

KGA 2024 Trust Questionnaire

Client Name		Balance Date	31 March 2024
--------------------	--	---------------------	---------------

To KGA Chartered Accountants Limited

In signing this you acknowledge that you have

1. Read and accepted our Terms of Engagement
2. Provided all relevant information needed for the tax return of the above entity to be accurately completed.

Signature _____ Date _____ For and on behalf of _____

Information Required:

Please supply information as applicable.

<p>Data File or Manual Cashbook What system do you use to record the Financial transactions of the business? Please select an option below: (If you are online please send us an invitation/login). If you are not online, please attach the Financial Years Accountant reports to this query. Call your accountant to discuss.</p> <p> <input type="checkbox"/> Xero <input type="checkbox"/> Other Accounting Software <input type="checkbox"/> MYOB Essential Online <input type="checkbox"/> Excel Spreadsheet - <i>please attach a copy</i> <input type="checkbox"/> MYOB Account Right Online <input type="checkbox"/> Manual Cashbook – Please scan & attach <input type="checkbox"/> Cash Manager Online <input type="checkbox"/> Other _____ <input type="checkbox"/> Cash Manager Rural Online </p>	
<p>Bank statements confirming all bank balances as at 31 March 2024 • e.g. Current Account, Savings Account, Term Deposit, Credit Card; or • Full Year’s Bank Statements where you supply written Cashbook /Excel summary.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Cash on Hand at Balance Date Cash on Hand \$ _____ Petty Cash \$ _____ Till Floats/Cash Floats \$ _____</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Transactions Not Through the Business Bank Account Were all sales banked into your business trading bank account? <i>If No, please provide a list showing amounts taken in cash by the owner or used to pay for business expenses.</i> Has the owner paid any business expenses privately? Let us know so that we can make sure these are claimed in your Financial accounts.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>

<p>Private Use of Goods Supply a list of the value of goods taken for private use at their cost price including GST.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Accounts Receivable (Debtors) Review your invoicing for the year and identify and list the amounts owing to you as at 31/03/2024 (inclusive of GST). Exclude Bad Debts. These must be written off prior to balance date. Please supply a list of these</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Accounts Payable (Creditors) Supply a list of amounts owing by you (inclusive of GST) as at 31/03/2024, including name of creditors, amounts owed and what this is for.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Goods & Services Tax (GST) Supply workpaper/calculations for GST returns filed for the year ended 31/03/2024. (If you use an online accounting software that we have access to this is not required.)</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Investment Income Supply details and copies of certificates and statements for the year ended 31/03/2024: • Interest/Dividends/Overseas Income earned by the Trust, if you have an investment portfolio can you please supply us with the Annual Tax Summary.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Wage Records Do you employ any employees? If yes, you may attach your annual payroll summary, this is optional, but if we require any further information regarding wages we will be in touch.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Capital Expenditure Has there been any Capital Expenditure? Supply copies of tax invoices for fixed assets purchased over \$1,000 excl. GST. Supply copies of tax invoices for fixed assets sold. Please review our detailed fixed asset schedule from your previous year's financial statements for items no longer in existence. <i>Note: Regarding Depreciation - Commercial Buildings can now be depreciated, please let us know if you want to opt into this option</i></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Please select if you have Loan Documents and Tax Invoices for the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Annual loan summary confirming interest and principal repayments made during the year. <input type="checkbox"/> Finance documents for any new loan/lease/hire purchase agreements. <input type="checkbox"/> Legal fees. <input type="checkbox"/> Solicitor's settlement statements and sale and purchase agreements relating to any legal transactions during the year. <input type="checkbox"/> Repairs and Maintenance over \$1,000. <input type="checkbox"/> Business Insurance premiums. <input type="checkbox"/> ACC payments and arrangements. <input type="checkbox"/> Donations. 	

