

1 July 2024

Engagement Brochure

This letter is to record the terms of our engagement and the nature and limitations of the Services we will provide to you. We propose that the terms set out in this letter constitute the costs agreement and terms of engagement for this matter.

1. Objectives, Scope and Output of the Engagement

This engagement will commence 1 July 2024.

Being a member of Chartered Accountants (CA), we are required to advise you of our "Terms of Engagement". The below document sets out our responsibilities to you and yours to us which ensures both parties are comfortable with expectations.

Services

We will provide the Services to you in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB).

The Services covered by this engagement do not include audit, or review services, therefore no assurance will be provided. Unless agreed with you, the Services will not include specific identification of fraud or other illegal acts. If we do identify such acts or omissions, we will inform you. Before doing so, we will notify you as soon as practicable that we have identified any instances of fraud or illegal acts/omissions.

As part of our Services, we can provide you with the following:

- Individual Income Tax Return
- Activity Statements
- Financial Statements
- Interim Financial Statements
- Superannuation Fund
- Corporate Compliance

Other services we offer outside of the scope of general taxation include:

Management Consulting	Long Service leave
Contractor Taxable Payment Annual Reports	ATO Liaison & Dispute Resolution
Payroll Tax	Cashflow & Business Plans
Profit Performance Monitoring	Bookkeeping

The Services are provided only for the benefit of you the client. We are not liable to any other person in respect of Services.



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under Professional Standards Legislation

2. Fees

If you are a new client to Evolve then we will provide you with an estimate of our fees prior to starting work.

For existing clients, your fee will be within 10% of your prior year's fees. This may change if your work requirements vary from the prior year. If this occurs, we will advise you of any additional charges before we start work.

Evolve are also happy to discuss monthly fixed fee arrangements if you prefer.

Unless stated otherwise, our fees, expense and charges exclude GST.

Responsibilities

You agree that you will provide us with complete, clear, accurate, meaningful, and timely instructions, and all information and documents requested by us, or necessary for us to undertake and complete the work you have engaged us to perform.

You also agree that you will arrange for reasonable access to relevant individuals and documents. You acknowledge and agree that you will be responsible for the completeness, accuracy and clarity of the information supplied to us.

Confidentiality and Data Protection

Personal information collected by us during our dealings with you will be handled in accordance with this engagement letter and our privacy policy, available at (Privacy Policy).

The purpose of collecting your personal information is to carry out the Services and for related purposes such as staff training and education, updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance, and crime prevention.

We will use and disclose personal information as set out in our Privacy Policy.

Information you provide to us will be kept strictly confidential. Access to the information by our employees and contractors will be limited to the level of access required for them to complete the Services.

Our files may be subject to review as part of the quality control review program of Chartered Accountants Australia and New Zealand which monitors its members' compliance with professional standards. By accepting our engagement, you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

Very occasionally, we may also be required to disclose confidential information by law, regulatory bodies, insurers or otherwise in accordance with *APES 110 Code of Ethics for Professional Accountants*.

Where you share personal information regarding a third party (including your Directors and Employees) with us, you confirm that you have complied with your obligations under the Privacy Act 1998 (Cth) (including, if you are not bound by that Act, as if you were so bound), including that the personal information was lawfully collected, that you are

entitled to disclose the personal information to us, and that we may use and disclose the personal information in the manner detailed above.

Involvement of third parties:

We utilize the services of the following contractors and service providers at peak times to handle workload as required.

Odyssey Outsources - basic bookkeeping tasks and administration tasks where required.

CW Audits - audit of Self-managed Superannuation Funds

To perform the Services, we provide the above parties with access to your data to the extent that this is required to perform these Services. This may require information being sent overseas in accordance with the Privacy Policy.

Limitation of Liability

We will provide our Services with reasonable care and skill. Our liability to you is limited to losses, damages, costs, and expenses directly caused by our negligence or willful default.

Our liability may also be limited by a scheme approved under Professional Standards Legislation. Further information on schemes is available from the professional Standards Councils' website: <http://www.psc.gov.au>

Ownership of documents

All original documents that we obtain from you to perform the Services under this engagement remain your property. However, you agree that we may make a reasonable number of copies of the original documents for our records and to provide the Services to you.

We retain all copyright in any document prepared by us during carrying out the engagement for you, except where the law specifically states otherwise.

To the extent permitted by law or professional standards, we reserve the right to exercise a lien over all documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid to us in full.

Complaints and disputes

We have a complaints process in place and will use our best endeavors to resolve a complaint or dispute to the mutual satisfaction of the parties involved. We may ask that you provide your complaint in writing to allow us to fully investigate the issues you raise.

Either party to a dispute can request the complaint or dispute is managed through external dispute resolution or mediation service. We and you agree that external dispute resolution will be undertaken before any legal claim is formally commenced. This does not override the rights of either party to seek legal action to enforce contractual rights under this engagement agreement.

Acceptance of terms

We have sent this letter to you prior to you having provided your records to us. By forwarding your tax preparation documents you are letting us know that you agree to the terms of engagement as set out above.

Yours sincerely

Russell Pelusey
Director
Evolve Accountants & Business Advisors