



Financial statements with comparatives including:

- | | |
|---|--|
| 1. Signed Trustee declaration, | |
| 2. Members statements for all members | |
| 3. Investment summary report | |
| 4. Investment income report | |
| 5. Investment movement report | |
| 6. Investment disposal report | |
| 7. Cash flow statement (if available) | |
| 8. General ledger, general journals and trial balance | |

Income tax:

- | | |
|--|--|
| 1. Income tax return | |
| 2. Member contribution statements | |
| 3. Reconciliation of accounting profit to taxable income | |
| 4. Reconciliation of provision for deferred tax | |
| 5. Deduction for personal super contribution notices | |
| 6. PAYG payment summaries, ETP statements for benefits paid | |
| 7. ATO Integrated Client Account summary or PAYG payment notices | |

Regulatory documents:

- | | |
|--|--|
| 1. Signed Trustee representation letter | |
| 2. Signed Audit engagement letter | |
| 3. Prior year Signed Audit Report and financial statements, outstanding matters letter, Contravention report if any (only for first year audit by BCS) | |
| 4. Current Investment Strategy | |
| 5. Signed Trust Deed with amendments | |
| 6. Signed Trustee minutes of Meetings | |
| 7. ASIC Company Statement for trustee company | |

Accounting documents:

- | | |
|--|--|
| 1. Supporting documents for all receipt and payment items including: <ul style="list-style-type: none"> Dividend statements; Distribution statements for managed funds and unit trusts; Purchase and sale of assets documentation including broker buy and sell contract / transaction statements, solicitors settlement letters etc. | |
| 2. Supporting documents evidencing holding and ownership of all investments eg holding statements and unit certificates. | |
| 3. Bank and financial institution statements for all accounts and investments for the whole year & subsequent period | |
| 4. Insurance policies, including life insurance and other policies | |
| 5. Depreciation schedules | |
| 6. Pension payment working papers including minimum calculations, exempt income calculations, segregated assets and actuarial certificates | |
| 7. Documentary evidence to support the work test for members over the age of 65 and still contributing to superannuation | |
| 8. Copy of signed audit report for each wrap account provider | |
| 9. For unusual investments including art work, wine, coins etc, documentation relating to existence, ownership, valuation, storage location and insurance policies | |
| 10. Signed loan agreements where the fund has lent monies to any parties | |

Real Estate Properties:

- | | |
|---|--|
| 1. Supporting Documentation for real estate properties held by the fund including: <ul style="list-style-type: none"> Purchase contract / solicitors settlement letters (if purchased or sold during the year) and rates notices. Title deed / title search for real estate properties (if unattainable, please provide the DP number in order for BCS to conduct a title search at a cost of \$20 extra); Valuation / real estate agent appraisal for real estate properties (valid for 3 years); Rental Lease agreement (if applicable); Invoices relating to expenses and or statements from real estate agent. | |
|---|--|

Unlisted unit trusts or unlisted companies (not widely held):

1. Financial statements and income tax return
2. Unit or share certificates
3. Documents supporting the title and valuation of the underlying assets
4. For related entity investments, documentation to support that the in-house asset rules and the sole purpose test of the SIS Legislation have not been contravened.
5. Evidence supporting the existence of pre 11/8/99 unit trusts

Instalment Warrants:

1. Limited recourse loan agreement between the super fund trustee and the lender
2. Instalment warrant trust deed for the property owner noting the super fund as the beneficiary
3. Investment strategy
4. Asset purchase contract, lease, and property management agreements
5. Title deed search, appraisal / valuation of the asset purchased
6. Trustees signed minutes of meetings authorising the transaction
7. Security documents and personal guarantees
8. Product disclosure statement (if available)

Contribution Splitting:

1. Application for contribution splitting.
2. Computation of the contribution splitting amount.
3. Confirmation from the trustees by way of a minute that the provisions of Regulations 6.44(1) and 6.42 of the SIS Act relating to the definition of splittable contribution are not contravened.
4. Copy of the ETP statement relating to the contribution splitting.
