

5. RECORDS TO SUPPLY FOR PREPARATION OF YOUR ANNUAL REPORT

FOR ALL ANNUAL REPORT PREPARATION INCLUDING MANUAL CASHBOOKS...

Please enclose the following:

- | | | | |
|--|--------------------------|----------------------------|--------------------------|
| GST Returns and Workings | <input type="checkbox"/> | Cheque butts/Deposit books | <input type="checkbox"/> |
| <i>(Please provide details of Transitional Returns which cover the change in GST rate)</i> | | | |
| Bank statements for all accounts | <input type="checkbox"/> | Paid accounts | <input type="checkbox"/> |
| Sales invoice book | <input type="checkbox"/> | Sales advices/Credit notes | <input type="checkbox"/> |
| Statements from Dairy Company, Horticulture agents, Farmlands Stock and Station Agents | | | <input type="checkbox"/> |
| <i>(Please include all Silver Fern Farm statements if the new share offer has been taken up)</i> | | | |

Please check these records are for the full year and one month past balance date

IF YOU USE ACCOUNTING SOFTWARE...

- (a) If **we** input your data throughout the year, **please go straight to Question 6**
- (b) If **you** prepare your own computer based cash book, please **print** the following reports and tick when enclosed:

Please specify: Which computer system and version you are using:

Your Username:

Your Password:

Analysis by code/Ledger Printout/Accountants Report	<input type="checkbox"/>
Trial Balance with extended codes	<input type="checkbox"/>
Bank statements for each of the accounts used	<input type="checkbox"/>
Please send in your Disc/CD/Memory stick, having checked that your back-up has worked	<input type="checkbox"/>

6. CREDITORS/ACCOUNTS PAYABLE

- a) Detail any expenses incurred before balance date which are paid after balance date – **please list on the schedule at the back of the questionnaire.**
- b) **Un-presented cheques** written before balance date but not presented until after balance date.
- c) **Deferred Payments** – purchases made on deferred payment terms e.g. fertiliser and animal health.

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Un-presented Cheque #	Name of Creditor	Description of Goods	Total Incl GST

7. DEBTORS/ACCOUNTS RECEIVABLE

Detail any income earned before balance date which was received after balance date:

Name of Debtor	Description of Sale	Net Amount	GST	Total Incl GST
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
TOTALS		\$	\$	\$

Please mark any amounts that you think will not be recovered e.g. bad debt.

8. LIVESTOCK ON HAND

SHEEP

Number

Breed:

Ewe Hogget's

Ram & Wether Hogget's

Two Tooth Ewes

Mixed Aged Ewes

5yr and older Ewes

Mixed Age Wethers

Rams

TOTAL

Lambs Born

Deaths & Missing

DAIRY/BEEF

Number

Breed:

R 1 yr Heifers

R 2 yr Heifers

Mixed Aged Cows

R 1 yr Steers/Bulls

R 2 yr Steers/Bulls

R 3 yr Steers/Bulls

Breeding Bulls

TOTAL

Calves Born

Deaths & Missing

For mixed Dairy herds, please identify the number split between Jersey and Friesian.

DEER

Number

Breed: (Red/Wapiti/Elk)

R 1 yr Hinds

R 2 yr Hinds

Mixed Age Hinds

R 1 Stags

R 2 Stags

Breeding Stags

TOTAL

Fawns Born

Deaths & Missing

OTHER (e.g. Goat, Llama, Bison, Pigs, etc.)

Type:

Age

Number

TOTAL

PLEASE NOTE THAT FOR COMPANIES WITH OVERSEAS SHAREHOLDERS, THE LIVESTOCK NUMBERS MUST BE INDEPENDENTLY VERIFIED. WE SUGGEST YOU CONTACT YOUR STOCK AGENT.

Please ensure these figures are correct as the accuracy of your Annual Report depends on them.

9. PRODUCE ON HAND

Please supply a detailed list of saleable Wool/Crop/Produce on hand at balance date, including details of weight and estimated unit value.

