

# **The A & T Russell Super Fund**

ABN 48 325 593 569  
Trustees: Sugart Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2021**

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# The A & T Russell Super Fund

## Reports

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# Compilation Report to the Trustees and Members of The A & T Russell Super Fund

ABN 48 325 593 569  
For the period 1 July 2020 to 30 June 2021

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On the basis of the information provided by the Trustees of The A & T Russell Super Fund, we have compiled the accompanying special purpose financial statements of The A & T Russell Super Fund for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## The Responsibility of Trustees

The Trustees of The A & T Russell Super Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of The A & T Russell Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: Compilation of Financial Information**.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 Code of Ethics for Professional Accountants**.

## Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 13 November 2023



**Name of Signatory:** Ms Emily Cooper

**Address:** Unit 8  
435-438 Fullarton Road  
HIGHGATE, SA 5063

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

# The A & T Russell Super Fund

## Trustee Declaration

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In the opinion of the Trustees of the The A & T Russell Super Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Sugart Pty Ltd by:

..... Dated: ...../...../.....  
**Angus Russell**  
Director: Sugart Pty Ltd

..... Dated: ...../...../.....  
**Traci Russell**  
Director: Sugart Pty Ltd

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**The A & T Russell Super Fund**  
**Operating Statement**  
**For the period 1 July 2020 to 30 June 2021**

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	Note	2021
<b>Income</b>		
Member Receipts		
Rollovers In		\$15,000
Investment Income		
Interest	7A	\$-
		<u>\$15,000</u>
<b>Expenses</b>		
Other Expenses		
Adviser Fee		\$149
General Expenses		\$5,940
		<u>\$6,089</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>\$8,911</b>
<b>Income Tax</b>		<u>-</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>\$8,911</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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**The A & T Russell Super Fund**  
**Statement of Financial Position**  
**as at 30 June 2021**

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	Note	2021
<b>Assets</b>		
Other Assets		
Cash At Bank		\$3,911
Sundry Assets		\$5,000
<b>Total Assets</b>		<b>\$8,911</b>
<b>Liabilities</b>		
<b>Total Liabilities</b>		<b>-</b>
<b>Net Assets Available to Pay Benefits</b>		<b>\$8,911</b>
<i>Represented by:</i>		
<b>Liability for Accrued Benefits</b>	2	
Mr Angus Russell		\$5,950
Mrs Traci Russell		\$2,962
<b>Total Liability for Accrued Benefits</b>		<b>\$8,911</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# The A & T Russell Super Fund

## Notes to the Financial Statements

### As at 30 June 2021

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#### **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

##### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### **(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

##### **(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

##### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### **(f) Valuation of Assets**

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# The A & T Russell Super Fund

## Notes to the Financial Statements

### As at 30 June 2021

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

This report should be read in conjunction with the accompanying compilation report.



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**The A & T Russell Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

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The financial report was authorised for issue on 13 November 2023 by the directors of the trustee company.

## **Note 2 – Liability for Accrued Benefits**

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>
<b>Liability for Accrued Benefits at beginning of period</b>	\$0
Benefits Accrued during the period	\$8,911
Benefits Paid during the period	\$0
<b>Liability for Accrued Benefits at end of period</b>	<u><u>\$8,911</u></u>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

## **Note 3 – Vested Benefits**

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	<b>Current</b>
<b>Vested Benefits at beginning of period</b>	\$0
Benefits Accrued during the period	\$8,911
Benefits Paid during the period	\$0
<b>Vested Benefits at end of period</b>	<u><u>\$8,911</u></u>

## **Note 4 – Guaranteed Benefits**

No guarantees have been made in respect of any part of the liability for accrued benefits.

## **Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

## **Note 7A – Interest**

	<b>Current</b>
Westpac DIY Super Working Account	\$0
	<u><u>\$0</u></u>

**The A & T Russell Super Fund**  
**Investment Summary as at 30 June 2021**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Westpac DIY Super Working Account				\$3,911	\$3,911			100%
				<b>\$3,911</b>	<b>\$3,911</b>			<b>100%</b>
				<b>\$3,911</b>	<b>\$3,911</b>	<b>\$0</b>	<b>0%</b>	<b>100%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**The A & T Russell Super Fund**  
(ABN: 48 325 593 569)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 43 Corberry Street The Range, QLD 4700
Member	Number: 1
Mrs Traci Rae Russell	Date of Birth: 31 March 1966 Date Joined Fund: 25 September 2020 Eligible Service Date: 29 October 1984 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2020	
Accumulation	\$-
<b>Total</b> as at 1 Jul 2020	<b>\$-</b>
<hr/>	
<b>Withdrawal Benefit</b> as at 30 Jun 2021	
Accumulation	\$2,962
<b>Total</b> as at 30 Jun 2021	<b>\$2,962</b>

