

Name:

Balance Date: 31 March 2026

ANNUAL BUSINESS QUESTIONNAIRE CHECKLIST

Please take the time to complete this checklist as it is IMPORTANT and helps us meet the quality standards that are required of us as a member of Chartered Accountants Australia and New Zealand. Providing us with all the records and information requested in the attached questionnaire will enable us to complete your financial accounts with the minimum of delay and cost.

AUTHORISATION and TERMS OF ENGAGEMENT

I/We hereby instruct Navigate Advisory to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2026.

I/We accept responsibility for the accuracy and completeness of the information supplied in this questionnaire checklist, which is to be used in the preparation of my/our Financial Statements and Tax Returns. You are not to complete an audit, nor do I/we wish you to undertake a detailed review of my/our affairs in order to substantiate the accuracy of my/our information, and therefore you are unable to provide any assurance on my/our Financial Statements. I/we understand that you accept no liability for the accuracy and completeness of the information supplied by me/us. I/We understand your work cannot be relied on to detect error or fraud. I/We further understand that the Financial Statements will be prepared at my/our request and for my/our purposes only and that you will not be liable for any losses, claims or demands by any third person.

I/We also accept responsibility for all other records and information supplied to you in addition to those set out on the pages 2 to 10.

I/We accept responsibility for any failure by me/us to supply all relevant records and information to you.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to obtain information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to obtain information on my/our ACC levy account.

This document does not limit our existing signed "Engagement Letter for Compilation Engagement".

In order to assist with the preparation of your Financial Statements and Tax Returns and pursuant to the Privacy Act 1993 I/we authorise Navigate Advisory to obtain all relevant information as required from my/our banks, solicitors and other third parties to complete the preparation of my/our Financial Statements and Tax Returns.



Client Name: _____ Date: _____ \ _____ \ _____

Client Signature: _____

Update of Business Details

Postal Address			
Home Address			
Email Address			
Mobile Phone			
Home Phone		Work Phone	
Bank details for REFUNDS from Inland Revenue Department			
Bank / Branch	_____ - _____ _____	Account #	_____ _____ _____

Business Information Checklist

Accounts Receivable

Do you have any accounts receivable as at your balance date? Yes / No
(i.e. Money owing to your business). If yes, complete Form A (attached).

Bad Debts

Were any bad debts written off in the financial year? Yes / No
If yes, what was the total value excluding GST. \$ _____

Accounts Payable

Do you have any accounts payable as at your balance date? (i.e. Money your business owes to others). If yes, complete Form B (attached). Yes / No



Sale / Purchase of Fixed Assets

Did you sell, purchase or stop using any fixed assets in your business in the past year? Yes / No
If yes, complete Form C (attached).

Trading Stock

Does your business have any trading stock? Yes / No
If yes, please record the value of stock on hand as at 31 March 2026.
Excluding GST \$ _____

Stock takes are required unless your stock is less than \$10,000 and your turnover is less than \$1.3m.

How is your stock valued? Select lower of: Cost Selling Price Replacement Value

Have you written off a substantial amount of stock that will affect your gross profit? Yes / No
You must have physically dumped any stock that you have not valued.
If yes, please provide details of this, including the value. Excluding GST \$ _____

Work In Progress

Do you have any work in progress at your balance date? Yes / No
If yes, please state the dollar value. \$ _____

Work in progress (cost price excluding GST) is work you have substantially completed but have not yet invoiced. It should not be included in your stock take or revenue. If purchases and other expenses have been included in work in progress valuations but are not yet paid for, then these should be included in your accounts payable / creditor listing – Form B.

Cash On Hand and Foreign Currency

Please provide the GST inclusive figure of unbanked takings, petty cash and till float that has not been included in your bank reconciliation at your balance date. \$ _____

Please provide details of any foreign or cryptocurrency held at balance date.

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Employment

Do you employ staff? Yes / No

If yes, please address the following:

- Which payroll system do you use?
- Please supply a month-by-month summary of gross wages, termination or incentive payments and PAYE deductions as returned to the IRD. (Not required if you use Xero Payroll or iPayroll).
- Did you pay any holiday pay within the first 63 days (by 2 June) after this balance date? If yes, please provide details. Yes / No

Loans / Hire Purchases

Have you taken out a new loan, hire purchase or lease-to-own agreement since your last balance date? Yes / No

If yes, please provide loan balances as at your balance date, statements, summaries and/or documentation of the new agreements or any change in borrowings.

Business Deposits

Has all business income been deposited into the business bank account? Yes / No

If not, please provide the date, amount including GST and details of the items not deposited.

Business Expenses Paid Privately

Were any of your business expenses paid from your personal funds? Yes / No

If yes, please provide the date, amount including GST and details of the items.