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10. CONSUMABLES ON HAND – Defined as being an item used in a production process. For example, the purchase by a farmer of hay for consumption by livestock.

Did you have consumables on hand at year end with a **combined** value of more than \$58,000? **YES/NO**
E.g. Fertiliser purchased but not applied at year end, feed on hand which was not made on farm.

Please provide details: \$
..... \$
..... \$
..... \$

11. ASSETS SOLD DURING THE YEAR

List below details of assets sold during the year including trade-ins or insurance payouts or enclose a print-out of the ledger for capital items sold. Also applies to sales to related parties and family members.

Item	Date Sold/Disposed	Sale Price (GST incl)
.....
.....
.....
.....

Please check the Asset Schedule in last years Accounts and note items sold/written off (Note: Items must be scrapped in order to be written off)

Item	Date Sold/Written Off	Sale Price (GST incl)
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.....
.....

12. ASSETS PURCHASED OR LEASED DURING THE YEAR

List below details of assets purchased/leased during the year or enclose a print-out of the ledger for capital purchases (please mark either new or used). **Please enclose Hire Purchase or Lease Agreements.** Also applies to purchases from related parties and family members.

Item	New/Used	Date Purchased	Total Cost (GST incl)
.....
.....
.....

Please note value of any trade- in assets in Box 11

13. LAND/BUILDING SALES AND PURCHASES

- Please supply **all legal statements and invoices** relating to land bought or sold during the year.
- For property purchased or sold, please supply details of values for buildings/development/other items included in the sale or purchase.

Building Description (Purchase & Sale)	Value Agreed on Sale & Purchase Agreement	or	Insurance Indemnity Value (Purchase only)
.....
.....
.....
.....
.....
.....

Plant (Purchase or Sale)	Value Agreed on Sale & Purchase Agreement	or	Valuation
.....
.....
.....
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.....
.....

Please advise the value of any legal fees paid during the year - Please note that business related legal expenditure of up to \$10,000 per annum can now be deducted regardless of whether it is capital in nature or not.

14. RATING VALUATION

Have you had a new Rating Valuation since last year? **YES/NO**

If **YES**, please include Valuation details.

15. INVESTMENTS

Please supply rebate/dividend advice notices which may have increased your shareholding, and copies of any statements from these companies confirming shares held.

Please tick which is enclosed

Ravensdown	<input type="checkbox"/>	Silver Fern Farms	<input type="checkbox"/>	CRT	<input type="checkbox"/>
Fonterra	<input type="checkbox"/>	Livestock Improvement	<input type="checkbox"/>	Ballance	<input type="checkbox"/>
ATS	<input type="checkbox"/>	Other	<input type="checkbox"/>	Other	<input type="checkbox"/>

16. TERM LOANS/HIRE PURCHASE CONTRACTS

Please supply documentation showing the balances of all term loans (including swaps) at balance date with the current interest rate and term of the loan(s). If you have refinanced or entered into Hire Purchase contracts during the year, **please supply all documentation.**

17. CASH INCOME DURING THE YEAR NOT BANKED

Were all takings banked into your business bank accounts? **YES/NO**

If not, please advise details where banked, amount and description of goods sold:

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18. PRODUCE USED

Please supply an estimate of the value of produce consumed by yourself and your family during the year.

Type of Produce	Value (\$)
.....
.....

19. ACC

ACC have a compensation product called **CoverPlus Extra (CPX)**. This enables you to nominate the level of cover you require. Premiums on CPX are higher, but there can be benefits from its use.

Are you currently using CoverPlus Extra? **YES/NO**

If you are not using CoverPlus Extra, would you like to discuss this at your interview? **YES/NO**

If you would like to discuss CoverPlus Extra, please bring in your ACC invoices from the previous year.

Partnerships – Are both partners active in the business? **YES/NO**

20. HOUSE ELECTRICITY & TOLLS

Have you coded your private electricity/tolls to separate codes **YES/NO**

If **NO**, please advise:

Total cost of Domestic Electricity \$.....

Total cost of Private Toll Calls \$.....

