

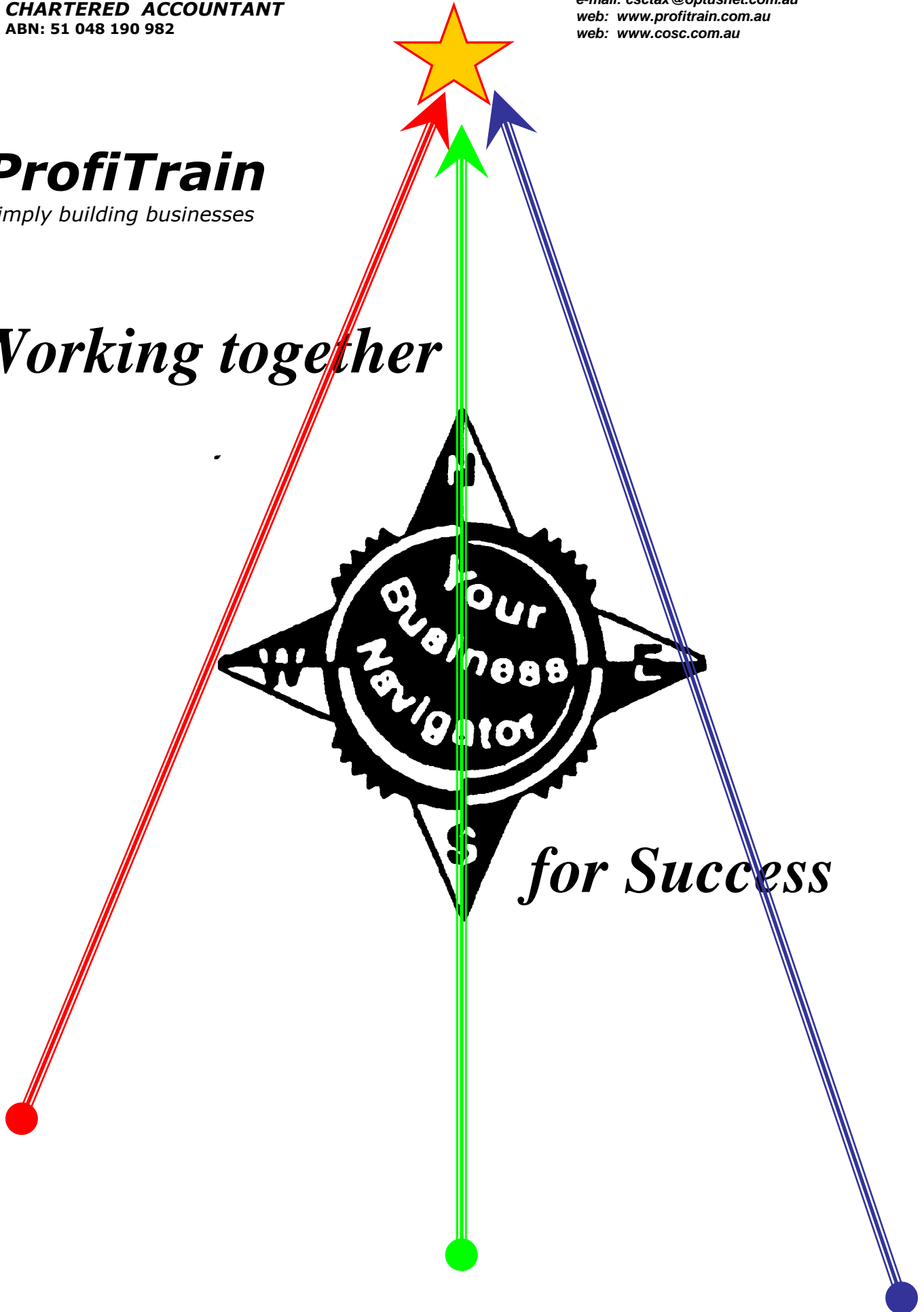


CHRIS STANTON - COOK
CHARTERED ACCOUNTANT
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ProfiTrain
Simply building businesses

