

**David S. Porter** Registered company auditor

All mail please to

**PO Box 7231, Kariang NSW 2250**

"Eagle", 1 Frances Parkes Close

North Gosford NSW 2250

Tel: 02 43404016

Email: dsporter@optusnet.com.au

211 March 2013

The trustees  
Byrne Superannuation Fund  
12 Eastwood Place  
**SAMFORD VALLEY QLD 4520**

Dear trustees

#### **Audit of Byrne Superannuation Fund**

I advise that the audit of the abovementioned fund for the year ended 30<sup>th</sup> June, 2012 has now been completed and the signed audit report is enclosed along with my account for services rendered.

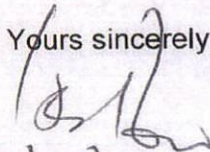
As the auditor I am encouraged by the Australian Taxation Office to issue a management letter at the completion of each superannuation fund audit, as a means to advise the Trustees of any matters noted during the course of the audit requiring attention.

**I advise that there are no matters noted during the course of the audit which require your attention. Any matters requiring clarification were cleared with your accountants.**

My audit work involves the review of only those systems and controls adopted by the Trustee, upon which I wish to rely for the purposes of determining my audit procedures. Accordingly, my examination may not have identified all the control weaknesses that may exist. Furthermore, my audit should not be relied on to disclose defalcations or other similar irregularities, although their disclosure, if they exist, may result from the audit tests I undertake.

Should you wish to discuss the above please do not hesitate to contact me.

Yours sincerely,



**David Porter**



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Invoice 7260

11 march 2013

The Trustees  
Byrne Superannuation Fund  
12 Eastwood Place  
**SAMFORD VALLEY QLD 4520**

**TAX INVOICE A.B.N. 88 001 249 510**

My fee for conducting an audit examination of the books and records of your superannuation fund for the year ended 30 June 2012 and reporting to you thereon (includes GST of \$36.36)

\$ 400.00

  
**TERMS OF PAYMENT: ON RECEIPT**

Should you prefer to use internet banking or make a direct deposit then banking details are as follows:

Name DS Porter NAB BSB 082-620 Account no.199949570 and show the Invoice number above. Please note this is a new account.

Please retain this account as receipts are not issued.

---



## Auditor details

Name **David Stanley Porter**

Postal address **PO Box 7231 Kariong NSW 2250**

Business name **DS Porter**

Business postal address **PO Box 7231 Kariong NSW 2250**

Professional organisation **Registered company auditor**

Professional membership or registration number **2915**

## Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name **Byrne Superannuation Fund**

Australian business number or tax file number **ABN 59 685 141 139**

Address **12 Eastwood Place, SAMFORD VALLEY QLD 4520**

Year of income being audited **30 June 2012**

To the trustees of **Byrne Superannuation Fund**

## Part A: Financial report

I have audited the special purpose financial report comprising the statement of financial position as at 30 June 2012, and the operating statement, statement of changes in equity for the year then ended, a summary of significant accounting policies and other explanatory notes of the SMSF for the year ended 30 June 2012

## Trustee's responsibility for the financial report

The trustee is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) and are appropriate to meet the needs of the members. The trustee's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

## Auditor's responsibility

My responsibility is to express an opinion on the financial report based on the audit. I have conducted an independent audit of the financial report in order to express an opinion on them to the trustee. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the trustee's financial reporting requirements under the SMSF's governing rules and regulatory requirements.

I disclaim any assumption of responsibility for any reliance on this report, or on the financial statements to which it relates, to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trustee's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Auditor's Opinion**

**In my opinion the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements the financial position of the fund at 30 June 2012 and the results of its operations for the year then ended.**

#### **Part B: Compliance**

##### **Trustee's responsibility for compliance**

The trustee is responsible for complying with the requirements of the SISA and the SISR.

##### **Auditor's responsibility**

My responsibility is to express an opinion on the trustee's compliance based on the audit. My audit has been conducted in accordance with applicable Standards on Assurance Engagements to provide reasonable assurance that the trustee of the fund has complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 35A, 35B, 35C(2), 52(2)(d), 52 (2)(e), 62, 65, 66, 67, 69-71E, 73-75, 80-85, 103, 104A, 109, 121

Regulations: 4.09, 5.08, 6.17, 7.04, 13.12, 13.13, 13.14

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR.

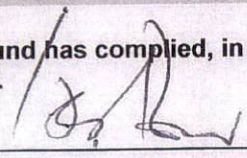
These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified. My procedures with respect to section 62 included testing that the fund trust deed establishes the fund solely for the provision of retirement benefits for fund members or their dependants in the case of the member's death before retirement; a review of investments to ensure the fund is not providing financial assistance to members, unless allowed under the legislation; and that no preserved benefits have been paid before a condition of release has been met.

My procedures with respect to regulation 4.09 included testing that the fund trustee has an investment strategy, that the trustee has given consideration to risk, return, liquidity and diversification and that the fund's investments are made in line with that investment strategy. No opinion is made on the investment strategy or its appropriateness to the fund members.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Auditor's Opinion**

**In my opinion the trustee of the fund has complied, in all material respects, with the requirements of the SISA or the SISR specified above.**

Signature of approved auditor  \_\_\_\_\_

Date 11 March 2013



Sfund

# Self-managed superannuation fund annual return

2012

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2012 (NAT 71287).

Lodged ✓  
Invoiced ✓ pd ✓  
Minutes   
Min Pension Doc BDN.

The Self-managed superannuation fund annual return instructions 2012 (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

1 Tax file number (TFN)

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN)

4 Current postal address

5 Annual return status  
Is this an amendment to the SMSF's 2012 annual return?

## 6 Fund auditor

Auditor's name Title   
Family name   
First given name   
Other given names   
SMSF Auditor Number   
Professional body  A registered company auditor  
Membership number  Auditor's phone number   
Use Agent address details?  Postal address   
  
Date audit was completed  Was Part B of the audit report qualified?

## 7 Electronic funds transfer (EFT)

Use Agent Trust Account?

