

Client Name: \_\_\_\_\_

**CLIENT INFORMATION RENTAL QUESTIONNAIRE - 2023**

Information required for the preparation of your Annual Financial Statements and / or Tax Return

Please complete this form if you owned any rental properties during the year 1 April 2022 to 31 March 2023.

**Note:** You are required to complete a separate questionnaire for each rental property owned. Please contact us if you need additional copies of this checklist.

**CONTACT DETAILS**

We would like to confirm we have the correct contact details for you, please enter below:-

<b>Telephone No:</b>	
<b>Mobile No:</b>	
<b>Email Address:</b>	
<b>Physical Address:</b>	
<b>Postal Address:</b> <i>If incorrect address show above</i>	

**RENTAL PROPERTY (Including LTC Companies)**

**Address of Rental Property:**

\_\_\_\_\_

\_\_\_\_\_

**Period Rented:**

From \_\_\_\_ / \_\_\_\_ / \_\_\_\_ To \_\_\_\_ / \_\_\_\_ / \_\_\_\_

If rented for part year please state reason: \_\_\_\_\_

**Rental Income Received:**     \$ \_\_\_\_\_

Is the property rented to a related party, if yes, is the rental at market value?     Y / N

**Rental Expenses:** (GST inclusive)

Accountancy Fees	\$ _____	Mortgage Interest	\$ _____
Advertising	\$ _____	Rates	\$ _____
Bank Fees	\$ _____	Repairs & Maintenance	\$ _____
Communication	\$ _____	Stationery	\$ _____
Insurance	\$ _____	Valuation Fees	\$ _____
Legal Fees	\$ _____	Capital Improvements	
Management Fees	\$ _____	(provide list with costs)	\$ _____
Other	\$ _____		

\* see below

## Vehicle Expenses (Inspections)

- Distance from home \_\_\_\_\_ kms
- Number of trips \_\_\_\_\_

\* **Repairs & Maintenance** – are any of these expenses earthquake related?

Y / N

Please state the value of the earthquake related repairs \$ \_\_\_\_\_

Have you received any payments from EQC or your insurance company to cover these repairs?

Y / N

If Y, please provide a copy of correspondence.

Amount Received \$ \_\_\_\_\_

Please provide a copy of your Property Management Report if your property is managed by a third party (ie: Property Management Agency).

**Other Relevant Documents Required:****A Transaction Records**

- Bank Statements   
Please supply all rental account bank statements from 1 April 2022 to 31 March 2023
- Xero (if you use one) – If we haven't set you up, do we have access to your Xero system? If not, please invite us in.
- Cash Book (if you use one) – a balanced and reconciled cashbook may be supplied. Descriptions of payments and receipts should be clear.

**B Financing**

- Please supply all loan and / or mortgage statements, hire purchase agreements from 1 April 2022 to 31 March 2023
- Have you raised or repaid any mortgages and / or loans in the financial period? If so, please provide details including Solicitors Settlement Statements
- Any other financing documentation

**C Fixed Assets - For rental property and chattels purchased/sold during the year:**

- Give details of any properties purchased or sold and supply copies of Solicitor's settlement, trust account statements and sale and purchase agreements
- Address of rental property, purchased / sold \_\_\_\_\_
- Date Sold \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Cost \$ \_\_\_\_\_ (incl GST)
- Please list all assets purchased (over \$500) or sold during the year

Chattels	Amount \$	Date	Purchased or Sold
Dishwasher			
Drapes			
Floor Coverings			
Oven			
Washing Machine			
Other _____			

- Please provide a copy of the Rates Assessment
- Please provide a copy of chattel valuation (if any)

**22. PROPERTY SALES / BRIGHT LINE TEST**

✓  
Y/N

- If you have sold a property that was purchased after 1 October 2015 during the year then you may be taxed under the Bright Line Test.
- Please provide details of property sales and the declarations your lawyer may have completed with the property sale.

Your main personal home would be excluded unless you have already used the exclusion twice in the last two years or you are property dealer / trader

Property Address	Purchased Date	Sold Date

**AUTHORISATIONS**

If you have any questions, please discuss these with us before signing this 2023 Questionnaire.

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1. We hereby authorise **Ashton Wheelans Limited** to seek any additional information they may require for the purpose of preparing our financial statements and statutory requirements. This includes information from the Inland Revenue Department, Companies Office, Solicitor, Employees, Bank or other financial institutions and we hereby authorise our Solicitor, Employees, Bank or other financial institutions to supply such information.
  
