

Financial statements and reports for the year ended
30 June 2019

Lutran Superannuation Fund

Lutran Superannuation Fund

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Lutran Superannuation Fund
Statement of Financial Position



As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	864,906	842,722
Shares in Listed Companies (Australian)	3	45,900	44,407
Units in Unlisted Unit Trusts (Australian)	4	2,392	2,090
Total Investments		<u>913,198</u>	<u>889,219</u>
Other Assets			
CBA account 10625111		29	20
CBA account 11633084		6	4,339
ING account 60209751		31	31
BOQ account 21775103		80	28
Distribution Receivable		0	2
Sundry Debtors		0	232
CBA account 11577167		81,362	0
Income Tax Refundable		0	2,984
Total Other Assets		<u>81,508</u>	<u>7,636</u>
Total Assets		<u>994,706</u>	<u>896,855</u>
Less:			
Liabilities			
Income Tax Payable		50	0
PAYG Instalment Payable		548	3,287
Deferred Tax Liability		0	2,387
Total Liabilities		<u>598</u>	<u>5,674</u>
Net assets available to pay benefits		<u>994,108</u>	<u>891,181</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Luu, Chau Minh - Accumulation		502,089	450,716
Tran, Quoc Cuong - Accumulation		492,019	440,465
Total Liability for accrued benefits allocated to members' accounts		<u>994,108</u>	<u>891,181</u>

Refer to Compilation Report

Lutran Superannuation Fund Operating Statement

For the year ended 30 June 2019



	Note	2019 \$	2018 \$
Income			
Investment Income			
Trust Distributions	10	2	6
Dividends Received	9	2,446	3,421
Interest Received		22,328	18,720
Investment Gains			
Changes in Market Values	11	1,789	(3,187)
Contribution Income			
Employer Contributions		6,302	50,000
Personal Concessional		43,698	0
Personal Non Concessional		35,462	15,378
Total Income		112,027	84,338
Expenses			
Accountancy Fees		0	418
ATO Supervisory Levy		259	259
Auditor's Remuneration		495	990
Bank Charges		64	66
Member Payments			
Life Insurance Premiums		548	547
Total Expenses		1,366	2,280
Benefits accrued as a result of operations before income tax			
		110,662	82,059
Income Tax Expense	12	7,736	10,053
Benefits accrued as a result of operations		102,926	72,006

Refer to Compilation Report

Notes to the Financial Statements

For the year ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2019

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Fixed Interest Securities (Australian)

	2019 \$	2018 \$
Term Deposit BOQ	0	104,074
U bank TD 373833574	238,169	128,262
BOQ TD 22923684	216,957	0
Term Deposit -NAB	0	211,459
U Bank TD 354625091	208,243	202,732
U Bank TD 034406578	49,432	48,114

Notes to the Financial Statements

For the year ended 30 June 2019

U Bank TD 373758869	79,221	77,124
U bank TD 353638931	72,885	70,956
	864,907	842,721

Note 3: Shares in Listed Companies (Australian)

	2019 \$	2018 \$
Commonwealth Bank Of Australia.	16,308	14,355
Cybg Plc	428	704
National Australia Bank Limited	13,360	13,705
Qantas Airways Limited	5,071	5,784
Telstra Corporation Limited.	5,467	3,720
Treasury Wine Estates Limited	5,267	6,139
	45,901	44,407

Note 4: Units in Unlisted Unit Trusts (Australian)

	2019 \$	2018 \$
Aust Unity Prop Secs Grwth Units	2,392	2,090
	2,392	2,090

Note 5: Banks and Term Deposits

	2019 \$	2018 \$
Banks		
BOQ account 21775103	80	28
CBA account 10625111	29	20
CBA account 11577167	81,362	0
CBA account 11633084	6	4,339
ING account 60209751	31	31
	81,508	4,418

Note 6: Liability for Accrued Benefits

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	891,182	0
Benefits accrued as a result of operations	100,539	72,006
Current year member movements	2,387	819,176
	<hr/>	<hr/>
Liability for accrued benefits at end of year	994,108	891,182
	<hr/>	<hr/>

Note 7: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2019 \$	2018 \$
Vested Benefits	<hr/> 994,108	<hr/> 891,182
	<hr/>	<hr/>

Note 8: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 9: Dividends

	2019 \$	2018 \$
Commonwealth Bank of Australia	849	1,210
Cybg Plc	7	2
National Australia Bank Limited	990	1,414
Qantas Airways Limited	207	131
Telstra Corporation Limited	270	538
Treasury Wine Estates Limited	124	126
	<hr/>	<hr/>
	2,447	3,421
	<hr/>	<hr/>

Note 10: Trust Distributions

	2019 \$	2018 \$
Aust Unity Prop Secs Grwth Units	2	6
	<hr/>	<hr/>
	2	6
	<hr/>	<hr/>