Working together



for Success

BUSINESS AND TAXATION SERVICES

TO GET THE MOST FROM OUR RELATIONSHIP

1. **Tell me what your goals and objectives are.** This lets me to suggest ways to achieve these and help you gauge your progress.
2. **Tell me the services you require.** If for any reason some of your needs are not being met, let me know so I can take action.
3. **Invest the time to undergo my "snapshot of your business" process.** It's designed to identify the things we should be working on together.
4. **Tell me your likes and dislikes and how our service can be improved.** Many improvements I make are a direct result of client feedback.
5. **ASK - If you have any queries or concerns.** I am only too happy to invest the time with you.
6. **TELL ME - If you are not happy with any part of my service.** I can then rectify the situation and change my systems or approach to improve in the future.
7. **Keep me informed.** If you are contemplating a transaction or a change that will have financial implications - tell me. I can suggest ways to structure the arrangements to achieve the best results. I also will assist in documenting the arrangements, particularly for tax purposes.
8. **Be prepared to pay for quality advice.** Regular involvement in your financial affairs, particularly compliance services, keeps me attuned to your situation. This enables me to provide you with ideas, budgets and other proactive services that will assist you and maximise the investment you have made in dealing with me.
9. **Participate in the seminars and discussion groups I organise.** I run courses in running better businesses; identifying key drivers of your business and measuring these; improving service; telephone training; personal wealth creation; and, business networking techniques. Some of these are conducted at little or no cost and will provide you with information you can use. These seminars and courses also provide opportunities to network with other clients and share ideas.
10. **Expect me to do more than just your compliance work.** If all you want is a "bean counter" to do your tax, you will probably get cheaper service and attention if you shop around. Filling out forms for the government does not give me much opportunity to add value to you or use the skills I have gained in business to help you build a better business.
I want a relationship with you that goes further and one that lets me to give you the best chance of maximising your results through planning rather than defusing crises.
Have a **Focus Day** to review where your Business is going, preparing a Business Focus map together and setting up a business monitor program are just some of the very positive ways I'm able to help you.
I can help you with personal and business budgeting and cash flows but developing a personal financial plan and arranging an independent review of your insurances is not part of the service I offer. To build and create personal wealth I can refer you to several reputable financial planners, and you can then choose the one you get along with best.
11. **Be receptive to new ideas.** I work hard to keep up to date with the latest changes and to improve my ability to serve you. I will advise you of many new processes and ideas – some may be attractive to you – and remember it is always my intention to see you better off as a result of any suggested changes.
12. **Pay your fees on time.** I like you am in business and businesses only survive with sufficient cash flow. In order to provide the high level of service you deserve I need to maintain and

grow my business for you. My growth is measured in the success of my clients and their satisfaction with my services – maintenance and growth of value-adding services requires you to honour our agreed trading terms.

HOW TO REDUCE YOUR ACCOUNTING FEES

1. **Improve your record keeping.** Don't pay me to sort through messy and/or incomplete records. File every bank statement. Ask me to provide you with an information checklist so that you provide all the information required. I also can advise on a record keeping system to suit.
2. **Computerise your accounts and learn how to do bank reconciliations.** There are a number of excellent accounting programmes available which make this easy and I would be happy to discuss these with you. If you do not wish to run your own computer system there are cost effective and efficient alternatives.
3. **Provide information in plenty of time to enable deadlines to be met.** This will avoid stressful situations for all concerned, as well as reducing the need for urgent couriers and possibly incurring late lodgement fees!
4. **Provide information** that is requested so that we are not chasing supporting documentation. As professional accountants and Tax Agents we are required to maintain documentation to support our conclusions and treatment of your transactions. We know what we need to complete our files so please don't make our job harder by deciding what you think we need.
5. If you are in Business, **appoint a person with whom I can liaise on a day-to-day basis.** Empower that person to provide me with information I need and to give me priority.
6. **Become informed about financial matters.** There are a wide range of books, magazines, seminars and tutorial programmes available. I would be happy to assist you in this regard. Look at articles on either of the web sites.
7. **Define what it is you want me to do.** Particularly for non-compliance assignments, there may be aspects you would be better doing yourself. Telling me what your expectations are and setting a budget will avoid costly duplication and misunderstandings. Request an engagement letter, particularly for large assignments.
8. If you are an investor, request that the details of your portfolio be maintained on our **investment register system.** Accumulating this information progressively saves an incredible amount of time when it comes to calculating Capital Gains Tax on disposal. Retain all dividend and distribution advices you receive – they have very important information for taxation purposes on them.
9. **Give consideration to what you can do** to make our task easier and less costly to you. Giving me copies of new leases, contracts and documentation of major new initiatives will save me guessing what has gone on.
10. **Plan ahead** so that we both know what is happening and can prepare for the event.
11. **Pay your fees on time** and become a preferred client who receives discounted services.

