

**INSTRUCTIONS FOR THE COMPLETION OF THE DEEDS OF AMENDMENT**

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**RE: MICHELON TINWELL SUPER FUND**

In accordance with your instructions, we are pleased to enclose:

- Copies of the Deed of Amendment;
- Trustee/s' and Member/s' Resolutions;
- Statutory Declaration; and
- Our Invoice.

**EXECUTION OF DOCUMENTS:** Please have the relevant parties carefully check the details and execute the documents as indicated. Kindly ensure that the signatures of all parties are witnessed where indicated and that witnesses are independent ie they must not be a party to the agreement or a signatory otherwise.

Once all documents have been signed please retain them in your Fund register.

**IMPORTANT NOTE:** ACIS does not provide advice in relation to any stamp duty or other state or territory taxes in relation to the enclosed documents nor in respect of any other matter. Please note that taxation laws, superannuation laws, trust laws and stamp duty laws in all jurisdictions are continually changing. Professional advice should be obtained before signing the documents. Significant fees, duties and penalties can be imposed when altering trust deeds. Accordingly, except to the extent required by law, we do not accept any responsibility other than in relation to the provision of these documents in accordance with your instructions. We do not purport to give advice in relation to the enclosed documents nor should you construe anything in the enclosed documents or any conversation or correspondence as advice of any kind.

Should you have any queries or require any assistance, please contact our office.

We appreciate your business, and look forward to being of continued service.

Yours faithfully,



Matthew Neibling.

## STAMP DUTIES

The deeds of amendment may (or may not) require lodgement with the appropriate body in your State or Territory for assessment of applicable stamp duties. We recommend that you contact the stamping authority in your jurisdiction and confirm whether or not these documents are required to be produced and the amount of stamp duty payable (if any).

For general guidance, the advice we have received from each of the stamping authorities in each Australian jurisdiction is summarised in the table below.

Where documents require assessment, you should lodge a copy of the current trust deed and the amending deed with the enclosed statutory declaration.

The contact details for the relevant stamping authorities are listed in the table.

State/Territory	Contact	Response
QLD	Ph 1300 300 734 Office of State Revenue GPO Box 2593 BRISBANE QLD 4001	The amending documents must be produced for stamping. A copy of the amending document and the amended rules is required with the enclosed declaration.
NSW	Ph (02) 9685 2122 Office of State Revenue Locked Bag 5661 PARRAMATTA NSW 2124	Amendments executed after 1 July 2001 are not required to be stamped and do not need to be produced.
VIC	Ph 13 21 61 State Revenue Office GPO Box 1641N MELBOURNE VIC 3001	Exempt
ACT	Ph (02) 6207 0028 The ACT Revenue Office GPO Box 158 CANBERRA ACT 2601	The amending documents must be produced for stamping. Duty of \$20.
TAS	Ph (03) 6233 3722 State Revenue Office GPO BOX 1374 HOBART TAS 7001	The amending documents must be produced for stamping. Duty of \$20.
SA	Ph (08) 8226 3750 State Taxation Office GPO Box 1353 ADELAIDE SA 5001	Exempt
WA	Ph (08) 9262 1395 State Revenue Office GPO Box T1600 PERTH WA 6845	Where the amendment is effected by deed it must be produced for stamping. Amendments effected by resolution are not required to be stamped.
NT	(08) 8999 7949 Territory Revenue Mngmt. GPO Box 154 DARWIN NT 0801	Where the amendment is effected by deed it must be produced for stamping. Amendments effected by resolution are not required to be stamped. Where required, the amending documents must be produced for stamping. Duty of \$20.

WITH COMPLIMENTS

23/10/97

Principals  
Scott MacKenzie ACA  
Steve Coultas ACA

Consultants  
Wayne Owen CPA  
Deborah Miller CPA

Aaron,

Would you please sign the attached forms and the Trust Deeds for the super fund and return to us along with a cheque for \$295 made out to 'incorporation specialists'. Please also find enclosed application for group employer & workcover forms as requested. Regards,

DMO MacKENZIE CHARTERED ACCOUNTANTS A Division of MacKenzie Coultas Pty Ltd ACN 064 126 030  
283 Wakefield Street Adelaide SA 5000  
PO Box 7135 Hutt Street SA 5000

Telephone (08) 8232 4311  
Facsimile (08) 8232 1815  
Email: scottm@dmomack.com.au

# Tax File Number application/enquiry

## Superannuation/approved deposit fund

ATO USE ONLY

**1 Name of fund**  
(exactly as shown in the trust deed or other constituent document)

Michelan Trnwell Super Fund

**2 Trading name** (if applicable)


**3 Type of fund:**

Superannuation

Approved Deposit

Pooled Superannuation Trust

**4 Date of establishment**

DAY	MONTH	YEAR
23	10	97

**5 Is this an Australian resident fund?**

Yes  No

**6 as the fund ever had a Tax File Number or lodged a tax return?**

Yes  No

**7 Postal address for service of notices** (e.g. write the registered office address, or post office box, or Tax Agent's postal address)

C/- DMO Mackenzie	
PO Box 7135	
Hutt St	
STATE SA	POSTCODE 5000

**8 Main address at which business is conducted**  
(this must be a street address, not a Post Office Box)

283 Wakefield St	
Adelaide	
STATE SA	POSTCODE 5000

**9 Contact person** (e.g. fund administrator or Tax Agent)

M.R... Alan Scott Mackenzie

Daytime phone (STD 08) 8232 4311

Fax (STD 08) 8232 1815

**10 Tax Agent's Registration Number** (if applicable)

670861003

**11 Full name of trustee** (underline surname, if applicable)

M.R... Aaron John Michelan

Tax File Number 162870718

If you choose not to disclose your Tax File Number, you **must** provide your residential address and date of birth below.