<p>Stock on Hand/Work in Progress</p> <p>Did you have any Stock on hand as at 31 March 2024? Please attach your stock stake report (at cost price excl GST) as at 31/03/2023 and include the value below:</p> <ul style="list-style-type: none"> ● Stock on Hand _____ <p><i>If you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will record your closing stock at the same value as your opening stock.</i></p> <ul style="list-style-type: none"> ● Work in Progress _____ <p><i>Did you have Work in Progress at 31 March 2024? This means material and labour that you have paid for before year end, but not invoiced until after year end.</i></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Gifting Programme</p> <p>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.</p> <p>Date of Gift ___/___/___</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Rental and Leased Property</p> <p>If you received rent from a property/properties, please complete a separate Rental Questionnaire.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Business Assets with Private use benefit</p> <p>Did you own a Business Asset with Private use benefit (excluding Motor vehicles) during the year? If yes please complete a separate Mixed Use Holiday Home/Boat/Plane Questionnaire.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>Motor Vehicles</p> <p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <ul style="list-style-type: none"> ● 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. 	<p>Home Office Expenses</p> <p>Have you made use of a Home Office during the year? If yes please answer the questions below, otherwise skip to the next section.</p> <p>Total Area of House _____ m²</p> <p>Business Office / Storage Area _____ m²</p> <p>Garage Area _____ m²</p> <p>Power \$ _____</p> <p>Rent/Mortgage Interest \$ _____</p> <p>Insurance – House \$ _____</p> <p>Insurance – Content \$ _____</p> <p>Rates \$ _____</p> <p>Repairs and Maintenance \$ _____</p> <p>Telephone (If not yet claimed) \$ _____</p> <p>Internet (If not yet claimed) \$ _____</p>

Government Subsidy

Please indicate which Government Covid-19 Assistance/Subsidies you received during the year?

- Wage Subsidy
- Small Business Loan
- Resurgence Scheme Payment
- Short Term Absence Payment
- Leave Support Scheme
- Other _____

Trust Administration:	
<ul style="list-style-type: none">• Is the settlor resident in NZ?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have there been any capital or income distributions to beneficiaries during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have any gifts been received by the trust during the year (by way of cash, assets, or forgiveness of debt)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have there been any changes of Beneficiaries during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have there been any variations to the Trust Deed during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have there been any changes to policies for the management and administration of the trust?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have any assets or investments been purchased by the trust during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none">• Have any other assets or investments been sold by the trust during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>

<ul style="list-style-type: none"> • Have any advances or loans been made to or from the trust during the year? 	Yes <input type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none"> • Have any major trust transactions / events occurred during the year? 	Yes <input type="checkbox"/> No <input type="checkbox"/>

If you have answered **yes** to any of the above Trust Administration questions, please provide copies of trustees minutes or detail below:

<p>Related Party Transactions Do you provide any goods or services to a related party i.e. any other business or entity to which you are associated. If yes, please complete schedule below:</p> <p>For example:</p> <table border="0"> <thead> <tr> <th data-bbox="105 1256 327 1288">Type of Transaction</th> <th data-bbox="485 1256 657 1288">Name of Entity</th> <th data-bbox="866 1256 1150 1288">At Market Value? Yes/No</th> </tr> </thead> <tbody> <tr> <td data-bbox="105 1288 327 1319">e.g. <i>Rental income</i></td> <td data-bbox="485 1288 657 1319"><i>ABC Limited</i></td> <td data-bbox="866 1288 1150 1319"><i>yes</i></td> </tr> <tr> <td data-bbox="105 1364 413 1382">.....</td> <td data-bbox="485 1364 805 1382">.....</td> <td data-bbox="866 1364 1187 1382">.....</td> </tr> <tr> <td data-bbox="105 1426 413 1444">.....</td> <td data-bbox="485 1426 805 1444">.....</td> <td data-bbox="866 1426 1187 1444">.....</td> </tr> <tr> <td data-bbox="105 1489 413 1507">.....</td> <td data-bbox="485 1489 805 1507">.....</td> <td data-bbox="866 1489 1187 1507">.....</td> </tr> </tbody> </table>	Type of Transaction	Name of Entity	At Market Value? Yes/No	e.g. <i>Rental income</i>	<i>ABC Limited</i>	<i>yes</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Type of Transaction	Name of Entity	At Market Value? Yes/No														
e.g. <i>Rental income</i>	<i>ABC Limited</i>	<i>yes</i>														
.....														
.....														
.....														

Thank you for completing this questionnaire.