

Audit Representation Letter from Trustees

The Pike Family Superannuation Fund

Year ended 30 June 2022

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

Preparation of the ATO Income Tax & Regulatory Return

The information disclosed in the annual return is complete and accurate.

Sole Purpose of the Fund

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

Fund Books/Records/Minutes

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

Asset Form

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

Ownership and Pledging of Assets

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of The Pike Family Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

Investments

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

Trust Deed Amendments

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

Governing Rules

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

Legislative Requirements

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act.

Trustee Responsibilities

The Trustees are aware of their responsibilities to the Members and the various regulatory bodies.

Trustee Covenants

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.

Disqualified person not to act as a Trustee

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

Information to Members

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

Meetings

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

Subsequent Events

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully

Signed by:

819D955E59CBD18D

A Pike
Trustee



Signed by:

641B94CEFE6E9AA3

M Pike
Trustee

Pike Family Superannuation Fund
8 Whiley Road, Marmion, WA, 6020

5 July 2022

Private and Confidential

D Baker and Associates
PO Box 310
Midland WA 6936

Dear Sir / Madam,

In connection with your examination of the special purpose financial report of the **Pike Family Superannuation Fund** as at 30 June, 2022, we acknowledge our responsibility for ensuring the financial report is in accordance with the accounting standards and UIG Consensus Views detailed in Note 1 to the financial statements, and confirm that the financial report is free of material mis-statement, including omissions, and that we have approved the financial report, as evidenced by our signature on the trustee declaration attached to the financial report.

The following representations are made which are true to the best of our knowledge and belief.

1. Accounting Policies

All the significant accounting policies of the fund are adequately described in Note 1 to the financial statements and are consistent with the policies adopted last year.

2. Fund Books / Records / Minutes

All financial books, records and related data have been made available to you, including minutes of the trustee's meetings and this information has been retained in the appropriate format for the required period of time.

3. Asset Form

The assets of the fund are being held in a form suitable for the benefit of the members of the fund and have been held in accordance with the fund's investment strategy.

4. Ownership and Pledging of Assets

- a) The fund has satisfactory title to all assets disclosed in the statement of financial position; and
- b) No assets of the fund have been pledged to secure liabilities of the fund or of others.

.../1

5. Investments

- a) Investments are carried in the books at market value, unless otherwise noted in the financial report. Such amounts are considered reasonable in the light of present circumstances;
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments, that have not been disclosed in the financial report;
- c) The investment strategy has been determined with due regard to risk, return, liquidity and diversification; and
- d) All investments are acquired, maintained and disposed of on an arm's length basis.

6. Trust Deed

The fund is being conducted in accordance with its governing rules.

7. Superannuation Industry (Supervision) Act and Regulations

The fund is being conducted in accordance with the Superannuation Industry (Supervision) Act 1993, and Regulations ("SIS") and we specifically confirm:

- a) The individual trustees have been nominated and may only be removed in such manner and circumstances as are allowed in the trust deed;
- b) The trustee has complied with all the trustee standards set out in the regulations and the covenants prescribed by SIS Section 52;
- c) No individual trustee is a disqualified person;
- d) The trustee has complied with the investment standards set out in SIS; and
- e) Information retention obligations have been complied with.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office, other than those already reported.

8. Contributions

We confirm the un-deducted contributions, if any, received by the fund are within the limits imposed by the legislation, taking into account contributions paid to other superannuation funds.

9. Internal Controls

We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report and to ensure that the assets of the fund are safeguarded from fraud or error. We advise we have no knowledge or any actual, suspected or alleged fraud affecting the fund.

10. Legal Matters

We confirm you have been advised of all significant legal matters, and that the probability of any material revenue or expenses arising from such legal matters has been adequately accounted for and been appropriately disclosed in the financial report.

11. Related Parties

All related party transactions have been brought to your attention.

12. Subsequent Events

No events have occurred subsequent to year end that would require adjustment to, or disclosure in, the financial report.

13. Going Concern Assumption

We confirm we have no knowledge of any events or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

14. Uncorrected Misstatements

We note there were no uncorrected misstatements identified by the auditor.

