



Name:

Balance Date: 31 March 2026

ANNUAL TRUST 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.

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 Trust Details

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

Trust Information and Documentation:

If not provided already, please provide a copy of the trust deed and any amendments made to this.

Please provide the following information for all **settlers** and **primary beneficiaries** of the Trust:

Full name	Date of Birth or commencement date (for non-individuals)	Jurisdiction of tax residency (if not NZ)	IRD# (or Tax Identification Number for those not resident in NZ)
_____	____/____/____	_____	#____/____/____
_____	____/____/____	_____	#____/____/____
_____	____/____/____	_____	#____/____/____
_____	____/____/____	_____	#____/____/____
_____	____/____/____	_____	#____/____/____

Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero):

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Please provide details of any distributions made to the beneficiaries, including the following:

- Distributions of accounting income
- Distributions of capital, corpus, or trust assets
- Use of trust property for less than market value
- Forgiveness of debt

Please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed:

Full name	Date of Birth or commencement date (for non-individuals)	Jurisdiction of tax residency (if not NZ)	IRD# (or Tax Identification Number for those not resident in NZ)
_____	____/____/____	_____	#____/____/____
_____	____/____/____	_____	#____/____/____

Sale or Purchase of Property

Did the Trust buy / sell residential property during the year? Yes / No

Did the Trust buy / sell residential land during the year? Yes / No

Income

Is the trust a trading Trust? Yes / No

Did the Trust receive any income from interest or dividends? Yes / No

Did the Trust receive any other income i.e. rent or royalties? Yes / No

If yes, please provide interest certificates, dividend advice notices and Portfolio Statements with a full copy of the investment advisor's report.

If rental income was received during the year, please complete our Rental Questionnaire.



Investments

Please list all investments (including any cryptoassets or gold) held by the Trust. Please include the company/fund name and number of shares/units held:

Please also list all term deposits, bonds held:

Overseas Income

Did the Trust own company shares, unit funds/trusts, life insurance policies or superannuation/pension plans with any overseas organisations? Yes / No

Did the Trust have any funds invested overseas with Financial Advisers, Portfolio managers Yes / No

Did the Trust own 10% or more interest (shareholding) in an overseas entity? Yes / No

If yes to any of the above questions, please provide full details including name of company/fund, number of share/units, amount invested, country held, income earned, any local tax deducted, and market value at 31 March 2026.

Accounts Receivable

Does the Trust have any accounts receivable as at balance date? Yes / No
(i.e. Money owed to the Trust). If yes, please complete Form A (attached).

Accounts Payable

Does the Trust have any accounts payable as at balance date? Yes / No
(i.e. Money the Trust owes to others). If yes, please complete Form B (attached).

Short Term Rental Income and Expenditure

Did the Trust receive rental income for providing short-term accommodation during the year (e.g. through Airbnb)? Yes / No
If yes, please complete our Rental Questionnaire for each rental property.



Mixed Use Holiday Home

Does the Trust have a property (such as a holiday home or a bach) that is used privately and also to derive income? If yes, please provide details of the property: Yes / No

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Was the property empty for 62 days or more in the income year? Yes / No

If yes, please complete the following section so we can determine the amount of allowable deductions:

- The number of days the property was empty during the income year: _____
- The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate: _____

**Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property.*

If there is more than one tenant who used the property throughout the year, please attach details:

- Name of tenant: _____
- Relationship to owner (if any): _____
- Amount of rent they paid: _____
- Dates rented (From: To): _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

- Cost of advertising for tenants \$ _____
- Cost of repairing damages caused by tenants \$ _____
- Number of days spent in the property while repairing damages caused by tenants \$ _____
- Mortgage interest \$ _____
- Rates \$ _____
- Insurance \$ _____
- Repairs/maintenance for general wear and tear \$ _____
- Other (please give details): _____



Sale/Purchase of Fixed Assets

Did the Trust sell, purchase or stop using any fixed assets? Yes / No
If yes, please complete Form C (attached).

Gifting Programme

Have you completed any gifting this year? Yes / No

Have you assigned debt to the trust via a Deed of Acknowledgement of Debt? Yes / No

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 also.

Please provide any additional information regarding the Trust activities that may be relevant in preparing the Financial Statements.

Insurance or Other Matters

Are there any EQC or other ongoing insurance matters? If yes, please provide details.



Required Documents

Please ensure you have provided a copy of the following:

- Trust 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 1.



FORM A - ACCOUNTS RECEIVABLE / DEBTORS

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

- If you have your own Debtors Ledger you do not have to complete this sheet. Instead 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

These are 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.)

- If you have your own Creditors Ledger you do not have to complete this sheet. Instead 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	
TOTAL ACCOUNTS PAYABLE			\$	\$	\$



FORM C – SALE OR PURCHASE OF FIXED ASSETS

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 agreements, 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 Excl)