**Your Tax Components**

Tax Free	\$174
Taxable - Taxed	\$2,788
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$2,962

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

The A & T Russell Super Fund  
(ABN: 48 325 593 569)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 43 Corberry Street The Range, QLD 4700
Member Number: 1	Date of Birth: 31 March 1966
Mrs Traci Rae Russell	Date Joined Fund: 25 September 2020
Accumulation Account	Eligible Service Date: 29 October 1984
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 September 2020

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	\$-
<i>Increases to your account:</i>	
Rollovers In	\$5,000
<u>Total Increases</u>	<u>\$5,000</u>
<i>Decreases to your account:</i>	
Share Of Net Fund Income	\$2,038
<u>Total Decreases</u>	<u>\$2,038</u>
<b>Withdrawal Benefit as at 30 Jun 2021</b>	<b><u><u>\$2,962</u></u></b>

Your Tax Components	
Tax Free	5.8588 % \$174
Taxable - Taxed	\$2,788
Taxable - Untaxed	\$-
Your Preservation Components	
Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$2,962
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

**The A & T Russell Super Fund**  
(ABN: 48 325 593 569)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 43 Corberry Street The Range, QLD 4700
Member	Number: 2
Mr Angus John Russell	Date of Birth: 23 July 1966 Date Joined Fund: 25 September 2020 Eligible Service Date: 5 June 1989 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2020	
Accumulation	\$-
<b>Total</b> as at 1 Jul 2020	<b>\$-</b>
<hr/>	
<b>Withdrawal Benefit</b> as at 30 Jun 2021	
Accumulation	\$5,950
<b>Total</b> as at 30 Jun 2021	<b>\$5,950</b>

**Your Tax Components**

Tax Free	\$412
Taxable - Taxed	\$5,537
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$5,950

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**The A & T Russell Super Fund**  
(ABN: 48 325 593 569)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2020 - 30 June 2021</b>	Residential Address: 43 Corberry Street The Range, QLD 4700
<b>Member</b>	Date of Birth: 23 July 1966
Number: 2	Date Joined Fund: 25 September 2020
<b>Mr Angus John Russell</b>	Eligible Service Date: 5 June 1989
<b>Accumulation Account</b>	Tax File Number Held: Yes
<b>Accumulation</b>	Account Start Date: 25 September 2020

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2020	\$-
<i><u>Increases to your account:</u></i>	
Rollovers In	\$10,000
<i><u>Total Increases</u></i>	<u>\$10,000</u>
<i><u>Decreases to your account:</u></i>	
Share Of Net Fund Income	\$4,050
<i><u>Total Decreases</u></i>	<u>\$4,050</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2021	<b>\$5,950</b>

Your Tax Components		
Tax Free	6.9315 %	\$412
Taxable - Taxed		\$5,537
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$5,950
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
SUGART PTY LTD ATF  
THE A & T RUSSELL SUPER FUND  
HELD ON ...../...../..... AT  
43 CORBERRY STREET, THE RANGE QLD**

**PRESENT**

Angus Russell  
Traci Russell

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ACCEPTANCE OF  
ROLLOVERS:**

The trustee has ensured that any rollovers made to the fund meet the requirements of the fund's deed and do not breach the superannuation laws in relation to:

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are in accordance with the trust deed and the rules of the fund and the superannuation laws. As such the trustee has resolved to accept the following rollovers on behalf of the members:

<b>Member Name/Payee Name</b>	<b>Amount</b>
<i>Mr Angus Russell</i>	
QSuper Accumulation Account	\$10,000
<i>Mrs Traci Russell</i>	
QSuper Accumulation Account	\$5,000

**ALLOCATION OF NET  
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>
<i>Mr Angus Russell</i>				
Accumulation	(\$4,050)	\$0	\$0	\$0
<i>Mrs Traci Russell</i>				
Accumulation	(\$2,038)	\$0	\$0	\$0

**REPORTING ENTITY  
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2021 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2021, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/ISA)*, during the year ended 30 June 2021.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2021 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2021 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.



**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2021 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Anthony Boys  
of  
Super Audits  
702/20 Hindmarsh Square  
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

..... Dated: ...../...../.....

Angus Russell  
Chairperson