2. We confirm for the purposes of the Privacy Act 1993 that the information contained in this questionnaire has been provided to **Ashton Wheelans Limited** to enable them to fully advise and assist us in the management of our financial affairs and authorise **Ashton Wheelans Limited** to utilise that information for that purpose in such manner as they may consider appropriate including, by way of example and not limitation, the preparation and completion of annual accounts and income tax returns, the provision of information to our banks, Solicitors or other advisors.
  
3. We confirm that **Ashton Wheelans Limited** will provide assistance in meeting tax obligations, including advice on payments and / or reminder letters for taxes due. However, the responsibility for paying the correct tax on time rests with the taxpayer, not **Ashton Wheelans Limited** as agents.
  
5. We authorise **Ashton Wheelans Limited** to be our Inland Revenue Tax Agent for all tax types and communicate with the Inland Revenue Department on my behalf.

Full Name	Signature	Date
Full Name	Signature	Date

**Ashton Wheelans Limited**  
**Terms and Conditions of Business**

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**1. Introduction**

AW (AW includes its partners, employees and related entities) has set out in this document our basic terms and conditions of business (the "Terms"), which, together with our Engagement Letter (together called "this Agreement"), will apply to all work AW undertakes for you with respect to this engagement. If there is any conflict between these Terms and our Engagement Letter, then the Engagement Letter shall prevail.

**2. Our services**

AW will provide the services set out in our Engagement Letter (the "Services") and will use all reasonable commercial efforts to provide the Services in an efficient and timely manner, using the necessary skill and expertise to an appropriate professional standard

**3. Conflict of interest (AUDIT ONLY)**

Except as disclosed in the Engagement Letter or Audit Proposal, AW is not aware of any conflict of interest, which would affect our ability to provide the Services to you. We will advise you if we become aware of any potential conflict of interest, and we will work with you to find a suitable solution.

**4. Your obligations**

- 4.1 You agree to pay for the Services in accordance with this Agreement.
- 4.2 You will provide AW promptly with such information reasonably required for the proper performance of the Services, including access to appropriate members of your staff, records, information technology, systems and premises.
- 4.3 AW shall be entitled to rely upon the accuracy of all information provided by you, or by others on your behalf, without independently verifying it.
- 4.4 You shall be responsible for the use of, or reliance on, advice or recommendations supplied by us in the delivery of our Services.
- 4.5 You undertake that if anything occurs after information is provided by you to AW, to render such information untrue, unfair or misleading, you will promptly notify AW, and, if required by AW, take all necessary steps to correct any communication or document issued which contains, refers to or is based upon such information.
- 4.6 You acknowledge that information made available by you, or by others on your behalf, to or which is otherwise known by, partners or staff or AW who are not engaged in the provision of the Services shall not be deemed to have been made available to the individuals within AW who are engaged in the provision of the Services.
- 4.7 You undertake to attach our disclaimer when distributing the financial statements and budgets/cashflow forecasts (or parts thereof) to third parties.

**5. Confidentiality and Disclosure**

The conduct of this engagement is in accordance with the professional standards, rules and ethical requirements of the New Zealand Institute of Chartered Accountants. Information we obtain in the course of this engagement is subject to confidentiality requirements, in addition to our obligations under the Privacy Act 1993. We will not disclose that information to other parties, without your express consent, except as required by law or professional obligations. Both parties acknowledge that they may, in the course of the engagement acquire information that is proprietary or confidential to the other party.

Both parties agree to hold such information in strict confidence, and not to divulge such information except as required by law or judicial process, or to any persons or bodies responsible for regulating their businesses or internal policies.

**6. Our workpapers and client documents**

- 6.1 You acknowledge that the workpapers we produce in the course of our work for you, which are not an integral part of the end product of that work are the property of AW.
- 6.2 Where reasonably possible we will:
  - (a) inform you if any other person seeks access to our workpapers; and
  - (b) seek your comment before granting access to any person unless we are compelled to do otherwise at law.
- 6.3 In certain circumstances the Inland Revenue Department may require access to information and workpapers and we may not be legally able to prevent such access.
- 6.4 If we are provided with custody of any documents by you or on your behalf, including share registers or constitution documents, those documents will be retained during the course of our appointment (unless their earlier return is requested), at the end of which they will be returned to you unless separate arrangements have been made. We shall be entitled to retain copies.
- 6.5 We reserve the right to exercise a lien in respect of any unpaid fees and disbursements over any documents and files belonging to you, which may be in our possession.