OUR RELATIONSHIP

I value the relationship with you, the client, as being of prime importance.

For this relationship to work most effectively, it requires two sets of commitments - yours and mine.

I take these commitments seriously and invite you to do the same so that I can maximise the benefits of my service to you.

My Commitment to You

I will act with integrity, honesty and open-ness in everything I do for and with you.

I will respect absolutely the confidentiality of our working relationship.

I strive to return your phone calls within 24 hours.

I will advise the likely timeframe for completion of your work and endeavour to provide a mutually acceptable turnaround time.

I will meet the deadlines set (or in very rare cases where I have unforeseen problems, I will let you know immediately I am aware of my inability to do so).

I will provide you with the opportunity to interact with other clients where appropriate.

I will always recommend further services that I genuinely believe to be needed and of value to you.



Your Commitment to Me

You will be open, frank and honest with me at all times and will let me know immediately of any concerns you have about our work together.

You will give me all the information I need to complete the work in a timely fashion and will give me access to your team within our agreed time frames.

You will work on things you've agreed to do for me so that deadlines are met.

You agree to listen and consider any advice I offer, although ultimately you may choose to reject that advice.

You will read correspondence, newsletters from me, regularly visit my web sites and, wherever possible, attend seminars to which I invite you.

You will pay our account on receipt of our invoice. Some set fee services are required to be paid prior to commencement of the work, for example the ordering of business entities and completion of registrations with the Tax Office.

Our Business depends upon referrals to grow and prosper. If I do a good job for you, I ask that you refer at least one other person to me who you believe could benefit from the association.

If I do not satisfy your expectations I ask and appreciate that you discuss your concerns with me immediately and work with me to ensure processes and systems are put in place to ensure your future satisfaction.

THE SERVICE YOU RECEIVE & HOW YOU PAY FOR IT

MY POLICY ABOUT FEES

1. I aim to provide the best possible service. This comes at a cost. I spend significant amounts of time and money each year keeping up to date and ensuring I have first-class capabilities - computers, technical resources and communications. This is so I can deliver the service you deserve in the time scale you need.
2. It's always my intention to be open about the fees that I charge.
3. For work likely to exceed five (5) hours or \$660 (including \$60 GST) in costs to you I will whenever possible provide an estimate of the likely cost.
4. My fees, whilst not the cheapest on the market, give value for money.



MAKING IT WORK

Advising a fee in advance is sometimes difficult and, for small "care and attention" matters, impractical. Urgent assignments often don't permit much time and I don't want fee arrangements to prevent me from doing what I can do best - completing assignments to your satisfaction.

Many tasks I perform are readily quantifiable. In such cases, I usually will write to you before performing the service. End of Year accounts are a good example of this. In such situations, the engagement letter will form the entire agreement between you and me. Engagement letters will only be refreshed every three (3) to five (5) years unless there is a significant change in the terms of my engagement.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932481 /Page 5 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }It is the written word that counts

Verbal statements do not form part of the agreement between us. If you ever have any doubts as to what arrangements have been made, or would like matters discussed to be included in the engagement, ask for these to be put in writing. If you wish to cancel an engagement, this should be put to me in writing. All costs incurred by me up to receiving that cancellation remain your responsibility.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932482 /Page 5 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }Variations

Please note that in my estimates it is not possible to anticipate every eventuality. I may encounter additional technical issues or find that your records are incomplete in some detail. In such cases, I may need to charge more than the estimate. Naturally, full details of where the extra time was spent will be provided on completion of the assignment.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932483 /Page 5 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }My time recording system

I do use a time recording system, based on 6-minute units. My fees are based upon achieving a fair value and are always balanced by common sense. Just because something is "on the slate" doesn't mean you will be invoiced for it.

