|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fund Name:** |  | | | | | | ABN: |  | | | | | |
| Fund Address: |  | | | | | | TFN:: |  | | | | | |
| **Accountant / Administrator:** | | | |  | | | | | | | | | |
| Administrator Postal Address: | | | |  | | | | | | | | | |
| **Trustee Name:** | |  | | | | | Year to be Audited: | | | | **202** | | |
| Trustee Phone No: | | |  | | | | Is the Trustee a company? | | | | Yes | | **No** |
| Trustee Email: |  | | | | | | ACN: |  | | | | | |
| **Members Names:** | | | | | | **Date Joined Fund** | | | **Date of Birth** | | | | |
|  | | | | | |  | | | 27/9/53 | | | | |
|  | | | | | |  | | |  | | | | |
|  | | | | | |  | | |  | | | | |
|  | | | | | |  | | |  | | | | |
| **Additional Information:** | | | | | | | | | | **Yes** | | **No** | **N/A** |
| Are all members related? | | | | | |  | | | | **X** | |  |  |
| If **NO** is any member an employee of another member? | | | | | |  | | | |  | |  |  |
| Have any members joined in the audit period? | | | | | | Attach member application | | | |  | | **X** |  |
| Provide copies of members statements at the end of the period: | | | | | |  | | | | **X** | |  |  |
| **Financial Statements & Tax return:** | | | | | | | | | |  | |  |  |
| - Signed copies of the Financial Statements and Tax Return | | | | | | | | | | **X** | |  |  |
| - Copy of the General Ledger | | | | | | | | | | **X** | |  |  |
| - Copy of the Funds ATO integrated and tax account | | | | | | | | | | **X** | |  |  |
| All banks statements and Cash Management statements: | | | | | | | | | | **X** | |  |  |
| - Confirm whether there are any un-presented cheques for the period: | | | | | | | | | |  | |  | **X** |
| - Complete the Bank Balance & Cheque Confirmation Statement for each Bank Account: | | | | | | | | | | **X** | |  |  |
| Provide copies of Term deposit statements: | | | | | | | | | |  | |  | **X** |
| Provide copies of Dividend statements & Holding statements: | | | | | | | | | | **X** | |  |  |
| Provide copies of Managed fund tax & holding statements: | | | | | | | | | |  | |  | **X** |
| Provide copies of Rental statements or invoices: | | | | | | | | | |  | |  | **X** |
| Provide copies of Evidence of other income: | | | | | | | | | |  | |  | **X** |
| Provide copies of Payments invoices and/or receipts for all major purchases (i.e. repairs, P & E, legal advice, etc): | | | | | | | | | |  | |  | **X** |
| Provide copies of invoice for all accounting and audit fees: | | | | | | | | | | **X** | |  |  |
| If this is the first year we have audited the fund please provide: | | | | | | | | | | **X** | |  |  |
| - Prior year financial statements | | | | | | | | | | **X** | |  |  |
| - Prior year audit report and management letter | | | | | | | | | | **X** | |  |  |
| - Copy of ATO notice of regulated fund | | | | | | | | | | **X** | |  |  |
| - Copies of ATO Integrated and Tax accounts for the audit period, + Other relevant ATO correspondence | | | | | | | | | | **X** | |  |  |
| **Tax calculation:** | | | | | | | | | |  | |  |  |
| - Statement of Taxable income - Tax reconciliation | | | | | | | | | | **X** | |  |  |
| - Deferred Tax Reconciliation | | | | | | | | | |  | |  | **X** |
| - Market value calculation: | | | | | | | | | | **X** | |  |  |
| - CGT calculations: | | | | | | | | | |  | |  | **X** |
| Members earnings allocation calculation: | | | | | | | | | | **X** | |  |  |
| Does the fund have any related party investment, if yes then: | | | | | | | | | |  | | **X** |  |
| - Information and documentation on the types of investments. (such as pre 1999 unit trust) | | | | | | | | | |  | |  |  |
| - Copies of trust financial statements (if applicable) Provide copies of elections, etc i.e. 71E election. | | | | | | | | | |  | |  |  |
| Does the fund hold member insurance policies? | | | | | Provide insurance certificates | | | | |  | | **X** |  |
| **Fund Trust Deed & Associated Documents**  (if previously provided no need to provide them again): | | | | | | | | | |  | |  |  |
| - Copies of the trust deed | | | | | | | | | | **X** | |  |  |
| - Copies of any trust deed amendments | | | | | | | | | | **X** | |  |  |
| - Copies of all member application, | | | | | | | | | |  | |  |  |
| - Copies of all consents to act as trustee, consents to act as director/secretary | | | | | | | | | | **X** | |  |  |
| - Copies of all formation minutes for the Fund | | | | | | | | | |  | | **X** |  |
| - ATO Trustee declaration (members joined on or after 1 July 2007): | | | | | | | | | | **X** | |  |  |
| - Has the trustee retained all financial statements, tax returns and member reports for the past 10 years | | | | | | | | | | **X** | |  |  |
| - Trustee minutes for current year: | | | | | | | | | | **X** | |  |  |