**Residential address**  
(this must be a street address, not a Post Office Box)

STATE	POSTCODE

**Date of birth**

DAY	MONTH	YEAR
/	/	/

**12 If you are also registering for any of the following, tick the relevant boxes and attach the appropriate registration forms.**

PAYE

Sales Tax

Fringe Benefits Tax

Prescribed Payments

**13 DECLARATION by the trustee**

*I declare that the information given is complete and correct.*

Signature

A.M.  
←

Date

DAY	MONTH	YEAR
/	/	/

Please note: There are penalties for deliberately making a false or misleading statement.

**14 See overleaf for:**

- the documents you must attach
- mailing details for lodging this form





## INSURANCE AND SUPERANNUATION COMMISSION *SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993*

### ELECTION FOR A NEW SUPERANNUATION FUND TO BECOME REGULATED

#### INSTRUCTIONS FOR COMPLETING THE NOTICE OF ELECTION

Superannuation funds established on a date whereby their first year of income is the 1994/1995 year of income or later, are required to use this form to elect to be a regulated superannuation fund and provide information in accordance with section 254 of the *Superannuation Industry (Supervision) Act 1993*.

In order to become a complying superannuation fund and thus eligible for tax concessions the trustee of a new superannuation fund must, within sixty days after the establishment of the fund, give the Insurance and Superannuation Commission the notice of election to be a regulated superannuation fund.

Detailed information about becoming a regulated superannuation fund is contained in Superannuation Circular 111.A.1. available from Commonwealth Government bookshops.

#### DETAILS IN THE ELECTION NOTICE

##### PART A INFORMATION ABOUT THE FUND ELECTION

Indicate whether:

- the fund trustee is a constitutional corporation pursuant to a requirement in the governing rules (corporations power); and/or
- the governing rules of the fund provide that the sole or primary purpose of the fund is the provision of old age pensions (pensions power).

##### PART B FUND DETAILS

**Name of Fund:-** The name of the fund should be as shown in the fund's trust deed or governing rules.

**Date Fund was Established:-** This is generally the date the trust deed or governing rules came into effect. However, if the date of receipt of the first deposit was later, you should use that date. The correct day, month and year must be shown.

**Address for Correspondence:-** The normal address for correspondence of the fund should be provided. Where an address is likely to relate to more than one fund, please ensure that the address is shown exactly the same on the documents for each fund. This includes standardising abbreviations.

**Contact Details:-** The name of the person who can best assist with any queries about the fund should be provided. Ensure the correct telephone number and facsimile number of the contact person are shown.

**Registered Address, or Address for Service of Notices on, the Fund:-** This address must be a street address NOT a post office box address.

##### PART C TRUSTEE INFORMATION

###### CORPORATE TRUSTEE

**Name:-** If the fund has a corporate trustee, the name of the trustee corporation must be provided.

**ACN:-** The Australian Company Number (ACN) of the trustee corporation must be shown.

**Registered Address of the Trustee Corporation:-** This address must be the street address of the trustee corporation, NOT a post office box address.

**Telephone and Facsimile Numbers:-** The telephone and facsimile number of the trustee corporation should be provided.

**Name of Chairperson and Director(s):-** Show the title, given name(s) and surname of the Chairperson and each Director of the trustee corporation. If there is insufficient space, attach a list of the remaining Directors, including the fund's name, on each page.

**INDIVIDUAL TRUSTEE(S) (Complete for pensions power only)**

**Trustee Details:-** If the trustee of the fund is not a corporation, show the names of the individual trustee(s).

Name should include title, given name(s) and surname. If there is insufficient space, attach a list of the remaining Trustees, including the fund's name, on each page.

**PART D FUND TYPE**

The fund must answer 'Y' or 'N' as to whether the fund is:

- (a) an excluded superannuation fund;
- (b) a public offer superannuation fund;
- (c) a public sector superannuation fund; or
- (d) a public sector superannuation scheme.

If the fund answered 'Y' to (a), the fund must answer 'Y' or 'N' to the statement at (i).

If the fund is non-excluded, non-public offer, answer 'N' to all types.

The fund should not answer 'Y' to more than one type. Public offer superannuation funds with less than 5 members are generally considered to be public offer superannuation funds and should only answer 'Y' to the public offer superannuation fund type. However, certain public offer funds with less than 5 members (refer to Temporary Modification Declaration NO.7 for further information) are not considered to be public offer funds and should only answer 'Y' to the excluded superannuation fund type.

**PART E NOTICE BY TRUSTEE(S) ELECTING TO BE REGULATED**

The election must be signed by:

- the corporate trustee under its common seal where the fund has corporate trustee; or
- each individual trustee of the fund if the trustee is not a corporation (applicable for pensions power only).

If the notice is not signed, the fund is not considered to have made a valid election to become regulated.

If there is insufficient space, attach a list of the remaining Trustees, including the fund's name, on each page.

**ENQUIRIES**

Should you require any assistance in completing this form, please call the ISC telephone enquiry line on 13 10 60.

Further details about becoming a regulated superannuation fund are contained in Superannuation Circular 111.A.I. available from Commonwealth Government bookshops.

**LODGEMENT**

The completed notice of election should be sent to:

Insurance and Superannuation Commission  
Locked Bag 3070  
Belconnen Mail Delivery Centre  
BELCONNEN ACT 2617



Insurance and Superannuation Commission  
120 D Street, Adelaide, South Australia 5000

# INSURANCE AND SUPERANNUATION COMMISSION

Locked Bag 3070, Belconnen Mail Delivery Centre, BELCONNEN ACT 2617  
Telephone: 131060

Ref: 970213587

The Trustees  
MICHELON TINWELL SUPER FUND  
c/- DMO MACKENZIE  
7135 HUTT ST  
ADELAIDE SA 5000

Dear Sir/Madam

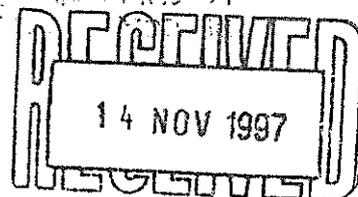
I hereby acknowledge receipt of your notice of election to become a regulated superannuation fund under the *Superannuation Industry (Supervision) Act 1993*. The fund is now a regulated superannuation fund.

