Has your business income been deposited into your business bank account? Yes No

If No, please provide details on a separate sheet with the date, amount including GST and details of the times not deposited.

19 Deposits for Goods not yet supplied

Have you received deposits for goods not yet supplied at year end? Yes No

If Yes, please provide details on a separate sheet.

20 Business Expenses Paid Privately

Have any business expenses been paid from your personal funds and not been reimbursed by your business? Yes No

If Yes, please provide details on a separate sheet with the date, amount including GST and details of the items.

21 Personal Expenses Paid from Business

Were any personal expenses paid for from the business bank account or business credit card? Yes No

If Yes, please advise the date, amounts including GST and details of the personal expenses paid.

Have your GST returns been adjusted for this private use? Yes No

22 Goods for your Own Use

Did you use any business goods or services for your own use? Yes No

If Yes, please supply details on a separate sheet.

23 Motor Vehicles

Please provide details of your business motor vehicles (including leased vehicles):

	Make/Model, Reg No & Vehicle type (car, van ute, truck, etc)
Vehicle 1	
Vehicle 2	
Vehicle 3	
Vehicle 4	

Business Use:

Vehicle 1	Business Use? **Yes/No.** What percentage? _____
Vehicle 2	Business Use? **Yes/No.** What percentage? _____
Vehicle 3	Business Use? **Yes/No.** What percentage? _____
Vehicle 4	Business Use? **Yes/No.** What percentage? _____

Please note that a detailed and accurate logbook must be completed for a three-month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred.

Work related vehicle ie principally designed to carry goods for example, vans, utes and trucks, is sign written and has restrictions placed on private use and the private use is checked. Taxis and buses are also work related vehicles.

24 Home Office/Workshop

Did you use any part of your home or garage to store business related tools, vehicles, financial records or to prepare your books/run your office? Yes No

If Yes, please complete the following (compulsory):

- Total size of house + shed + garage in m2: _____m2
- Area used as office in m2: _____m2
- Area used as storage/workshop in m2: _____m2

PLEASE NOW COMPLETE INFORMATION BELOW:

Home Expenses: List the property expenses below:

- Interest on Mortgage: $_____
- Insurance – Dwelling and Contents: $_____
- Power/Gas: $_____
- Rates and Water Rates: $_____
- Rent: $_____
- Repairs and Maintenance: $_____
- Other (please specify): $_____

25 Legal Information for Companies

During the year:

• Have any of the Directors or Shareholders changed (including shareholder changes in a Parent Entity)?	Yes	No
• Have any addresses of Directors or Shareholders changed?	Yes	No
• Were there any changes to number of shares issued?	Yes	No
• Were there any changes in Registered Charges (i.e. new borrowings)?	Yes	No
• Has any director entered into a contract with the company or have an interest in a contract in which the company is party?	Yes	No

If you answered Yes to any of the above, please supply details on a separate sheet.

26 Trust Transactions

Investments/Terms Deposits

Does the Trust have any investments or term deposits?	Yes	No

If Yes, please provide the following:

- Statement showing the term deposit and interest rate at balance date.
- Details of shares held – company name and number of shares.
- Details of share portfolios.

Rental Income

Did the trust receive any rental income from Property during the year	Yes	No

If Yes, please complete the separate Rental Checklist available on our website: www.sparksassociates.co.nz

Trust/Estate Distributions

Has there been any Distribution from the Trust/Estate to a beneficiary during the year?	Yes	No

If Yes, please provide documentation or details on a separate sheet.

Were any of those distributions made to non-resident beneficiaries?	Yes	No

If Yes, please provide documentation or details on a separate sheet.

Legal Documents/Gifting

Did the Trust/Estate receive any gifts, make any distributions or have any legal transactions during the year? Yes No

If Yes, please provide:

- Copies of all solicitors' statements and documentation.
- Copies of any deed of gift and acknowledgement of gift.
- Copies of any deed of acknowledgement of debt.
- Details of any assets or investments purchased or transferred from the Settlor to the Trust/Estate during the year.
- Details of any resettlements or variations made to the Trust Deed.
- Details of any trust assets distributed to beneficiaries and the market value of those assets.
- Copies of any documents that deal with the transmission of assets from a deceased person to the trust.

Eg beneficiiary current accounts or other bequeaths t the trust under a will.

- Details of any beneficiaries who have passed away and their date of death.

New Trust/Estate (or new to New Zealand)

Is this the first year of the Trust/Estate, or the first year the trust has had a NZ resident settlor or Trustee? Yes No

If Yes, please provide:

- A copy of the Trust Deed/Will.
- Deed of Gift and Acknowledgement of Debt.
- Deed of Forgiveness of Debt (partial or full).
- Solicitor's firm name: _____.
- Any sale/purchase agreements for transfers of property.

27 Related Party Transactions

During the year:

- Has there been any borrowing from related parties (NZ or offshore)?
- Have there been any loans to related parties (NZ or offshore)?
- Have there been any purchases of goods or services or assets from related parties (NZ or offshore)?
- Have there been any goods or services supplied to related parties (NZ or offshore)?
- Is your company controlled by overseas persons?

If you answered Yes to any of the above, please supply details on a separate sheet.

28 Other Matters

Are there any other matters we should be aware of? Yes No

If Yes, supply details below (or on a separate sheet if necessary):

_____

_____

_____

Ensure this questionnaire is completed and included with your records

Please Turnover to sign form

To: Sparks & Associates Limited

Terms of Engagement

I/We instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 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 fulfilling any statutory audit requirements. I/We understand that during the 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 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 all accounts are due for payment by the 20th of the month following invoice date. The charging of interest on overdue accounts will be at our discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments. I/We authorise you to obtain information from Inland Revenue about all tax types except Child Support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

I/We have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

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 or myself/ourselves or by any of my/our associated entities.

_____

NAME

_____

SIGNATURE

_____

DATE

Thank you from our team for completing this questionnaire.

Don't forget to sign it.