Yours faithfully,

Signed by:

819D955E59CBD18D

Anton Pike
Trustee

Signed by:

641B94CEFE6E9AA3

Michelle Pike
Trustee



ENGAGEMENT LETTER

To: The Trustees, Pike Family Superannuation Fund

Scope

You have requested that we audit the financial report of Pike Family Superannuation Fund, which comprises the balance sheet as at 30 June 2022, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit 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. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used, and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation 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 on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Other Matters under the *Corporations Act 2001*

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

.....
A.W. Boys
Registered Company Auditor 67793

Acknowledged on behalf of, The Pike Family Superannuation Fund by

Signed by:
Anton Pike
819D955E59CBD18D

A Pike
Trustee

Signed by:
Michelle Pike
641B94CEFE6E9AA3

M Pike
Trustee



Minute - Super Fund

Minutes of the meeting of Anton, Michelle & Duane Pike as Trustees for Pike Family Superannuation Fund held at 8 Whiley Road, Marmion WA 6020

Present:

Anton Pike

Michelle Pike

Date: 30/6/2022

Personal Contributions

Trustees advise the members that they are in receipt of:

Mrs Michelle Pike's notice of intent to claim a personal super contribution of \$6,000.00 for the 30 June 2022 year.

Mr Anton Pike's notice of intent to claim a personal super contribution of \$13,000.00 for the 30 June 2022 year.

The personal contributions will be recorded in the superfund as personal concessional contributions for the June 2022 year.

Declaration: We hereby declare that these minutes are a true and correct meeting.



Signed by:
Anton Pike
819D955E59CBD18D X

Signed by:
Michelle Pike
641B94CEFE6E9AA3 X

Anton Pike
Pike Family Superannuation Fund

Michelle Pike
Pike Family Superannuation Fund

**Minutes of the Meeting
of Pike Family Super Fund**

Minutes of the meeting of Anton, Michelle and Duane Pike as trustees for Pike Family Super Fund, held at 8 Whiley Road, Marmion WA 6020.

Present:

Anton Pike

Michelle Pike

Date: 30 June 2022

Trustees acknowledge the payment of following expenses for the June 2022 Year:

- Accounting Fees - \$4,188.00
- Audit Fees - \$440.00
- Filing Fees - \$276.00
- Interest - \$15,756.67
- Supervisory Levy- \$259.00
- Management agent fees - \$3,811.36
- Strata fees - \$5,539.78
- Rates & taxes - \$3,463.20
- Water charges - \$1,986.08

Declaration: We hereby declare that these minutes are a true and correct meeting. . . .



Signed by:
Anton Pike
819D955E59CBD18D

Anton Pike
Trustee

Signed by:
Michelle Pike
641B94CEFE6E9AA3

Michelle Pike
Trustee

THE PIKE FAMILY SUPERANNUATION FUND

MINUTES OF MEETING OF THE TRUSTEE OF THE SUPER FUND HELD AT 8 WHILEY ROAD,
MARMION WA ON THE 5TH JULY 2022

PRESENT: A Pike (Chairman)
M Pike

**ALLOCATION OF
NET PROCEEDS:**

The trustee has complete discretion in whether to allocate the net year proceeds either proportionately, partially, or exclusively or to allow the accumulation in the general accounts. Therefore, it was resolved that for the year ended 30 June 2022, that net earnings be distributed in proportion to the members opening balances & contributions during the year represented by a percentage of balances.

CLOSURE: There being no further matters to discuss, the meeting was declared closed.

SIGNED AS A TRUE AND CORRECT RECORD

Signed by:

819D955E59CBD18D
Chairman



THE PIKE FAMILY SUPERANNUATION FUND

MINUTES OF MEETING OF TRUSTEE OF THE PIKE FAMILY SUPERANNUATION FUND
HELD AT 8 WHILEY ROAD, MARMION, WESTERN AUSTRALIA ON THE 5TH JULY 2022

PRESENT: ANTON PIKE (Chair)
MICHELLE PIKE

**SUPERFUND
CONTRIBUTIONS**

30.06.20: The chairman tabled a schedule of Super Contributions to
30th June 2022. The details are as follows:

NAME SUPERANNUATION CONTRIBUTIONS

Anton Pike	Concessional Contributions	\$ 12,825.00
Michelle Pike	Concessional Contributions	\$ 6,525.72
Duane Pike	Concessional Contributions	\$ 17,599.86

Anton Pike	Members Taxable Contributions	\$ 13,000.00
Michelle Pike	Members Taxable Contributions	\$ 6,000.00
Duane Pike	Members Taxable Contributions	\$ Nil

CLOSURE: There being no further matters to discuss, the meeting was
declared closed.