Provide your fund's financial institutions details.  
Write the BSB number, fund's account number and account name below. (See relevant instructions.)  
We do not issue refunds to a trustee's personal account.

BSB number (must be six digits)  Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

## 1. Details

- Property Trustee:** See Schedule 1
- Date of Deed Poll:** See signing page
- Recitals:** The Property Trustee has agreed to act as trustee of the trust established by this deed to facilitate an arrangement consistent with section 67A of the Superannuation Industry (Supervision) Act 1993 for the Fund Trustees.
- The Fund Trustees have agreed with the Lender or will in the future agree not to exercise its right to absolute entitlement of the property held on trust on its behalf under this deed until it has completed repayment to the Lender in accordance with the Deed of Loan and Guarantee.
- Subject to the terms of this deed, the Property Trustee wishes to acquire and hold certain property on a bare trust for the Fund Trustees and to charge or mortgage such trust property to the Lender to secure the Lender's limited recourse loan to the Fund Trustees.

## 2. Interpretation

### 2.1 Definitions

The following definitions apply in this document:

**Asset** means the Facility Amount, the Property or any permitted replacement asset (within the meaning of the SIS Act), and includes any rights and entitlements in relation to the Asset, including (without limitation) all income in connection with or derived from the Asset.

**Commencement Date** means the date on which the Deed of Loan and Guarantee is signed by the parties so named.

**Deed of Loan and Guarantee** means the deed of loan and guarantee between the Fund Trustees, the Property Trustee and the Lender in the form set out in Schedule 1.

**Encumbrance** means in relation to the Property:

- (a) a mortgage, charge, encumbrance, pledge, lien or other security over the Property;
- (b) a profit a prendre, easement or restrictive covenant affecting the Property;
- (c) a caveat, garnishee order, writ of execution, right of set off, assignment of income or monetary claim affecting the Property;
- (d) a lease or licence in respect of the Property;
- (e) a preferential interest, title retention, or other estate, interest, claim or arrangement affecting the Property;
- (f) a contract of sale or option to purchase or acquire the Property; or
- (g) an agreement to grant, create, allow or register any of these;

and whether the Encumbrance is registered or unregistered, statutory, legal or equitable.

**Event of Default** has the meaning given to it in the Deed of Loan and Guarantee.

**Facility Amount** means the amount offered by the Lender to the Fund Trustees and Property Trustee on the terms and conditions set out in the Deed of Loan and Guarantee.

**Fund Trustees** means all persons listed in Schedule 1, as trustees of the ANA Equity Super Fund, a regulated superannuation fund.

**GST** means goods and services tax being the "GST" as defined in the GST Act.

**GST Act** means A New Tax System (Goods and Services Tax) Act 1999 (Cth), as amended from time to time.

**Lender** means Secure Funding Pty Ltd ABN 25 081 982 872.

**Order Of Payment** means payment in the following order:

- (a) first - the Outstanding Loan Amounts, to the Lender;
- (b) second - all costs, charges, liabilities and expenses of the Property Trustee which have been incurred in or are incidental to the exercise or performance of a power or duty under this deed or the Transaction Documents in relation to an Asset, including Taxes and any other amount payable to the Property Trustee from the Property Trust in accordance with this deed and the Transaction Documents; and
- (c) third - any balance, to the Fund Trustees.

**Outstanding Loan Amounts** means all amounts payable to the Lender under the Deed of Loan and Guarantee.

**Property** means the property identified in the Deed of Loan and Guarantee to be acquired by the Property Trustee on behalf of, and at the direction of, the Fund Trustees.

**Property Trust** means the trust established under this deed to be known as the David St Property Trust.

**Security Interest** means a mortgage or charge held by the Lender in respect of an Asset to secure repayment of the Outstanding Loan Amounts payable by the Fund Trustees.

**SIS Act** means the Superannuation Industry (Supervision) Act 1993 (Cth), as amended from time to time.

**Tax** means any income tax, GST, duty and other taxes, levies, imposts, deductions, withholdings, charges and duties, including stamp and transaction duties, charged by or payable to any national, state or municipal government or semi government entity, including any penalty or interest.

**Transaction Documents** means the Deed of Loan and Guarantee and any security in favour of the Lender in connection with the Deed of Loan and Guarantee.

### 2.2 References to certain general terms

Unless the contrary intention appears, in this charge:

- (a) a reference to a group of persons or things is a reference to any two or more of them jointly and to each of them individually;
- (b) an agreement, representation or warranty in favour of two or more persons is for the benefit of them jointly and each of them individually;



**PART A Electronic lodgment declaration (Form P, T, C, F, SMSF or EX)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy***Your tax file number*

It is not an offence not to quote your (or if applicable, the partner's or beneficiary's) tax file number (TFN). However, you cannot lodge your tax return electronically if you do not quote your TFN. The Tax Office is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information on this tax return.

*The Australian Business Register*

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

*Electronic funds transfer - direct debit*

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number 894 931 294

Year 2012

Name of partnership, trust, fund or entity Byrne Superannuation fund

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee, director or public officer

Date

**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

**Important:** Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

Account name: DB Filia PL ATF Byrne Super Fund

I authorise the refund to be deposited directly to the specified account

Signature

Date

- (c) an agreement, representation or warranty by two or more persons binds them jointly and each of them individually;
- (d) a reference to any thing (including an amount) is a reference to the whole and each part of it;
- (e) a reference to a document (including this charge) includes any variation or replacement of it;
- (f) the word "law" includes common law, principles of equity, and laws made by parliament (and laws made by parliament include State, Territory and Commonwealth laws and regulations and other instruments under them, and consolidations, amendments, re-enactments or replacements of any of them);
- (g) words importing the singular number include the plural and vice versa;
- (h) the word "person" includes an individual, a firm, a body corporate, an unincorporated association and an authority;
- (i) a reference to a particular person includes a reference to the person's executors, administrators, successors, substitutes (including persons taking by novation) and assigns;
- (j) the words "including", "for example" or "such as" when introducing an example, do not limit the meaning of the words to which the example relates to that example or examples of a similar kind.

### 2.3 Headings

Headings are for convenience only and do not affect the interpretation of this deed.