Note 11: Unrealised Movements in Market Value

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Other Revaluations		
Other Revaluations	0	(3,187)
	0	(3,187)
Shares in Listed Companies (Australian)		
Commonwealth Bank Of Australia.	1,952	0
Cybg Plc	(276)	0
National Australia Bank Limited	(345)	0
Qantas Airways Limited	(714)	0
Telstra Corporation Limited.	1,747	0
Treasury Wine Estates Limited	(872)	0
	1,492	0
Units in Unlisted Unit Trusts (Australian)		
Aust Unity Prop Secs Grwth Units	297	0
	297	0
Total Unrealised Movement	1,789	(3,187)
Realised Movements in Market Value		
	2019 \$	2018 \$
Total Realised Movement	0	0
Changes in Market Values	1,789	(3,187)
Note 12: Income Tax Expense		
The components of tax expense comprise	2019 \$	2018 \$
Current Tax	10,123	10,053
Deferred Tax Liability/Asset	(2,387)	2,387
Income Tax Expense	7,736	12,440

Notes to the Financial Statements

For the year ended 30 June 2019

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	16,599	0
Less:		
Tax effect of:		
Non Taxable Contributions	5,319	0
Increase in MV of Investments	268	0
Add:		
Tax effect of:		
Franking Credits	157	0
Taxable Trust Distributions	1	0
Rounding	(2)	0
Income Tax on Taxable Income or Loss	11,168	0
Less credits:		
Franking Credits	1,045	0
Current Tax or Refund	10,123	0

Members Statement

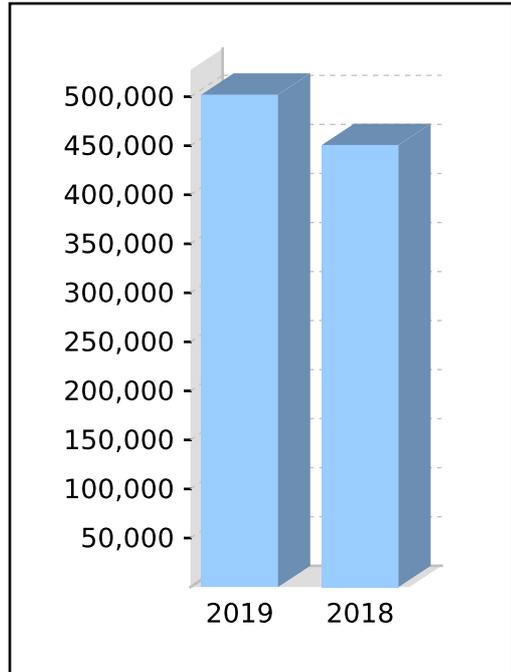
Chau Minh Luu
 37 Vanessa St
 Sunnybank, Queensland, 4109, Australia

Your Details

Date of Birth :	31/01/1968	Nominated Beneficiaries	N/A
Age:	51	Vested Benefits	502,089
Tax File Number:	Provided	Total Death Benefit	902,089
Date Joined Fund:	01/07/2018		
Service Period Start Date:	23/03/1995		
Date Left Fund:			
Member Code:	LUUCHA00001A		
Account Start Date	01/07/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	502,089
<u>Preservation Components</u>	
Preserved	502,089
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	38,138
Taxable	463,951



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	450,716	450,716
<u>Increases to Member account during the period</u>		
Employer Contributions	2,247	
Personal Contributions (Concessional)	22,753	
Personal Contributions (Non Concessional)	17,731	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	13,547	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	607	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	548	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	502,089	450,716

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

Chau Minh Luu
Director

Quoc Cuong Tran
Director

Members Statement

Quoc Cuong Tran
 37 Vanessa Street
 Sunnybank, Queensland, 4109, Australia

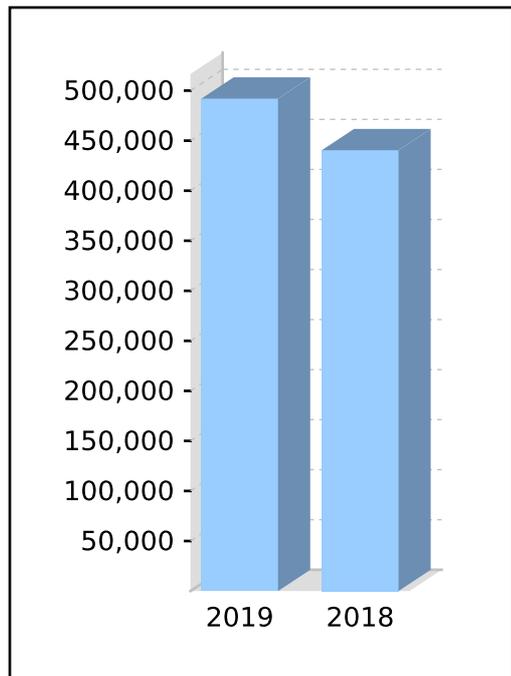
Your Details

Date of Birth : 31/08/1961
 Age: 57
 Tax File Number: Provided
 Date Joined Fund: 01/07/2018
 Service Period Start Date: 23/03/1995
 Date Left Fund:
 Member Code: TRAQUO00001A
 Account Start Date 01/07/2018
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 492,019
 Total Death Benefit 492,019

Your Balance

Total Benefits	492,019
<u>Preservation Components</u>	
Preserved	492,019
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	26,081
Taxable	465,938



