

2025 BUSINESS CHECKLIST FOR COMPANIES & UNIT TRUSTS

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.

It also helps us meet the quality control standards that are required of us as members of Chartered Accountants of Australia and New Zealand.

UPDATE OF DETAILS

Company Name:	_____		
Nature of Business:	_____		
Postal Address:	_____		

Email Address:	_____		
Mobile Phone:	_____	Work Phone:	_____
Home Phone:	_____	Main Contact Person:	_____

BUSINESS INFORMATION CHECKLIST

1.	Xero or MYOB		
	Do you use Xero or MYOB?	Yes	No
	If yes, state which one: _____		

Auckland CBD Office

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253 Queen Street, Auckland Central
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Audit | Tax | Consulting

Urbach Hacker Young International Limited is the administrative entity of the international UHY network of independent accounting and consulting firms. The UHY network is a member of the Forum of Firms.

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	<p>and provide the following:</p> <ul style="list-style-type: none"> • 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. 		
<p>2.</p>	<p>Other Accounting Package</p> <p>Do you use any other accounting software package?</p> <p>If yes, please provide the following:</p> <ul style="list-style-type: none"> • 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) 	<p>Yes</p>	<p>No</p>
<p>3.</p>	<p>Electronic/Manual Cashbook and/or Bank Records</p> <p>Do you use either of the above methods to record your business transactions?</p> <p>If Yes, please provide:</p> <ul style="list-style-type: none"> • A copy of your cashbook. • Bank statements for the full year. • Bank reconciliation at year end; or • Details of any unpresented cheques at year end (e.g. overseas cheque accounts). • Details of any uncleared deposits at year end. 	<p>Yes</p>	<p>No</p>
<p>4.</p>	<p>Accounts Receivable (Debtors)</p> <p>Do you have any accounts receivable (money owing to you) at year end?</p> <p>If Yes, please provide us with a separate list of Debtors and provide total Debtors at year end here: \$ _____</p>	<p>Yes</p>	<p>No</p>

5.	<p>Bad Debts</p> <p>Have any amounts been written off for Bad Debts? (they must be physically written off the books by year end)</p> <p>If Yes, please supply details separately and provide the total Bad Debts written off at year end here: \$ _____</p>	Yes	No			
6.	<p>Accounts Payable (Creditors)</p> <p>Do you have any accounts payable (money you owe to others) at year end?</p> <p>If Yes, please provide us with a separate list of Creditors and provide the total creditors at year end here: \$ _____</p>	Yes	No			
7.	<p>Stock on Hand</p> <p>Do you have stock on hand (raw materials, finished goods or trading stock)?</p> <p>If Yes, please provide the value of your stock on hand at year end (exclusive of GST if you are registered for GST) here: \$ _____</p> <p>How is your stock valued? Please circle the method used:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Cost</td> <td style="text-align: center;">Selling price less mark-up</td> <td style="text-align: center;">Replacement (market price for you at year end)</td> </tr> </table>	Cost	Selling price less mark-up	Replacement (market price for you at year end)	Yes	No
Cost	Selling price less mark-up	Replacement (market price for you at year end)				
8.	<p>Work In Progress</p> <p>Do you have any work you have substantially completed but not yet billed at year end?</p> <p>If Yes, please provide the dollar value of your Work In Progress at year end here: \$ _____</p>	Yes	No			
10.	<p>Sale/Purchase of Assets</p> <p>Did you sell, purchase or stop using any assets in your business during the year? (If Yes, please provide details separately)</p> <p>If you acquired or sold a business or part of a business during the year please provide a copy of the agreement and the 'Purchase Price Allocation' clause.</p>	Yes	No			
		Yes	No			

	<p>Did you acquire, dispose of, use for purchases, or exchange any crypto assets/currencies or precious metals? If Yes, please provide details.</p> <p>Did you carry out any research and development in your business during the year? (If Yes, please provide details separately)</p>	Yes	No
11. Loans/Hire Purchases	<p>Do you have any loans, hire purchase or lease agreements?</p> <p>If Yes, please provide:</p> <ul style="list-style-type: none"> • Confirmation of loan balances as at balance date. • Loan account statements, if available. • Details of any new loan or hire purchase or lease agreements. 	Yes	No
12. Holiday Pay	<p>Did you have accrued holiday pay or bonuses at year end?</p> <p>If Yes please provide details below:</p> <p>Holiday Pay \$ _____ Bonuses \$ _____</p> <p>How much of this was paid within 63 days after balance date?</p> <p>Holiday Pay \$ _____ Bonuses \$ _____</p>	Yes	No
13. Goods and Services Tax (GST)	<p>Are you registered for GST?</p> <p>If Yes and we do not prepare your GST returns please provide a copy of all workings to support your GST returns.</p>	Yes	No
14. Fringe Benefit Tax (FBT)	<p>Are you registered for FBT, or did you provide Fringe Benefits (Subsidised goods/services/transport, motor vehicles, insurances provided, loans provided)?</p>	Yes	No

