

Tax File Number **791256612****Section K: 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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

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 / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Hart

First given name

Anthony

Other given names

Phone number

Email address

tony_r_hart@hotmail.com

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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 2018* 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 / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Morrison

First given name

Angus

Other given names

Tax agent's practice

Morrison Accounting & Business Solutions

Tax agent's phone number

0395846422

Reference number

AR&LNHAR1034

Tax agent number

24756885

Postal address for annual returns: Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY

Trustees Declaration

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the trustees by:



.....
Anthony Hart

Trustee



.....
Leigh Hart

Trustee

05 April 2019

Memorandum of Resolutions of

Anthony Hart and Leigh Hart

ATF AR & LN Hart Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.

AUDITORS:

It was resolved that

Tony Boys

of

Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Morrison Accounting & Business Solutions

act as tax agents of the Fund for the next financial year.

Memorandum of Resolutions of

Anthony Hart and Leigh Hart

ATF AR & LN Hart Superannuation Fund

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record –



Anthony Hart
05 April 2019



Leigh Hart
05 April 2019

Dear Anthony and Leigh

This letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services that we provide.

Purpose, Scope and Output of the Engagement

We will provide tax and accounting services, which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures and services will be limited exclusively for this purpose only. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

The AR & LN Hart Superannuation Fund's 2018 financial statements and tax return will be prepared for distribution to you for the agreed purpose. There is no assumption of responsibility for any reliance on our report by any person or entity other than yourself and those parties indicated in the report. The report shall not be inferred or used for any purpose other than for which it was specifically prepared. Accordingly, our report may include a disclaimer to this effect.

Responsibilities

Information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

Our system of quality control has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of Chartered Accountants ANZ which monitors compliance with professional standards by its members. By accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

You are required to arrange for reasonable access by us to relevant individuals and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us.

It is understood that you will ensure that the accounting and tax records and information necessary to complete this engagement will be completed no later than 30 November each year.

It is your responsibility to provide us with complete and accurate records in a timely manner. Where you are unable to provide us with complete and accurate records, we may be unable to prepare and lodge your return.

It is your responsibility to ensure you maintain records that comply with the substantiation provisions of the Income Tax Assessment Act.

We utilise the services of Yempo Trading (Hong Kong) Limited ('Yempo') to provide an employment service based in the Philippines. Yempo pay an employee according to Philippine law, whilst the employee is under my direct control and supervision and for all purposes is my employee. To perform this service, the employee utilises cloud computing (see below) and information may be sent to this employee with access to your data to the extent that this is required to perform this service.

We utilise cloud computing services provided by dropbox which utilises data centres and servers in the United States where your data may be sent.

Fees

The fee arrangement is based on the expected amount of time and the level of expertise required to complete the tax returns and financial statements as agreed.

Each business entity and adult subject to this engagement engages us on the terms set out in this letter and is bound by those terms. The business entities and adults listed are all jointly and severally liable to pay our accounts, regardless of which of the listed individuals or entities those accounts are addressed to and regardless of which of the listed individuals or entities received the benefit of the work performed. If our services are terminated, we shall be entitled to retain all documents owned by you until payment in full of all outstanding fees.

Limitation of Liability

Our liability may be limited by a scheme approved under Professional Standards Legislation. Further information on schemes is available from the Professional Standards Councils' website: <http://www.psc.gov.au>

Ownership of documents

All original documents that we obtain from you arising from the engagement shall remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

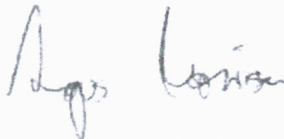
Our engagement will result in the production of tax returns and financial statements. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain our property.

We have a policy of exploring a legal right of lien over any of your records in our possession if there is a dispute. We have also established dispute resolution processes.

Confirmation of Terms

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements. This letter will be effective for future years unless we advise you of any change.

Yours sincerely,



Angus Morrison
Dated:

Acknowledged on behalf of The AR & LN Hart Superannuation Fund



Signature: Anthony Hart

Dated:

08/04/2019

Minute of a meeting of the Trustees of the The AR & LN Hart Superannuation Fund ("the Fund") held on 8th April 2019 at the Fund's office

Present

Anthony and Leigh Hart as trustees of the fund

CHAIRPERSON

Anthony Hart was elected Chairperson

PREVIOUS MINUTES

The minutes of the previous meeting were read and confirmed as correct.

INVESTMENT STRATEGY

The Chairman advised that this minute of a meeting recorded the Fund's investment strategy and other strategies required to be recorded under the Superannuation Industry (Supervision) Act and related regulations.

INVESTMENT OBJECTIVES

The Trustees considered the circumstances of the Fund and the Members, including all circumstances required to be considered by the Trustees under the Superannuation Industry (Supervision) Act and related regulations.

The Trustees determined the Fund has the following investment objectives:

- a net return above the inflation rate over a rolling average of five years;
- appropriate diversity, in line with expected risk and return;
- appropriate liquidity, in line with the Trustee's expected future net cash flows with a particular emphasis on meeting obligations to pay member retirement benefits; and
- appropriate risk connected to making, holding and realizing investments including any risk connected to inadequate diversification.

INVESTMENT STRATEGY

The Trustees confirmed the Fund may invest in:

- equities, including dividend reinvestment programs and similar arrangements;
- property trusts and associated investments;
- managed investments and associated products thereof;
- direct property investment;
- derivatives of the above; and
- any other investment permitted by its trust deed.

The Trustees considered the Fund's mix of investments, including its diversity and liquidity, and resolved that this mix of investment suited the Fund and optimized the interests of the members and their retirements.

INSURANCE MATTERS AND OTHER MATTERS

The Trustees considered the Fund’s existing position regarding life insurance, trauma insurance, total and permanent disability insurance and income continuance arrangements for members, and similar insurances. The Trustees then resolved that this position was appropriate to the circumstances of Fund and the members and no changes were needed.

The Trustees considered the Fund’s existing position regarding other matters required to be considered by the Trustees under the Superannuation Industry (Supervision) Act and related regulations and resolved that the existing position was appropriate to the circumstances of Fund and the members.

INVESTMENT RECORDS AND ACCOUNTING

The Trustees resolved to keep the assets of the Fund separate from those held by the Trustees in any other capacity and to ensure that wherever practicable assets were recorded by other persons as being owned by the Trustees in their capacity as trustees of the Fund.

The Trustees resolved to value assets at market value for reporting purposes for the year ending 30 June 2018 and later years.

REGULAR AND ONGOING REVIEWS

The Trustees confirmed that the Fund’s investment strategy has been regularly reviewed over the last year. These reviews were on-going and occurred frequently as the Trustees applied their minds to the Fund’s investments including risk, diversity and liquidity.

The Trustees noted that due to their ongoing and informal nature, and high frequency, these reviews were not recorded in the minutes of the Trustees’ meetings.

The Trustees resolved to continue to regularly review the Fund’s investment strategy and all other strategies required to be regularly up-dated under the Superannuation Industry (Supervision) Act and related regulations.


The Trustees resolved to complete these reviews as frequently as needed to comply with the Superannuation Industry (Supervision) Act and related regulations. The Trustee noted that many of these reviews would not be recorded in the minutes of the meetings, due to their informal nature and high frequency.

The Trustees resolved to formally record these on-going investment strategy reviews once a year in writing, or when an event occurred requiring a significant change to the Fund’s investment strategy.

CLOSURE

There being no other business the meeting closed

Signed as a true and correct record on the date stated below.



Chairperson


.....
Date