

**RESOLUTION OF THE DIRECTORS OF
Paul Kirkwood & Fiona Kirkwood ATF Kirkwood Family Superannuation Fund
ALLOCATION OF AMOUNTS TO CONTRIBUTION RESERVE**

The Trustees, RESOLVE to allocate the following amounts directly to a Contributions Reserve:

Allocated by:	Paul Kirkwood
Amount:	\$27,500.00
Contribution Type:	Cash or Asset (e.g., listed share)

These amounts are to be held within the Contributions Reserve for allocation a later date in accordance with the requirements outlined within Division 7.2 of the SIS Regulations.

Paul Kirkwood

Paul Kirkwood
Trustee

Fiona Kirkwood

Fiona Kirkwood
Trustee

**RESOLUTION OF THE DIRECTORS OF
Paul Kirkwood & Fiona Kirkwood ATF Kirkwood Family Superannuation Fund
ALLOCATION OF AMOUNTS TO CONTRIBUTION RESERVE**

The Trustees, RESOLVE to allocate the following amounts directly to a Contributions Reserve:

Allocated by:	Fiona Kirkwood
Amount:	\$24,589.17
Contribution Type:	Cash or Asset (e.g., listed share)

These amounts are to be held within the Contributions Reserve for allocation a later date in accordance with the requirements outlined within Division 7.2 of the SIS Regulations.

Paul Kirkwood

Paul Kirkwood
Trustee

Fiona Kirkwood

Fiona Kirkwood
Trustee

**RESOLUTION OF THE TRUSTEES OF
Paul Kirkwood & Fiona Kirkwood ATF Kirkwood Family Superannuation Fund**

We, being all of the Directors/Trustees of the Fund, RESOLVE as follows:

RESERVES

That:

- a) pursuant to clause 9.6 of the Trust Deed, a Reserve account be created;
- b) the Reserve account be used to smooth the contributions allocated to the Fund from year to year by transferring contributed amounts to the fund and allocated to the members within 30 days in accordance with the Fund's Reserving strategy as determined by the Trustee from time to time; and
- c) the Trustee determine a reserving strategy and review it on a regular basis.

Dated: 30 June 2021

Paul Kirkwood

Paul Kirkwood
Trustee

Fiona Kirkwood

Fiona Kirkwood
Trustee

**RESOLUTION OF THE DIRECTORS OF
Paul Kirkwood & Fiona Kirkwood ATF Kirkwood Family Superannuation Fund
RESERVING STRATEGY**

The Trustees have developed a reserving strategy for the fund which provides for the prudential management of reserves.

Type of Reserves

Reserves are amounts set aside within the superannuation fund. They do not form part of any member's account balance. The Fund's trust deed determines the type of reserves permitted and how they may be used.

The Trustees of the fund have resolved to establish a Contributions Reserve in accordance with clause 9.6 of the Fund's Trust Deed.

The primary purpose of this reserve is to hold member and employer contributions which are to be allocated to the fund member in accordance with Division 7.2 of the Superannuation Industry (Supervision) Regulations 1994.

Investment of Reserves

Balances held in the Reserve Account will be allocated in accordance with the requirements outlined within Division 7.2 of the SIS Regulations.

Dated: 30 June 2021

Paul Kirkwood

Paul Kirkwood
Trustee

Fiona Kirkwood

Fiona Kirkwood
Trustee