

CURRICULUM VITAE  
**MARTIN F FENAUGHTY**

**Memberships and Registrations:** Chartered Accountant  
Registered Tax Agent  
Superannuation Fund Auditor

**Qualifications:** Bachelor of Business Studies

**Date of Birth:** 2 April 1957

**Position with Bray & Associates:** Partner (1992)

**Industry Specialties:**

Martin has worked and works with individuals, entities and groups involved in numerous industries, including:

Travel, hotels and motels;	Property development;
Medical and health;	Motor dealerships;
Printing;	Small retail outlets;
Primary production;	Professional management consultants;
Legal professional partnerships;	Large Australian investment groups;
Finance broking;	Investment – equities & property;
Offshore investors.	

**Services Provided:**

Martin provides all accounting, business and tax advice, including:

Compliance accounting;	Cash flow preparation and management;
Management accounting;	Income tax compliance and advice;
Finance procurement;	Business assessment, acquisition and structures;
Audit;	Fringe benefits tax compliance and advice;
Estate planning;	GST advice and compliance;