



Since 1963

**JOHNSTONE HAINES
& FERGUSSON**



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

This brochure is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Purpose, Scope and Output of the Engagement

This firm will provide business, accounting and taxation services which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures will be limited exclusively for this purpose. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

Our professional services are conducted and the financial statements and taxation related forms (as required and or requested) will be prepared for distribution to the relevant specific organisation or party for the purpose specified in the report or as agreed. We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

Responsibilities

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

We wish to advise that our firm's system of quality control has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of The Institute of Chartered Accountants in Australia which monitors compliance with professional standards by its members. We advise you that 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.

Clients are required to arrange for reasonable access by us to relevant individuals and documents, and to be responsible for both the completeness and accuracy of the information supplied to us.

Fees

The fee arrangement is based on the expected amount of time and the level of staff required to complete the services stated above as agreed. This fee arrangement may be subject to change if the services being performed are more detailed than originally agreed.

Liability limited by a scheme approved under Professional Standards Legislation

Johnstone Haines Pty Chartered Accountants A.B.N. 47 002 659 627

T. (02) 9247 4925 F. (02) 9241 1901 E. office@johnstonehaines.com.au PO Box R788 Royal Exchange NSW 1225 www.johnstonehaines.com.au

Limitation of Liability

Our liability is limited by the scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils website:

<http://www.psc.gov.au/>

Ownership of documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of financial statements and tax returns. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of dispute. The firm has also established dispute resolution processes.

Confirmation of terms

Acceptance of our services in conjunction with this information brochure indicates that you understand and accept the arrangements. This information will be effective for future engagements unless we advise you of any change.



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