



## Representation Letter from Trustee(s)

**The Trustee(s) for:** \_\_\_\_\_

(insert the fund name)

**Financial Year:** \_\_\_\_\_

(insert the financial year as YYYY)

Supereasy Pty Ltd  
502/530 Little Collins Street  
Melbourne VIC 3000

### Trustees' Representations

I/We, the Trustee/s have determined that the Fund is not a reporting entity for the financial year ended 30 June and, therefore, there is no requirement to apply accounting standards and other mandatory professional reporting requirements in Australia in the preparation and presentation of the financial statements.

Therefore, the financial statements are a special purpose financial report which has been prepared for distribution to members and to satisfy the requirements of the *Superannuation Industry (Supervision) Act 1993* ("SISA") and *Superannuation Industry (Supervision) Regulations 1994* ("SISR").

I/We acknowledge responsibility for the true and fair presentation in the financial statements of the state of affairs and transactions of the Fund in conformity with the accounting policies outlined in Note 1 to the financial statements.

I/We also acknowledge responsibility for conducting the activities of the Fund in accordance with the requirements of all governing rules, including the Fund's trust deed and the SISA and SISR. I/We acknowledge our responsibility for the implementation and operation of accounting and internal control systems which are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

For the purpose of expressing an opinion as to the truth and fairness of the financial statements and the compliance of the Fund with the SISA and SISR, we confirm to the best of our knowledge and belief, the following representations made to you during your examination:

1. The Fund has met the definition of an Australian superannuation fund by being an Australian resident at all times during the financial year.
2. No disqualified person acts as director of the trustee company or as an individual trustee, as required by the SISA and SISR.
3. All individual trustees or directors of the trustee company are members of the Fund. However if the Fund is a single member fund then the member is one of only two individual trustees; the sole director of the trustee company; or where there are two directors of the trustee company, the two directors are related or not employed by each other.

4. I/We have made available to you all statutory records, accounting records and related data for the fund, and certify that all documents supplied, including photocopies or scanned documents are true representations of the original documents (we note the auditor reserves the right to request original documents where circumstances warrant it).
5. I/We are currently maintaining all accounting records for a period of five years and all members' statements and statutory records for a period of ten years.
6. I/We are currently maintaining for a period of ten years from the date of signing, any trustee declarations required after 30 June 2007 in accordance with section 104A of SISA.
7. I/We are currently maintaining for a period of ten years from the date of signing, any written records documenting the reasons for the decisions on where to store the collectables and personal use assets as required by regulation 13.18AA of SISR.
8. There have been no communications from any government department or other authority concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
9. There have been no violations or possible violations of laws or regulations, except as made known to you, whose effects should be considered for disclosure in the financial statements or to the Australian Taxation Office.
10. We have notified the Australian Taxation Office within 28 days of any changes in:
  - a. trustees, directors of the corporate trustee or members of the Fund
  - b. Fund name or details of contact person, or
  - c. postal address, registered address or address for service of notices for the Fund.
11. There have been no material contingencies that should have been accrued or otherwise disclosed that have not been brought to the attention of the auditor.
12. I/We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities of the Fund.
13. All assets of the Fund actually exist and the Fund has satisfactory title to all such assets. Except as disclosed in the financial statements, there are no mortgages or encumbrances on such assets nor has any asset been pledged to secure liabilities of the Fund or others.
14. No charge over, or in relation to, a member's benefit has been recognised, encouraged or sanctioned by the Trustee/s.
15. The investment strategy has been determined with due regard to risk, return, liquidity and diversity and the assets of the Fund are in line with this strategy.
16. All matters that may result in legal action against the Trustee/s in respect of the Fund, or the Fund itself, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.
17. No events have occurred subsequent to the date of the financial statements that would require adjustment to, or disclosure in, the financial statements.

18. In connection with your audit we have submitted to you minutes covering all meetings of trustees. These minutes constitute a full and complete record of all meetings of trustees held from the end of the previous financial year to the current date.
19. I/We understand our duties and responsibilities as a trustee or director of the trustee company. I/We understand that by law we must act honestly in all matters concerning the Fund and exercise skill, care and diligence in managing the Fund and act in the best interests of all the members.
20. I/We have not entered into any contract, or done anything else, that would prevent us from, or hinder us in, properly performing or exercising our functions and powers as a trustee or director of the trustee company.
21. I/We confirm we have no knowledge of any actual, suspected or alleged fraud affecting the Fund.
22. I/We have assessed the risk that the financial report may be materially misstated as a result of fraud to be low. I/We have assessed the risk that the assets of the Fund may have been misappropriated as a result of fraud to be low.

**All Trustees to sign and print Names (Names in BLOCK LETTERS)**

\_\_\_\_\_  
Trustee/Director 1 Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Trustee/Director 2 Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Trustee/Director 3 Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Trustee/Director 4 Signature

\_\_\_\_\_  
Name

Signed and Dated:

\_\_\_\_\_