

No 2  
C1176

ANTHONY BOYS  
PO BOX 3376  
RUNDLE MALL SA 5000

Dear Anthony

**Peter Fox Superannuation Fund  
Superannuation Fund Management/Trustee Representation Letter**

In connection with your audit examination of the financial report of the Peter Fox Superannuation Fund for the year ended 30 June 2022, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

**Financial Report**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2021 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

**Sole Purpose**

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

**Superannuation Fund Books/Records/Minutes**

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (b) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

**Asset Form**

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

### **Ownership and Pledging of Assets**

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

### **Investments**

- (a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (d) All investments are acquired, maintained and disposed of on an arm's length basis.

### **Trust Deed**

The superannuation fund is being conducted in accordance with its Trust Deed.

### **Superannuation Industry (Supervision) Act and Regulations**

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:  
  
Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K  
  
Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.



- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

#### **Commitments**

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

#### **Taxation**

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

#### **Borrowings**

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

#### **Related Parties**

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

#### **Accounting Misstatement Detected by Audit**

There has been no misstatement noted by audit during the course of the current year audit.

#### **Insurance**

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

#### **Accounting Estimates**

We confirm the significant assumptions used in making accounting estimates are reasonable.

### **Fair Value Measurements and Disclosures**

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

### **Going Concern**

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

### **Events after Balance Sheet Date**

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

### **Comparative Information**

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

### **Fraud and Error**

- (a) There has been no:
  - (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
  - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
  - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

### **Legal Matters**

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

### **General**

- (a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the



preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

**Additional Matters**

There are no additional matters.

Signed by the Directors of Peter Fox Super Pty Ltd as Trustee for the Peter Fox Superannuation Fund.

Markham P. Fox BY POWER OF ATTORNEY FOR  
LARAINÉ KUCE FOX  
Director LARAINÉ KUCE FOX

Markham P. Fox BY POWER OF ATTORNEY FOR  
PETER JOHN FOX  
Director PETER JOHN FOX

Peter Fox Super Pty Ltd

Dear Trustees

Peter Fox Superannuation Fund  
Audit Engagement Letter

**Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

**Our Responsibilities**

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

**Trustees' Responsibilities**

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
  - Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;



- Additional information that we may request from the trustees for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

#### **Audit of SIS Compliance**

For the year ended 30 June 2018, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

#### **Report on Significant Matters**

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

#### **Quality Control**

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

#### **Independence/Conflict of Interest**

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

#### **Outsourced Services**

We do not use any outsourced services in overseas locations when conducting client assignments.

#### **Data Storage**

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

#### **Limitation of Liability**

Our firm's liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

#### **Other**

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Peter Fox Super Pty Ltd as trustee for the Peter Fox Superannuation Fund.

Signed &  
Dated

Matthew P. Fox  
3/7/2023

MATTHEW PETER FOX  
By Power of Attorney FOR  
PETER JOHN FOX &  
LARAINÉ ALICE FOX

Yours sincerely  
ANTHONY BOYS – REGISTERED COMPANY AUDITOR



# Enduring Power of Attorney

1910

An enduring power of attorney is a legal document that allows you (the 'principal') to nominate one or more persons (referred to as an attorney) to act on your behalf. An enduring power of attorney gives the attorney the authority to manage your legal and financial affairs, including buying and selling real estate, shares and other assets, operating your bank accounts, and spending money on your behalf.

The attorney's power continues even if for any reason you lose your mental capacity to manage your own affairs. Once you lose mental capacity you cannot revoke this power of attorney. If you want the power of attorney to cease if you lose mental capacity, use the **General Power of Attorney** form. An attorney under an enduring power of attorney cannot make decisions about your lifestyle or health; these decisions can only be made by a guardian (whether an enduring guardian appointed by you or a guardian appointed by the Civil and Administrative Tribunal or the Supreme Court).

The Prescribed Witness Certificate must be completed. Before acting as your attorney/s, the attorney/s (including any substitute attorney/s) must sign the acceptance section.

Please read the **Important Information** set out at the end of this document. It includes notes to assist in completing this document and more fully explains the role and responsibilities of an attorney.

Principal – The person who appoints the attorney is known as the principal.

Attorney – The person who you nominate to look after your financial affairs is known as the attorney. You can appoint more than one attorney.