For example, I will pick up the cost of errors or misunderstandings on our part. Similarly I will pay for the cost of couriers, late lodgement fees etc where I believe it fair and appropriate. Also, I like to take the time to get to know you and your Business and won't charge you for time spent on getting to know your business.

PHONE CALLS AND MEETINGS AND CORRESPONDENCE

I will not charge for the occasional 5 minute phone call, unless these become a regular occurrence. Regrettably a 5-minute call can be very disruptive to work in which I am engaged and may in fact cost almost twice the time of the call in lost working time. However, please be aware that for some calls more time is spent subsequently than frequently is appreciated. For example, I usually prepare a memo or Action Sheet covering the conversation and will often need to refer to your files for supporting details.

Occasionally, I do issue fees for telephone calls. These are usually longer consultations, more often than not followed up by a memo of the matters discussed.

For complex matters, I always recommend a personal meeting, to ensure matters get covered completely and a solution identified with which you feel comfortable.

Face to face consultations invariably address the issues more thoroughly, enabling me to provide you with illustrations and diagrams to help you fully understand the advice provided.

All correspondence received is personally reviewed by me and if there is any significant issue advice will be provided without prior consultation to you unless it will require in excess of 1 hour to complete. Assessments are checked and time spent doing this and preparing relevant correspondence is charged to your account.

HOW YOU PAY

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932484 /Page 6 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }Pay as you go

You may prefer to only pay for what you ask for. In this case, I will prepare an itemised invoice for you as and when appropriate. These invoices are issued as the service is performed.

For longer assignments, I will issue progress fees. This should assist with your cash flow, whilst it helps me to meet my regular costs – any wages, equipment leases etc. Accounts will usually be issued monthly but may be rendered weekly or fortnightly if appropriate.

Unless you indicate otherwise I will invoice you on the "Pay as you go" basis.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932485 /Page 6 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }All up fee

You may prefer an "all up fee" which includes everything - phone calls, looking after assessments, meetings throughout the year, planning and advice. (The only exception to this "all-up fee" is new work, such as buying a new business or selling a property, which was not anticipated by you or me at the start of the year).

In this case I will prepare a proposal for you, usually on an annual basis. Payment is by a monthly debit authority unless other arrangements are made.

Any time spent discussing the services you require, preparing proposals and estimates, and administering your fee arrangements is not charged to you.

WHEN YOU PAY

My trading terms are payment on issue of the invoice. All I ask is that you adhere to these terms.

Please don't put me in the position of being a debt collector - the relationship I want with you is one where you are pleased to hear from me.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932486 /Page 7 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }Overdue accounts, administration fee and interest

For accounts outstanding beyond my normal trading terms, I reserve the right to charge an administration fee of \$55 per month to recover part of the cost for time wasted, telephone charges and preparation of correspondence regarding the account and an interest charge. The interest charged will be at the prevailing bank overdraft rate for the Chris Stanton-Cook Chartered Accountants' trading account and will apply for each day outstanding after the due date for payment.

Please appreciate that I'm an accountant, not a banker.

WHAT YOU GET

The final financial statements, tax returns and documents I am specifically engaged to prepare will belong to you, upon settlement of our account.

Any working papers, checklists and other records brought into existence by me remain my property. I have a full lien over all books and records in my possession to secure my costs incurred working on your affairs.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932487 /Page 7 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }WHAT YOUR FEE IS CALLED IN YOUR FINANCIAL STATEMENTS

I distinguish between Professional (the services that you need to comply with the laws) and Management (where I am helping you to improve your Business and/or personal wealth).