| - Does the trustee have all minutes for the past ten years | | | | | | | | | | **X** | |  |  |
| - Does the fund have a signed Investment Strategy, please provide a copy: | | | | | | | | | | **X** | |  |  |
| Are all memberseither trustees or directors of trustee company? | | | | | | Copy ASIC statement for corporate trustee | | | | **X** | |  |  |
| Does the fund have more than 4 members? | | | | | |  | | | |  | | **X** |  |
| Have contributions been accepted? – Section 290-170 notice if deductible contrib. Complete contribution form. | | | | | | | | | |  | |  | **X** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Continued from previous page:** | | | | **Yes** | **No** | **N/A** |
| Were there any transfers into or out of the Fund during the period? Provide copies of all ETP statements. | | | |  | **X** |  |
| Has the fund breached any provision of the *SIS Act 1993* or the *SIS Regulations*? If yes please provide details. | | | |  | **X** |  |
| Did the fund purchase any assets from members? If Yes please provide details | | | |  | **X** |  |
| Does the fund have any in-house assets? | | | |  | **X** |  |
| * Are the in-house assets greater than 5% of the fund? | | | |  |  |  |
| **Does the fund have commercial or residential properties, if yes:** | | | | **X** |  |  |
| - Provide copies of leases, | | | |  | **X** |  |
| - Proof of title (copy of declaration of trust), | | | |  | **X** |  |
| - Contracts of purchase, sale for new properties, | | | |  | **X** |  |
| * Insurance certificates, for building and contents (if owned by Fund) and public liability | | | | **X** |  |  |
| - Copy of most recent valuations | | | (not more than 3 years old at 30 June) | **X** |  |  |
| - Is the property occupied by a member or associate? | | |  |  | **X** |  |
|  |  | | * If yes is it a business real property? |  |  |  |
|  | | | * Evidence of market rent provided. |  |  |  |
| **Does the fund own any Artwork and collectables?** | | | |  | **X** |  |
| - Details of purchase or sales. | | | |  |  |  |
| - Details of method of valuation. | | | |  |  |  |
| - Details of where the assets are held/stored. | | | |  |  |  |
| - Copies of insurance certificates. | | | |  |  |  |
| - Is the Artwork/Collectables leased out? | | | If leased at market value, provide evidence? |  |  |  |
| **Are There Any Other Investments:** | | |  |  | **X** |  |
|  | | | * Contract of sale purchase |  |  |  |
| For instalment warrants please provide | | | * Lease agreements |  |  |  |
| copies of legal advice, trust deeds and other documents | | | * Are they related party transactions? |  |  |  |
| relating to the transaction. | | | * Copies of insurance polices |  |  |  |
|  | | | * Any loan contracts |  |  |  |
| **Has the fund borrowed money?** | | |  |  | **X** |  |
|  | | | * Is the borrowing an allowable borrowing |  |  |  |
|  | | | * Provide copies of loan agreements, |  |  |  |
|  | | | * Provide copies of trust documents, |  |  |  |
|  | | | * Associated minutes, and |  |  |  |
|  | | | * All related documents. |  |  |  |
| **Has the fund lent money to a member or associate?** | | |  |  | **X** |  |
|  | | | * Provide copies of loan agreements, and |  |  |  |
|  | | | * Details of the loan. |  |  |  |
| **Benefit Payments:** | | | | | | |
| Have any benefits been paid to members in the audit period? If yes: | | | |  | **X** |  |
| - Were the fund assets re-valued before the benefit was paid? | | | |  |  |  |
| - Provide copies of applications, minutes and correspondence regarding the benefit payment: | | | |  |  |  |
| Provide copies of the benefit calculation: | | | |  |  |  |
| Was a product disclosure statement provided to the member? | | | |  |  |  |
| Have member pension balances exceeded $1.6 million this year? | | | |  | **X** |  |
| Has a Commutation Request been made? | | | |  |  |  |
| Declaration that member has met a condition of release. | | | |  |  |  |
| Copies of PAYG Summary / Eligible Termination Payment Statement: | | | |  |  |  |
| Were all benefit payments to members over 60? | | | |  | **X** |  |
| Copy of actuarial certificate (if it was required): | | | Were pension assets segregated? |  |  |  |
| Was a death benefit paid? | | | |  | **X** |  |
|  | | - Copy of death certificate. | |  |  |  |
|  | | - Copy of any binding or non-binding death benefit notices. | |  |  |  |
|  | | - Minutes regarding payment of the death benefit. | |  |  |  |

***Declaration***

I, of

hereby certify that all documents supplied, including photocopies or scanned documents are true representations of the original documents, and that all information provide is accurate to the best of our knowledge.

Signature: Date:

***Send electronic copies of documents plus any further information that may assist either in pdf or word format.***