## 1. Appointment of attorney by the Principal

I, LARAINÉ ALICE FOX

of 43 Ocean Street, Woollahra NSW 2025,

appoint

MATTHEW PETER FOX of 30 Fitzhardinge Street, Wagga Wagga, NSW 2650,

to be my Attorney

I certify that I have sighted the original document and this is a true copy of it

Signature/Justice of the Peace

19-4-2021.  
Hillary Jean Cain  
Justice of the Peace  
Reg. Number: 213361

## 2. Powers

My attorney/s may exercise the authority conferred on my attorney/s by Part 2 of the *Powers of Attorney Act 2003* to do anything on my behalf I may lawfully authorise an attorney to do.

I give this power of attorney with the intention that it will continue to be effective if I lack the capacity through loss of mental capacity after its execution.

*Additional powers (optional)*

- I authorise my attorney to give reasonable gifts as provided by section 11(2) of the *Powers of Attorney Act 2003*.
- I authorise my attorney to confer benefits on the attorney to meet his/her reasonable living and medical expenses as provided by section 12(2) of the *Powers of Attorney Act 2003*.
- I authorise my attorney to confer benefits on the following person to meet their reasonable living and medical expenses as provided by section 13(2) of the *Powers of Attorney Act 2003*.

and (delete if not required)

# Enduring Power of Attorney

1910

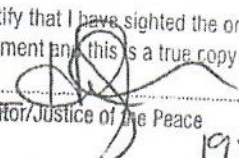
## 3. Conditions and Limitations

I place the following limits and/or conditions on the authority of my attorney/s:

Nil

I certify that I have sighted the original document and this is a true copy of it

Solicitor/Justice of the Peace

  
19/4/2021  
Hillary Jean Cain  
Justice of the Peace  
Reg. Number: 213361

## 4. Commencement

This power of attorney operates:

Tick the applicable box below (one only)

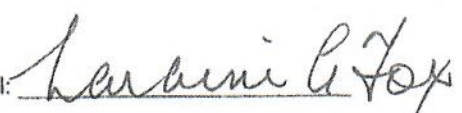
- Once the attorney/s have accepted his/her appointment by signing this document.
- Once a medical practitioner considers that I am unable to manage my affairs (and provides a document to that effect).
- Once my attorney considers that I need assistance managing my affairs.
- Other

If no option is selected or the options chosen are unclear or inconsistent, I intend that the power of attorney will operate once my attorney/s have accepted their appointment by signing this document.

## 5. Your signature to make the appointment

Date: 14/04/2021

Signature of witness: \_\_\_\_\_

Signature of principal: 

Name of witness: Linda Jane Hansen

Address of witness: 30 Fitzhardinge Street, Wagga Wagga NSW 2650



# Enduring Power of Attorney

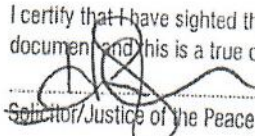
1910

## 3. Conditions and Limitations

I place the following limits and/or conditions on the authority of my attorney/s:

Nil

I certify that I have sighted the original document and this is a true copy of it

  
Solicitor/Justice of the Peace

19.4.2021

**Hillary Jean Cain**  
Justice of the Peace  
Reg. Number: 213361

## 4. Commencement

This power of attorney operates:

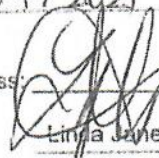
Tick the applicable box below (one only)

- Once the attorney/s have accepted his/her appointment by signing this document.
- Once a medical practitioner considers that I am unable to manage my affairs (and provides a document to that effect).
- Once my attorney considers that I need assistance managing my affairs.
- Other

If no option is selected or the options chosen are unclear or inconsistent, I intend that the power of attorney will operate once my attorney/s have accepted their appointment by signing this document.

## 5. Your signature to make the appointment

Date: 14/04/2021

Signature of witness:  Signature of principal: Laraine G Fox

Name of witness: Linja Jane Hansen

Address of witness: 30 Fitzhardinge Street, Wagga Wagga NSW 2650

THIS DOCUMENT WAS SIGNED IN COUNTERPART AND I HAVE WITNESSED THIS DOCUMENT OVER AUDIO VISUAL LINK IN ACCORDANCE WITH THE ELECTRONIC TRANSACTIONS AMENDMENT (COVID-19) WITNESS OF DOCUMENTS) REGULATIONS 2020.

# Enduring Power of Attorney

1910

## 6. Certificate under section 19 of the Powers of Attorney Act 2003

I, Linda Jane Hansen of 30 Fitzhardinge Street, Wagga Wagga NSW 2650  
certify the following:

- a) I explained the effect of this power of attorney to the principal before it was signed.
- b) The principal appeared to understand the effect of this power of attorney
- c) I am a prescribed witness.
- d) I am not an attorney under this power of attorney.
- e) I have witnessed the signature of this power of attorney by the principal.

