

Engagement Terms

Thank you for the opportunity to provide our professional services to you.

This letter explains our understanding of the terms of the engagement and will be effective for future years unless we advise you of any change to our arrangements or there is a significant change in your circumstances, in which case a new letter of engagement will be prepared.

Objectives and Scope of the Engagement

We will conduct the services listed below in accordance with the relevant professional and ethical standards issued by the Accounting Professional and Ethical Standards Board (APESB) and the Tax Agent Services Act 2009. Our services are limited to those listed only, we will not perform any audit or review and accordingly, no assurance will be expressed.

We will prepare financial statements and/or income tax returns for the purposes agreed to in this engagement. Our services are limited for this purpose only, we will not perform any audit or review and accordingly, no assurance will be expressed.

The disclosure of irregularities including fraud or other illegal acts or errors that may exist cannot be relied upon by this engagement. Any such matters that come to our attention in this regard will be communicated to you.

We make no assumption of responsibility for reliance on the documents listed above by any person or entity other than yourself. The documents shall not be used for any purpose other than the purpose for which they are prepared; where necessary they will include a disclaimer to this effect.

If you have a company that is subject to these engagement terms, the scope covers corporate secretarial work, including preparation and lodgement of the ASIC annual review and notifying ASIC of any changes to the company's details as required.

Professional Standards in Relation to Taxation Services

As required by Accounting Professional and Ethical Standard APES 220 – Taxation Services we make the following statement regarding taxation services:

- The responsibility for the accuracy and completeness of the particulars and information provided by you rests with you;
- Any advice given to you in the course of the above services is only an opinion based on our knowledge of your particular circumstances; and
- As a taxpayer, you have obligations under self assessment to keep full and proper records in order to facilitate the preparation of accurate returns.



East Partners Pty Ltd
is a CPA Practice.



Tax agent
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Liability limited by a scheme approved under Professional Standards Legislation.

Superannuation Advice

We are required to hold an Australian Financial Services Licence (AFSL), or be an authorised representative of the holder of an AFSL, in order to provide you with financial advice in relation to your superannuation (if required).

Details of our licence are as follows:

Licence type	Name	Licence/ASIC Registration Number
Full	Dover Financial Advisors Pty Ltd	307248

Advice provided will always be in the best interest of the entity. Where required, we also provide the following documentation:

- Financial Services Guide (FSG)
- Statement of Advice (SOA)
- Product Disclosure Statements (PDS) or short form PDS.

Conflict of Interest

Prior to entering the engagement and during the engagement we will attempt to ensure there is no conflict of interest.

You must immediately advise us if, during the engagement you become aware of any conflict of interest or potential conflict of interest or there is a change of circumstances which may result in a conflict.

If a conflict of interest does arise during the engagement, we will take appropriate steps to resolve the conflict as agreed by all parties involved and permitted by law.

Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Council's website <http://www.professionalstandardscouncil.gov.au>.

Your Responsibilities

You are responsible for the accuracy and completeness of the details and information you provide to us and disclosure of all material and relevant information. This includes informing us of any change in your circumstances and advising us of any subsequent event which may affect the accuracy and completeness of the information provided.

We may ask questions of you regarding the information provided. You are responsible for providing accurate and complete responses to our questions within a reasonable time. This should not be taken as meaning that we will verify the accuracy and completeness of the information provided.

The taxation law provides you with "safe harbours" from penalties for incorrect or late tax returns if you provide "all relevant taxation information" to us in a timely manner. Failure to discharge the responsibilities described above may mean that you are not eligible for that "safe harbour" protection.

Our Responsibilities

Information acquired by us in the course of this engagement is subject to strict confidentiality requirements and we will not disclose that information to other parties except as required or allowed by law, or with your written consent.

We will advise you of your rights, obligations and options available to you under taxation laws. We may also provide you with advice on the application of taxation laws, including any possible penalties and other consequences to enable you to make an informed decision of the course of action that may be taken.

Taxation laws change frequently. All advice will be based on the current law at the time the advice is provided. It is your responsibility to obtain updated advice in relation to actual or proposed transactions entered at a later time.

We will act in your best interests at all times, subject to the overriding requirement that we must comply with the law. For example, we would be unable to lodge a tax return for you that we knew to contain a false or misleading statement.

Our firm's Quality Control procedures have been established and maintained in accordance with APES 320 – Quality Control for Firms and, as a result, our files may be subject to review under the CPA Australia quality review program. By accepting our engagement, you acknowledge that, if requested, our files relating to this engagement will be made available under this program. We will advise you if this should occur.

Fees

Our fee for this assignment is either included in your Service Fee as outlined in our Business Services Proposal or has been provided to you separately as an estimate. The estimate is based upon the information we have to hand regarding your affairs. The actual fee will depend upon the length and complexity of the work required and excludes miscellaneous expenses incurred to complete this engagement. However, if we become aware during the assignment of the fee materially exceeding the estimate, we will contact you to discuss the matter.

Our payment terms are that you are required to settle accounts within 14 days from the date of issue of the invoice. If you have any query with the service provided or the extent of the fee, please advise us as soon as practicable but no later than 7 days from receipt of the invoice. If we have not received payment by the due date we will begin our standard collection procedures.

To assist you in paying your accounts we provide the following options for payment: cash, cheque, credit card, direct debit or EFTPOS. We are also pleased to offer you the QuickFee facility for invoices of more than \$500, enabling you to pay in 3 to 12 monthly instalments (please note that we cannot use this facility for Self Managed Superannuation Funds).

Ownership of Documents

All original documents obtained from you in respect to this engagement shall remain your property; however, we reserve the right to make electronic copies of the original documents for record purposes.

Ownership of the documents produced by us as part of this engagement will vest in you. All other documentation produced by us in respect of the engagement will remain the property of the firm.