



Super Fund Documents Checklist

Permanent Records

This checklist is designed to cover all the documentation and information that our super fund auditors will ask from you when we submit your super fund accounts for audit. We know from experience that this can be a headache to collate, so we try to give you as long as possible to get it all together.

Documents from Setting up your Super Fund

- The original Trust Deed, and any amendments / upgrades to the Trust Deed
- Signed Membership Application Forms
- Signed Trustee Consent to Act forms
- Signed ATO Trustee Declarations for all Trustees/Directors appointed after 1 July 2007
- Minutes of Trustee meetings held during the year
- Signed Investment Strategy
- Most recent annual return of the Trustee Company (where applicable), listing the current directors

Previous Tax Returns and Financial Accounts

- Signed audited financial reports and member statements
- Signed audit report
- Tax return
- Management letter and any auditor contravention report or correspondence from the ATO

Do you have rental properties in your Super Fund? If yes, please provide:

- Copy of original Contract for Sale (purchase documents)
- Any valuations obtained and/or evidence supporting year end valuation
- Current written lease agreement for related party tenants

Have you borrowed funds in your Super Fund? If yes, please provide:

- Bare / Property Trust deed
- Company constitution (if your bare trust has a corporate trustee)
- Original loan agreements and any subsequent amendments – including the section showing the loan is limited recourse
- Loan repayment schedule
- Details of any personal guarantees provided and any agreement between the guarantors and the super fund to limit recourse against the fund

Have you provided a loan to someone from your Super Fund? If yes, please provide:

- A copy of the written loan agreement
- Repayment schedule, including details of the interest rate, terms of repayment and duration of loan

- Details of whether the borrower is a related party

Do you hold other investments such as Artwork, Wine or Collectibles in your Super Fund? If yes, please provide:

- Copy of original purchase invoice
- Written lease agreement (where applicable)
- Any valuations / market valuations obtained and / or evidence supporting current valuation
- Details of storage arrangements

Additional Information

While we have tried to list everything, if there is anything else that you think the auditors or us, may require relating to the historical operation of your fund, please forward that to us as well.