Professional Services include taxation, accounting and secretarial services and will be billed by Chris Stanton-Cook Chartered Accountant.

Management services cover the other areas that my associated company COSC Pty Ltd is involved in - Management Reporting systems, Strategies and Training materials.

Compliance or professional services will be called Accounting Fees in your Income and Expenditure Statement and your budget. Management Services will be called Consulting fees

This will help you better understand how you have invested in your business.

MY TARGETED RATE

Financial performance is something that I track in our clients' Businesses. I set targets for my Businesses too.

Across all services provided, my aim is to average \$100 per hour (excl. GST) by the practice. Naturally this rate will vary depending upon the mix of people working on your affairs.

My current general tax and accountancy services rate is \$132 per hour (including GST) for time spent on your behalf, similarly qualified CA's and CPA's are charging between \$165 and \$330 including GST, most being around the \$176- \$231 per hour mark. My specialist client service rates range from \$49.50 to \$220 per hour depending on the nature of the activity and staff utilised, eg basic bookkeeping at \$49.50, maintenance of corporate records at \$121 and business facilitation at \$220. All work completed by staff and contractors is fully reviewed by me. My current rate reflects the cost savings achieved from operating a small practice and having lower overhead costs than if in operating in a larger office.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932488 /Page 8 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }GETTING THE BEST FROM MY SERVICE

I will try to assist you keep your fees down. Equally, I will always recommend services that I genuinely believe to be in your best interests.

At the start of this document are two segments I have developed for this purpose:

- "To get the most from our relationship"
- "How to reduce your Accounting Fees"

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932489 /Page 8 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }Web Sites – Keeping you in the picture

I have two web sites that you should check frequently in case something has been posted that might apply to you. These sites are my prime means of communicating news to you.

[{ HYPERLINK "http://www.cosc.com.au" }](http://www.cosc.com.au) { PRINT \p page "/pdfmark [/Rect[53 518 142 532] /Border [0 0 0] /Action << /Subtype /URI /URI(http://www.cosc.com.au/) >> /Subtype /Link /ANN pdfmark" * MERGEFORMAT } is primarily related to the accountancy and taxation services I offer.

[{ HYPERLINK "http://www.profitrain.com.au" }](http://www.profitrain.com.au) { PRINT \p page "/pdfmark [/Rect[54 494 166 508] /Border [0 0 0] /Action << /Subtype /URI /URI(http://www.profitrain.com.au/) >> /Subtype /Link /ANN pdfmark" * MERGEFORMAT } is the site dedicated to building better businesses and you may find items that can help you or generate thoughts that may lead to better operations in your work and business.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932490 /Page 8 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }YOUR FEEDBACK

My firm is built around being the very best I can be for you, my client. If at any stage you have any queries or concerns about any aspect of our service, including the fees you pay, please let me know.

Many of the service innovations that are being made now have been a direct result of client input. Your feedback is always welcome.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932491 /Page 8 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }QUALITY ASSURANCE & QUALITY CONTROL

To ensure I provide the best possible service to you, I have an ongoing commitment to comply with Quality Control (QC) systems and processes. These are in accordance with the requirements of the Institute of Chartered Accountants in Australia.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932492 /Page 8 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }Working papers

All work completed by my practice is supported by working papers which are indexed and cross referenced to the final report or return. This approach has been demonstrated to reduce errors and hence reduces audit risk to you as my client and is derived from the systems used in the largest accountancy firms in the world. The system does require a little more time to maintain the files but the benefits far outweigh the negatives.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932493 /Page 8 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }Institute of Chartered Accountants Quality Review Program

The Institute of Chartered Accountants in Australia (ICAA) has a Quality Control review system. An experienced practitioner, (being a qualified Chartered Accountant with a Practising Certificate and many years of public Practice experience), representing the ICAA conducts a peer review of the practice every 5-6 years. A report is issued which details possible improvements and identifies areas that may require some change in approach to meet best practice methods.



In the course of verifying our quality system, it may be necessary for reviewers to have access to the files I maintain on your behalf.

