

Carter Woodgate

CERTIFIED PRACTISING ACCOUNTANTS

CARTER WOODGATE Pty Ltd ACN 082 287 821 ABN 72 980 687 609

Directors:
L. R. CARTER, CPA
B.R. WOODGATE, CPA
Consultants:
R. J. WOODGATE, FCPA

Office:
Unit 4 4-10 FARRALL ROAD, MIDVALE, W.A.
P.O. BOX 1156, MIDLAND, W.A. 6936
TELEPHONE: (08) 9250 2144
FAX: (08) 9250 2150
EMAIL: admin@carterwoodgate.com.au

OUR REF.:
YOUR REF.:

1 March 2014

The Trustees
The D & J Pottinger Superannuation Fund
70 Sanderson Rd
LESMURDIE WA 6076

Dear Trustees

ENGAGEMENT LETTER

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, we set out details of our responsibilities as auditors.

Audit of Financial Statements

In accordance with section 113 of the Superannuation Industry (Supervision) Act 1993 (SIS), the financial statements of a regulated superannuation fund must be audited by an approved auditor. The auditor must give the trustees a report on the financial statements in the approved form within the prescribed time after the year of income to which the financial 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 as to whether the financial statements are free of material misstatement.

In forming our opinion of 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 of the fund at balance date and the results for the year then ended are properly disclosed in the financial statements.

As part of our audit process, we may 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.

In relation to tax effect accounting we will only audit the workings if the amounts are material.

Audit of SIS Compliance

For the 2007/08 year of income, we are required to express an opinion on compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections 52(2)e, 52(2)d, 62, 65, 66, 67, 69-71e, 73-75, 80-85, 103, 106,
 109, 111, 112, 113(1A), 121

Regulations 4.09, 5.08, 6.17, 7.04, 13.12, 13.13, 13.14

Report on Significant Matters

Under section 129 of SIS 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 any breach to the Regulator, the Australian Taxation Office.

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. All auditors have these responsibilities.

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

Warranty by Trustees

The Trustees warrant, unless otherwise advised, that the fund has not received a notice of non-compliance.

Deed

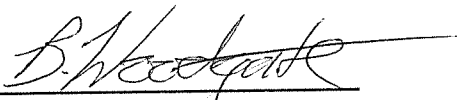
The Trustees agree to provide the Auditor with an original Deed and any amending Deeds. In particular in any year of benefit payment i.e. commencement of pension, or lump sum withdrawal, the Trustee is to again present for audit the original Deed and any amendment.

Fees

Our fees are based on the time required by the individuals assigned to the engagement plus direct out of pocket expenses. Our budgeted fee for the **audit of the fund** for the year ended 30 June 2014 is \$700 (plus GST), and will be included in your annual fee amount.


We would appreciate acknowledgment if the terms and conditions set out in this letter are not to your satisfaction.

Yours faithfully

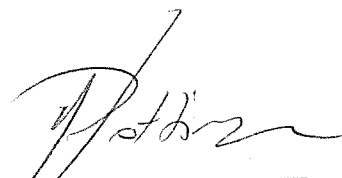


Bradley R. Woodgate

Signed & Acknowledged by the Trustee:



David Pottinger



Joanne Pottinger

INVESTMENT STRATEGY GUIDE

D & J Pottinger Superannuation Fund

MEMBERS

David Richard Pottinger

Joanne Shelley Pottinger

TRUSTEES

David Richard Pottinger

Joanne Shelley Pottinger

Objectives

The following investment objectives and strategies are in accordance with section 52(2)(f) of the *Superannuation Industry (supervision) Act, 1993* (SIS Act').

As a general investment objective, the Trustee aims to achieve reasonable medium to long term growth maintaining low levels of capital volatility and risk.

The Trustee however, accepts that volatility will occur within asset classes in the short- term but will seek sufficient diversification through the Fund's investment portfolio to minimize risk.

The Trustee aims to:

- Create superannuation Benefits to Members and their Dependents to meet their retirement needs; and
- Ensure that the allocations of resources are distributed amongst an appropriate selection of investments by the Fund to support the above objective.

Investment Strategy

The Trustee will determine the Fund's investment structure which may include but is not limited to all or one of the following:

- Stocks, derivatives, direct equities, divided reinvestment programs and rights issues;
- Property trusts and affiliated investments;
- Managed investments and affiliated products;
- Direct residential industrial or commercial property investment;
- The Fund may borrow to acquire the beneficial interest in listed Company shares provided the lender's rights on any default of the borrowing or the sum of the borrowing and charges related to the borrowing are limited to rights relating to those listed shares or any replacement to the listed shares.