SIGNED AS A TRUE AND CORRECT RECORD

Signed by:

819D955E59CBD18D X
A Pike
Trustee

Signed by:

641B94CEFE6E9AA3 X
M Pike
Trustee



**THE PIKE FAMILY SUPERANNUATION FUND
MEMBERS STATEMENT**

Anton Pike
8 Whiley Road
Marmion, WA, 6020

Your Details

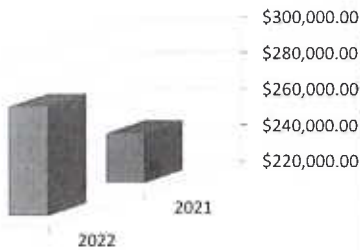
Date of Birth:	23/04/1959	Nominated Beneficiaries:	N/A
Age:	63	Vested Benefits:	\$ 280,832.19
Tax File Number:	Provided	Total Death Benefit:	\$ 280,832.19
Date Joined Fund:	1/07/2008	Current Salary:	
Service Period Start Date:	1/07/2008	Previous Salary:	
Date Left Fund:		Disability Benefit:	
Member Code:			
Account Start Date:	1/07/2008		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance \$ 280,832.19

Total Benefits:	
Preservation Components	
Preserved	\$ 223,705.19
Unrestricted Non Preserved	\$ 57,127.00
Restricted Non Preserved	
Tax Components	\$ 280,832.19
Tax Free	\$ 57,127.00
Taxable	\$ 223,705.19

Your Detailed Account Summary

	This Year	Last Year
	\$	\$
Opening balance at 01/07/2021	\$ 247,772.69	\$ 172,530.63
Increases to Member account during the period		
Employer Contributions	\$ 12,825.00	\$ 11,875.00
Personal Contributions (concessional)	\$ 13,000.00	\$ 10,378.27
Personal Contributions (non concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	\$ 13,068.51	\$ 57,806.26
Internal Transfer In		
TOTAL Increases	\$ 286,666.20	\$ 252,590.16
Decreases to Member account during the period		
Pensions paid		
Contributions Tax	\$ 3,873.75	\$ 3,337.98
Income Tax	\$ 1,960.26	\$ 1,479.49
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Spouse Contributions Split		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Total Decreases	\$ 5,834.01	\$ 4,817.47
Closing balance at 30/06/2022	\$ 280,832.19	\$ 247,772.69



THE PIKE FAMILY SUPERANNUATION FUND

MEMBERS STATEMENT

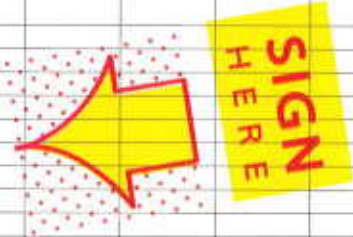
Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Signed by:
Anton Pike
819D955E59CBD18D

Anton Pike
TRUSTEE



**THE PIKE FAMILY SUPERANNUATION FUND
MEMBERS STATEMENT**

Michelle Pike
8 Whiley Road
Marmion, WA, 6020

Your Details

Date of Birth:	4/04/1961	Nominated Beneficiaries:	N/A
Age:	61	Vested Benefits:	\$ 180,177.85
Tax File Number:	Provided	Total Death Benefit:	\$ 180,177.85
Date Joined Fund:	1/07/2008	Current Salary:	
Service Period Start Date:	1/07/2008	Previous Salary:	
Date Left Fund:		Disability Benefit:	
Member Code:			
Account Start Date:	1/07/2008		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance \$ 180,177.85

Total Benefits:	
Preservation Components	
Preserved	\$ 150,650.85
Unrestricted Non Preserved	\$ 29,527.00
Restricted Non Preserved	
Tax Components	\$ 180,177.85
Tax Free	\$ 29,527.00
Taxable	\$ 150,650.85

Your Detailed Account Summary

	This Year	Last Year
	\$	\$
Opening balance at 01/07/2021	\$ 162,256.62	\$ 123,983.77
Increases to Member account during the period		
Employer Contributions	\$ 6,525.72	\$ 3,997.01
Personal Contributions (concessional)	\$ 6,000.00	\$ 9,000.00
Personal Contributions (non concessional)		
Government Co-Contributions		\$ 500.00
Spouse Contributions Split		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	\$ 8,558.06	\$ 27,427.35
Internal Transfer In		
TOTAL Increases	\$ 183,340.40	\$ 164,908.13
Decreases to Member account during the period		
Pensions paid		
Contributions Tax	\$ 1,878.86	\$ 1,949.54
Income Tax	\$ 1,283.69	\$ 701.97
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Total Decreases	\$ 3,162.55	\$ 2,651.51
Closing balance at 30/06/2022	\$ 180,177.85	\$ 162,256.62