In this regard three important safeguards should be noted -

- (1) The reviewer will be subject to screening processes of the ICAA, to ensure the utmost reliance can be placed on their integrity.
- (2) The reviewer will be subject to a strict confidentiality agreement at all times.
- (3) The files will be reviewed only for form (i.e. compliance with quality procedures) and not for the actual content contained therein.

I seek your permission for your files to be accessed in this manner, if required by a reviewer.

Be assured that -

- (a) My clients, to date, have welcomed these quality measures and granted access to the files, and
- (b) This is an increasingly common practice amongst leading service providers.

Naturally, if you have any concerns about this process, please discuss them with me.

YOUR DUTY OF CARE

There are certain matters that remain your responsibility.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932494 /Page 9 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }**INFORMATION PROVIDED**

For all assignments I undertake on your behalf, I will rely upon the information you provide. In the case of Development work such as creating a Business plan, the end result will only be as good as the effort you put in and the information you provide to me.

For Compliance related assignments, typically involving the preparation and lodgement of statutory returns, I do not fulfil an audit function. A copy of our standard disclaimer is available upon request.

GST is not considered to be part of our standard terms of engagement. If in preparation of your income tax returns we note issues relevant to GST we will advise you of these and seek your permission to carry out further work.

Be aware that taxation and many other returns are based upon self-assessment. Penalties apply for incorrect returns, for which you as the signatory are ultimately responsible. We expect that you will review the work we provide to you and using your understanding of your situation that you will bring to our attention any apparent issues, omissions or unexpected results.

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In the course of our work for you it may be possible you will seek our assistance with your computer-based applications.

For example, this may be regarding assistance with setting up a computer based accounting system, or establishing a customer database.

Whilst every care will be taken when working on your computer, this firm or any team member will accept no responsibility for any loss or damage caused.

Without limiting this, it is stressed the following matters are your responsibility -

- Adequate back-up procedures
- Safeguards regarding power failure and power surges
- Software support agreements
- Hardware maintenance
- Computer and equipment insurance



Where you are maintaining your financial records on computer, I request that you use the most current version of the software and pay any ongoing maintenance and support fees recommended by the software supplier. If we are required to support older programs we may have to charge for the maintenance of this program on our system.

In this way everyone will be interacting on a common platform, which makes it easier for all concerned in the long term.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932496 /Page 10 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }INVOLVEMENT OF OTHER SPECIALISTS

As an accountant and Business advisor, I do not profess to have qualifications with respect to legal services, insurance, financing, financial planning or a number of other areas that may be required by your business.

However, in performing my role I keep an eye out for issues related to these areas, which I believe, should be brought to your attention.

For such issues, I am happy to work with advisers you have appointed to ensure that they are adequately addressed.

Alternatively, if you do not already have a relationship with an appropriate adviser, I am in a position to make recommendations. Although I am not able to guarantee the performance of other advisers, I do not make recommendations lightly. I have developed relationships with a number of professional services providers in who I have great trust and respect.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932497 /Page 10 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }LEGAL SERVICES

It is important to have addressed issues such as having a current Will and an Enduring Power of Attorney. Other aspects that could be relevant to your situation include establishment of a Family Trust and the preparation of a Service Agreement between (say) that Family Trust and another entity.

Other often required documents are preparation of a Shareholders Agreement, debt collection documents, legal matters of an Estate or preparing a loan document.

Only a qualified solicitor can prepare such documents.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932498 /Page 10 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }PERSONAL INSURANCE

Having adequate and appropriate insurance is a vital component in your overall financial equation.

I am a strong believer in having this protection.

Advice regarding particular insurance products can only be given by Authorised Representatives or Licensed Dealers, as defined in the Financial Services Reform Act, (see Financial Advice below). I am not qualified to advise on such products but can provide advice on the taxation implications of various insurance policies.

Insurance is a necessary part of your Risk Management system in your business and life. It is something that should not be neglected.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932499 /Page 11 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }SPECIALIST

TAXATION ADVICE

On occasion, taxation issues may arise in your affairs that I believe warrant a second opinion. I retain the services of highly skilled taxation specialists for such occasions.