The Superannuation Fund Number (SFN) 4559/189/72 is unique to this fund and should be quoted on all future correspondence with the Insurance and Superannuation Commission (ISC) on matters concerning this fund.

If this fund has previously received an SFN that differs to the above, please notify the ISC as soon as possible.

Yours faithfully

for Commissioner  
Insurance and Superannuation Commission  
12 November 1997



Incorporation Specialists Pty Ltd  
ACN 055 715 323  
3rd Floor 97 Pirie Street  
Adelaide 5000  
GPO Box 828 Adelaide 5001  
Telephone  
Adelaide (08) 235 6315  
Melbourne (03) 9654 1807  
Sydney (02) 241 4831  
Free call 1 800 803 501  
Facsimile (08) 235 6395

## FOR YOUR IMMEDIATE ATTENTION

21 October 1997

DMO MacKenzie  
283 Wakefield Street  
Adelaide 5000

Attention Mr Dai Duong

 **INCORPORATION  
SPECIALISTS**

Dear Dai

MICHELON TINWELL SUPER FUND

Please find herewith the Superannuation Register, plastic pouch and Trust Deeds.

We have enclosed the following documents in this plastic pouch:-

- 1 Original Invoice.
- 2 Minutes of the Trustee accepting membership applications.
- 3 Minutes of directors of the employer (if any) establishing the fund.
- 4 Membership Applications with beneficiary nominations.
- 5 New member benefit entitlement scheme.
- 6 Election form to become a regulated Superannuation Fund.
- 7 Instructions for election form.
- 8 Tax File Number Application.

The original Minutes of the Sponsoring Employer (if any) once signed are placed in the Sponsoring Employer's Company Register with the copy remaining in the Superannuation Register. The original Minutes of the Trustees remain in the Superannuation Register. If the Trustee is a Company a Copy should be placed in the Trustee's company Register.

These Trust Deeds should be dated (if necessary) and executed by the Trustees on page 20. It is **important** to note that additional stamp duty is applicable should the Trust Deeds not be **stamped within 2 months** of the **date thereof**.

Once Trust Deeds have been executed please arrange for them to be sent to us so they can be stamped.

As soon as they have been stamped we will arrange for them to be return to you.

We also confirm that the fund is a complying fund and is substantially identical to other funds supplied by us **ALL** of which have received Notifications of Compliance from the ISC upon lodgement of their returns.

We draw your attention to the first page of the deed, in particular, the interpretation clause, and clause 32 authorising the fund to accept Rollovers.

Should you have any enquiries in relation to this matter please do not hesitate to contact us.

INCORPORATION SPECIALISTS PTY LTD ACN 055 715 323  
 THE SHELF COMPANY PROFESSIONALS  
 PHONE (08) 235 6315 FACSIMILE (08) 235 6395

**INSTRUCTIONS FOR SUPERANNUATION REGISTER**

1. DATE: \_\_\_\_\_
2. FROM: \_\_\_\_\_ CONTACT: \_\_\_\_\_
- 2.1 ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_
- \_\_\_\_\_ FAX: \_\_\_\_\_

**FUND DETAILS**

3. NAME OF FUND: \_\_\_\_\_
- ( CONTRIBUTING EMPLOYER (if any): \_\_\_\_\_ ACN: \_\_\_\_\_
- 4.1 REGISTERED ADDRESS: \_\_\_\_\_
- 4.2 BUSINESS ADDRESS: \_\_\_\_\_
- 4.3 DIRECTORS (Chairman First): \_\_\_\_\_
5. TRUSTEE(S): \_\_\_\_\_
- ADDRESS: \_\_\_\_\_
- 5.1 DIRECTORS (if any) (Chairman first): \_\_\_\_\_
6. BANKERS TO THE FUND (Name and Branch): \_\_\_\_\_
7. DATE OF FUND: \_\_\_\_\_
8. MEMBERS DETAILS:

FULL NAME	ADDRESS	SEX	DOB	OCC	DATE COMM

*Superannuation Industry (Supervision) Act 1993*  
**NOTICE REQUIRING INFORMATION**

To: The trustee(s) of MICHELON TINWELL SUPER FUND (the "Fund").

For the purposes of the *Superannuation Industry (Supervision) Act 1993* (the "Act") I, Roger Heath Charles Brown, a delegate of the Australian Prudential Regulation Authority ("APRA") under sub-section 254(2) of the Act, REQUIRE you to give to APRA no later than 28 April 2000 the information sought in the numbered paragraphs below in relation to the 1999/2000 year of income of the Fund (or, where relevant, the 2000/2001 year of income):

1. Is the Fund a self managed superannuation fund, as defined in section 17A of the *Superannuation Industry (Supervision) Act 1993*, at the date of answering this notice?
2. Is the Fund a regulated superannuation fund with fewer than 5 members, that has an approved trustee under Part 2 of the *Superannuation Industry (Supervision) Act 1993*, at the date of answering this notice?