## 3. Effect of this deed

The rights, powers, obligations and liabilities of the Property Trustee and the Lender, and of the Property Trustee and the Fund Trustees in relation to the Asset and Property Trust, are set out in this deed and the Transaction Documents, and:

- (a) this deed binds the Property Trustee (including its successors and assigns) in respect of its obligations to the Lender and the Fund Trustees;
- (b) the Fund Trustees are not responsible for the obligations of the Property Trustee; and
- (c) nothing in the Deed of Loan and Guarantee will be taken to affect the nature of the Property Trust, or the beneficial interest or present entitlement of the Fund Trustees to the income and capital of the Property Trust.

## 4. Establishment and terms of the Property Trust

### 4.1 Establishment of the Property Trust

The Property Trustee declares that it will hold the Asset on the terms set out in this deed as bare trustee for the benefit of the Fund Trustees.

### 4.2 Obligations in relation to Asset

- (a) The Property Trustee must apply the Facility Amount solely towards:
  - (i) the acquisition of the Property; or
  - (ii) to the extent permitted by the SIS Act:

(A) payment of any expenses incurred in connection with:

- (aa) the loan from the Lender; or
- (ab) the acquisition of the Property,

including conveyancing fees, stamp duty, brokerage or loan establishment costs; or

(B) payment of any expenses incurred in maintaining or repairing the Property (but not expenses incurred in improving the Property).

- (b) The Property Trustee acknowledges and covenants that the Property is and will remain a "single acquirable asset" within the meaning of the SIS Act.
- (c) The Property Trustee must not dispose of or otherwise deal with an Asset except in accordance with the terms of this deed or the Transaction Documents.

## 5. Beneficial interest of Fund Trustees

### 5.1 Absolute entitlement

- (a) After acquiring a beneficial interest in the Property Trust and the making of one payment by the Fund Trustees to either:

- (i) the Property Trustee; or
- (ii) the Lender;

the Fund Trustees are absolutely entitled as against the Property Trustee under this deed to the Asset and may call for legal ownership of the Asset at any time.

- (b) Subject to the terms of this deed, the Property Trustee must deal with the Asset in accordance with the directions of the Fund Trustees.
- (c) The Property Trustee will, on demand by the Fund Trustees, transfer or arrange the transfer of the legal ownership of the Asset in the manner directed by the Fund Trustees but acknowledges the Fund Trustees' agreement with the Lender under the Deed of Loan and Guarantee that it will not require the transfer of the Asset to it or its nominee prior to payment of the Outstanding Loan Amounts in accordance with the Deed of Loan and Guarantee.
- (d) The Property Trustee will transfer the unencumbered legal title to the Asset to the Fund Trustees if the Property Trustee is satisfied that the Fund Trustees have paid the Outstanding Loan Amounts in full in accordance with the Deed of Loan and Guarantee, unless the Fund Trustees directs otherwise.

### 5.2 Lender's rights

If the Lender directs the Property Trustee to sell the Property in accordance with the Transaction Documents the Property Trustee must sell the Property and apply the sale proceeds in accordance with the Order Of Payment.

## 6. Security Interest

### 6.1 General

- (a) The Property Trustee, as trustee for the Property Trust, must separately mortgage or offer to mortgage the Property in favour of the Lender to secure the due and punctual



**8 Status of SMSF** Australian superannuation fund **A**  Y  N  
 Does the fund trust deed allow acceptance of the Government's Super Co-contributions? **C**  Y  N

Fund benefit structure **B**  A

**9 Was the fund wound up during the income year?**  
 N Print Y for yes or N for no. If yes, provide the date on which fund was wound up Day Month Year

Have all tax lodgment and payment obligations been met?

**Section B: Income**

**10 Income** Did you have a capital gains tax (CGT) event during the year? **G**  Y  N Print Y for yes or N for no.  
 Did the CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant? **Z**  Y  N Print Y for yes or N for no.

If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2012.

You must complete and attach a Capital gains tax (CGT) schedule 2012.

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income

**D1**

Net foreign income **D**  Loss

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F**  Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**  Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**  Code

**Calculation of assessable contributions**

Assessable employer contributions

**R1**

plus Assessable personal contributions

**R2**

plus \*No-TFN quoted contributions

**R3**

less Transfer of liability to life insurance company or PST

**R6**

Assessable contributions (R1 plus R2 plus R3 less R6) **R**

**Calculation of non-arm's length income**

\* Net non-arm's length private company dividends

**U1**

plus \* Net non-arm's length trust distributions

**U2**

plus \* Net other non-arm's length income

**U3**

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U**

\* Other income **S**  Code

\*Assessable income due to changed tax status of fund **T**

\* If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W**  Loss

(Sum of labels A to U)

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME **V**  Loss

(W less Y)