Have you made a GST adjustment for these? **YES/NO**

21. FARM DWELLING

Is a dwelling on the farm personally occupied by a partner, shareholder in a company or beneficiary in a trust? **YES/NO**

Have all the expenses in relation to the farm dwelling been paid through the business? **YES/NO**

Did the business only pay for the percentage of business usage claimable in respect of each expense? **YES/NO**

22. CLAIM FOR OTHER DEDUCTIBLE EXPENSES

If expenses are paid in cash from the personal account, please supply details below:

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.....

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23. HOLIDAY PAY

Are there any Holiday Pay and/or Bonus Salaries owing to employees at Balance Date? **YES/NO**

Note: Holiday Pay taken or paid within 63 days of Balance Date will be an allowable deduction this year.

Employee Name	Total Amount Owed	Amount Paid or Leave Taken within 63 Days
.....	\$.....	\$.....
.....	\$.....	\$.....
.....	\$.....	\$.....
.....	\$.....	\$.....

24. RATIONS SUPPLIED

Do your cashbook or cheque butts show the payment for stores or rations purchased? **YES/NO**

If **NO**, please supply an estimate of the number of meals:

	YES/NO	No. of Days	@	No. of Employees
Morning Tea/Afternoon Tea	YES/NO	<input type="checkbox"/>	\$5.00each	<input type="checkbox"/>
Lunches	YES/NO	<input type="checkbox"/>	\$10.00each	<input type="checkbox"/>

25. INSURANCE

Please enclose the annual premium advice notes, or advise details of the following:

Please supply invoices

- Cars Insurance Company Premium \$
- House Owners Insurance Company Premium \$
- House Contents Insurance Company Premium \$
- Other Private Insurances (boat etc) Insurance Company Premium \$
- Personal Accident Insurance *** Insurance Company Premium \$

*** Does this provide income replacement/protection? **YES/NO**

26. MOTOR CAR

(a) Car/Make	Model	Have you kept a Log Book? <i>(please circle)</i>	Business Percentage
.....	YES/NO
.....	YES/NO
.....	YES/NO
.....	YES/NO

(b) Is a new log book required? (if over 3 years since log completed or you have purchased a new car) **YES/NO**

(c) Has fuel used in your car been taken from the bulk supply? **YES/NO**
 If **YES**, please supply as estimate of litres use litres
 Estimated total kilometres travelled and fuel consumption per kilometre k/m

(d) Please ensure that car expenses (*fuel, repairs and insurance*) are able to be **identified**.

FRINGE BENEFIT TAX (FBT)

Any vehicle owned by a company which is available for private use could be subject to FBT. The Inland Revenue are increasing their audit activity in this area, so if this situation applies to you and you do not file FBT Returns, it is essential that you discuss this with us.

Does the company own a motor vehicle which is available for use by shareholders? **YES/NO**

If **YES**, is FBT paid? **YES/NO**

If FBT is paid has a GST adjustment been made on the value of the fringe benefit? **YES/NO**

If FBT has not been paid do you pay the company in cash or as a book entry an amount equal to the value of the Fringe Benefit? **YES/NO**

PRIVATE VEHICLE USED IN BUSINESS

Did you use a Private Vehicle for farm/ business purposes? **YES/NO**

What vehicle was used?

If so, we require the kilometres of use from your log book k/m

Did the business pay the running costs for the vehicle? **YES/NO**

27. CHARITABLE DONATIONS, SCHOOL, KINDERGARTEN, PLAY CENTRE, HOUSEKEEPER, CHILDCARE RECEIPTS

Tax credits are available for the above. If you would like us to complete this for you, please supply all donation, childcare and housekeeping receipts.