- The Fund may borrow to acquire the beneficial interest in real estate, provided the lenders rights on any default of the borrowing or the sum of the borrowing and charges related to the borrowing are limited to rights relating to that real estate or any replacement to the real estate.
- Bank and other financial institution securities, term deposits, debentures, bonds and secured and unsecured notes; and
- Any other investment that does not breach the rules of the Fund.

The below listed range of investments are merely suggestive and is subject to the Trustee(s) discretion in varying the allocation of resources at any time if market conditions or other circumstances warrant a change.

However, if the Trustee wishes to venture into opportunities beyond te below listed parameters, the investment strategy of the Fund and all decisions made must then be fully revised and minuted.

The investment strategy of the fund is tabulated below in the following assets:

| Asset | Range |
|---|--------------|
| Cash | % |
| Fixed interest Investment | % |
| Australian Equities | % |
| International Equities | % |
| Property, direct and indirect | % |
| Derivatives, options, futures, foreign currency, etc. | % |
| Other investments: collectables, arts, coins, etc. | % |
| Total | 100% |

The Trustee(s) may seek professional advice of accountants, solicitors or financial planners in the structure and planning of the investment strategy. The Trustee(s), in formulating the investment strategy, has taken into account the features of the investment types according to both the objectives and the superannuation laws summarized below:

- Investment risks and return;
- Liquidity and cash-flow requirements;
- Investment diversification;
- The Fund's ability to discharge liabilities

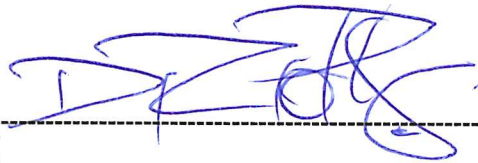
Policies

In order to achieve the objectives, the Trustees have agreed upon adopting the following policies:

- Regular monitoring of the Fund's investments performance covering the rate of return in income and capital growth, risk profile of the portfolio and the expected cash flow requirements.
- Revising the investment portfolio according to changes in market conditions.

The Trustee(s) will review the strategy at least annually, reserving the right to make changes when appropriate, and to ensure that investments align with the overall strategy

Executed by or on behalf of the Trustee

DR
X 

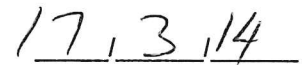
David R Pottinger



Date

JS


Joanne S Pottinger



Date

**Minutes of the Meeting of the Trustees of the
D & J POTTINGER Superannuation
Fund**

Held At 70 SANDERSON ROAD
LESMURDIE WA
6076 Australia

Present JOANNE SHELLEY POTTINGER
DAVID RICHARD POTTINGER

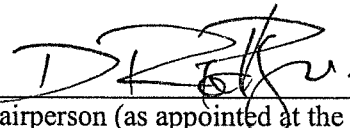
Superannuation Fund The Trustees tabled a Trust Deed for the establishment of the
D & J POTTINGER Superannuation Fund.

Resolved that

1. The Trustee acknowledges that it has the capacity at law to act as Trustee and consents to act as Trustee.
2. The Trustee (and where applicable each Trustee) acknowledges that it is not a disqualified person under any laws, SIS Regulations including Section 121 of the SIS Regulations.
3. The Trustee acts as Trustee of the Fund.
4. The Trustee agrees to be bound by the provisions of the Trust Deed.
5. The Trust Deed tabled at this meeting is adopted to govern the Fund and that the Deed be executed for that purpose.
6. The Trust Deed be submitted by the Trustee to the Commissioner of State Revenue for stamping.
7. A banking account be opened in the name of the Fund.
8. Contributions to the Fund are made by an employer, another person or by the members as may be decided from time to time.

To accept the application for membership of the Fund for the person(s) named in the attached Application for Membership form(s).

Closure There being no further business the meeting was declared closed.



Chairperson (as appointed at the meeting)

Signed as a true and correct copy
of the proceedings of the meeting

18-11-05

Date

49R
Perth Batch
J575569



WESTERN



AUSTRALIA

| | |
|--------------------------------------|---|
| REGISTER NUMBER 41/SP38230 | |
| DUPLICATE EDITION 2 | DATE DUPLICATE ISSUED 17/1/2006 |

DUPLICATE CERTIFICATE OF TITLE
 UNDER THE TRANSFER OF LAND ACT 1893 AND THE
STRATA TITLES ACT 1985

VOLUME
2205

FOLIO
916

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

RG Roberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 41 ON STRATA PLAN 38230
TOGETHER WITH A SHARE IN ANY COMMON PROPERTY AS SET OUT ON THE STRATA PLAN.