# PROPERTY TRUST DEED

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Section C: Deductions

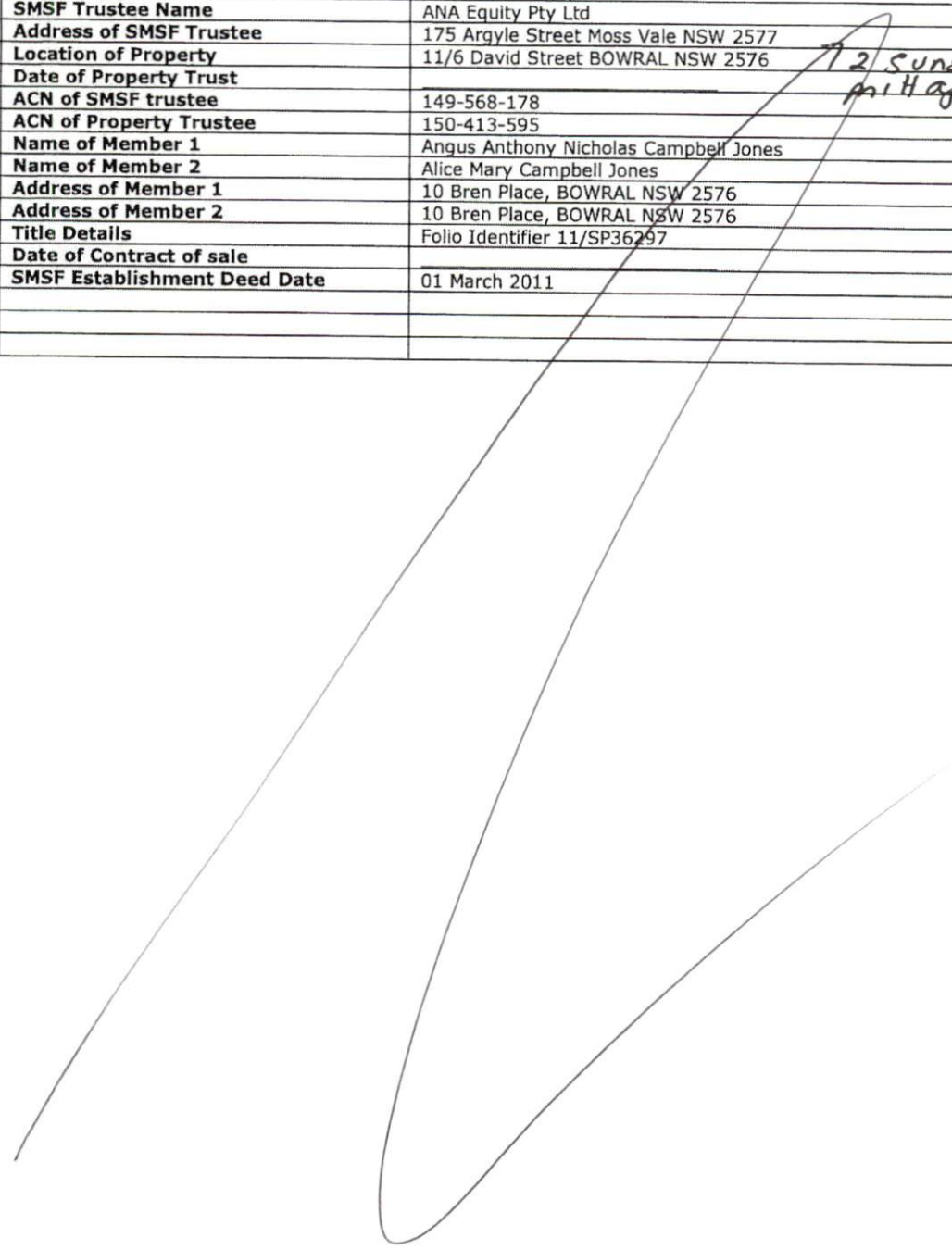
11 Deductions

Interest expenses within Australia	<b>A</b>	<input type="text" value="8"/>	
Interest expenses overseas	<b>B</b>	<input type="text"/>	
Capital works deductions	<b>D</b>	<input type="text"/>	
Deduction for decline in value of depreciating assets	<b>E</b>	<input type="text"/>	
Small business and general business tax break	<b>P</b>	<input type="text"/>	
Death or disability premiums	<b>F</b>	<input type="text"/>	
Death benefit increase	<b>G</b>	<input type="text"/>	
Approved auditor fee	<b>H</b>	<input type="text" value="370"/>	
Investment expenses	<b>I</b>	<input type="text"/>	
Management expenses	<b>J</b>	<input type="text" value="3,273"/>	
Administration expenses	<b>Q</b>	<input type="text" value="1,081"/>	
Forestry managed investment scheme deduction	<b>U</b>	<input type="text"/>	
Other deductions	<b>L</b>	<input type="text"/>	<input type="text" value="Code"/>
Tax losses deducted	<b>M</b>	<input type="text"/>	<input type="text"/>
<b>TOTAL DEDUCTIONS</b>	<b>N</b>	<input type="text" value="4,732"/>	
<b>TAXABLE INCOME OR LOSS</b>		<input type="text" value="14,397"/>	<input type="text" value="Loss"/>
<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>			



1	<b>Name of SMSF</b>	ANA Equity Super Fund
2	<b>Name of Property Trust</b>	David St Property Trust
3	<b>Address of Property Trustee</b>	175 Argyle Street Moss Vale NSW 2577
4	<b>Property Trustee name</b>	ANA David St Pty Ltd
5	<b>SMSF Trustee Name</b>	ANA Equity Pty Ltd
6	<b>Address of SMSF Trustee</b>	175 Argyle Street Moss Vale NSW 2577
7	<b>Location of Property</b>	11/6 David Street BOWRAL NSW 2576
8	<b>Date of Property Trust</b>	
9	<b>ACN of SMSF trustee</b>	149-568-178
10	<b>ACN of Property Trustee</b>	150-413-595
11	<b>Name of Member 1</b>	Angus Anthony Nicholas Campbell Jones
12	<b>Name of Member 2</b>	Alice Mary Campbell Jones
13	<b>Address of Member 1</b>	10 Bren Place, BOWRAL NSW 2576
14	<b>Address of Member 2</b>	10 Bren Place, BOWRAL NSW 2576
15	<b>Title Details</b>	Folio Identifier 11/SP36297
16	<b>Date of Contract of sale</b>	
17	<b>SMSF Establishment Deed Date</b>	01 March 2011
18		

12. Sunset Point or  
Millagong.



**Section D: Income tax calculation statement**

**12 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2012 on how to complete the calculation statement.

Taxable income **A**

Tax on taxable income **T1**

Tax on no-TFN quoted contributions **J**

Gross tax **B**   
(T1 plus J)

Foreign income tax offset **C1**

Non-refundable non-carry forward tax offsets **C**   
(C1 plus C2)

Rebates and tax offsets **C2**

SUBTOTAL **T2**   
(cannot be less than zero)

Complying fund's franking credits tax offset **E1**

Refundable tax offsets **E**   
(E1 plus E2 plus E3)

No-TFN tax offset **E2**

National rental affordability scheme tax offset **E3**

TAX PAYABLE **T5**   
(cannot be less than zero)

Credit for interest on early payments – amount of interest **H1**

Section 102AAM interest charge **G**

Credit for tax withheld – foreign resident withholding **H2**

Eligible credits **H**   
(H1 plus H2 plus H3 plus H5 plus H6)

Credit for tax withheld – where ABN or TFN not quoted (non-individual) **H3**

Credit for TFN amounts withheld from payments from closely held trusts **H5**

Remainder of refundable tax offsets **I**

Credit for interest on no-TFN tax offset **H6**

PAYG instalments raised **K**

Supervisory levy **L**

Total amount of tax refundable **S**   
(T5 plus G less H less I less K plus L)

**Section E: Losses**

**13 Losses**

If total loss is greater than \$100,000, or there is a foreign loss, complete and attach a *Losses schedule 2012*.