THE PIKE FAMILY SUPERANNUATION FUND

MEMBERS STATEMENT

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936

Signed by all the trustees of the fund

Signed by:
Michelle Pike

641B94CEFE6E9AA3

Michelle Pike
TRUSTEE

X



**THE PIKE FAMILY SUPERANNUATION FUND
MEMBERS STATEMENT**

Duane Pike
8 Whiley Road
Marmion, WA, 6020

Your Details

Date of Birth:	22/04/1988	Nominated Beneficiaries:	N/A
Age:	34	Vested Benefits:	\$ 67,952.69
Tax File Number:	Provided	Total Death Benefit:	\$ 67,952.69
Date Joined Fund:	1/08/2019	Current Salary:	
Service Period Start Date:	1/08/2019	Previous Salary:	
Date Left Fund:		Disability Benefit:	
Member Code:			
Account Start Date:	1/08/2019		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance

\$ 67,952.69

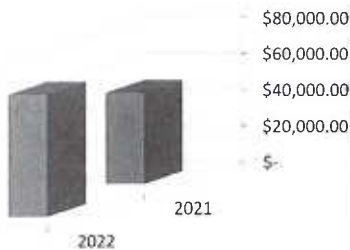
Total Benefits:

Preservation Components

Preserved	\$ 29,873.10
Unrestricted Non Preserved	\$ -
Restricted Non Preserved	
Tax Components	\$ 29,873.10
Tax Free	\$ -
Taxable	\$ 29,873.10

Your Detailed Account Summary

	This Year	Last Year
	\$	\$
Opening balance at 01/07/2021	\$ 50,718.95	\$ 29,873.10
Increases to Member account during the period		
Employer Contributions	\$ 17,599.86	\$ 14,680.65
Personal Contributions (concessional)		
Personal Contributions (non concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	\$ 2,675.12	\$ 8,587.07
Internal Transfer In		
TOTAL Increases	\$ 70,993.93	\$ 53,140.82
Decreases to Member account during the period		
Pensions paid		
Contributions Tax	\$ 2,639.98	\$ 2,202.09
Income Tax	\$ 401.26	\$ 219.78
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Total Decreases	\$ 3,041.24	\$ 2,421.87
Closing balance at 30/06/2022	\$ 67,952.69	\$ 50,718.95



THE PIKE FAMILY SUPERANNUATION FUND

MEMBERS STATEMENT

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Signed by:
Duane Pike
B0B2FBCF2AA76144


Y



Duane Pike
TRUSTEE

Trustee declaration

To be completed by new trustees and directors of corporate trustees of self-managed super funds.

-  We strongly recommend you undertake a free trustee education course before reading and signing this declaration. For more information visit ato.gov.au/smsf and search 'approved education courses'.



Who should complete this declaration?

You must complete this declaration if you become a trustee or director of a corporate trustee (trustee) of:

- a new self-managed super fund (SMSF)
- an existing SMSF.

You must sign this declaration within 21 days of becoming a trustee or director of a corporate trustee of an SMSF.

A separate declaration is required to be completed and signed by each and every new trustee.

You must also complete the declaration if you:

- have undertaken a course of education in compliance with an education direction
- are a legal personal representative who has been appointed as trustee on behalf of a:
 - member who is under a legal disability (usually a member under 18 years old)
 - member for whom you hold an enduring power of attorney
 - deceased member.

Understanding your obligations

We have a range of services available to help you understand your obligations and keep up to date with the latest news for SMSF trustees.

To subscribe to our news and alerts service visit ato.gov.au/smsf and search 'news and alerts'.

For more information on free approved trustee education courses visit ato.gov.au/smsf and search 'approved education courses'.

Before completing this declaration

Before you complete and sign this declaration, make sure you:

- read each section
- understand all the information it contains.

 If you have any difficulties completing this declaration or you do not fully understand the information it contains:

- speak to a professional adviser
- visit ato.gov.au/smsf
- phone us on **13 10 20**.


When completing this declaration

When you complete this declaration, remember to:

- insert the full name of the fund at the beginning
- sign and date it
- ensure it is signed and dated by a witness (anyone 18 years old or over).

What should you do with the declaration?

You must keep your completed declaration for at least 10 years and make it available to us if we request it.

 Do not send your completed declaration to us unless we request this from you.

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You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

Published by

Australian Taxation Office
Canberra
June 2021

DE-35147



Self-managed super fund trustee declaration

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

Fund name

Pike Family Superannuation Fund

I am responsible for ensuring that the fund is operated in accordance 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 trustees' 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
- give me a written direction to rectify any contraventions or undertake a course of education
- 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 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 financial interests of all the members of the fund
- keep records of decisions made about the running of the fund, including the appointment of professional advisers and the retirement of members and 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.

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.

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:

- giving financial assistance using the resources of the fund 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 from the trustee or investment manager of another regulated super fund 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)

- acquiring an in-house asset if the fund's in-house assets exceed 5% of the market value of the fund's total assets, or the in-house assets will exceed 5% of the market value of the fund's total assets by acquiring the asset (in-house assets 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 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).