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

AUTHENTIC SIGNS PTY LTD
IN 1/2 SHARE
DAVID RICHARD POTTINGER
JOANNE SHELLEY POTTINGER
AS JOINT TENANTS IN 1/2 SHARE
ALL OF 70 SANDISON ROAD, LESMURDIE
AS TENANTS IN COMMON

(T J575569) REGISTERED 6 JANUARY 2006

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

- INTERESTS NOTIFIED ON THE STRATA PLAN AND ANY AMENDMENTS TO LOTS OR COMMON PROPERTY NOTIFIED THEREON BY VIRTUE OF THE PROVISIONS OF THE STRATA TITLES ACT NO.33 OF 1985 AS AMENDED.

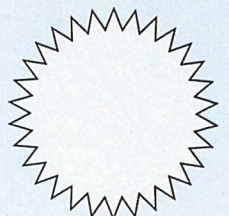
Warning: A current search of the certificate of title held in electronic form should be obtained before dealing on this land.

-----END OF DUPLICATE CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: SP38230.
 PREVIOUS TITLE: 2195-591.
 LOCAL GOVERNMENT AREA: SHIRE OF BUSSELTON.



PROUD SETTLEMENTS

ABN 37 840 031 951

Licensed Real Estate and Business Settlement Agent

Licensee: Karina Proud

Correspondence to:

PO Box 249

Mirrabooka WA 6941

Email: kproud@bigpond.com

Telephone: 9375 3471

Facsimile: 9375 3472

Mobile: 0419 040 862

05273/KP

8th December 2005

Mr. & Mrs. D.R. Pottinger
& Authentic Signs Pty Ltd
70 Sandison Road
LESMURDIE WA 6076

RE: Unit 36, 33 Earnshaw Road Busselton
PRELIMINARY SETTLEMENT STATEMENT

| | Debit | Credit |
|--|------------|------------|
| Purchase Price | 250,000.00 | |
| Deposit paid | | 2,500.00 |
| Settlement fees (\$1179.00 Discounted) | 847.00 | |
| Postage, Petties, Telephone, Fax | 44.00 | |
| Land Titles Office Search Fees | 42.00 | |
| Bank Cheque Fees | 5.40 | |
| Land Tax Department - Enquiry Fee | 30.00 | |
| Council Rates - Enquiry Fee | 70.00 | |
| Water Corporation - Enquiry Fee | 32.45 | |
| Busselton Water Board | 13.45 | |
| DOLA EAS Transaction Fee | 5.50 | |
| Registration fee on transfer document | 130.00 | |
| Stamp Duty - Offer & Acceptance | 8,220.00 | |
| Strata Co. - Section 43 Certificate | 55.00 | |
| Withheld pending assessment for Council Rates, Water Rates, Land Tax and Strata Levies | 1,200.00 | |
| Stamp Duty required prior to settlement | | 8,220.00 |
| BALANCE REQUIRED FOR SETTLEMENT | | 249,974.80 |
| | 260,694.80 | 260,694.80 |

E & O E

Nomination Form for the D & J POTTINGER Superannuation Fund

What happens to your Super when you die?

You may have Super left when you die. You can nominate which "dependant" gets your Super when you die. There are 2 types of nominations. Non-binding versus binding. Non-binding nominations merely suggest to the trustee where you want your Super to go when you die. Your trustee may or may not follow your suggestion.

To remove the Trustee's discretion complete the Binding Nomination.

This form only allows a straight forward percentage based nomination. To make a more detailed nomination speak to your adviser.

Member's Full Name JOANNE SHELLEY POTTINGER Date 20-11-2005

Non-Binding Nominated Beneficiaries

I nominate the following persons to receive the benefit, payable by the Trustee of the Fund, when I die.

I understand that the Trustee is not bound by this nomination:

| "My Estate" or Full Name of Nominated Beneficiary | Relationship (if not nominating "My Estate") | Entitlement - % |
|--|---|--------------------|
| | | |
| | | |
| Member's Signature | (no witness required) | |
| | | |

OR

Binding Nominated Beneficiaries

To guarantee your Super goes to the people you want it to go to complete this BINDING nomination. The nomination is valid for only 3 years (unless you revoke it earlier).

