

PO BOX 9990
Chermside QLD 4032

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Australian Government
Australian Taxation Office



HOW HEAVENLY PTY LTD
C/- H BYRNE ACCOUNTANT
PO BOX 832
BOWRAL NSW 2576

Date of Issue
30 MAY 14

TAX FILE NUMBER ADVICE

Your tax file number (TFN) is:

368 979 935

Keep this notice in a safe place for further reference.

This TFN has been issued either in response to your recent application/enquiry, or at the discretion of the Commissioner of Taxation.

Under the law the Commissioner may issue a TFN as necessary, even if you did not apply for one. This only occurs after we have conducted a comprehensive search of our records and were unable to establish that any TFN belonged to you.

While our TFN searches are comprehensive, we appreciate that you may already have a TFN. If you do already have a TFN please call us on 13 28 66 between 8am and 6pm Monday to Friday so that we may amend our records.

Yours sincerely

Robert Ravello
Deputy Commissioner of Taxation

PO Box 908
Albury NSW 2640



Australian Government
Australian Business Register



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HOW HEAVENLY PTY LTD
C/- H BYRNE ACCOUNTANT
PO BOX 832
BOWRAL NSW 2576

Date of Issue
28 May 2014

Telephone: 13 28 66

Dear Sir/Madam

We have registered you on the Australian Business Register

Your Australian business number (ABN) is **85 169 433 587**.

Your ABN registration is effective as of **7 May 2014**.

Please check that the enclosed ABN details recorded for your business or organisation are correct and advise us if they are not.

Your obligations

You're legally required to ensure your ABN details are kept up-to-date and you must notify the Registrar of any changes to your details within 28 days.

If you have an AUSkey you can update your ABN details online. AUSkey is a secure login that identifies you when you use participating government online services for business. If you don't have an AUSkey you can register at abr.gov.au/auskey. Alternatively, you can update your details by contacting us on **13 28 66** between 8.00am and 6.00pm Monday to Friday.

The Registrar will periodically review your ABN registration. Where there is evidence that you're no longer entitled to hold an ABN your registration may be cancelled. Evidence could include information related to your tax affairs such as not reporting business income or not lodging business activity statements.

If you've indicated that you require endorsement as a deductible gift recipient, income tax exempt fund or tax concession charity, an application will be sent to you shortly.

Starting or running a business

The Australian Government's dedicated business website business.gov.au is a one-stop shop for business information from all levels of government. The website provides a range of free tools including planning templates, checklists and how-to guides to help you work smarter, not harder. Find business information and support the easy way, visit business.gov.au today.

What you need if you phone us

We need to know we're talking to the right person before we can discuss your affairs. We'll ask you for details that only you or someone you've authorised would know. An authorised contact is someone who you've previously told us can act on your behalf. If you can, please have your ABN (which you will find at the top of this letter) with you.

Yours faithfully

Mark Jackson
Deputy Registrar of the Australian Business Register



Australian Business Register

Australian business number(ABN) : 85 169 433 587

Entity name : HOW HEAVENLY PTY LTD

ABN Status : Registered

ABN Registration Date : 7 May 2014

Postal Address : C/- H BYRNE ACCOUNTANT
PO BOX 832
BOWRAL NSW 2576

Business Address : 48 HIGHLAND DR
BOWRAL NSW 2576

Email Address : heatherbyrne@bigpond.com

Type of Entity : Private Company

Industry Code (ANZSIC) : 63300

Australian Company Number (ACN) : 169 433 587

Public Officer : MRS HEATHER LYNNE BYRNE

Trustee Name : not applicable
(See reverse for additional trustee names.)

**CHANGE OF TRUSTEE
RECORD OF DECISION – RETIRING
TRUSTEES**

**The HB and AP Superannuation Fund
ABN 64 675 349 412**

Document provided by

TOWNSENDS BUSINESS & CORPORATE LAWYERS

Tel 02 8296 6222 www.townsendslaw.com.au

Liability limited by a scheme approved under Professional Standards Legislation

Record of Decision of the Retiring Trustees of The HB and AP Superannuation Fund ABN 64 675 349 412 ("the Fund")

1. Change of trustee

Noted that How Heavenly Pty Ltd ACN 169 433 587 is willing to act as Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412 in the place of the Trustees.

Noted that How Heavenly Pty Ltd ACN 169 433 587 and its directors are not disqualified from acting as trustees (or as a director of such a company) of a superannuation fund which has elected under s 19 of the *Superannuation Industry (Supervision) Act 1993* (Cth) to be a regulated superannuation fund.

Noted that the appointment of How Heavenly Pty Ltd ACN 169 433 587 will not cause the superannuation fund to cease to satisfy the definition of "self managed superannuation fund" as defined in the *Superannuation Industry (Supervision) Act 1993* (Cth).

2. Appointment of trustee

Decided that the Trustees appoint How Heavenly Pty Ltd ACN 169 433 587 as the Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412.

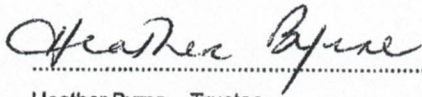
3. Resignation of trustees

Decided that the Trustees resign as the Trustees of The HB and AP Superannuation Fund ABN 64 675 349 412.

4. Deed

Decided that the Trustees execute a Deed to effect the appointment and resignation accordingly.

