

Special Purpose General Meeting

held on 1 February 2023 at Level 1, 268 Canterbury Road, Surrey Hills VIC 3127

PRESENT: Janice Cooper (Director)
Simone Cooper (Daughter)
Chau Lam and Ellen Soh (non-voting attendees to provide technical support)

PURPOSE: To address the current state of documentation

BACKGROUND: Janice Cooper, the director of the Trustee Company of the Jan Cooper Superannuation Fund appointed Trident Financial Group Pty Ltd (TFG) as the Tax Agent. The appointment was made due to past failures by her tax agents to lodge the Returns in time, causing the suspension of her Centrelink benefits. Janice did not have the signed Financial Statements and Annual Return for the year ended 30 June 2020 (the latest financial year prepared and lodged with the ATO). She was unable to obtain these from her previous accountant.

DISCUSSION: Upon appointment by Janice Cooper as her personal and SMSF Tax Agent in November 2022, TFG tried on numerous occasions to contact Peter Wormington (the SMSF's last tax agent) to obtain historical information without any success (email on 30 November 2022, telephone calls on 1st and 5th of December 2022). Accordingly, the Tax Practitioner Board placed a sanction on Peter Wormington.

TFG contacted the ATO to investigate the auditor who audited the last SMSF Annual Return (year ended 30 June 2020) who also happened to be the Tax Agent lodging its Annual Return. However, upon contacting the office, TFG was informed that the Principal (Wayne Stevenson) passed away and Jacques Partners (the firm which took over Stevenson Partners) already forwarded the Corporate Registers, SMSF Trust Deed, and hard copies of the signed Financial Statements, Annual Return and Independent Auditor Report to Peter Wormington in August 2021. Jacques Partners subsequently provided the unsigned copies of the 2020 Financial Statements and Annual Return which reconciled to the figures lodged on the Tax Agent Portal. Janice was also able to obtain copies of the SMSF Trust Deed and other establishment records from her Financial Planner. However, as there were no signed copies of the 2020 SMSF Financial Statements, and Annual Return, we need to reconfirm the Fund's records.

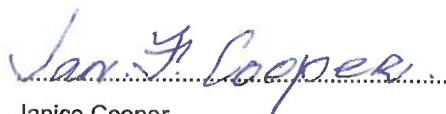
The unsigned copies of the Financial Statements and Annual Return contain the following assets:

1. Macquarie Bank (included in Morgans Advisors Portfolio Account: 648863)
2. Listed Shares managed by Morgans Advisors (Portfolio Account: 648863), namely:
 - Plato Income Maximiser Limited FPO
 - Telstra Corporation Limited FPO
3. Listed Trusts managed by Morgans Advisors (Portfolio Account: 648863), namely:
 - KKR Credit Income Fund Ordinary Units Fully Paid
 - NB Global Corporate Income Trust Ordinary Units Fully Paid

RESOLUTION: To re-establish the Fund's records as of 30 June 2020 in accordance with the unsigned copies of the Financial Statements and Annual Return provided by Jacques Partners, which reconciles to the records on the Tax Agent Portal. To the best of Janice's knowledge, these records were true.

CLOSURE: There being no further business the meeting then closed.

Signed as a true record –



Janice Cooper

Director