Upon my death, I direct the Trustee to distribute my assets as follows:

| "My Estate" or Full Name of Nominated Beneficiary | Relationship (if not nominating "My Estate") | Entitlement - % |
|--|---|--------------------|
| DAVID RICHARD POTTINGER | HUSBAND | 100 |
| Member's Signature | X35 <i>[Signature]</i> | |
| Witness One Signature (over 18 years & not related to the Member) | X <i>[Signature]</i> | |
| Witness One Full Name (Print) | TRACEY OVERSHUZE | |
| Witness Two Signature (over 18 years & not related to the Member) | X <i>[Signature]</i> | |
| Witness Two Full Name (Print) | LINDSAY CARTER | |

Nomination Form for the D & J POTTINGER Superannuation Fund

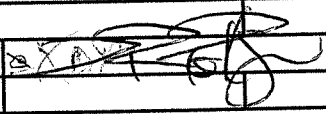
What happens to your Super when you die?

You may have Super left when you die. You can nominate which "dependant" gets your Super when you die. There are 2 types of nominations. Non-binding versus binding. Non-binding nominations merely suggest to the trustee where you want your Super to go when you die. Your trustee may or may not follow your suggestion.

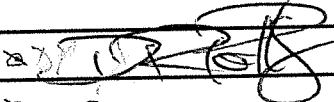
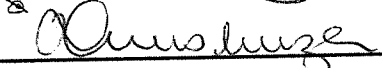
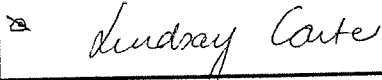
To remove the Trustee's discretion complete the Binding Nomination.

This form only allows a straight forward percentage based nomination. To make a more detailed nomination speak to your adviser.

Member's Full Name DAVID RICHARD POTTINGER Date 20-11-2005

| Non-Binding Nominated Beneficiaries | | |
|--|--|-----------------------|
| I nominate the following persons to receive the benefit, payable by the Trustee of the Fund, when I die. | | |
| I understand that the Trustee is not bound by this nomination: | | |
| "My Estate" or Full Name of Nominated Beneficiary | Relationship (if not nominating "My Estate") | Entitlement - % |
| | | |
| | | |
| Member's Signature |  | (no witness required) |

OR

| Binding Nominated Beneficiaries | | |
|--|--|--------------------|
| To guarantee your Super goes to the people you want it to go to complete this BINDING nomination. The nomination is valid for only 3 years (unless you revoke it earlier). | | |
| Upon my death, I direct the Trustee to distribute my assets as follows: | | |
| "My Estate" or Full Name of Nominated Beneficiary | Relationship (if not nominating "My Estate") | Entitlement - % |
| <u>JOANNE SHELLEY POTTINGER</u> | <u>WIFE</u> | <u>100</u> |
| Member's Signature |  | |
| Witness One Signature (over 18 years & not related to the Member) |  | |
| Witness One Full Name (Print) | <u>TRACY OVERSIZED</u> | |
| Witness Two Signature (over 18 years & not related to the Member) |  | |
| Witness Two Full Name (Print) | <u>LINDSAY CARTER</u> | |

Application for Membership (each member needs their own Application)
of the D & J POTTINGER Superannuation Fund ("Fund")

This Application for Membership form contains your Nomination Form and undertakings you make to the Trustee of this Fund. The Fund's Product Disclosure Statement is also attached.

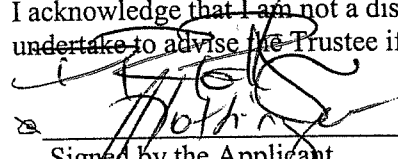
New Member Full Name DAVID EDWARD POTTINGER Date of Birth 5-4-58
JOANNE SHELLEY POTTINGER 15-2-63