	If Yes and we do not prepare your FBT returns please provide a copy of all information and workings to support your FBT returns.		
15.	<p>Interest, Dividends & PIE Income</p> <p>Did you receive any interest and/or dividends or PIE income during the year?</p> <p>If Yes, please provide:</p> <ul style="list-style-type: none"> • Copies of all Resident Withholding Tax Certificates. • Copies of all Dividend Statements. • Details of all PIE income. 	Yes	No
16.	<p>Overseas Investment (The Foreign Investment fund [FIF] Regime and Controlled Foreign Company [CFC] Regime):</p> <p>During the year did the Company have any overseas investments?</p> <p>If yes, please provide the following:</p> <ul style="list-style-type: none"> - 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 2025; - A valuation report of your investment at previous year end (i.e. at 31 March 2024) showing each investments costs and market value; - 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. 	Yes	No

<p>17.</p>	<p>Business Deposits</p> <p>Has your business income been deposited into your business bank account?</p> <p>If No, please provide details on a separate sheet with the date, amount including GST and details of the times not deposited.</p>	<p>Yes</p>	<p>No</p>
<p>18.</p>	<p>Deposits for Goods not yet supplied</p> <p>Have you received deposits for goods not yet supplied at year end?</p> <p>If Yes, please provide details on a separate sheet.</p>	<p>Yes</p>	<p>No</p>
<p>19.</p>	<p>Business Expenses Paid Privately</p> <p>Have any business expenses been paid from your personal funds and not been reimbursed by your business?</p> <p>If Yes, please provide details on a separate sheet with the date, amount including GST and details of the items.</p>	<p>Yes</p>	<p>No</p>
<p>20.</p>	<p>Personal Expenses Paid from Business</p> <p>Were any personal expenses paid for from the business bank account or business credit card?</p> <p>If Yes, please advise the date, amounts including GST and details of the personal expenses paid.</p> <p>Have your GST returns been adjusted for this private use?</p>	<p>Yes</p>	<p>No</p>
<p>21.</p>	<p>Goods for your Own Use</p> <p>Did you use any business goods or services for your own use?</p> <p>If Yes, please supply details on a separate sheet.</p>	<p>Yes</p>	<p>No</p>

22. Motor Vehicles

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

	Make/Model	Registration Number	Vehicle Type (car, ute, van, truck etc)
Vehicle 1			
Vehicle 2			
Vehicle 3			
Vehicle 4			

For Companies:

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
Is the vehicle a work related* vehicle?	Yes/No	Yes/No	Yes/No	Yes/No
Have fringe benefits been paid?	Yes/No	Yes/No	Yes/No	Yes/No
Number of days available for private use	_____ days	_____ days	_____ days	_____ days

*Work related vehicle i.e. 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.

23. 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
- Copy of your use of home office/workshop agreement.

PLEASE NOW COMPLETE EITHER OPTION A OR B BELOW:

	<p style="text-align: center;">OPTION A – EXPENSES OPTION</p> <p>Home Expenses: List the property expenses below:</p> <ul style="list-style-type: none"> • Interest on Mortgage: \$ _____ • Insurance – Dwelling and Contents: \$ _____ • Power/Gas: \$ _____ • Rates and Water Rates: \$ _____ • Rent: \$ _____ • Repairs and Maintenance: \$ _____ • Other (please specify): \$ _____ <p style="text-align: center;">OPTION B – SQUARE METRE RATE OPTION</p> <ul style="list-style-type: none"> • Interest on Mortgage: \$ _____ • Land Rates: \$ _____ • Rent: \$ _____ <p>Plus: Utility expenses based on square metres used for home office calculated above x 'Rate' per square metre (UHY will calculate this for you). 'Rate' for 2025: not available at time of publication (2024: \$53.10)</p>		
24.	<p>Legal Information for Companies</p> <p>During the year:</p> <ul style="list-style-type: none"> • Have any of the Directors or Shareholders changed (including shareholder changes in a Parent Entity)? • Have any addresses of Directors or Shareholders changed? • Were there any changes to number of shares issued? • Were there any changes in Registered Charges (i.e. new borrowings)? • Has any director entered into a contract with the company or have an interest in a contract in which the company is party? <p><i>If you answered Yes to any of the above, please supply details on a separate sheet.</i></p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p>
25.	<p>Related Party Transactions</p> <p>During the year:</p> <ul style="list-style-type: none"> • 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)? 	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>No</p> <p>No</p> <p>No</p>

	<ul style="list-style-type: none"> • Have there been any goods or services supplied to related parties (NZ or offshore)? • Is your company controlled by overseas persons? <p><i>If you answered Yes to any of the above, please supply details on a separate sheet.</i></p>	Yes Yes	No No
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26. Other Matters	<p>Are there any other matters we should be aware of? If Yes, supply details below (or on a separate sheet if necessary):</p> <hr/> <hr/> <hr/>	Yes	No
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I confirm that the information provided within this checklist is true and correct and the checklist has been completed to the best of my ability:

Signature: _____ Date: _____