Signed as a Record of Decision by all of the Trustees of The HB and AP Superannuation Fund ABN 64 675 349 412


.....
Heather Byrne – Trustee

Date: 29, 05, 2014


.....
Andrew Pierce – Trustee

Date: 29, 05, 2014

**CHANGE OF TRUSTEE
WRITTEN RESOLUTIONS AND CONSENT –
NEW TRUSTEE**

**The HB and AP Superannuation Fund
ABN 64 675 349 412**

Document provided by

TOWNSENDS BUSINESS & CORPORATE LAWYERS

Tel 02 8296 6222 www.townsendslaw.com.au

Liability limited by a scheme approved under Professional Standards Legislation

Written Resolution of the Directors of How Heavenly Pty Ltd ACN 169 433 587 as Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412 ("the Fund")

These resolutions are dated on the date that the last director signs (s 248A Corporations Act 2001 (Cth))

1. Invitation to become a SMSF trustee

Noted that the Company has been invited to become the Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412 in the place of the Retiring Trustees; Heather Byrne and Andrew Pierce.

2. Qualifications of directors

Noted that each of the Directors named below has confirmed that they are not a disqualified person and therefore can be appointed as and act as a director of a corporate trustee of a regulated superannuation fund under the *Superannuation Industry (Supervision) Act 1993 (Cth)* ("SIS Act").

3. Consent of directors

Noted that by signing below, each Director consents to act as a director of a company which is to act as a corporate trustee of a regulated superannuation fund under the SIS Act.

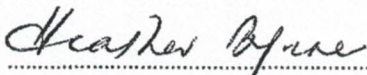
4. Acceptance of invitation

Resolved that the Company accepts the appointment as the Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412, the powers, duties, rights and obligations that entails and that the Company indemnify the Retiring Trustees, Heather Byrne and Andrew Pierce, accordingly.

5. Deed

Resolved that the Company execute a Deed accordingly.

Signed by all the Directors of How Heavenly Pty Ltd ACN 169 433 587 as Trustee of The HB and AP Superannuation Fund ABN 64 675 349 412



Heather Byrne – Director

Date: 29, 05, 2014



Andrew Pierce – Director

Date: 29, 05, 2014

Self Managed Superannuation Fund – Trustee Consent

I consent to act as a director of the company which is or will be appointed as the Trustee ("Corporate Trustee") of The HB and AP Superannuation Fund ABN 64 675 349 412 ("the Fund"). By signing below, I make the following declaration:

- (a) I have attained the age of 18 years;
- (b) I am not an insolvent under administration;
- (c) I have not been convicted of any offence involving unlawful or dishonest conduct, whether in Australia or elsewhere;
- (d) No notice of disqualification has been given to me pursuant to s 126A of the *Superannuation Industry (Supervision) Act 1993 (Cth)* ("SIS Act");
- (e) No civil penalty order under the SIS Act has been made against me; and
- (f) I am not disqualified from managing corporations under Part 2D.6 or any other provisions of the *Corporations Act 2001 (Cth)*. Alternatively, if I am so disqualified, I have obtained leave from the appropriate Regulator or the Court to manage corporations and can act as a director of the Corporate Trustee in accordance with s206F(5) or s206G of the *Corporations Act*.

I understand that should any of the statements listed in (b) to (f) of the above declaration cease to apply to me, I will cease to be eligible to act as director of the Corporate Trustee. If such an event occurs, I undertake to immediately inform the other director(s) of the Corporate Trustee and take any action that may be required in order for the Fund to continue to qualify as a self managed superannuation fund under s 17A of the SIS Act.

Signature:.....

Name of Director: Heather Byrne

Name of Corporate Trustee: How Heavenly Pty Ltd ACN 169 433 587

Name of Fund: The HB and AP Superannuation Fund ABN 64 675 349 412

Date: 29 / 05 / 2014

Self Managed Superannuation Fund – Trustee Consent

I consent to act as a director of the company which is or will be appointed as the Trustee ("Corporate Trustee") of The HB and AP Superannuation Fund ABN 64 675 349 412 ("the Fund"). By signing below, I make the following declaration:

- (a) I have attained the age of 18 years;
- (b) I am not an insolvent under administration;
- (c) I have not been convicted of any offence involving unlawful or dishonest conduct, whether in Australia or elsewhere;
- (d) No notice of disqualification has been given to me pursuant to s 126A of the *Superannuation Industry (Supervision) Act 1993 (Cth)* ("SIS Act");
- (e) No civil penalty order under the SIS Act has been made against me; and
- (f) I am not disqualified from managing corporations under Part 2D.6 or any other provisions of the *Corporations Act 2001 (Cth)*. Alternatively, if I am so disqualified, I have obtained leave from the appropriate Regulator or the Court to manage corporations and can act as a director of the Corporate Trustee in accordance with s206F(5) or s206G of the *Corporations Act*.

I understand that should any of the statements listed in (b) to (f) of the above declaration cease to apply to me, I will cease to be eligible to act as director of the Corporate Trustee. If such an event occurs, I undertake to immediately inform the other director(s) of the Corporate Trustee and take any action that may be required in order for the Fund to continue to qualify as a self managed superannuation fund under s 17A of the SIS Act.

Signature:.....

Name of Director: Andrew Pierce

Name of Corporate Trustee: How Heavenly Pty Ltd ACN 169 433 587

Name of Fund: The HB and AP Superannuation Fund ABN 64 675 349 412

Date: 29, 04, 2014



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

The H&B ARP Superannuation Fund.

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.

Trustee's or director's name

HEATHER BYRNE

Trustee's or director's signature

Heather Byrne.

Date
 Day Month Year
 29 / 05 / 2014

Witness' name (witness must be 18 years old or over)

ANDREW PIERCE.

Witness' signature

A. Pierce.

Date
 Day Month Year
 29 / 05 / 2014