Address of New Member 70 SANDERSON RD
LESMURDIE 6076

Employer AUTHENTIC SIGNS PTY LTD Tax File No.(TFN) 172 610 056
615 753 806

Trustee
JOANNE SHELLEY POTTINGER
DAVID RICHARD POTTINGER

1. After having read the Trust Deed and the Product Disclosure Statement, in full, I apply for the membership of the Fund.
2. I consent to my Tax File Number being made available to the Trustee and any third party as required or where expedient. I also enclose a duly completed and signed Tax File Number Declaration (available from the ATO's website).
3. If applicable, I have been invited by the Employer for membership to the Fund.
4. I have been advised of the benefits which I am entitled to receive from the Fund on retirement, death, disablement or termination of service with the Employer (where applicable).
5. In consideration of my admission to membership, I agree to abide by and be bound by the Trust Deed governing the Fund. I declare that I have no entitlement to any annuity and I am not a member of, nor have I received benefits from, any other superannuation fund or approved deposit fund, other than as set out on the attached page (please supply details of benefits paid or payable on a separate page).
6. I undertake to advise the Trustee, in writing, if at any time I receive or become entitled to receive a benefit from any superannuation fund or approved deposit fund or deferred annuity not declared according to the above.
7. I undertake to advise the Trustee in writing of any contributions made by or on behalf of me, other than by the Employer, which would vary the amount specified above.
8. I agree to the Trustee acting as Fund Trustee. I consent to be a Fund Trustee or a director of the Trustee, as required. Further, I comply and give my consent in regards to any other rules for Trustees.
9. I enclose my **Nomination Form** which deals with how I want my Superannuation to be dealt with if I die.
10. I have read and understood the Fund's Trust Deed. I have noted the benefits payable under this Trust Deed. I have also received my own copy of the Product Disclosure Statement which was attached to this Application for Membership form. I have fully read and understood the Product Disclosure Statement.
11. I acknowledge that I am not a disqualified person under any law or the SIS Regulations. Further, I undertake to advise the Trustee if I ever do become so disqualified.


Signed by the Applicant 20/11/2005
Date

(Attached is a full copy of the Product Disclosure Statement)

Certificate of Compliance

D & J POTTINGER Superannuation Fund

To Whom It May Concern:

The Trustee of the D & J POTTINGER Superannuation Fund certifies that:

1. The D & J POTTINGER Superannuation Fund is a superannuation entity established in accordance with the *Superannuation Industry (Supervision) Act 1993* ("SIS Act") and the Trustee(s) of this Fund is as set out in the enclosed Trust Deed and any subsequent trust deeds and any relevant minutes which change the Trustee.
2. The Trust Deed governing the D & J POTTINGER Superannuation Fund and any amendments to it comply with the SIS Act and Regulations.
3. The D & J POTTINGER Superannuation Fund is a resident regulated superannuation fund within the meaning of Section 19 of the SIS Act.
4. The Australian Prudential Regulation Authority has not directed the D & J POTTINGER Superannuation Fund not to accept contributions under Section 63 of the SIS Act.
5. Our Trust Deed allows benefits to be transferred to our Fund.
6. The Trust Deed prohibits Members borrowing monies from the fund, except where authorised by the SIS Act.
7. ~~Members can only receive~~ preserved benefits from our fund at their retirement age or under the SIS Act.


Trustee of the D & J POTTINGER Superannuation Fund

Date: 20TH NOVEMBER 2005

All current Trustee(s) sign this Certificate at the time when it is required by a third party (if ever).

(Where the Trustee, from time to time, is a company then an authorised person in that company, such as a director or company secretary can sign this Certificate of Compliance.)



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

| |
|----------------------------------|
| DJ POTINGER SUPERANNUATION FUND. |
|----------------------------------|

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.

Trustee's or director's name

DAVID RICHARD POTTINGER

Trustee's or director's signature

[Handwritten Signature]

Date

Day: 01 / Month: 07 / Year: 2007

Witness' name (witness must be 18 years old or over)

TRACEY QUELSWIZON

Witness' signature

[Handwritten Signature]

Date

Day: 01 / Month: 07 / Year: 2007



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

| |
|----------------------------------|
| D+J POTINER SUPERANNUATION FUNDS |
|----------------------------------|

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- ☒ impose administrative penalties on me
- ☒ enter into agreements with me to rectify any contraventions of the legislation
- ☒ disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- ☒ remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- ☒ prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- ☒ act honestly in all matters concerning the fund
- ☒ exercise skill, care and diligence in managing the fund
- ☒ act in the best interests of all the members of the fund
- ☒ ensure that members only access their super benefits if they have met a legitimate condition of release
- ☒ refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ☒ ensure that my money and other assets are kept separate from the money and other assets of the fund
- ☒ take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- ☒ refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- ☒ allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- ☒ the risks associated with the fund's investments
- ☒ the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- ☒ investment diversity and the fund's exposure to risk due to inadequate diversification
- ☒ the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- ☒ whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- ☒ lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- ☒ acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- ☒ borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.

Trustee's or director's name

DAVID SHELLEY POTINIER

Trustee's or director's signature

[Handwritten signature]

Date

Day: 01 / Month: 07 / Year: 2007

Witness' name (witness must be 18 years old or over)

TRACY EVERLUZZO

Witness' signature

[Handwritten signature]

Date

Day: 01 / Month: 07 / Year: 2007