Dated 31 March 2000

Roger Heath Charles Brown

(See notes 1,2,3, overleaf)

*Please detach this portion and return. To assist with processing place this with the other responses and evenly distribute between the reply paid envelopes provided.*

**RESPONSE BY TRUSTEE**

The Trustee of MICHELON TINWELL SUPER FUND (SFN 4559/189/72 ) responds to the Notice under subsection 254(2) of 31 March 2000 as follows:

Place a black cross (X) in the appropriate box

*Refer to the enclosed Guide for assistance*

**SMSF** The Fund is a self managed superannuation fund as defined in section 17A of the *Superannuation Industry (Supervision) Act 1993* at the date of answering this notice. **(Regulated by ATO)**

**SAF** The Fund is a regulated superannuation fund with fewer than 5 members that also has an approved trustee under Part 2 of the *Superannuation Industry (Supervision) Act 1993* at the date of answering this notice. **(Regulated by APRA)**

Signed for and on behalf of the Trustee/s

Date

3 / 4 / 2000



2224738S

MACKENZIE COULTAS PTY LTD  
187 FULLARTON RD  
KENT TOWN SA 5071

- 5 APR 2000

Dear Trustee

**IMPORTANT INFORMATION - PLEASE READ  
IS YOUR FUND REGULATED BY APRA OR THE ATO?**

I am writing to seek some important information about the superannuation fund or funds under your trusteeship. This information is needed to identify which small superannuation funds are regulated by APRA and which are regulated by the ATO. Your response will determine which regulator holds all your fund's records.

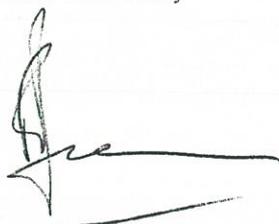
You will be aware that changes were made to the *Superannuation Industry (Supervision) Act 1993* (SIS Act) in October 1999 which affect superannuation funds with fewer than five members. Under the law these funds must either structure their affairs to meet the definition of a Self Managed Superannuation Fund (SMSF) or appoint an Approved Trustee, by 31 March 2000.

A guide is enclosed to assist you to confirm your fund(s) status and a Notice is also enclosed, setting out the basis on which APRA is asking for this information. Attached to the Notice is a simple response card that you should complete and return by the postage paid response facility. This is a declaration by you as trustee which you, or a person authorised by you, must sign.

APRA is conscious of the current heavy workloads for business, superannuation funds and their advisers. In view of this we do not intend to take any early action against trustees who have not yet completed any necessary restructuring of their fund. If you are still in the process of restructuring your fund(s) to meet the definition of a SMSF or to appoint an Approved Trustee you should defer responding to the enclosed notice until the changes are in place. APRA will not penalise trustees whose response is delayed for this reason, so long as they respond by early July 2000.

Thank you for your assistance in this matter.

Yours faithfully



Roger Brown  
Senior Manager

**REPRESENTATION LETTER FROM THE TRUSTEE OF THE MICHELON TINWELL  
SUPER FUND**

16 June 2009  
Don Venn  
Dean Newbery & Partners  
214 Melbourne Street  
NORTH ADELAIDE SA 5006

Dear Sir

**Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of Michelin Tinwell Super Fund (the Fund) for the 1 July 2007 ended 30 June 2008, for the purpose of you expressing an opinion whether the financial report, are in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR).

The trustees have determined that the Fund is not reporting entity for the 1 July 2007 ended 30 June 2008 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 requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of SISA and SISR and confirm that the financial report is free of material misstatements, including omissions.

We confirm that to the best of our knowledge and belief, the following representations made to you during your audit.

**1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member of their retirement, death, termination of employment or ill-health

**2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company or as an individual trustee

**3. Trust Deed, Trustee's Responsibilities and the Fund conduct**

The Fund meets the definition of self managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee [or director of the corporate trustee] receives any remuneration for any duties or services by the trustee [or director] in relation to the fund.

The Fund has been conducted in accordance with its constituent trust deed at all times during the year and there were no amendments to the trust deed during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The trustees are not subject to any contract or obligation which would prevent or hinder the trustees in properly executing their functions and powers.

The Fund is being conducted in accordance with SISA, SISR and governing rules of the Fund

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that would have a material effect on the financial report.

#### **4. Investment Strategy**

The investment strategy has been determined with due regard to risk, return, liquidity, and diversity and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the financial report and the notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund books and records**

We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the trustees

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error.

We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, 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

All accounting records and financial reports have been kept for 5 years, minutes and records of trustees [or directors of the corporate trustee] meetings [or for sole trustee: decisions] have been kept for 10 years and trustee declarations in the approved form have been signed and kept for each trustee appointed after 30 June 2007.

#### **7. Asset forms and valuation**

The assets of the Fund are being held in a form suitable for the benefit of the members of the Fund and are in accordance with our investment strategy

Investments are carried in the books at [insert valuation method: e.g. market value]. Such amounts are considered reasonable in the light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, or assets and liabilities.

There are no commitments fixed or contingent, for the purchase or sale of long term investments.

#### **8. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

#### **9. Ownership and pledging of assets**

The Fund has satisfactory title to all assets appearing in the Statement of [Financial Position/Net Assets]. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others

All assets of the Fund are held separately from the assets of the members, employers and the trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the fund.

#### **10. Related parties**

Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report. Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of the investment or at year end.

The Fund has not made any loans to, or provided financial assistance to members of the Fund of their relatives

#### **11. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

#### **12. Subsequent events**

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date or which are of such significance in relation to the Fund as to require mention in notes to the financial report in order to ensure they are not misleading as to the financial position or the Fund or its operations

#### **13. Outstanding legal action**

The trustees confirm that there is no outstanding legal action or claims against the Fund There have been no communications from the ATO concerning a contravention of SIS which has occurred, is occurring or is about to occur

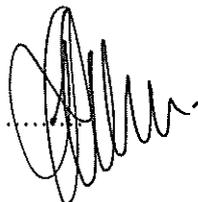
#### **14. Additional Matters**

[Include any additional matters relevant to the particular circumstances of the audit, for example:

- a. The work of an expert that has been used; or
- b. Justification for a change in accounting policy.]

