

Tax File Number **Provided****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](http://ato.gov.au/privacy)

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

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

**Mahoney**

First given name

**Christine**

Other given names

Phone number

Email address

**cmahoney@bigpond.net.au**

Non-individual trustee name (if applicable)

**Pearl Super Fund Pty Ltd**

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 2021* 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

**Barnes**

First given name

**Karen**

Other given names

**Jeanette**

Tax agent's practice

**Green Frog Super**

Tax agent's phone number

**0266071196**

Reference number

**MAHON001**

Tax agent number

**29107009**

## Electronic Lodgment Declaration (SMSF)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

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

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### 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	Name of Fund	Year
Provided	Mahoney Family Super Plan	2021

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

### 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:

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

Signature of Partner, Trustee, or Director

Date

/ /

## 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 an approved ATO electronic channel.

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.

Account Name	Mahoney Family Super Plan		
Account Number	083088 487088736	Client Reference	MAHON001

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

Signature

Date

25/11/21

Tax File Number Provided**Taxpayer's declaration**

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

**Important**

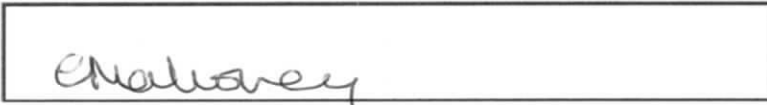
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*I declare that the information on this form is true and correct.*

Signature



Date

Day	Month	Year
25	11	2021

Contact name

Christine Mahoney

Daytime contact number (include area code)

0400043344

# Memorandum of Resolutions of the Director(s) of

Pearl Super Fund Pty Ltd ACN: 065473181

ATF Mahoney Family Super Plan

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

## 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 information provided by the members.

## PAYMENT OF BENEFITS:

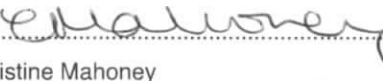
The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

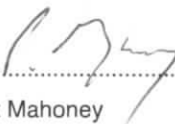
The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

## CLOSURE:

Signed as a true record –

  
.....

Christine Mahoney

  
.....

Patrick Mahoney

## **Trustees Declaration**

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

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year then ended 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 2021.

Signed in accordance with a resolution of the directors of the trustee company by:



Christine Mahoney  
Pearl Super Fund Pty Ltd  
Director



Patrick Mahoney  
Pearl Super Fund Pty Ltd  
Director

DATED:

**Mahoney Family Super Plan  
PROPERTY DECLARATION**

**SECTION A – DECLARATION**

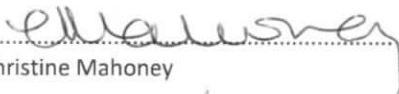
I, the undersigned, with reference to the residential properties located at 30 Gordon Street, Armidale NSW 2350 and 42 Macquarie Avenue, Molendinar QLD 4214, declare that the properties were not leased to related parties under Section 10 of the SISA, and each lease is at arm's length terms. I further confirm that the properties were not purchased from, or sold to, a related party and the contracts were at a market rate. No members of the fund received a personal benefit from, or had any use of, any asset owned by the Fund and all reported expenses were properly incurred by the Fund.


**SECTION B – FUND DETAILS**

Fund name	Mahoney Family Super Plan
Balance date	30 June 2021

**SECTION C – SIGNATURE/S**

Signed as a true record –

  
.....  
Christine Mahoney

  
.....  
Patrick Mahoney

Directors of the Trustee

## 25. Timing of Representations

It is taken that the above representations are applicable to the 2021 audit of the fund. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your audit report is signed. Should this not be the case, we shall inform you in writing prior to the finalisation of your audit, and the signing of your audit report.

I/We understand that your examination for the year ended 30 June 2021 was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully,  
Pearl Super Fund Pty. Ltd.



Christine Mahoney  
Director



Patrick Gilbert Mahoney  
Director

#### 4. Provision of Completed Audit Documentation

The completed audit documentation will consist of an audit management letter and a self-managed superannuation fund independent auditor's report covering our opinion of both part A and part B of the audit.

I/We represent that we have engaged Green Frog Super to act on the behalf of the fund and we acknowledge through this engagement that Green Frog Super will provide the completed audit documentation directly to us as forwarded by Quay SMSF Audits. If this should not be the case or the documents have not been received we shall contact Quay SMSF Audits in writing.

#### 5. Risk of Fraud

We acknowledge the importance of placing a strong emphasis on fraud prevention. The nature, extent and frequency of assessments undertaken by us to conclude that there is a low risk that the financial report is materially misstated due to fraud, are informal and ad-hoc given the nature of the fund, however we confirm:

- The trustees are signatories on all transactions and no other party has the authority to act on behalf of the trustees and
- Reconciliations are undertaken by the fund's accountant for both investments held and all bank accounts maintained by the fund.

