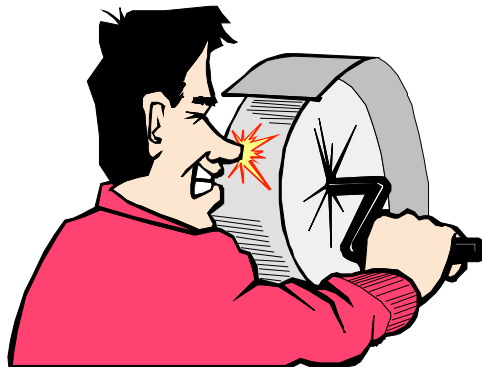


COLLINS & CO
Chartered Accountants Limited
Chartered Accountancy & Business Advisory Services



COMMERCIAL
ANNUAL QUESTIONNAIRE

Our Commitment to You

- We will act honestly and with integrity in everything we do for, and with you.
- We will respect absolutely the confidentiality of our working relationship.
- We will respond to your phone calls or emails promptly.

We ask that you make the following commitments to this firm so that our relationship remains progressive.

- Be open and frank with us at all times, and advise us of any concerns you may have with any aspect of work we do for you.
- Provide us with all the information we require and access to your team within the timeframes we agree upon.
- Attend to payment of our account on the terms we agree upon which are within 30 days following the completion of the assignment, or part thereof. (Overdue accounts may incur market interest charges – Collection costs will be added if an agency is appointed to collect the debt. We are receptive to the establishment of an AP in our favour. This may assist your overall cash management).

Yours Sincerely

Ben H Collins (for)
COLLINS & CO
Chartered Accountancy
& Business Advisory Services



Please complete and sign this page. This is your authorisation for us to proceed with your Annual Accounts and Income Tax Return preparation. Thank you.

CLIENT NAME	
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BALANCE DATE (Please Circle)	March	June	Other
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THE PRIVACY ACT 1993

The Privacy Act prohibits the release of information to third parties without the direct authorisation of the client/customer.

In the course of preparing your Annual Returns and Financial Statements, in some cases we have to consult your banking institution and other entities you have transacted with. The information we seek is necessary to complete your initial instructions.

Please signify your authorisation of this release of information in the space provided below.

Only those details necessary for the completion of your financial information will be sought, no personal transactions will be queried without your direct authorisation.

Please note that limited liability companies, under the Financial Reporting Act, must complete their financial statements within five months of balance date, unless there is unanimous approval by the shareholders to extend that time limit to nine months.

COMPILATION TERMS OF ENGAGEMENT

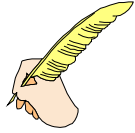
I accept responsibility for the accuracy and completeness of the information supplied below which is to be used in the preparation of my financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are unable to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error or fraud and that you, COLLINS & CO - Chartered Accountants Limited, accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the financial statements will be prepared at my request, and for my purposes only and that you will not be liable for any losses, claims or demands by any third person.

I also accept responsibility for all other records and information supplied to you other than those listed below. I accept responsibility for any failure by me to supply all relevant records and information to you.

I understand the firm's payment terms and conditions.

Please prepare Financial Statements to a standard sufficient for determining my/our taxation responsibilities.

Client Signature: _____ Date: _____



Please provide the information requested below where applicable
CHECKLIST – INFORMATION REQUIRED

ANNUAL ACCOUNTING CLIENTS

(Please note: Those clients for whom we prepare monthly/bi-monthly GST Returns and Cashflow Reports are EXEMPTED from the first seven items. However, please provide a copy of your bank statement page showing the 31 March 2009 balance (or relevant balance date) and loan account statements where we do not receive these electronically.

1. **Bank Statements** for the year for all business bank accounts, including loan accounts.
2. **Bank deposit books** for the year.
3. **All cheque butts** for the year, showing the nature of each payment on the cheque butt. Ensure suppliers' statements and invoices are available if required.

OR

4. **Reconciled Cash book** (Manual or Computer) Cash book to record all receipts and payments of the business for the year and must be reconciled to the bank statement(s). ***PLEASE SEE OUR SPECIAL SECTION K (Page 6).***
5. **Receipt books** for the year.
6. **Items other than normal business sales** (for example, private funds paid in, proceeds from the sale of an asset, rebates from suppliers, income apart from business income, rents, interest or dividends) are clearly marked, or, if not paid into a business trading bank account, are recorded on separate schedules.
7. Where GST registered, copies of **GST Returns** and workings supporting the returns.
8. Where Employer registered, copies of the **Employer monthly schedules (IR348)** as forwarded to the IRD together with details of holiday pay entitlements at Balance date, and any allowances included in a remuneration package e.g. accommodation allowance.
9. Copies of **Solicitors' Statements**, or other contracts, such as **hire purchase agreements**, relating to contracts or legal matters settled during the financial year.
10. Where values of Land & Buildings have substantially increased over the years and a valuation (eg Quotable Values) Certificate is available you may wish the accounts to reflect this increase in the property value. **Valuation Certificate or recent valuers report must be attached.**

a) **CASH ON HAND** \$ _____

(Cash on hand includes cash floats and cash sales prior to balance date but not banked until after balance date.)

b) **WORK IN PROGRESS (GST Exclusive)** \$ _____

c) **STOCK ON HAND (GST Exclusive)** \$ _____

All stock was physically counted, and adequate records retained to substantiate the physical count, valued at the lower of cost or Net Realisable Value.

