

Super Fund Records Checklist

Please use the following checklist to gather records and other information for your annual accounts, income tax return and audit. **Completion of your work will be delayed if records are missing.**

Non-Computerised Records

- Bank Statements (check for missing pages)
- Cheque butts, deposit books and cash book

V.I.P. – If you have not kept a cash book, please ensure that your records adequately describe the nature of each receipt and payment by showing those details on bank statements for all deposits and direct debits to your bank account and on cheque butts for all withdrawals by cheque.

Computerised Records – Bank Must be Reconciled

- **MYOB & QuickBooks** - backup of data file and a printed copy of Bank Reconciliation report at 30 June and Bank Statements (check for missing pages).
- **Other Packages** - General Ledger, Audit Trail & Bank Reconciliation report at 30 June and Bank Statements (check for missing pages).

Other Records

- Fund Register.
- A copy of **Activity Statements** (if applicable) if not prepared by us.
- Dividend statements for **dividends** received.
- **Distribution advices** for Managed Funds.
- **Tax Statements** for Managed Funds.
- **CGT Statements** for managed funds.
- **Contract notes** for the purchase and sale of shares and other listed securities during the year.
- **Stockbroker's Statements** showing acquisitions and disposals of shares during the year.
- **Holding statements** for shares held during year.
- **Statements** for any other investments held.

- Details of all **property** owned by the fund including title information, the most recent rate notice, a copy of the insurance renewal notice.
- Copy of any **rent appraisal** for rented property if applicable and estate agent's monthly statements of income and expenses where applicable.
- If the fund invests in **art, paintings or antiques**, please advise where these items are stored, their market value at 30 June and how that value was determined.
- **Rollover statements** in relation to any benefits transferred into or out of the fund during the year.
- Original investment certificates for any **Fixed Interest Securities**.
- Copies of **insurance renewal notices** where applicable for any fund assets.
- Copies of term life and total and permanent disability documents for **insurance premiums** paid during the year.
- A copy of the fund's **Investment Strategy**.
- For any **property purchased or sold** during the year, please supply solicitor's letters, settlement sheets and a copy of the first page of the contract.
- **New Clients** should provide a copy of the fund's most recent Financial Report and Income Tax Return along with the Trust Deed.
- **New Clients** should provide documents which show the date of purchase and cost of all assets and/or investments held at the end of the previous year (for current or future **Capital Gains Tax** calculations). For these purposes, dividends and unit trust distributions which have not been taken in cash, but reinvested in additional shares or units, constitute a purchase.
- **New Clients** should provide documents which show details of superannuation benefits **rolled over into** the fund in previous years.

VIP: Please assist us by sorting investment records by company and/or investment.

Contact Us

Office address:
Level 1, 305-307 Kingsway
CARINGBAH NSW 2229

Phone: 02 9011 6669

Email: info@ngraccounting.com.au

Web: www.ngraccounting.com.au