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables   
Collectables



7. The Fund Trustee(s) and the members considered within the context of the foregoing that the acquisition of the Asset funded by debt is consistent with the investment strategy for the ANA Equity Super Fund is in the members' interest and is permitted under the trust deed for the ANA Equity Super Fund.

RESOLVED that the Fund Trustee in its capacity as trustee for the ANA Equity Super Fund enter into the Loan and acquire beneficial interest in the Asset.

Dated:

---

Signature of Angus Anthony Nicholas Campbell  
Jones  
Director of Fund Trustee  
Superannuation fund member

---

Signature of Alice Mary Campbell Jones  
Director of Fund Trustee  
Superannuation fund member

**Section F / Section G: Member Information**

Report current members at 30 June 2012 and former members who were paid a benefit (lump sum or income stream, but not a rollover) during the financial year. Include members for whom no contributions were received. Report deceased members in Section G.

Title	Mr	Member's TFN	261 507 085	Member Number	1
Family name	Byrne				
First given name	Donn				
Other given names	Desmond				
Date of birth	04/02/1937	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels. For example, include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

OPENING ACCOUNT BALANCE	354,028.00	
Employer contributions	<b>A</b>	
ABN of principal employer	<b>A1</b>	
Personal contributions	<b>B</b>	
CGT small business retirement exemption	<b>C</b>	
CGT small business 15-year exemption amount	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Directed termination (taxable component) payments	<b>H</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions)	<b>M</b>	
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b> 0.00	
<b>Other transactions</b>		
Allocated earnings or losses	<b>O</b> 24,708.00	Loss L
Inward amounts less any rolled in contributions reported at A – M	<b>P</b>	Loss
Outward amounts less any rolled out contributions at item 15K on RBS	<b>Q</b>	
Benefit payments and code	<b>R</b> 13,350.00	Code P
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> 315,970.00	



### Minutes of ANA Equity Super Fund

1. In accordance with the provisions of section 67A of the Superannuation Industry (Supervision) Act 1993 (**Act**), ANA Equity Pty Ltd (**Trustee**) in its capacity as trustee for the ANA Equity Super Fund:
  - a. acknowledge the David St Property Trust (**Property Trust**) will be established and ANA David St Pty Ltd will act as the bare trustee of the Property Trust (**Property Trustee**); and
  - b. resolves to contribute \$89,500.00 together with such other instalments as are required and to borrow \$110,000.00 from Secure Funding Pty Ltd (**Loan**) for the purpose of acquiring a beneficial interest in the property known as 11/6 David Street BOWRAL NSW 2576 (**Asset**) for \$199,500.00. The terms of the Loan are set out in the document tabled.
2. The Asset is beneficially acquired by the Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund by using monies provided by the superannuation fund and the Loan.
3. The legal title in the Asset is to be acquired by Property Trustee(s) for the Property Trust and the Asset is to be held by Property Trustee(s) upon the terms set out in the Property Trust Deed.
4. The Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund will be responsible for making all payments of principal, interest, fees and charges in respect of the Loan and all instalments payable under the Property Trust Deed. In default the lender's rights (or any other person's rights) to recover the amount borrowed and charges relating to the borrowing are to be limited to the rights in relation to the Asset and the rights of the Property Trustee(s) which are contained in the Property Trust Deed.
5. The Property Trust Deed provides that:
  - a. The Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund will be entitled to all income derived from the Asset;
  - b. The Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund will be responsible for payment of all expenses in relation to the Asset;
  - c. The Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund may pay additional instalments;
  - d. The Fund Trustee(s) of the ANA Equity Super Fund will have the right to acquire legal ownership of the Asset from the Property Trustee(s) at any time upon request and payment of the final instalment under the loan; and
  - e. If requested, the Property Trustee(s) will enter into a deed to evidence the entitlement of the Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund to legal ownership of the Asset.
6. The beneficial ownership of the Asset is acquired by the Fund Trustee(s) in its (their) capacity as trustee(s) for the ANA Equity Super Fund and the Asset will be used for business purposes on arms' length market terms.

Title	Mrs	Member's TFN		Member Number	2
Family name	Carrigy				
First given name	Bronwyn				
Other given names	Elizabeth				
Date of birth	11/07/1965		If deceased, date of death		

**Contributions**

OPENING ACCOUNT BALANCE

Refer to instructions for completing these labels. For example, include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

Employer contributions	<b>A</b>	<input type="text"/>
ABN of principal employer	<b>A1</b>	<input type="text"/>
Personal contributions	<b>B</b>	<input type="text"/>
CGT small business retirement exemption	<b>C</b>	<input type="text"/>
CGT small business 15-year exemption amount	<b>D</b>	<input type="text"/>
Personal injury election	<b>E</b>	<input type="text"/>
Spouse and child contributions	<b>F</b>	<input type="text"/>
Other third party contributions	<b>G</b>	<input type="text"/>
Directed termination (taxable component) payments	<b>H</b>	<input type="text"/>
Assessable foreign superannuation fund amount	<b>I</b>	<input type="text"/>
Non-assessable foreign superannuation fund amount	<b>J</b>	<input type="text"/>
Transfer from reserve: assessable amount	<b>K</b>	<input type="text"/>
Transfer from reserve: non-assessable amount	<b>L</b>	<input type="text"/>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	<input type="text"/>
Any other contributions (including Super Co-contributions)	<b>M</b>	<input type="text"/>