**7. Ownership**

We shall retain ownership of the copyright and all other intellectual property rights in the product of the Services, whether oral or tangible, and ownership of our working papers. You shall acquire ownership of any end product of the Services on payment of our charges. For the purposes of delivering Services to you or other clients, AW shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the Services.

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**8. Staff**

- 8.1 You agree that during the provision of the Services, and for a period of six months thereafter, you will not make any offer of employment to any AW partner or employee involved in the provision of the Services, without our prior written consent.
- 8.2 You agree that should you employ any AW partner or employee involved in the provision of the Services during the provision of the Services and for a period of six months thereafter, you will pay AW a fee equal to 15% of the remuneration package offered to the person concerned.

**9. Benefit of advice**

- 9.1 Unless otherwise specifically stated in the Engagement Letter, any advice or opinion relating to the Services is provided solely for your benefit and may not be disclosed in any way, including any publication on any electronic media, to any other party and is not to be relied upon by any other party.
- 9.2 During the supply of our Services, we may supply oral, draft or interim advice, reports or presentations but in such circumstances our written advice or final written report shall take precedence. No reliance should be placed by you on any oral, draft or interim advice, reports or presentations. Where you wish to rely on oral advice or an oral presentation, you shall inform us and we will provide documentary confirmation of the advice.
- 9.3 AW shall not be under any obligation in any circumstance to update any advice or report, oral or written, for events occurring after the advice or report has been issued in final form.

**10. Problem resolution**

- 10.1 If at any time you would like to discuss with us how the Services can be improved or if you have a complaint about them, you are invited to telephone the partner or director, identified in the Engagement Letter. We will investigate any complaint promptly to resolve the difficulties.
- 10.2 If the problem cannot be resolved, the parties agree to enter into mediation, or some other form of alternative dispute resolution, before commencing legal proceedings.
- 10.3 In the event of a dispute, or where fees remain unpaid beyond the due date, we reserve the right to suspend provision of the Services until such time as the dispute is resolved or the fees are paid. Suspension of the Services will not affect your obligation to pay us for Services rendered to the date of suspension.

**11. Health and Safety**

We are required to comply with the provisions of the Health and Safety in Employment Act 1992 (the "Act") by taking all practical steps to ensure the health of safety of our people. AW expects its people to take responsibility to ensure their own safety and that no harm is caused to others in the workplace. However, the Act places responsibility for their safety on you when they are visitors to your site. It may be appropriate for your Health and Safety representatives to hold a safety briefing at the beginning of the assignment for those involved, regarding the hazards, provision of any appropriate equipment, awareness of accident reporting procedures and emergency procedures.

**12. Privacy**

- 12.1 AW will comply with the Privacy Act 1993 when collecting, holding or disclosing personal and sensitive information concerning your shareholders, members, customers, employees and other individuals with whom you have dealings ("stakeholders").
- 12.2 If your stakeholders have not been made aware of the possible collection, holding, use or disclosure of their personal and sensitive information by AW as part of this engagement, you agree to inform AW so that, should this be necessary, AW may take action to raise the awareness of your stakeholders.

**13. Circumstances beyond your or our control**

Neither of us shall be in breach of our contractual obligations nor shall either of us incur any liability to the other if we or you are unable to comply with the Agreement as a result of any cause beyond our or your reasonable control. In the event of any such occurrence affecting one of us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Agreement on notice, taking effect immediately on delivery.

**14. Governing law and jurisdiction**

This Agreement and all aspects of our engagement and our performance of the Services are governed by, and construed in accordance with, the laws applicable in New Zealand. Both parties agree to irrevocably submit any disputes arising under this Agreement to exclusive jurisdiction of the Courts of New Zealand.

**15. Variation**

No variation of this Agreement will be valid unless confirmed in writing by authorised signatories of both parties on or after the date of signature of the Engagement Letter in question.

**16. Statutory terms**

Nothing in these Terms excludes, restricts or modifies the application of the provisions of any statute where to do so would contravene that statute or cause any part of these Terms to be void.