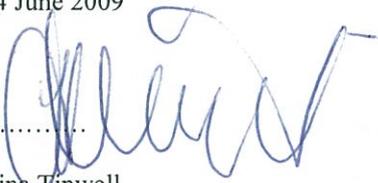
We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards of Assurance Engagements and was , therefore, designed primarily for the purpose of expressing an opinion of the financial report of the Fund taken as a whole on the compliance of the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

Yours faithfully,

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by a series of loops and a final flourish.

Aaron Michelin

14 June 2009

A handwritten signature in blue ink, appearing to be 'Tina Tinwell', written over a dotted line.

Tina Tinwell

14 June 2009

## Michelon Tinwell Super Fund

### Minutes Of Trustee Meeting

**HELD AT:** 106 William Street Norwood 5067

**DATE:** 3 April 2000

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**PRESENT:** A.Michelon & T.Tinwell

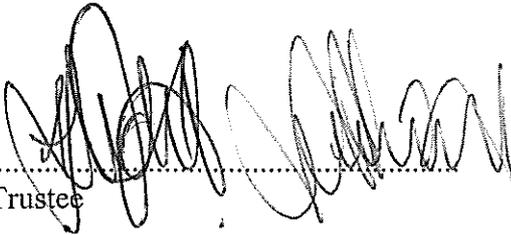
**FUND REGULATION:** The Trustees have considered the implications of various regulatory options available for the fund in the future, and note that the Australian Prudential Regulation Authority (APRA) requires notification of the intentions of the Trustees in relation to such matters.

**RESOLVED:** That the fund shall elect to be a small self-managed superannuation fund to come under the regulatory control of the Australian Taxation Office.

**RESOLVED:** That the Trustees shall notify APRA of the above resolution, and hereby authorise fund advisors MacKenzie Coultas Pty Ltd to sign and lodge such a notification on their behalf.

**CLOSURE:** There being no further business the meeting was then concluded.

Signed as a correct record.

  
.....  
Trustee

**MacKenzie Coultas**  
Chartered Accountants

**Principals**  
Scott MacKenzie CA  
Steve Coultas CA

3 May 2000

A. Michelin & T. Tinwell  
Trustees - Michelin Tinwell Super Fund  
106 William Street  
Norwood SA 5067

Dear Aaron & Tina,

**Re: Superannuation Fund Regulatory Requirements**

Recent amendments to superannuation fund legislation have resulted in your fund having to elect whether to be regulated by either the Australian Prudential Regulation Authority (APRA) or the Australian Taxation Office (ATO). As we have previously advised you, it is more cost efficient, easier and preferable from a control perspective for your fund to be regulated by the ATO.

This election should be ratified in writing by the Trustees of the fund. To that end, we have enclosed a formal minute document to confirm your resolution to be regulated by the ATO.

Please arrange for the signing of the minute where indicated, and return it to us for filing with your other fund statutory records. If you require any further information please do not hesitate to contact us.

Yours sincerely,



**Craig Stevens**

Enc.

MINUTES

TRUSTEE MINUTES FOR MICHELON TINWELL SUPER FUND HELD AT 4/78 BRIDGE STREET KENSINGTON 5068.

**PRESENT** Aaron John Michelin and Tina Kathleen Elizabeth Tinwell.

**CHAIRPERSON** RESOLVED that Aaron John Michelin be appointed Chairperson of the Meeting.

**SUPERANNUATION FUND** The chairman tabled a Trust Deed for the establishment of Michelin Tinwell Super Fund.

**RESOLVED** 1 That AARON JOHN MICHELON and TINA KATHLEEN ELIZABETH TINWELL agree:-

- (a) To act as Trustee of the fund.
- (b) To be bound by the provisions of the deed and Rules of the Fund.
- (c) To accept the applications for membership of the fund in respect to the following applications:

NAME	CATEGORY
AARON JOHN MICHELON	Ordinary
TINA KATHLEEN ELIZABETH TINWELL	Ordinary

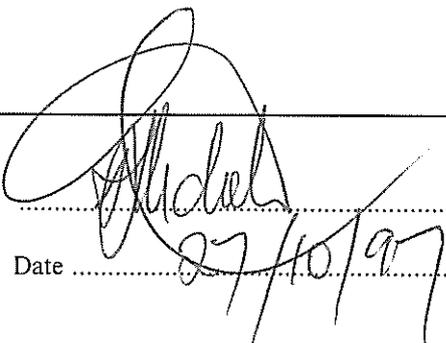
2 The deed and rules tabled at this meeting be adopted to govern the fund and that AARON JOHN MICHELON and TINA KATHLEEN ELIZABETH TINWELL execute the deed for that purpose.

3 The Trust deed be submitted to the Stamp Duties Office for stamping.

4 Contributions to the Fund will be made by either an employer or by members as may be decided from time to time.

**CLOSURE** There being no further business the meeting was declare closed.

Signed as a true and correct record of the proceedings of the meeting.

.....  
  
 Date 27/10/97  
 ..... Chairman

**TRUSTEE/S' RESOLUTION**

**MICHELON TINWELL SUPER FUND**

The persons or company named below being all of the Trustees of the Fund resolve in relation to the Fund in the following terms:

**RESOLUTION:** The trust deed and rules of the Fund require amendment in order to better comply with the Superannuation Industry (Supervision) Act 1993 and regulations passed under it.

**RESOLUTION:** A Deed of Amendment of the Trust Deed for the Fund (the "Deed") be considered for the purpose of amending the Trust Deed for the Fund by deleting the current Governing Rules and inserting the new Governing Rules contained in Rule 1 to Schedule 3 inclusive which are annexed to the Deed.

**RESOLUTION:** The amendment of the Trust Deed would be for the benefit of the members of the Fund and would enable the Fund to better comply with the current legislative provisions applying to regulated superannuation funds.