TOTAL CONTRIBUTIONS **N**

**Other transactions**

Allocated earnings or losses	<b>O</b>	<input type="text" value="11,520.00"/>	Loss L
Inward amounts less any rolled in contributions reported at A – M	<b>P</b>	<input type="text"/>	Loss
Outward amounts less any rolled out contributions at item 15K on RBS	<b>Q</b>	<input type="text"/>	
Benefit payments and code	<b>R</b>	<input type="text"/>	Code

CLOSING ACCOUNT BALANCE **S**



Secure Funding Pty Ltd  
Level 16, 535 Bourke Street  
Melbourne VIC 3000

Dear Sir/Madam,

**Purchase by ANA Equity Pty Ltd (Trustee) as trustee for ANA Equity Super Fund (Super Fund) of 11/6 David Street BOWRAL NSW 2576, (Property).**

We have provided financial advice to the Trustee in relation to the Super Fund's establishment of a bare trust (**Property Trust**) to hold legal title to the Property in order to allow the Trustee in its capacity as trustee for the Super Fund to borrow funds from Secure Funding Pty Ltd (**Secure Funding**) for the purchase of the Property.

We confirm that the arrangements and transactions contemplated by the Property Trust deed and associated documentation, and the Secure Funding loan and security documentation, will not give rise to a breach by the Trustee or the Super Fund of any of the following:

1. the Super Fund trust deed;
2. the contract of sale or any other agreement in connection with the purchase of the Property; or
3. the Super Fund investment strategy.

We also confirm that the Super Fund is a complying superannuation fund for the purposes of the Superannuation Industry (Supervision) Act 1993 (Cth).

We acknowledge that you will rely on the above assurances in determining whether to provide credit to the Trustee on the security of the Property.

Yours faithfully

---

Signature

Name:

AFSL/AR number:

Date:

Title	Ms	Member's TFN	149 593 971	Member Number	3
Family name	Byrne				
First given name	Heather				
Other given names	Lynne				
Date of birth	15/05/1967	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels. For example, include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

OPENING ACCOUNT BALANCE

Employer contributions	<b>A</b>	<input type="text"/>
ABN of principal employer	<b>A1</b>	<input type="text"/>
Personal contributions	<b>B</b>	<input type="text"/>
CGT small business retirement exemption	<b>C</b>	<input type="text"/>
CGT small business 15-year exemption amount	<b>D</b>	<input type="text"/>
Personal injury election	<b>E</b>	<input type="text"/>
Spouse and child contributions	<b>F</b>	<input type="text"/>
Other third party contributions	<b>G</b>	<input type="text"/>
Directed termination (taxable component) payments	<b>H</b>	<input type="text"/>
Assessable foreign superannuation fund amount	<b>I</b>	<input type="text"/>
Non-assessable foreign superannuation fund amount	<b>J</b>	<input type="text"/>
Transfer from reserve: assessable amount	<b>K</b>	<input type="text"/>
Transfer from reserve: non-assessable amount	<b>L</b>	<input type="text"/>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	<input type="text"/>
Any other contributions (including Super Co-contributions)	<b>M</b>	<input type="text"/>

TOTAL CONTRIBUTIONS **N**

**Other transactions**

Allocated earnings or losses	<b>O</b>	<input type="text" value="11,520.00"/>	Loss L
Inward amounts less any rolled in contributions reported at A – M	<b>P</b>	<input type="text"/>	Loss
Outward amounts less any rolled out contributions at item 15K on RBS	<b>Q</b>	<input type="text"/>	
Benefit payments and code	<b>R</b>	<input type="text"/>	Code

CLOSING ACCOUNT BALANCE **S**



**STATUTORY DECLARATION**

I, Alice Mary Campbell Jones Angus Anthony Nicholas Campbell Jones, as a Director of ANA David St Pty Ltd in its capacity as trustee of David St Property Trust do solemnly and sincerely declare that:

1. I am the trustee (**Property Trustee**) of the David St Property Trust (**Property Trust**), or a director of ANA David St Pty Ltd as trustee of the David St Property Trust (**Property Trustee**), as applicable.
2. The Property Trust was established by deed dated \_\_\_\_\_.
3. ANA Equity Pty Ltd (**Fund Trustee**) as trustee for the ANA Equity Super Fund (**Super Fund**) wished to acquire assets using borrowed funds in such manner as to comply with section 67A of the Superannuation Industry (Supervision) Act 1993 (Cth) which requires the asset to be legally held by a separate trustee. The ANA Equity Super Fund was established by deed dated 01 March 2011.
4. The Property Trustee on the instructions of the Fund Trustee as trustee for the ANA Equity Super Fund (as nominated purchaser) entered into a contract dated \_\_\_\_\_ (**Contract**) to acquire the property located at 11/6 David Street BOWRAL NSW 2576 (**Property**).
5. The purchase price for the Property is \$199,500.00
6. The deposit of \$89,500.00 payable on exchange of Contracts was paid prior to settlement.
7. The stamp duty of \$2,340.00 payable on the Contract will be paid at settlement.
8. The balance of the purchase price will be paid by way of Loan from Secure Funding Pty Ltd to the Fund Trustee as trustee for the ANA Equity Super Fund for \$110,000.00 paid by way of bank cheque at settlement. (Note: copy of the settlement sheet detailing the monies and cheques required for settlement provided separately).
9. Property Trustee is to be the registered proprietor of the Property but will have acquired it for the benefit of the Fund Trustee as trustee for the ANA Equity Super Fund.
10. The transaction described above is entered into by Property Trustee at the direction of the Fund Trustee as trustee for the ANA Equity Super Fund.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the Statutory Declarations Act 1959, and I believe that the statements in this declaration are true in every particular.

Subscribed and Declared  
at  
this        day of  
Before me:

.....  
A person duly authorized to witness the signing of  
a statutory declaration

.....  
Name:  
Director of Property Trustee

Title	Ms	Member's TFN	153 753 129	Member Number	4
Family name	Byrne				
First given name	Marion				
Other given names	Helen				
Date of birth	09/06/1969		If deceased, date of death		

**Contributions**

Refer to instructions for completing these labels. For example, include contributions reported to you on a Rollover benefits statement (RBS) (NAT 70944).

