



16 September 2020

Ref: 262453\_1

Mr P J & Mrs L M Hardyman  
18 Sixth Avenue  
SANDGATE QLD 4017

## Engagement Letter

Dear Paul & Leanne

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

This engagement includes the following as listed:

- Hardyman Urbis Trust
- Hardyman Superannuation Fund
- PJ & LM SMSF Property Trust
- PJ & LM SMSF Bare Pty Ltd
- Hardyman SMSF Pty Ltd
- Hardyman Family Individuals

### Objectives, Scope and Output of the Engagement

This engagement is for the following professional services:

- Preparation and lodgement with the Australian Taxation Office, of the annual Income Tax Returns and Financial Statements commencing with the financial year ended 30 June 2020 for:
  - Hardyman Urbis Trust
  - Hardyman Superannuation Fund
- Preparation and lodgement with the Australian Taxation Office, of the annual Income Tax Returns commencing with the financial year ended 30 June 2020 for:
  - Hardyman Family Individuals

Only the services which are listed above are included within the scope of this engagement. If there is additional work that you wish us to carry out which is not listed above, please let us know and we will discuss with you whether that additional work can be included in this engagement.

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

No audit or review will be performed and, accordingly, no assurance will be expressed. Unless otherwise agreed, our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may occur. However, we will inform you if we become aware of such matters.

As part of our professional services, we will provide you with the following:

- Copy of the annual Income Tax Returns and Financial Statements via Electronic Package
- Any other report or document we deem necessary to properly discharge our obligation to the company and its associates under this engagement.

We disclaim any assumption of responsibility for any reliance on our professional services by any party other than those specified or agreed, and for the purpose other than that for which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

#### Fees

Unless otherwise agreed with you or required by law, our fees (plus GST) will be charged per hour at the following rate:

- Partner Rate: \$240
- Manager Rate: \$200
- Senior Rate: \$180
- Intermediate Rate \$140
- Bookkeeper Rate: \$80
- Admin Rate: \$80

*Our Invoices are payable within our 14 day trading terms*

This fee arrangement may be subject to change if the following circumstances should occur

- The accounting data within your software program is corrupted and we are engaged to assist with the restoration of the correct balanced data;
- We experience difficulty in obtaining the necessary information from you or other parties in order that we may properly discharge our obligation to you under this engagement;
- We are requested to undertake a project not covered by this engagement.

Please note our hourly rates (plus GST) will be charged per hour for any work requested by you that is not covered by this engagement.

*Any additional work outside the scope of the engagement will be invoiced and payable within our 14 day trading terms*

You must provide us with complete, clear, accurate, meaningful and timely instructions, and all information and documents requested by us, or necessary for us to carry out the work you have engaged us to carry out.

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.

The fee for this service does not cover any inquiries made to us or investigations involving us conducted by the Australian Taxation Office. Substantial penalties apply for an incorrectly prepared income tax return. If you have any queries in respect to this, please contact our office for assistance.

This fee does not include the ASIC annual company Registered Office fee, nor any corporate secretarial updates you request or are required by you as part of your obligation with the ASIC, for which we will invoice PJ & LM SMSF Bare Pty Ltd and Hardyman SMSF Pty Ltd separately.

This fee does not include any software subscription charges or other disbursements that may be paid on your behalf. These will be on charged to your account.

#### Confidentiality

We shall take all reasonable steps to keep confidential all confidential information you disclose to us as part of our engagement, except where you permit us to disclose it or where we are required to disclose it by law, by regulatory bodies, by our insurers or as part of a quality review.

Our files may be subject to review as part of the quality control review program of CPA, IPA and/or CA which monitors compliance with professional standards by its members. By accepting our engagement you acknowledge that, if required, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

We reserve the right, for the purpose of promotional activity, training or for similar business purpose, to mention that you are a client. As stated above we will not disclose any confidential information.

#### Involvement of third parties

From time to time the completion of an engagement requires input from complimentary professionals and external businesses.

Where this is required, any and all data provided, is done so under a strict confidentiality agreement.

#### Data Protection

Where you disclose personal information regarding a third party (including your directors and employees), you confirm that you have complied with the *Privacy Act 1998* (Cth), 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 course of providing our services to you.

We will comply with the provisions of the *Privacy Act 1998* (Cth) and the *Australian Privacy Principles* when processing personal data.

In order to carry out the services of this engagement and for related purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention we may obtain, process, use and disclose personal data about you.

#### **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 arising from the 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 the course of carrying out the engagement for you, save for where the law specifically provides otherwise.

Insofar as we are permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid to us in full.

#### **Access to Records - Tax Agent Portal**

To assist Herron Accountants (TAN 79549002) undertake the work detailed here for you, we will be required to view personal information via our Tax Agent Portal. In signing this agreement, you acknowledge and grant permission for us to add the listed entities and access your personal records and information via the tax agent business portal. This includes access to all ATO accounts.

ATO communication preferences will be set to go directly via yourselves. Please be aware that the ATO may choose to liaise with you via your MyGov account should you have one. We download and review ATO correspondence daily and we will be in touch to clarify any correspondence that we observe has been issued to you that requires further explanation.

**Acceptance of Terms**

You can accept this offer by signing and returning to us a signed copy of this letter, to indicate that you agree to be bound by these terms for this engagement and any future engagements between us, unless we advise you of any change.

Yours sincerely




Mark Herron  
Director

Acknowledged on behalf of the following listed entities:

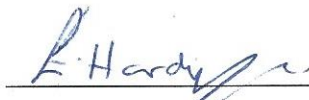
- Hardyman Urbis Trust
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- PJ & LM SMSF Property Trust
- PJ & LM SMSF Bare Pty Ltd
- Hardyman SMSF Pty Ltd
- Hardyman Family Individuals

Signature of client:



Paul Hardyman

Signature of client:



Leanne Hardyman