**Ashton Wheelans Limited**  
**Terms and Conditions of Business**

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**17. Entire agreement**

These Terms and the Engagement Letter are the only communications governing our relationship. To the maximum extent permitted by law, AW will have no liability for any statements, representations, guarantees, conditions or warranties (collectively referred to as "representations") arising from communications (oral or written) which are not expressly contained in this Agreement and all representations to exercise reasonable care or render our Services with due care and skill which may otherwise be implied by statute, common law or custom are expressly excluded. If any representations are important to you, you should ensure that they are expressly set out in the Engagement Letter before signature.

**18. Electronic Communication**

Unless otherwise agreed with you, we may correspond by means of the Internet or other electronic media to provide information to you in electronic form. Because of the inherent risks associated with the electronic transmission of information on the Internet or otherwise, we cannot guarantee the security and integrity of any electronic communications or information sent or received in relation to this engagement. While it is our policy to check our e-mail correspondence and other electronic information with anti-virus software, we similarly cannot guarantee that transmissions or other electronic information will be free from infection. You acknowledge that if we are working on your premises we may need to connect to the internet through your internal network in order to access our systems. You may not rely on electronically transmitted advice or opinion unless it is subsequently confirmed by fax or letter signed by an authorised signatory of AW.

**19. Termination**

Our relationship with you involves continuing trust, confidence and co-operation. If the relationship has broken down either of us may terminate the professional relationship by notice in writing to the other. If such notice is given you will be required to pay our professional fees and disbursements for work carried out to the date of termination.

**20. No Audit Undertaken (COMPILATION ONLY)**

Our procedures will not include verification or validation procedures. No audit or review engagement will be performed and accordingly no assurance will be expressed as to the accuracy of information.

**21. Detection of Fraud**

Our engagement does not include the investigation or discovery of internal control weaknesses, error, illegal acts or other irregularities, including without limitation, fraud, or non-compliance with laws and regulations. However, we will inform you of any such matters which come to our attention during the course of our engagement.

**22. No Liability**

AW will prepare the financial information at your request and exclusively for your benefit. We will not accept any liability of any kind whatsoever, including liability by reason of negligence, to yourself or any other person for losses incurred as a result of placing reliance on the compiled financial information.

**23. Responsibility**

The preparation of GST returns, FBT returns, PAYE returns, income tax returns or any Inland Revenue return (including estimations of provisional tax) by AW on your behalf does not remove you from the onus of responsibility.

**24. Indemnity**

You agree to indemnify AW, its directors, employees and agents against all liabilities, claims, costs and expenses incurred, which arises out of, or are any way associated with the services provided under this contract. However, the indemnity does not apply to any loss to the extent it results from AW's negligent, wrongful or unlawful acts or omissions.

**25. Retention of Records**

AW retains your records for the statutory period of seven years. After this period records are destroyed. If you require retention of your records for longer than the statutory period please advise us in writing.

**26. Institute Review**

As members of the New Zealand Institute of Chartered Accountants, we are subject to and bound by the disciplinary procedures and rules of the Institute, and our work and files are subject to the practice review rules of the Institute under which compliance with professional standards by members is monitored. These procedures and rules require us to disclose to the Institute, its reviewers and/or its disciplinary bodies our files and work papers including client information. By allowing us to undertake this engagement, you acknowledge that, if requested, our files relating to this engagement will be made available to the Institute, its reviewers and/or its disciplinary bodies. We assure you that the same ethical standards regarding confidentiality that we adhere to apply equally to the Institute's reviewers.

**27. Payment**

Prior to commencing our services, unless otherwise agreed, we may (subject to job duration and complexity) require you to provide us with 20% of our estimated fee on receipt of your records, 50% progress payment while the work is carried out and 30% on completion. The progress fees will be applied against our final invoice, and any unused portion will be returned to you upon our collection of all outstanding fees and costs related to this engagement. Unless otherwise agreed in writing we will invoice you on a monthly basis and/or on the completion of an assignment and our invoices are payable on receipt. Invoices unpaid 30 days past the billing date may be subject to an interest charge of 1.5% per month.

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In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including legal fees.

If we elect to terminate our services for non-payment, or for any other reason, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all out of pocket costs, through to the date of termination.

If we are required (pursuant to court order or other legal process) to produce documents or attend court in relation to the Services for judicial or administrative proceedings to which we are not a party, you shall reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**28. Conflicts of Interest (COMPILATION ONLY)**

Independence is not a requirement for a compilation engagement. If we are aware that we are not independent, this fact will be stated in our report. However we will not conduct a comprehensive review to determine whether we are not independent.