YES / NO (Please delete one)

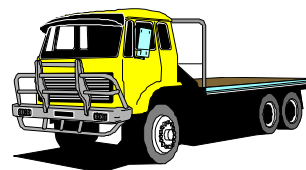
d) **FIXED ASSETS**

Attach details (preferably invoices) of fixed assets purchased or sold during the year together with details of how the acquisitions were financed: ie HP Agreements. Assets include motor vehicles, plant and equipment and properties. Where appropriate, include details of trade-ins.

- **Has GST been accounted for on fixed assets sold or purchased, and recoveries of insurance claims? YES / NO**

Details of Assets scrapped:

- 1.....
- 2.....
- 3.....



New or Secondhand assets purchased.

- 1.....\$.....Date..... **Cash/HP New/SHand**
- 2.....\$.....Date..... **Cash/HP New/SHand**
- 3.....\$.....Date..... **Cash/HP New/SHand**

Assets used for trade-in purposes:

- 1..... **Traded on**.....
- 2..... **Traded on**.....
- 3..... **Traded on**.....

Detail those Assets for which insurance proceeds have been received:

- 1.....\$.....
- 2.....\$.....
- 3.....\$.....

e) INVESTMENTS

Attach details - preferably brokers contracts interest advise notices and dividend slips - of investments held, purchased and sold during the year.

f) MORTGAGES AND LOANS

Attach loan statements, particularly showing the balance at Balance Date. Include details of loans or mortgages raised or repaid during the year (preferably including agreements and solicitors statements).

g) BAD DEBTS - Written off \$ _____

h) GENERAL INFORMATION

- Were all takings banked into your business trading bank account?

YES / NO

- Amounts not banked to my Business - Amounts were applied:

i) For personal expenditure \$ _____

ii) For business expenditure (attach details) \$ _____

iii) Lodged into other Bank Accounts (details) \$ _____

- Members of my Family or my Spouse providing assistance in the business.

IF YES :

i) Hours per week that they worked on average _____ Hrs/ wk

ii) The amount of wages or other remuneration that was paid to them during the year \$ _____

- Value of goods taken for private use at their cost price excluding GST

\$ _____

- Cost, including GST, of personal Goods and Services included in my monthly business payments (if not detailed in cheque butts).

\$ _____

- The proportion of Motor Vehicle business use as established by business running recorded in my vehicle log book/s is:

i) Business  _____ km

ii) Total _____ km

iii) Business Percentage (Business km divided by Total km) _____ %

= Do you pay for Telecom Yellow Pages advertising through your phone account?

YES / NO

If YES, how much of your phone account was for this advertising.

\$ _____

i) The general nature of my business **has / has not** (delete one) changed during the past 12 months. If there has been a change please describe.

j) Solicitors Statements relating to any legal transactions during the year.

k) **ACCOUNTING SOFTWARE PACKAGES - End of Year Processing**

What you must do BEFORE you roll over to the next year:

1. Check that you have entered all transactions for the year.
2. Make sure that you have reconciled your bank accounts to year-end balance.
3. Print the following reports:
 - Reconciliation Report;
 - GST Reports, both detail and summary;
 - Cashflow Reports;
 - Trail Balance Reports; and
 - A complete Transaction Details Report.
4. Make sure you have two backups of the ledger in case one is lost or damaged in some way.
5. Once you have run these reports and have backed up your ledger you can roll over to the next year.
6. Once you have completed End of Year Processing you must not enter any transactions with dates that fall within the previous financial year.

ACCOUNTS PAYABLE
PEOPLE YOU OWE MONEY TO AT BALANCE DATE

- a) All accounts owing by you at Balance Date should be scheduled on this form.
- b) Do not forget to include PAYE deductions paid in the following Month.
- c) ENSURE that everything purchased by you before Balance Date and not paid for until after Balance Date is included.
- d) GST EXCLUSIVE (Where registered for GST).

CODE	CREDITOR Accounts Payable	TYPE OF SUPPLY ie Fuel, Purchases - Expenses	TOTAL OWING GST Incl	TOTAL OWING GST Excl
	IRD – PAYE	Wages	X	

UNPRESENTED CHEQUES
CHEQUES WRITTEN OUT PRIOR TO BUT NOT PRESENTED AT BALANCE DATE

CHQ No	PAYEE	TYPE OF SUPPLY	TOTAL GST Incl	