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, the retirement of members and payment of benefits)
 - 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
 - documented decisions about storage of collectables and personal use assets
- 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 including asset market valuation
 - copies of Transfer balance account reports lodged
 - copies of any other statements you are required to lodge with us or provide to other super funds
- appoint an approved SMSF auditor each year, no later than 45 days before the due date for lodgment of the fund's annual return and provide documents to the auditor as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- review the independent audit report received from the approved SMSF auditor and take action as required
- 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 21 days if the fund becomes an Australian Prudential Regulation Authority (APRA) regulated fund.

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.
- Administrative penalties can be imposed on me for not complying with the legislation
- 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 APRA regulated funds in the case of financial loss due to fraudulent conduct or theft.
- I declare that the information provided in the form is true and correct.

Trustee's or director's name

Anton Pike

Trustee's or director's signature

Signed by:

 819D955E59CBD18D

Date

Day / Month / Year
 [] [] / 17 / 10 / 2022 [] [] [] []

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

Witness' signature


Date

Day / Month / Year
 [] [] / [] [] / [] [] [] []



Trustee declaration

To be completed by new trustees and directors of corporate trustees of self-managed super funds.

-  We strongly recommend you undertake a free trustee education course before reading and signing this declaration. For more information visit ato.gov.au/smsf and search 'approved education courses'.



Who should complete this declaration?

You must complete this declaration if you become a trustee or director of a corporate trustee (trustee) of:

- a new self-managed super fund (SMSF)
- an existing SMSF.

You must sign this declaration within 21 days of becoming a trustee or director of a corporate trustee of an SMSF.

A separate declaration is required to be completed and signed by each and every new trustee.

You must also complete the declaration if you:

- have undertaken a course of education in compliance with an education direction
- are a legal personal representative who has been appointed as trustee on behalf of a:
 - member who is under a legal disability (usually a member under 18 years old)
 - member for whom you hold an enduring power of attorney
 - deceased member.

Understanding your obligations

We have a range of services available to help you understand your obligations and keep up to date with the latest news for SMSF trustees.

To subscribe to our news and alerts service visit ato.gov.au/smsf and search 'news and alerts'.

For more information on free approved trustee education courses visit ato.gov.au/smsf and search 'approved education courses'.

Before completing this declaration

Before you complete and sign this declaration, make sure you:

- read each section
- understand all the information it contains.

 If you have any difficulties completing this declaration or you do not fully understand the information it contains:

- speak to a professional adviser
- visit ato.gov.au/smsf
- phone us on **13 10 20**.


When completing this declaration

When you complete this declaration, remember to:

- insert the full name of the fund at the beginning
- sign and date it
- ensure it is signed and dated by a witness (anyone 18 years old or over).

What should you do with the declaration?

You must keep your completed declaration for at least 10 years and make it available to us if we request it.

 Do not send your completed declaration to us unless we request this from you.

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Canberra
June 2021

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Self-managed super fund trustee declaration

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

Fund name

Pike Family Superannuation Fund

I am responsible for ensuring that the fund is operated in accordance 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 trustees' 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
- give me a written direction to rectify any contraventions or undertake a course of education
- 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 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 financial interests of all the members of the fund
- keep records of decisions made about the running of the fund, including the appointment of professional advisers and the retirement of members and 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.

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.

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:

- giving financial assistance using the resources of the fund 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 from the trustee or investment manager of another regulated super fund 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)

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- entering into investments 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).

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, the retirement of members and payment of benefits)
 - records of all changes of trustees, including directors of the corporate trustee
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 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund including asset market valuation
 - copies of Transfer balance account reports lodged
 - copies of any other statements you are required to lodge with us or provide to other super funds
- appoint an approved SMSF auditor each year, no later than 45 days before the due date for lodgment of the fund's annual return and provide documents to the auditor as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- review the independent audit report received from the approved SMSF auditor and take action as required
- 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
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- notify the ATO in writing within 21 days if the fund becomes an Australian Prudential Regulation Authority (APRA) regulated fund.

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.
- Administrative penalties can be imposed on me for not complying with the legislation
- 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 APRA regulated funds in the case of financial loss due to fraudulent conduct or theft.
- I declare that the information provided in the form is true and correct.



Trustee's or director's name

Michelle Pike

Trustee's or director's signature

Signed by:

 641B94CEFE6E9AA3

Date

Day / Month / Year
 [] [] / 12 / 10 / 2022 [] []

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

Witness' signature

Date

Day / Month / Year
 [] [] / [] [] / [] [] [] []