#### 6. Procedures for Identifying and Responding to Fraud

We have not identified any specific risks of fraud and have no knowledge of any actual, suspected or alleged fraud affecting the fund. As trustees we believe that the procedures in place reduce the risk of fraud, however should fraudulent activity be identified, the trustees would ensure all trustees are aware of the situation and the fund's accountant and auditor would be informed. Depending on the situation, steps would be implemented to cease the fraudulent activity and further controls would be put in place to limit any future activity from affecting the fund. However we acknowledge that if fraud existed within the fund, the most likely areas of concern would be investments or cash being mis-appropriated or contributions being intercepted prior to being banked into the fund's bank account.

#### 7. Existence of Fraud, Errors and Non Compliance

We confirm that we have no knowledge of any actual, suspected or alleged fraud affecting the fund. We also confirm that there have been no errors or non-compliance with laws and regulations and no communications received from regulatory authorities concerning non-compliance and deficiencies in financial reporting practices.

In preparation for our examination of the special purpose financial report of the fund as at 30 June 2021, we require each trustee to make the representations in accordance with the attached letter. Please return this letter with your signatures to indicate that it is in accordance with your understanding of the arrangements for our audit of the fund and that you are knowledgeable of the matters in this engagement. We may be required to contact the Fund's prior auditor and/or accountant and request documentation. Your signature permits us to do this and permits the previous auditor to provide that information. Should you not wish us to contact your current auditor or require any further assistance, please do not hesitate to contact our office.

Kind Regards,

Quay SMSF Audits

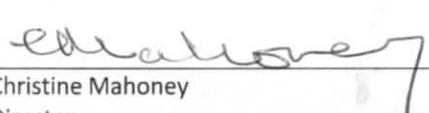
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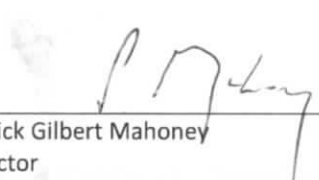
Heath Griffiths B Com

ASIC Registered SMSF Auditor

I/We, understand and agree with the terms of this engagement, and confirm the pre-audit representations made in relation to the fund.

Pearl Super Fund Pty. Ltd.

  
Christine Mahoney  
Director

  
Patrick Gilbert Mahoney  
Director



## INDEPENDENCE DECLARATION

### SECTION A – DECLARATION

I/We, the undersigned, with reference to the market appraisal conducted on 10 August 2021 for 42 Macquarie Ave Molendinar QLD 4214, declare the following:

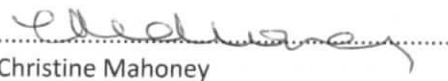
- The opinion of the market value was made by an independent real estate agent;
- The valuation was based on reasonable assumptions, using objective and reliable data;
- The valuation does not take into account redemption costs.


### SECTION B – FUND DETAILS

Fund name	Mahoney Family Super Plan
Balance date	30 June 2021

### SECTION C – SIGNATURE/S

Signed as a true record –

  
Christine Mahoney

  
Patrick Mahoney

## INDEPENDENCE DECLARATION

### SECTION A – DECLARATION

I/We, the undersigned, with reference to the market appraisal conducted on 10 August 2021 for 42 Macquarie Ave Molendinar QLD 4214, declare the following:

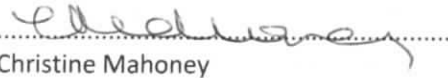
- The opinion of the market value was made by an independent real estate agent;
- The valuation was based on reasonable assumptions, using objective and reliable data;
- The valuation does not take into account redemption costs.

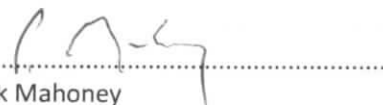
### SECTION B – FUND DETAILS

Fund name	Mahoney Family Super Plan
Balance date	30 June 2021

### SECTION C – SIGNATURE/S

Signed as a true record –

  
Christine Mahoney

  
Patrick Mahoney

## BENEFIT CONFIRMATION

### SECTION A – FUND DETAILS

Fund name	Mahoney Family Super Plan
Balance Date	30 June 2021

### SECTION B – DETAILS OF PERSON MAKING THE CONFIRMATION


I hereby confirm that the amounts and allocations detailed below accurately reflect the benefit payments drawn by the members in respect of the year of income in Section A.

If there has been a reduction in the minimum pension payment taken in accordance with the temporary 50% reduction this decision was made and communicated to the fund's trustee and accepted.

MEMBER NAME	Christine Mahoney	Patrick Mahoney
PENSION PAYMENTS	\$39,910.00	\$46,000.00
LUMP SUM WITHDRAWALS	N/A	N/A

### SIGNATURE OF PERSON MAKING THE CONFIRMATION

Signature:

  
Patrick Mahoney

  
Christine Mahoney

Date: 25/11/21