OPENING ACCOUNT BALANCE

Employer contributions	<b>A</b>	<input type="text"/>
ABN of principal employer	<b>A1</b>	<input type="text"/>
Personal contributions	<b>B</b>	<input type="text"/>
CGT small business retirement exemption	<b>C</b>	<input type="text"/>
CGT small business 15-year exemption amount	<b>D</b>	<input type="text"/>
Personal injury election	<b>E</b>	<input type="text"/>
Spouse and child contributions	<b>F</b>	<input type="text"/>
Other third party contributions	<b>G</b>	<input type="text"/>
Directed termination (taxable component) payments	<b>H</b>	<input type="text"/>
Assessable foreign superannuation fund amount	<b>I</b>	<input type="text"/>
Non-assessable foreign superannuation fund amount	<b>J</b>	<input type="text"/>
Transfer from reserve: assessable amount	<b>K</b>	<input type="text"/>
Transfer from reserve: non-assessable amount	<b>L</b>	<input type="text"/>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	<input type="text"/>
Any other contributions (including Super Co-contributions)	<b>M</b>	<input type="text"/>

TOTAL CONTRIBUTIONS **N**

**Other transactions**

Allocated earnings or losses	<b>O</b>	<input type="text" value="11,520.00"/>	Loss
Inward amounts less any rolled in contributions reported at A – M	<b>P</b>	<input type="text"/>	Loss
Outward amounts less any rolled out contributions at item 15K on RBS	<b>Q</b>	<input type="text"/>	
Benefit payments and code	<b>R</b>	<input type="text"/>	Code

CLOSING ACCOUNT BALANCE **S**

**Section H: Assets and liabilities**

**14 ASSETS**

**14a Australian managed investments**

Listed trusts	<b>A</b>	<input type="text"/>
Unlisted trusts	<b>B</b>	<input type="text"/>
Insurance policy	<b>C</b>	<input type="text"/>
Other managed investments	<b>D</b>	<input type="text"/>



**STATUTORY DECLARATION**

I, Angus Anthony Nicholas Campbell Jones, as a Director of ANA David St Pty Ltd in its capacity as trustee of David St Property Trust do solemnly and sincerely declare that:

1. I am the trustee (**Property Trustee**) of the David St Property Trust (**Property Trust**), or a director of ANA David St Pty Ltd as trustee of the David St Property Trust (**Property Trustee**), as applicable.
2. The Property Trust was established by deed dated \_\_\_\_\_.
3. ANA Equity Pty Ltd (**Fund Trustee**) as trustee for the ANA Equity Super Fund (**Super Fund**) wished to acquire assets using borrowed funds in such manner as to comply with section 67A of the Superannuation Industry (Supervision) Act 1993 (Cth) which requires the asset to be legally held by a separate trustee. The ANA Equity Super Fund was established by deed dated 01 March 2011.
4. The Property Trustee on the instructions of the Fund Trustee as trustee for the ANA Equity Super Fund (as nominated purchaser) entered into a contract dated \_\_\_\_\_ (**Contract**) to acquire the property located at 11/6 David Street BOWRAL NSW 2576 (**Property**).
5. The purchase price for the Property is \$199,500.00
6. The deposit of \$89,500.00 payable on exchange of Contracts was paid prior to settlement.
7. The stamp duty of \$2,340.00 payable on the Contract will be paid at settlement.
8. The balance of the purchase price will be paid by way of Loan from Secure Funding Pty Ltd to the Fund Trustee as trustee for the ANA Equity Super Fund for \$110,000.00 paid by way of bank cheque at settlement. (Note: copy of the settlement sheet detailing the monies and cheques required for settlement provided separately).
9. Property Trustee is to be the registered proprietor of the Property but will have acquired it for the benefit of the Fund Trustee as trustee for the ANA Equity Super Fund.
10. The transaction described above is entered into by Property Trustee at the direction of the Fund Trustee as trustee for the ANA Equity Super Fund.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the Statutory Declarations Act 1959, and I believe that the statements in this declaration are true in every particular.

Subscribed and Declared  
at  
this        day of  
Before me:

.....  
A person duly authorized to witness the signing of  
a statutory declaration

.....  
Name:  
Director of Property Trustee

14b Australian direct investments

Cash and term deposits	<b>E</b>	<input type="text" value="44,859"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text" value="534,050"/>
Unlisted shares	<b>I</b>	<input type="text"/>
Limited recourse borrowing arrangements	<b>J</b>	<input type="text"/>
Non-residential real property	<b>K</b>	<input type="text"/>
Residential real property	<b>L</b>	<input type="text"/>
Collectables and personal use assets	<b>M</b>	<input type="text"/>
Other assets	<b>O</b>	<input type="text" value="11,370"/>

14c Overseas direct investments

Overseas shares	<b>P</b>	<input type="text"/>
Overseas non-residential real property	<b>Q</b>	<input type="text"/>
Overseas residential real property	<b>R</b>	<input type="text"/>
Overseas managed investments	<b>S</b>	<input type="text"/>
Other overseas assets	<b>T</b>	<input type="text"/>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>	<b>U</b>	<input type="text" value="590,279"/>
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15 LIABILITIES

Borrowings	<b>V</b>	<input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	<b>W</b>	<input type="text" value="590,279"/>
Reserve accounts	<b>X</b>	<input type="text"/>
Other liabilities	<b>Y</b>	<input type="text"/>

<b>TOTAL LIABILITIES</b>	<b>Z</b>	<input type="text" value="590,279"/>
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Section I: Taxation of financial arrangements

16 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **G**  Print Y for yes or N for no

Total TOFA gains **H**

Total TOFA losses **I**

TOFA transitional balancing adjustment **J**  Loss



**15 February 2011**

Secure Funding Pty Ltd  
Level 16, 535 Bourke Street  
MELBOURNE VIC 3000

Dear Sir/Madam,

We,

Angus Anthony Nicholas Campbell Jones, of 10 Bren Place, BOWRAL NSW 2576 and  
Alice Mary Campbell Jones, of 10 Bren Place, BOWRAL NSW 2576

respectively, in our capacity as members of the ANA Equity Super Fund:

1. acknowledge and consent to the following:
  - (a) the purchase of 11/6 David Street BOWRAL NSW 2576 by the ANA Equity Super Fund for \$199,500.00
  - (b) the establishment of a property trust by the ANA Equity Super Fund;
  - (c) the funding of \$110,00.00 by Secure Funding Pty Ltd (ABN 25 081 982 872) to ANA Equity Pty Ltd as trustee for the ANA Equity Super Fund;
2. advise that we have received appropriate advice in relation to the above arrangement;
3. confirm that we are not receiving a benefit in contravention of the sole purpose test as per the Superannuation Industry (Supervision) Act 1993 (Cth); and
4. confirm that the above property will be used for business purposes only.