Signature: \_\_\_\_\_

Date: 14-10-2021

Signatory's Capacity  
Tick the appropriate category

- Australian legal practitioner,
- Registrar of the Local Court,
- Licensed Conveyancer who has successfully completed a course of study approved by the Minister,
- NSW Trustee and Guardian employee who has successfully completed a course of study approved by the Minister,
- A trustee company employee who has successfully completed a course of study approved by the Minister,
- Legal Practitioner qualified in a country other than Australia who is instructed and employed independently of any legal practitioner appointed as an attorney under this power of attorney.

I certify that I have sighted the original document and this is a true copy of it

Signature/Justice of the Peace \_\_\_\_\_

Hillary Jean Cain  
Justice of the Peace  
Reg. Number: 213361



# Enduring Power of Attorney

1910

## 7. Acceptance by attorney

- a) I accept that I must always act in the principal's best interests.
- b) I accept that as attorney I must keep my own money and property separate from the principal's money and property.
- c) I accept that I should keep reasonable accounts and records of the principal's money and property.
- d) I accept that unless expressly authorised, I cannot gain a benefit from being an attorney.
- e) I accept that I must act honestly in all matters concerning the principal's legal and financial affairs.

Failure to do any of the above may incur civil and/or criminal penalties.

Signature Matthew P. Fox Date 19-4-2021

Name **Matthew Peter Fox**

NSW LRS USE ONLY

I certify that I have sighted the original document and this is a true copy of it

Hillary Jean Cain  
Solicitor/Justice of the Peace

19.4.2021

**Hillary Jean Cain**  
Justice of the Peace  
Reg. Number: 213361

# Enduring Power of Attorney

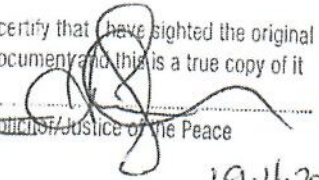
1910

## Important information

- A power of attorney is an important and powerful legal document. You should get legal advice before you sign it.
- It is important that you trust the person you are appointing as attorney to make financial decisions on your behalf. They must be over 18 years old and must not be bankrupt or insolvent. If your financial affairs are complicated, you should appoint an attorney who has the skills to deal with complex financial arrangements.
- A power of attorney cannot be used for health or lifestyle decisions. You should appoint an enduring guardian under the *Guardianship Act 1987* if you want a particular person to make these decisions. For further information, contact the Civil and Administrative Tribunal or NSW Trustee and Guardian.
- Clause 2 of the power of attorney contains powers which will permit your attorney to use your money and assets for the attorney or anyone else as provided. You should only tick boxes in Clause 2 if you want your attorney to have that power/s.
- This power of attorney is designed for use in New South Wales only. If you need a power of attorney for interstate or overseas, you may need to make a power of attorney under their laws. The laws of some other States and Territories in Australia may give effect to this power of attorney. However, you should not assume this will be the case. You should confirm whether the laws of the State or Territory concerned will in fact recognise this power of attorney.
- Your attorney must keep the attorney's own money and property separate from your money and property, unless you are joint owners, or operate joint bank accounts. Your attorney should keep reasonable accounts and records about your money and property. Usually the costs of providing and maintaining these records by the attorney may be recoverable from you.
- If your attorney is signing certain documents that affect real estate, the power of attorney must be registered at NSW Land Registry Services NSW. Please contact NSW LRS on T:02 8776 3575 to see whether the power of attorney must be registered.
- An attorney must always act in your best interest. If your attorney does not follow your directions, or does not act in your best interest, you should consider revoking the power of attorney. You will only be able to do so whilst you retain capacity. If you revoke the power of attorney you should notify the attorney of the revocation, preferably in writing, that they are no longer your attorney. The attorney must stop acting immediately once they have knowledge of the revocation.
- This power of attorney does not automatically revoke earlier powers of attorney made by you. If you have made an earlier power of attorney that you do not want to continue, you must revoke the earlier power of attorney. It is advisable that you notify the attorney, preferably in writing, of the revocation, if you have not already done so. You should also give notice of the revocation to anyone who is aware of the earlier power of attorney, such as a bank.

I certify that I have sighted the original document and this is a true copy of it

.....  
Solicitor/Justice of the Peace

  
19.4.2021.  
Hillary Jean Cain  
Justice of the Peace  
Reg. Number: 213361



# Enduring Power of Attorney

1910

## Notes for completion

### Joint attorneys

If you appoint more than one attorney, you should indicate where the attorneys are to act jointly, or jointly and severally. Attorneys who are appointed jointly are only able to act and make decisions together.

