

# Annual Accounts Checklist - Investment



Client name: \_\_\_\_\_  
Balance date: \_\_\_\_\_ Phone \_\_\_\_\_  
Date: \_\_\_\_\_ Fax \_\_\_\_\_  
Email: \_\_\_\_\_

To: Core Accountants Limited

## Terms of Engagement

I/We hereby instruct you Core Accountants Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 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 the fulfilling of 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 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.

The financial statements will be special purpose financial statements to meet the requirements of the Income Tax Act 2007 and the Tax Administration (Financial Statements) Order 2014. I/We understand that they may not be suitable for other purposes and are not to be considered as general purpose financial statements prepared under generally accepted accounting principles. This engagement will be performed in accordance with Service Engagement Standard No. 2 issued by the Chartered Accountants New Zealand and Australia.

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 1.5% per month, and that all accounts are due for payment by 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.

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.

Name (1):	_____	IRD no:	_____
Signature:	_____	Date:	_____
Name (2)	_____	IRD no:	_____
Signature:	_____	Date:	_____

# Annual Records Checklist - Records Required

<b>Bank statements, cash books, etc</b>	✓
<ul style="list-style-type: none"> <li>▪ Receipt books. Make sure any items not for business sales are clearly marked</li> <li>▪ Suppliers' invoices</li> <li>▪ Cashbook, written up, analysed and reconciled to the bank statements monthly</li> <li>▪ Backup USB as at end of financial year</li> <li>▪ Copy of bank reconciliation as at balance date for all bank accounts</li> <li>▪ Please contact us to provide us with your login details for Xero</li> <li>▪ Statements from dairy company, kiwifruit or horticulture agents, Farmlands, Stock and Station agents</li> <li>▪ Easy Books backup</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Goods and Services Tax (GST) Returns</b>	✓
Supply copies of goods & services tax (GST) returns and work papers.	<input type="checkbox"/>
<b>Investment Income</b>	✓
Interest and/or dividend certificates for the period Provide details of any shares purchased, sold or held at year end.	<input type="checkbox"/> <input type="checkbox"/>
<b>Capital Expenditure</b>	✓
Attach details of assets purchased or sold during the year	
<ul style="list-style-type: none"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements, Trade-in details</li> <li>▪ All legal statements and agreements</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Copy of Tax Invoices</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
A copy of last year's asset and depreciation schedule is attached for review.	<input type="checkbox"/>
<b>Legal and Loan Documents</b>	✓
Please attach	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>▪ Solicitor's statements and sale and purchase agreements relating to any legal transactions during the year</li> <li>▪ Statements and agreements relating to any mortgages, hire purchase, leases or loans</li> <li>▪ A copy of your latest rateable valuation for any properties you own</li> </ul>	
<b>Business Expenses</b>	✓
Please ensure the records you provide us with include all paid accounts for:	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	
<b>Donations</b>	✓
Please provide receipts for any donations made during the year.	<input type="checkbox"/>
<b>Lease Details</b>	✓
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>
<b>Residential Property Sales</b>	✓
Has this entity sold any residential property during the year (not otherwise detailed on the information provided)?	<input type="checkbox"/>
If so, when was the property purchased?	<input type="text"/>
If it was purchased within 2 years of the sale date:	
What was the original purchase price?	<input type="text"/>
What was the sale price?	<input type="text"/>
Has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use	<input type="checkbox"/>
Please also provide a copy of the sale and purchase agreement for the sale.	<input type="checkbox"/>

### Mortgage Interest Paid on Residential Properties



Have you incurred interest on residential properties owned (which is not your main family home or a 'new build\*')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.

\* A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020

### Motor Vehicles



The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description:

Odometer reading as at balance date	<input type="text"/>	
Business	<input type="text"/>	km
Total	<input type="text"/>	km
Percentage business	<input type="text"/>	

Vehicle Description:

Odometer reading as at balance date	<input type="text"/>	
Business	<input type="text"/>	km
Total	<input type="text"/>	km
Percentage business	<input type="text"/>	

Indicate which vehicles you are currently paying Fringe Benefit tax for:

<input type="text"/>
<input type="text"/>

### Home Office Expenses



If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Area used for business:	<input type="text"/>	(m2)
Total area of house and workshop:	<input type="text"/>	(m2)

#### Actual Cost Method

Rent	<input type="text"/>	\$
Power	<input type="text"/>	\$
Phone	<input type="text"/>	\$
Rent	<input type="text"/>	\$
Internet	<input type="text"/>	\$
Insurance - building and contents	<input type="text"/>	\$
Interest - house mortgage	<input type="text"/>	\$
Rates (including regional council rates)	<input type="text"/>	\$
Repairs and maintenance	<input type="text"/>	\$
Other	<input type="text"/>	\$
<b>Total</b>	<input type="text"/>	\$

#### OR IRD Square Metre Rate Method (see below note)\*

Interest (house mortgage)
Rates (incl regional council rates)
Rent

\*Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.

### Other Taxable or Non-Taxable Income



Did you receive non-taxable income from any other sources, either taxable or non-taxable?

If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).

<input type="text"/>
<input type="text"/>

### Cryptoassets



Have you received or traded in cryptoassets during the income year?

If so, please provide the following information:

- The type of cryptoasset
- For each transaction, provide the date, type of transaction (i.e. received or deposited), number of units, and value in NZD.
- Total number of cryptoasset held at the beginning and end of the year.
- Exchange records and bank statements
- Wallet addresses.