Angus Anthony Nicholas Campbell Jones  
Name of Member

Alice Mary Campbell Jones  
Name of Member

Signature of Member

Signature of Member

**In the presence of:**

Name of Witness (BLOCK LETTERS)

**In the presence of:**

Name of Witness (BLOCK LETTERS)

Signature of Witness

Signature of Witness

Date:        /        /

Date:        /        /

Section J: Regulatory information

The following questions indicate the operational status of the SMSF. Penalties will apply for false or misleading information. You must answer either No or Yes for all questions listed and provide dollar amounts if applicable.

In-house and related party assets

- Did the SMSF loan, lease to or invest in related parties (known as in-house assets)? A N
Did the SMSF hold in-house assets at any time during the year that exceeded 5% of total assets? B N
Did the SMSF hold an investment in a related party at any time during the year (excluding in-house assets)? C N
Did the SMSF acquire any exempt assets from related parties? P N
Did the SMSF acquire any assets (other than exempt assets) from related parties? D N

Other regulatory questions

- Did the SMSF lend money or provide financial assistance to a member or relative of a member of the fund? E N
Did the SMSF receive in specie contributions during the year? F N
Did the SMSF make and maintain all investments on an arm's length basis? G Y
Did the SMSF borrow for purposes that are not permissible? H N
Did members have the personal use of the SMSF's assets before retirement? I N
Did the SMSF provide money to members without a condition of release being met? J N
Did trustees of the fund receive any remuneration for their services as a trustee? K N
Are any trustees or directors currently disqualified persons as defined by SISA? L N
Are all SMSF assets appropriately documented as owned by the fund? M Y
Did the SMSF carry on a business of selling goods or services? N N
Does the auditor provide services to the SMSF as either a tax agent, accountant or financial advisor or administrator? O N

Family trust election status

- If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2011-12 income year, write 2012). A
If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2012. B

Interposed entity election status

- If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2012 for each election C
If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2012. D



**SIGNED SEALED AND  
DELIVERED BY**

Alice Mary Campbell Jones in the presence  
of:

.....  
Signature of witness

.....  
Signature

.....  
Name of witness  
(BLOCK LETTERS)

**Section L: Declarations**

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

Date 

Day	Month	Year
/	/	

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number 

Area code	Number
02	48691776

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Hrs

Time taken to prepare and complete this annual return

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I,

declare that the Self-managed superannuation fund annual return 2012 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature  Date 

Day	Month	Year
/	/	

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number 

Area code	Number
02	48691776

Tax agent number  Reference number



## SIGNING PAGE

EXECUTED AS A DEED AND DELIVERED ON:

\_\_\_\_\_ *Date*

**SIGNED SEALED AND  
DELIVERED BY**

ANA Equity Pty Ltd **as trustee for** ANA  
Equity Super Fund in accordance with  
section 127 of the Corporations Act 2001:

.....  
Signature of director

.....  
Name of director  
(BLOCK LETTERS)

.....  
Signature of director/secretary

.....  
Name of director/secretary  
(BLOCK LETTERS)

**SIGNED SEALED AND  
DELIVERED BY**

ANA David St Pty Ltd **as trustee for** David  
St Property Trust in accordance with  
section 127 of the Corporations Act 2001:

.....  
Signature of director

.....  
Name of director  
(BLOCK LETTERS)

.....  
Signature of director/secretary

.....  
Name of director/secretary  
(BLOCK LETTERS)

**SIGNED SEALED AND  
DELIVERED BY**

Angus Anthony Nicholas Campbell Jones in  
the presence of:

.....  
Signature of witness

.....  
Name of witness  
(BLOCK LETTERS)

.....  
Signature

# Heather Byrne



48 Highland Drive Bowral

175 Argyle Street Moss Vale

PO Box 832 Bowral NSW 2576

Mobile: 0418 248 540 Email: [heatherbyrne@bigpond.com](mailto:heatherbyrne@bigpond.com)

Friday, 8 March 2013

The Trustees for the DB Filia Superannuation Fund

12 Eastwood Place

Samford Valley QLD 4520

Dear Des, Bronwyn and Marion

## Re: Cooper Report & Government Changes

We have to advise you of a number of important changes in reporting and compliance requirements affecting your self managed superannuation fund.

1. All super fund trustees are now required to "consider" the need to effect insurance cover for all members, whilst effecting insurance is not mandatory as it may well prove (not financially viable) or the member may have ample cover. This insurance review decision needs to be documented. (Minutes will suffice)
2. All acquisitions from related parties ie: related unit trusts etc will require some proof of valuation, at this stage a registered valuer is not necessary, however the trustees will need to validate the acquisition price as being at market value ie all transactions must be at "arm's length".
3. Investment Strategies: Trustees are required to review the fund's investment strategy on a regular basis.
4. All superannuation funds will have to report by the end of August contributions received by members and this information is to be transmitted to the ATO.

Whilst the above changes may appear onerous if we act promptly should not provide any major problems except that we will need to process the funds accounting records on a regular basis in order to comply with the August reporting deadline.

We will be contacting you in the near future in order to facilitate the above changes and ensure compliance. If you have any concerns or need for additional information please do not hesitate to make contact.

Yours faithfully

Heather Byrne

BEc FTMA FTAA MIPA JP

Accountant & Tax Agent



IPA INSTITUTE OF PUBLIC  
ACCOUNTANTS  
*Partnership beyond numbers*