

Dear Alan and Judith

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

#### Purpose, Scope and Output of the Engagement

We will provide tax and accounting 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 and services will be limited exclusively for this purpose only. 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.

Thompson Superannuation Fund's 2022 financial statements and tax return and your personal tax returns will be prepared for distribution to you for the agreed purpose. There is no assumption of responsibility for any reliance on our report by any person or entity other than yourself and those parties indicated in the report. The report shall not be inferred or used for any purpose other than for which it was specifically prepared. Accordingly, our report may include a disclaimer to this effect.

#### Responsibilities

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.

Our 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 Chartered Accountants ANZ which monitors compliance with professional standards by its members. 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.

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

It is understood that you will ensure that the accounting and tax records and information necessary to complete this engagement will be completed no later than 30th November each year.

It is your responsibility to provide us with complete and accurate records in a timely manner. Where you are unable to provide us with complete and accurate records, we may be unable to prepare and lodge your return.

It is your responsibility to ensure you maintain records that comply with the substantiation provisions of the Income Tax Assessment Act.

be sent to this employee with access to your data to the extent that this is required to perform this service.

We utilise cloud computing services provided by dropbox and BGL which utilises data centres and servers in the United States where your data may be sent.

#### Fees

The fee arrangement is based on the expected amount of time and the level of expertise required to complete the tax returns and financial statements as agreed.

Each business entity and adult subject to this engagement engages us on the terms set out in this letter and is bound by those terms. The business entities and adults listed are all jointly and severally liable to pay our accounts,

regardless of which of the listed individuals or entities those accounts are addressed to and regardless of which of the listed individuals or entities received the benefit of the work performed. If our services are terminated, we shall be entitled to retain all documents owned by you until payment in full of all outstanding fees.

Limitation of Liability

Our liability may 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 arising from the engagement shall remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

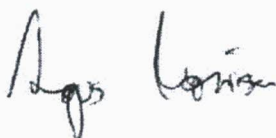
Our engagement will result in the production of tax returns and financial statements. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain our property.

We have a policy of exploring a legal right of lien over any of your records in our possession if there is a dispute. We have also established dispute resolution processes.

Confirmation of Terms

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements. This letter will be effective for future years unless we advise you of any change.

Yours sincerely,



Angus Morrison  
Dated: 12<sup>th</sup> September 2022

Acknowledged on behalf of Thompson Superannuation Fund and Alan and Judith Thompson by:



Signature of Client

Dated: 30/9/2022