Attorneys who are appointed jointly and severally (i.e. together or separately) are able to act and make decisions independently of each other. However, you can specify that a simple majority (if you appoint 3 or more attorneys) must agree before they can act.

### Substitute attorney/s

If you appoint a substitute attorney, they will only have authority to act as your attorney if the first appointed attorney dies, resigns or vacates their position.

You can specify for whom the substitute is to act (e.g. if you appoint A and B as attorneys and X and Y as substitutes, you can specify that X takes A's place if A vacates office).

A substitute attorney must sign an acceptance of their appointment in Clause 7 before they can act as attorney.

If you have appointed a substitute attorney, it may be helpful that some sort of documentation evidencing the vacation of the original attorney is attached to this power of attorney when that vacancy happens. This will assist also to satisfy a third party that the substitute attorney is entitled to act for you.

### Attorney vacates office

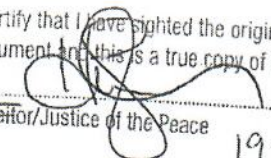
Section 5 of the *Powers of Attorney Act 2003* states that there is a vacancy in the office of attorney if the attorney dies, resigns, becomes bankrupt, loses mental capacity or the authority to act is revoked.

### Further information


For information on powers of attorney, the attorney's duties and registration, contact NSW Land Registry Services [www.nswlrs.com.au](http://www.nswlrs.com.au), the NSW Trustee and Guardian [www.tag.nsw.gov.au](http://www.tag.nsw.gov.au), a solicitor, or a trustee company.

The NSW Government's Planning Ahead Tools website [www.planningaheadtools.com.au](http://www.planningaheadtools.com.au) provides up-to-date information and resources about powers of attorney, enduring guardianship, wills and advanced care planning.

I certify that I have sighted the original document and this is a true copy of it  
.....  
Solicitor/Justice of the Peace

  
19.4.2021  
**Hillary Jean Cain**  
Justice of the Peace  
Reg. Number: 213361

I certify that I have sighted  
the original document and  
this is a true copy of it.

 14-4-2021  
Linda Jane Hansen  
Solicitor  
30 Fitzhardinge Street  
Wagga Wagga NSW 2650

**GENERAL POWER OF ATTORNEY FROM  
PETER JOHN FOX**

**TO**

**MATTHEW PETER FOX  
AND  
LUCAS JOHN FOX**

**Commins Hendriks  
23 Gurwood Street  
Wagga Wagga NSW 2650  
DX 5403 Wagga Wagga  
Tel: 02 6933 6900  
Fax: 02 6933 6933  
GFL:LK:240568**



**GENERAL POWER OF ATTORNEY  
PART 1**

THIS POWER OF ATTORNEY is made on the 7<sup>th</sup> day of JULY, 2008 by (the "principal")


**PETER JOHN FOX**

Of 43 Ocean Street, Woollahra

I certify that I have sighted  
the original document and  
this is a true copy of it.

**Linda Jane Hansen**  
Solicitor

30 Fitzhardinge Street  
Wagga Wagga NSW 2650

  
14 April 2021

1. I appoint my sons **MATTHEW PETER FOX** of 17 Featherwood Road, Wagga Wagga and **LUCAS JOHN FOX** of 43 Ocean Street, Woollahra to be my attorneys. My attorneys may exercise the authority conferred on my attorneys by Part 2 of the *Powers of Attorney Act 2003* to do on my behalf anything I may lawfully authorise an attorney to do. My attorney's authority is subject to any additional details specified in Part 2 of this document.

2. I give this power of attorney with the intention that it will continue to be effective if I lack capacity through loss of mental capacity after its execution.

3. This power of attorney operates:

If no option is selected or the options chosen are unclear or inconsistent, I intend that the power of attorney will operate immediately or, if clause 2 is not crossed out, when my attorney accepts, or as each of attorneys accept, the appointment.

4. If I appoint more than one attorney, then I appoint them jointly and severally.

**PART 2**

**Additional powers and restrictions**

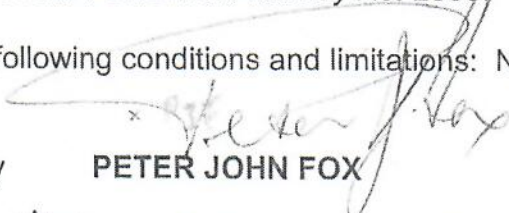
5. I authorise my attorney to give reasonable gifts as provided by section 11 (2) of the *Powers of Attorney Act 2003*.