Bartercard or Swap Schemes

Please provide details of all Bartercard or Swap Scheme Transactions. Yes / No

Goods for your Own Use

Did you use any business goods or products for your own personal use? Yes / No



Office at Home / Workshop

Do you use part of your home as an office? Yes / No

If yes, please provide the following details:

Address for home office area (if different from previous years):

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Home Office area (if different from previous years):

Business Area: _____M2 Total Area: _____M2

Total Home Expense for the year (including GST):

Insurance (Building & Contents)	\$ _____
Power	\$ _____
Mortgage Interest	\$ _____
Rates	\$ _____
Repairs & Maintenance	\$ _____
Rents	\$ _____
Any Other House Expenses	\$ _____
Home phone	\$ _____
Total \$	_____

Contingent Liabilities

Are you involved in any transactions that may materially affect the profitability or solvency of your business, for example, a pending court case or dispute? Yes / No

Lease Commitments (Premises/Vehicles)

Do you have any Lease commitments? If yes, please provide details. Yes / No

Capital Commitments

Did you enter into any agreements or contracts prior to your balance date that commit your business to significant capital expenditure? If yes, please provide details of these. Yes / No

Key Expenses

Please provide copies of invoices for the following if not in the accounting system that you use:

- Legal expenses Yes / No
- Repairs and maintenance over \$1,000 Yes / No
- Entertainment Yes / No
- Overseas business travel (include a diary record of business and private days) Yes / No
- Insurance Yes / No

Motor Vehicles (OWNED PRIVATELY)

Have you updated your log book in the last three years? Yes / No

Please provide the vehicle model and % of business usage from your log book for each vehicle used.

Vehicle Description: _____ **Vehicle Description:** _____

Business _____ km Business _____ km

Total _____ km Total _____ km

Percentage Business _____ % Percentage Business _____ %

- A detailed and accurate log book 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.

Motor Vehicles (OWNED BY THE COMPANY)

Do you pay FBT on your business Motor Vehicle? Yes / No

Did you purchase a Motor Vehicle (new or used) during the year? Yes / No

Were any of the motor vehicles used privately during the year? Yes / No

Insurance

Are there any ongoing insurance matters? If yes, please provide details of any claims or payouts. Yes / No

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Income

Did the business receive 80% or more of its income from services personally performed by one shareholder (or relatives) to a single customer or group of related customers? Yes / No



Other Income (Taxable/Non taxable)

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

If yes, please provide details. (e.g., Uber, Airbnb, etc).

Income in Advance

Did you receive any receipts before balance date for goods or services not provided by Yes / No
by balance date? If so, please provide details.

Required Documents

Please ensure you have provided a copy of the following:

- Bank statement balance(s) as at 31 March 2026. (If we do not receive a bank feed, please provide a copy of the statements showing the transactions from 1 April 2025 to 31 March 2026)
- If any property was purchased or sold during the year, a copy of the sale and purchase agreement.
- Any loan documentation from 1 April 2025 to 31 March 2026.
- Any insurance documentation from 1 April 2025 to 31 March 2026.

Please ensure you have signed this questionnaire on page 2.



FORM A – ACCOUNTS RECEIVABLE / DEBTORS (if not in accounting system already)

Sales or services that you have performed and invoiced up to and including the last day of the financial year (31 March 2026) that you are yet to receive payment for. These are not to be included in Work In Progress.

- Or attach a copy of your Debtors Ledger.

Name	Details	Ledger Code (if known)	Total Invoice (GST Incl)	GST Amount	Net Invoice (Excl GST)
TOTAL ACCOUNTS RECEIVABLE			\$	\$	\$



FORM B - ACCOUNTS PAYABLE / CREDITORS (if not in accounting system already)

Invoices for expenses dated up to and including the last day of the financial year (31 March 2026) which you have received but have not yet paid (e.g. you purchase \$100 of stock, receive an invoice dated March but don't pay for the invoice until April, yet the goods are included in your stock take).

Please ensure that the details column is filled out (e.g. purchases, motor vehicle, power etc.)

- Or attach a copy of your Creditors Ledger.

Name	Details	Ledger Code (if known)	Total Invoice (GST Incl)	GST Amount	Net Invoice (Excl GST)
Inland Revenue Department	PAYE		–	n/a	
Inland Revenue Department	FBT		–	n/a	
TOTAL ACCOUNTS PAYABLE			\$	\$	\$



FORM C – SALE OR PURCHASE OF FIXED ASSETS (if not in accounting system already)

FIXED ASSETS NO LONGER USED

Please look at the Fixed Asset Schedule of your previous year’s set of financial statements and note any fixed assets below that you are no longer using in the business.

Asset Code	Asset Description

ASSETS PURCHASED

Please supply any documentation that was required for the sale or purchase of an asset (e.g. hire purchase agreement invoices). For transactions involving land and buildings please supply Sale and Purchase Agreements, Solicitor Settlement statements and mortgage details.

Date Purchased	Asset	Cost Price (GST Exclusive)	New or Used	How Financed

ASSETS SOLD

Date Sold	Asset	Sale Price (GST Exclusive)