28. FARM STATISTICAL DATA

(a) DAIRY FARMERS

Effective Milking Area hectares

Peak Cows milked cows

Please go to the DairyBase website and download and complete your 2011 Questionnaire. www.dairybase.co.nz

(b) NON-DAIRY FARMERS

Land Area ~ ownedhectares
 ~ leasedhectares Totalhectares

Effective Farmed Areahectares

Area Croppedhectares

29. ARE YOU PROVIDING BENEFITS TO EMPLOYEES? (INCLUDES SHAREHOLDER EMPLOYEES)

For example: cars, low interest loans, electricity, and telephone

To employees **YES/NO**

To employee shareholders **YES/NO**

If **YES**, are you filing FBT Returns? **YES**...Please include copies of the Returns

NO...If not, please discuss with us

30. STUDENT ALLOWANCES

- Are any of your children attending, or about to attend, University/Polytechnic/Teacher's College, etc.? **YES/NO**
- If **YES**, would you like to discuss your income level and how it will affect their eligibility for allowances? **YES/NO**

31. STUDENT LOANS

Do you, or anyone in your family who we do Tax Returns for, have a Student Loan? **YES/NO**
If any of your children have received a Student Loan, and you require our assistance, please advise us at your interview.

32. NON-BUSINESS INCOME

- (a) Interest and Dividends: Please supply interest and dividend notices relating to the 2010/2011 year (*which show your income and Withholding Tax deductions*).
- (b) Other Income:
-

33. FOREIGN INVESTMENT FUND REQUIREMENTS

If you/your company/your trust have a share portfolio report from an Investment Advisor showing purchase, sales, interest and dividends required for the year please include a copy - If you do not have such a report please supply the following details:

Investment	Owner	Country Held	Original Cost	Date Acquired	Market Value <i>(at year end)</i>	Interest/Dividends Received
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.....
.....

Please include details of investments purchased and sold and all interest/dividends received during your financial year

34. WORKING FOR FAMILIES (formerly Family Assistance)

There are a number of parts to Working for Families. In order to make sure you receive full entitlements, we need to know the following information:

1. Family Details:

Please show names and birth dates of all children under the age of 18 not in full employment, or receiving benefits or Student Allowances, or 18 and still at school. Please supply Birth Certificates for any children born during the year or for whom you have not previously claimed Working for Families. If your child left school during the year, please advise the date of leaving school.

<u>Name of Child</u>	<u>Date of Birth</u>	<u>IRD Number</u>	<u>Date Left School</u> ***
.....	___/___/___	___/___/___
.....	___/___/___	___/___/___
.....	___/___/___	___/___/___
.....	___/___/___	___/___/___
.....	___/___/___	___/___/___

*** If left school, please note details of what child is doing now. E.g. Polytechnic as may still be entitled to Working for Families.

2. Parental Tax Credit:

You may be entitled to a 'Parental Tax Credit' if you have had a new child since 1 April 2009. If so you need to have an IRD number for that child. To apply for an IRD number, please print off an IR 595 from the IRD website which explains how to do the application.

Have you had a baby during the year? YES/NO
 If **YES**, please ensure the child is listed above.

If **YES**, have you claimed the Parental Tax Credit already or received Paid Parental Leave? YES/NO

3. Working for Families money received during the year:

Did you receive Working for Families during the 2010/2011 year? YES/NO

If **YES**, please advise how much you received: \$ _____

4. Family Circumstances:

Have you had a change in your marital status (this includes de facto) in the 2010/2011 year? YES/NO

Has there been a change in shared custody arrangements? YES/NO

Please outline any changes we should know about

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5. Child Support:

(This is money you pay/receive from an ex-partner. This information will affect your Working for Families)

Did you pay Child Support to an ex-partner? YES/NO

• If **YES**, how much did you pay? \$ _____

• If **YES**, was it paid to the IRD? YES/NO

• If **NO**, was it a private arrangement? YES/NO

Did you receive Child Support from an ex-partner?

• If **YES**, how much did you receive? \$ _____

• If **YES**, was it paid to the IRD? YES/NO

• If **NO**, was it a private arrangement? YES/NO

6. In Work Payment:

You may be entitled to an In Work Payment depending on the weekly hours of work per individual/family and source of income.

- In a single parent family, you need to work 20 hours or more per week.
- In a two parent family, your combined hours of work need to total 30 hours or more per week.
- Does your family meet these requirements?