6. I authorise my attorney to confer benefits on the attorney to meet the attorneys reasonable living and medical expenses as provided by section 12 (2) of the *Powers of Attorney Act 2003*.

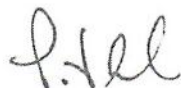
7. I authorise my attorney to confer benefits on to meet their reasonable living and medical expenses as provided by section 13 (2) of the *Powers of Attorney Act 2003*.

8. This power of attorney is subject to the following conditions and limitations: Nil

Signed, sealed and delivered by

  
**PETER JOHN FOX**

in the presence of **PETER JAMES WEBB** of **23 GURWOOD STREET**  
**WAGGA WAGGA**, Solicitor



**PETER JAMES WEBB**  
Solicitor  
**COMMINS HENDRIKS**  
23 Gurwood Street  
Wagga Wagga

**CERTIFICATE UNDER SECTION 19 OF THE POWERS OF ATTORNEY ACT 2003**

I,

**PETER JAMES WEBB**  
Solicitor  
**COMMINS HENDRIKS**  
23 Gurwood Street  
Wagga Wagga

Of+

certify the following:

1. I explained the effect of this power of attorney to the principal before it was signed.
2. The principal appeared to understand the effect of this power of attorney.
3. I am a prescribed witness.
4. I am not an attorney under this power of attorney
5. I have witnessed the signature of this power of attorney by the principal.

dated

solicitor/barrister



Acceptance by attorney



I accept my appointment as an attorney under this enduring power of attorney.

dated 7/7/2008

Important information for principals and attorneys

(1) A power of attorney is an important and powerful legal document. You should get legal advice before you sign it. A power of attorney gives the attorney the authority to buy and sell real estate, shares and other assets for the principals, to operate the principal's bank accounts, to spend the principal's money on behalf of the principal and to exercise many other powers. It is not to be used after the principal dies.

(2) A power of attorney cannot be used for health or lifestyle decisions. The principal should appoint an enduring guardian under the Guardianship Act 1987 if the principal wants a particular person to make these decisions. For further information, contact the Guardianship Tribunal (toll free 1800 463 928 or [www.gt.nsw.gov.au](http://www.gt.nsw.gov.au)) or the Public Guardian ((02) 9265 3184 or 1800 451 510 or [www.lawlink.nsw.gov.au/opg](http://www.lawlink.nsw.gov.au/opg)).

I certify that I have sighted  
the original document and  
this is a true copy of it.



**Linda Jane Hansen**  
Solicitor  
30 Fitzhardinge Street  
Wagga Wagga NSW 2650

14 April 2021



(3) Part 2 of the power of attorney will permit the attorney to use the principal's money and assets for the attorney or anyone else as provided by clauses 5, 6 and 7. If the principal does not want this to happen, then the principal should delete the powers from Part 2 that the principal does not want to give the attorney.

(4) An attorney must always act in the best interests of the principal. Unless the attorney is expressly authorised, the attorney cannot gain a benefit from being an attorney.

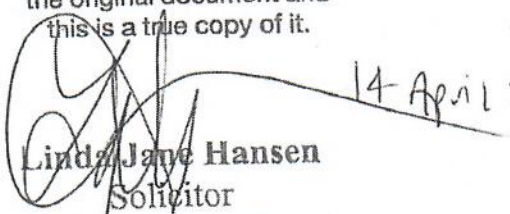
(5) This power of attorney is for use in New South Wales only. If you need a power of attorney for interstate or overseas, you may need to make a power of attorney under their laws. The laws of some other States and Territories in Australia may give effect to this power of attorney. However, you should not assume this will be the case. You should confirm whether the laws of the State or Territory concerned will in fact recognise this power of attorney.

(6) An attorney should keep the attorney's own money and property separate from the principal's money and property, unless they are joint owners, or operate joint bank accounts. An attorney should keep reasonable accounts and records about the principal's money and property.

(7) If the attorney is signing documents that affect real estate, the power of attorney must be registered at Land and Property Information NSW.

For information on powers of attorney, the attorney's duties and registration, contact Land and Property Information NSW ((02) 9228 6666 for a fact sheet or [www.lpi.nsw.gov.au](http://www.lpi.nsw.gov.au)) or a solicitor, a trustee company or the Public Trustee ([www.pt.nsw.gov.au](http://www.pt.nsw.gov.au)).

I certify that I have sighted  
the original document and  
this is a true copy of it.

 14 April 2021

Linda Jane Hansen  
Solicitor  
30 Fitzhardinge Street  
Wagga Wagga NSW 2650