Where I believe it appropriate that these specialists be engaged, I will discuss the situation with you beforehand, and provide you with an indication of the costs involved.

In these instances, I act as the co-ordinator and ensure that the results of the advice received are delivered to you and understood by you. If necessary I will assist to prepare an appropriate action plan.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932500 /Page 11 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }FINANCIAL ADVICE

I am not licensed to provide advice that is defined as financial advice under the Financial Services Reform Act, (FSRA), which became fully operational on 11 May 2004. This act restricts the advice on financial planning and related matters to appropriately licensed advisors. When and where such advice is required I shall refer you to a respected advisor. Some correspondence you receive from me in the course of our dealings may refer to the FSRA and advise that the information provided to you is not to be taken as financial advice. I am however permitted to provide you with relevant information on which you can make a decision but I cannot recommend you choose one investment choice over another.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932501 /Page 11 /View [/XYZ null 421 null] /DEST pdfmark" * MERGEFORMAT }COMMISSIONS

I am not accredited to provide financial planning or investment advice. However I may refer you to respected brokers and financial planners. With certain products that I refer it is possible I may be offered a commission or trailer fee.

I may be entitled to receive commission from financiers on successful completion of a lease, loan or other finance arrangement.

I will fully disclose any such payments or benefits received. In most cases this payment or benefit will be offset against time spent preparing financial reports and other required documents and communications on your behalf.

CHRIS'S OTHER COMMENTS AND INFORMATION FOR CLIENTS AND PROSPECTIVE CLIENTS

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932502 /Page 12 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }Mission Statement

To provide proactive and effective working solutions to problems presented by clients drawn from businesses and community groups mainly located in South East Queensland using the skills of highly competent staff and delivering the services and communication of relevant material to clients and the community at large by using state of the art technology.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932503 /Page 12 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }Professional Activities

The practice aims to be actively involved in Professional Development activities for both internal staff and to staff of other firms or businesses. We aim to be recognised as a provider of high value adding skills to employees and clients.

The practice aims to be recognised as a high quality service provider in general tax advising, business management services and audit work and the company be recognised as a high quality provider of training and development programs. We aim for our internal skills to be augmented through our strong network of links enabling access to quality specialist advisers.

{ PRINT \p para "/pdfmark [/Dest /BMK_Toc162932504 /Page 12 /View [/XYZ null 842 null] /DEST pdfmark" * MERGEFORMAT }Remuneration

Remuneration of the principal and staff is targeted at providing better than industry averages in financial reward. It is necessary to remunerate at better than average rates to attract and retain high quality and dedicated staff. The benefits to clients are obvious in that staff turnover is reduced leading to continuity of relationships. Training programs are provided to staff as required at no cost to them. Our staff are encouraged to participate in the management of the businesses as if they were the proprietors and therefore they are committed to maximising client results and deserve to be rewarded for this effort.

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The professional bodies require continued professional development activities. These come at both a time and dollar cost but I believe these activities are essential to maintain high standards of practice. It is my aim to ensure that I attend a minimum of 40 hours of taxation and accountancy seminars and workshops each year and engage in private reading and research of at least 100 hours each year. If you have raised particular issues that may benefit the clientele as a whole I shall seek to include these in my professional development program and provide interested clients with an overview of the topic.

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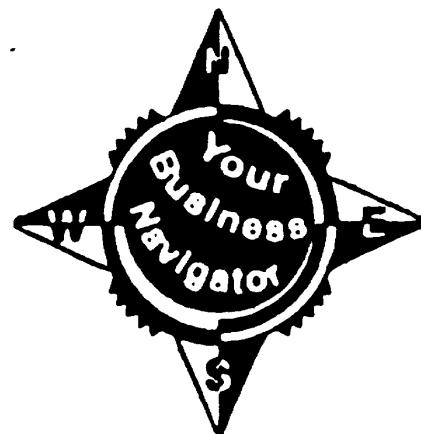


Concepts

Options

Strategies

Communication



Working together for Success