**RESOLUTION:** To adopt the new Governing Rules as the governing rules for the Fund.

**RESOLUTION:** To execute the Deed and do all things required of the Trustees under it.

  
\_\_\_\_\_  
AARON JOHN MICHELON

Dated: 10 / 12 / 07

  
\_\_\_\_\_  
TINA KATHLEEN ELIZABETH TINWELL

Dated: 10 / 14 / 07

**SIGN HERE**

**IMPORTANT NOTE: Each Trustee must sign this Resolution. As soon as possible thereafter, the Trustee/s must circulate a copy of this Resolution to each Member of the Fund.**

**MEMBER/S' RESOLUTION**

**MICHELON TINWELL SUPER FUND**

The persons named below being all of the Members of the Fund resolve in relation to the Fund in the following terms:

**RESOLUTION:** The trust deed and rules of the Fund require amendment in order to better comply with the Superannuation Industry (Supervision) Act 1993 and regulations passed under it.

**RESOLUTION:** A Deed of Amendment of the Trust Deed for the Fund (the "Deed") be considered for the purpose of amending the Trust Deed for the Fund by deleting the current Governing Rules and inserting the new Governing Rules contained in Rule 1 to Schedule 3 inclusive which are annexed to the Deed.

**RESOLUTION:** The amendment of the Trust Deed would be for the benefit of the members of the Fund and would enable the Fund to better comply with the current legislative provisions applying to regulated superannuation funds.

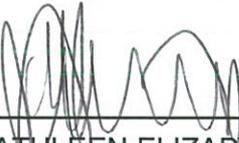
**RESOLUTION:** To adopt the new Governing Rules as the governing rules for the Fund.

**RESOLUTION:** To execute the Deed and do all things required of the Members under it.

  
\_\_\_\_\_  
AARON JOHN MICHELON

Dated: 10/12/07

**SIGN HERE**

  
\_\_\_\_\_  
TINA KATHLEEN ELIZABETH TINWELL

Dated: 16/12/07

**NOTE: All Members must sign this Resolution**

## NOTICE TO MEMBERS

### MICHELON TINWELL SUPER FUND

From 1 July 1994, the Superannuation Industry (Supervision) Act 1993 and Regulations have governed the operation of superannuation funds in Australia. This scheme has been substantially amended during this time and is further amended from time to time. In order that the Funds trust deed and governing rules better reflect the current provisions of the Act and Regulations, the Trustee has decided to amend the Fund's trust deed.

The variations to the trust deed and governing rules of the Fund do not affect the security of benefits or protection of your rights as a member of the Fund.

Please be assured that the changes which have been made are in your best interests and will enable the Fund to both retain its taxation concessions, and provide additional flexibility to the members. The benefits to which you are entitled have not been adversely affected by the changes

Dated: 10 / 12 / 07



---

For and on behalf of the Trustee



**SIGN HERE**

**MINUTES OF THE MEETING OF TRUSTEES FOR THE  
MICHELON TINWELL SUPER FUND**

**Held On:** 31 DECEMBER 2004  
**At:** 150A KING WILLIAM ROAD, HYDE PARK SA 5061  
**Present:** **Aaron John Michelon**  
**Tina K Tinwell**

**Resolutions:**

1 Investment Strategy

Having due regard to all of the circumstances of the member and the objective to accumulate wealth in the fund to provide income to the member in retirement, it was resolved that the strategy for making fund investments is to:-

- (a) minimise the risk of to capital
- (b) optimise earnings through both income and capital growth
- (c) attempt to achieve a return of at least twice the rate of inflation
- (d) ensure a stable cashflow in the longer term when the payment of a pension is required by members
- (e) achieve diversity in fund investments over the longer term
- (f) the investments may comprise a mix of the following:

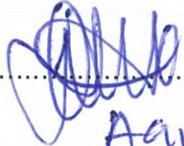
- Cash and fixed interest
- Equities & Derivatives
- Managed Funds
- Direct Property

The investment mix to be determined and monitored by the Trustee.

2 Review & Monitoring

The Trustee undertakes to review the performance of the fund on a six monthly basis to confirm the fund's objectives are being met.

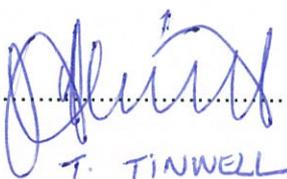
Signed as a Correct Record:

Signature:.....

Trustee:

Aaron Michelon

Date:..... 10/12/04

Signature:.....

Trustee:

T. TINWELL

Date:..... 12/12/04

**MINUTES OF THE MEETING OF TRUSTEES FOR THE  
MICHELON TINWELL SUPER FUND**

**Held:** 31 December 2004

**At:** 150A King William Road, HYDE PARK SA 5061

**Present:** Aaron J Michelon  
Tina K Tinwell

**Purpose:**

Meeting held to:

- a. Review performance of the Super Fund
- b. Review investment strategy
- c. Review performance of investment advisor

**Resolutions:**

In accordance with the objectives of the fund it was resolved that:

- a. The current investment strategy and mix of investments are appropriate to meet the objectives of the fund.

Signed as a Correct Record:

Signature:.....

Trustee: Aaron J Michelon

Date: .....10/12/04.....

Signature:.....

Trustee: Tina K Tinwell

Date: .....12/12/04.....

# DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

214 MELBOURNE STREET  
NORTH ADELAIDE SA 5006

P O BOX 755  
NORTH ADELAIDE SA 5006

TELEPHONE : (08) 8267 4777  
FACSIMILE : (08) 8239 0895  
Email: admin@deannewbery.com.au

3 December 2004

The Trustees  
C/o Aaron Michelin  
Michelon Tinwell Super Fund  
150A King William Road  
**HYDE PARK SA 5061**

Dear Aaron

## **AUDIT OF ACCOUNTS AND STATEMENTS – YEAR ENDED 30 JUNE 2002 AND BEYOND**

Australian Auditing Standards require that there must be a clear understanding in writing between the auditor and the client as to the extent of audit duties. Accordingly, in confirmation of our recent discussions with you, we set out below details of our responsibilities as auditors.

In accordance with section 113 of the *Superannuation Industry (Supervision) Act 1993* (SIS), the accounts and statements of a regulated superannuation fund must be audited by an approved auditor. The auditor must give the trustees a certificate on the accounts and statements in the approved form within the prescribed time after the year of income to which the accounts and statements relate.

We direct your attention to the fact that it is the trustees' responsibility for the maintenance of adequate accounting records and internal controls, the safeguarding of superannuation fund assets, the selection of accounting policies and the preparation of financial statements and returns. The trustees are required to keep minutes of meetings, reports and records of changes of trustees for a period of at least ten years.

Our audit will be conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of material misstatement and presented fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

In forming our opinion on the financial statements, we will perform sufficient tests to obtain reasonable assurance as to whether:

- i. the underlying accounting records are reliable and adequate as a basis for the preparation of the financial statements; and
- ii the financial position/net assets of the fund at balance date and the results/movements in net assets for the year then ended are properly disclosed in the financial statements.

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

Because of the test nature and other inherent limitations of an audit together with the inherent limitations of any system of internal control, there is an unavoidable risk that even some material misstatement, fraud or irregularity may remain undiscovered.

### **Audit of SIS Compliance**

Our audit report on the financial statements and compliance with the Act and Regulations and application of the Guidelines specified above must be attached to the Annual Return required by the Australian Taxation Office.

For the year ended 30 June 2003 (and beyond), 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, 19(2), 19(3), 36A, 62, 65, 66, 67, 69–71E, 73–75, 80–85, 103, 104, 106A, 109, 111, 112, 113, 118, 121, 124, and

Regulations: 5.08, 6.17, 7.04, 13.14.

### **Report on Significant Matters**

Under section 129 of the SIS Act 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 under section 130 to report to you if we believe the fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustees as to the action taken to rectify the situation or we receive no such response, we are obliged to report the matter to the Australian Taxation Office.

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.

### **Administration/Other Items**

#### *Fees*

Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus direct out of pocket expenses.

The conduct of our audit in accordance with 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 laws or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the quality control review program of the Institute of Chartered Accountants in Australia which monitors compliance with professional standards by its members. We advise you that by signing this letter you acknowledge that, if requested, our audit file 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.

**Please acknowledge the terms and conditions set out in this letter. Please also sign and date the enclosed copy of this letter and return it to this office in the envelope provided (the original copy to be retained by you for your records).** Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Yours faithfully

**DEAN NEWBERY & PARTNERS**



**DON VENN**  
**Auditor - FCA**

I acknowledge the terms and conditions as set out in this letter.

.....  
Aaron J Michelin

10/12/19  
.....  
Date



be paid to the Member or, if the Member is unable to manage his own affairs, to such of the Member's dependants and in such proportions as the Trustees, in their absolute discretion, determine. If, prior to such termination of employment, the proceeds of a temporary disablement insurance policy on the life of the Member become payable, such proceeds shall be paid to the Member or the Member's Dependants as aforesaid **PROVIDED THAT** the amount of such periodical benefit shall not exceed 75% of the Member's Salary (or such other maximum percentage permitted under the relevant Act) immediately prior to the disablement and shall not be paid for a longer period than may be allowed under the Act.

### **Member Going Overseas**

The Benefit payable under the Trust Deed shall be paid to the Member prior to the Member attaining age 55 if the Trustees are satisfied that the Member intends to live permanently overseas with no intention of returning to live in Australia.

### **Financial Hardship**

The Trustees shall, in their absolute discretion, pay part or all of the benefit payable to a Member prior to the Member attaining age 55, if the Trustees are satisfied that the Member would suffer financial hardship if part or the whole of his benefit is not paid to him **PROVIDED THAT** any such payment must first be approved by the Commissioner of Taxation.

### **Other Circumstances**

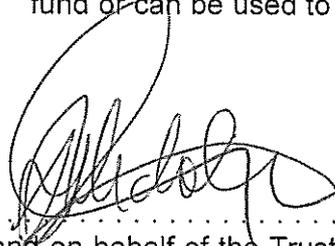
The Trustee may, in its absolute discretion but subject to the Preservation Requirements under the Trust Deed, pay so much of the benefit payable to a Member prior to the Member attaining age 55 as the Trustee is satisfied would be otherwise permitted by the Superannuation Law.

### **Mode of Payment of Benefits**

The benefits payable under the Trust Deed are payable, in the discretion of the Trustees, by way of lump sum or upon the request of the recipient Member by way of pension or annuity.

\* A "Vested" benefit is a benefit to which you are entitled in the event of the termination of your employment prior to the retiring age.

\*\* A "Preserved" benefit means the proportion of your Vested benefits which, if the Fund is to obtain income tax concessions, you are not entitled to receive in the event of the termination of your employment until you permanently retire from the workforce and attain age 55 or upon your earlier death or permanent disablement. Preserved benefits can be transferred to another superannuation fund, or an approved deposit fund or can be used to purchase a deferred annuity from a life assurance company.

  
.....  
For and on behalf of the Trustee of the Fund

DATE



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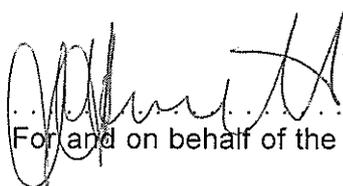
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.....  
For and on behalf of the Trustee of the Fund

DATE  
Michel.1

**REGISTER OF MEMBERS  
MICHELON TINWELL SUPER FUND**

---

*Account Number* *Category Ordinary*

*Members Full Name* AARON JOHN MICHELON

*Members Address* 4/78 Bridge Street Kensington 5068

*Date of Birth* 23/12/70 *Sex Male*

*Date of Termination* *Reason*

*Undeducted Contributions*

*Date Benefit Paid* *Benefit Paid To*

---

*Account Number* *Category Ordinary*

*Members Full Name* TINA KATHLEEN ELIZABETH  
TINWELL

*Members Address* 4/78 Bridge Street Kensington 5068

*Date of Birth* 5/05/66 *Sex Female*

*Date of Termination* *Reason*

*Undeducted Contributions*

*Date Benefit Paid* *Benefit Paid To*

---

*Account Number* *Category Ordinary*

*Members Full Name*

*Members Address*

*Date of Birth* *Sex*

*Date of Termination* *Reason*

*Undeducted Contributions*

*Date Benefit Paid* *Benefit Paid To*

---

**STATUTORY DECLARATION**

**Name of Fund: MICHELON TINWELL SUPER FUND ("the Fund")**

I, AARON JOHN MICHELON do solemnly and sincerely declare that:

1. I am a Trustee or director of the corporate Trustee of the Fund;
2. The sole purpose of the deed is the amendment of provisions of the fund deed;
3. The acquisition/surrender is not part of an arrangement involving a change in the rights or interest of a beneficiary of the Fund or terminating the Fund;
4. There is no fund acquisition and therefore this is not part of an arrangement to avoid the imposition of duty;
5. Transfer duty has been paid on all trust acquisitions for the Fund before the amendment;
6. Notwithstanding anything to the contrary contained in the deed of amendment, it is not intended to:
  - (a) alter the objects of the Fund;
  - (b) reduce the benefits and entitlements payable to Members of the Fund;
  - (c) alter the rights and benefits of existing Members in a manner such that, on the whole, equity between Members is not maintained; or
  - (d) offend the provisions of the Superannuation Industry (Supervision) Act 1993 and its corresponding Regulations as they exist, from time to time, or any reenactments or replacements of the Act and Regulations made after the Deed Date.
7. The Fund is or will be a complying superannuation fund within 1 year after the date of the amendment.

**JURISDICTIONAL ATTESTATION**

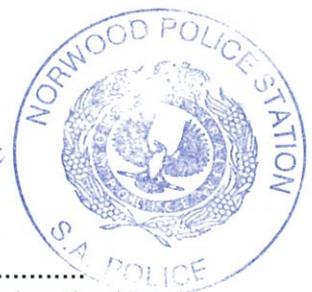
**SA** And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Oaths Act 1936.

Signature of person(s) making declaration

**SIGN HERE**

Taken and declared before me at NORWOOD

This 14<sup>th</sup> day of JANUARY Year 2018



*[Handwritten signature]*  
A-J COWLEY  
SIC 07670

Person who may take declaration\*

**PROCLAIMED POLICE OFFICER**

\*Declarations can be made by

- (a) a justice of the peace, commissioner for declarations or notary public under the law of the State, the Commonwealth or another state; or
- (b) a lawyer; or
- (c) another person authorized to administer an oath, under the law of the State, the Commonwealth or another state.



1998/1999 Annual Return for Superannuation Funds  
Excluded Superannuation Fund

4559/189/72

**MICHELON TINWELL SUPER FUND**

Printed : Thursday, 16 March 15:11:05

**Return**

Start Date	01/07/1998
End Date	30/06/1999
Superannuation Fund Number	4559/189/72
Tax File Number	44523904
Name of Fund	MICHELON TINWELL SUPER FUND

**Contact**

Contact Name	MR ALAN SCOTT MACKENZIE
Contact Position	PRINCIPAL
Telephone Number	(08) 8431 4700
Facsimile Number	(08) 8431 4699
Address for Correspondence	MACKENZIE COULTAS PTY LTD PO BOX 244 KENT TOWN SA 5071

Internet E-Mail Address

**Trustee**

Individual Trustee	MR AARON MICHELON
Telephone Number	(08) 8332 8656
Facsimile Number	

Individual Trustee	MS TINA TINWELL
Telephone Number	(08) 8332 8656
Facsimile Number	

**Registered Address**

MACKENZIE COULTAS PTY LTD  
FL 1  
187 FULLARTON ROAD  
DULWICH SA 5065

**Investment Manager**

Does the fund/trust use external investment manager(s)?	NO
---	----

**Other Service Providers**

Does the fund/trust use any other service providers?	NO
--	----

**Auditor**

Name of Auditor	STEPHEN JAMES COULTAS
Audit Firm	MACKENZIE COULTAS & CO PO BOX 244 KENT TOWN SA 5071
Telephone Number	(08) 8431 4700

Facsimile Number (08) 8431 4699

### Auditor Details

Registered Company Auditor YES  
Registration Number 5040  
Member of ASCPA NO  
Member of ATMA NO  
Member of ICA YES  
Member of NIA NO  
Member of NTAA NO  
Member of OTHER NO

### Structure

Structure of Retirement Benefits A - ACCUMULATION

### Membership

Number of Members 2  
Number of Arms Length Members  
Are All Members Trustees ? YES

### Income

Member Contributions \$7,699  
Employer Contributions \$16,800  
Transfers In  
Investment Income \$2,604  
Unrealised gain/loss \$52,385  
Other Income  
Total Income \$79,488

### Expenditure

Unitholders / Deposit / Benefit payments  
Outward Transfers  
Administration and Investment Expenses \$2,355  
Taxation \$2,512  
Other Expenses  
Total Expenses \$4,867

### Balance

Net Balance \$151,661  
Provisional Balance

### Life Insurance

All Assets in Individual Policies of Life Insurance NO

### Assets

Assets in Life Insurance Policies  
Assets With External Investment Managers  
Australian Financial Assets Invested Directly \$154,173  
Australian Non-Financial Assets Invested Directly  
Overseas Assets  
Total Assets \$154,173

### In-House Assets

In-House Assets

### Liabilities

Accrued Benefits \$151,661  
Borrowings  
Other Liabilities \$2,512  
Total Liabilities \$154,173