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	440,465	440,465
<u>Increases to Member account during the period</u>		
Employer Contributions	4,055	
Personal Contributions (Concessional)	20,945	
Personal Contributions (Non Concessional)	17,731	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	13,247	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	674	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	492,019	440,465

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Chau Minh Luu
Director

Quoc Cuong Tran
Director

Lutran Superannuation Fund Investment Summary Report



As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
BOQ account 21775103		79.500000	79.50	79.50	79.50			0.01 %
CBA account 10625111		29.000000	29.00	29.00	29.00			0.00 %
CBA account 11577167		81,361.560000	81,361.56	81,361.56	81,361.56			8.18 %
CBA account 11633084		6.440000	6.44	6.44	6.44			0.00 %
ING account 60209751		31.410000	31.41	31.41	31.41			0.00 %
			81,507.91		81,507.91		0.00 %	8.19 %
Fixed Interest Securities (Australian)								
BOQ TD 22923684		216,956.530000	216,956.53	216,956.53	216,956.53			21.81 %
U Bank TD 034406578		49,432.180000	49,432.18	49,432.18	49,432.18			4.97 %
U bank TD 353638931		72,885.050000	72,885.05	72,885.05	72,885.05			7.33 %
U Bank TD 354625091		208,242.990000	208,242.99	208,242.99	208,242.99			20.94 %
U Bank TD 373758869		79,220.600000	79,220.60	79,220.60	79,220.60			7.96 %
U bank TD 373833574		238,168.740000	238,168.74	238,168.74	238,168.74			23.94 %
			864,906.09		864,906.09		0.00 %	86.95 %
Shares in Listed Companies (Australian)								
CBA.AX Commonwealth Bank Of Australia.	197.00	82.780000	16,307.66	25.08	4,940.38	11,367.28	230.09 %	1.64 %
CYB.AX Cybg Plc	125.00	3.420000	427.50	4.01	501.25	(73.75)	(14.71) %	0.04 %
NAB.AX National Australia Bank Limited	500.00	26.720000	13,360.00	20.94	10,471.88	2,888.12	27.58 %	1.34 %
QAN.AX Qantas Airways Limited	939.00	5.400000	5,070.60	3.98	3,735.85	1,334.75	35.73 %	0.51 %
TLS.AX Telstra Corporation Limited.	1,420.00	3.850000	5,467.00	8.31	11,796.18	(6,329.18)	(53.65) %	0.55 %
TWE.AX Treasury Wine Estates Limited	353.00	14.920000	5,266.76	2.90	1,024.86	4,241.90	413.90 %	0.53 %
			45,899.52		32,470.40	13,429.12	41.36 %	4.61 %
Units in Unlisted Unit Trusts (Australian)								
GEM0113AU Aust Unity Prop Secs Grwth Units	6,508.95	0.367500	2,392.04	1.80	11,723.76	(9,331.72)	(79.60) %	0.24 %
			2,392.04		11,723.76	(9,331.72)	(79.60) %	0.24 %

Lutran Superannuation Fund
Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			994,705.56		990,608.16	4,097.40	0.41 %	100.00 %

Lutran Superannuation Fund Investment Income Report

As at 30 June 2019



Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
BOQ account 21775103	1,134.04			1,134.04	0.00	0.00	0.00	1,134.04			0.00	0.00
CBA account 11577167	83.56			83.56	0.00	0.00	0.00	83.56			0.00	0.00
CBA account 11633084	5.45			5.45	0.00	0.00	0.00	5.45			0.00	0.00
ING account 60209751	0.48			0.48	0.00	0.00	0.00	0.48			0.00	0.00
	1,223.53			1,223.53	0.00	0.00	0.00	1,223.53			0.00	0.00
Fixed Interest Securities (Australian)												
Term Deposit -NAB	5,497.93			5,497.93	0.00	0.00	0.00	5,497.93			0.00	0.00
Term Deposit BOQ	1,264.43			1,264.43	0.00	0.00	0.00	1,264.43			0.00	0.00
U Bank TD 034406578	1,318.32			1,318.32	0.00	0.00	0.00	1,318.32			0.00	0.00
U bank TD 353638931	1,928.75			1,928.75	0.00	0.00	0.00	1,928.75			0.00	0.00
U Bank TD 354625091	5,510.72			5,510.72	0.00	0.00	0.00	5,510.72			0.00	0.00
U Bank TD 373758869	2,096.40			2,096.40	0.00	0.00	0.00	2,096.40			0.00	0.00
U bank TD 373833574	3,486.45			3,486.45	0.00	0.00	0.00	3,486.45			0.00	0.00
	21,103.00			21,103.00	0.00	0.00	0.00	21,103.00			0.00	0.00
Interest Received												
ATO	1.61			1.61	0.00	0.00	0.00	1.61			0.00	0.00
	1.61			1.61	0.00	0.00	0.00	1.61			0.00	0.00
Shares in Listed Companies (Australian)												
CBA.AX	Commonwealth Bank of Australia	849.07	849.07	0.00		363.89		1,212.96		0.00		
CYB.AX	Cybg Plc	6.97		6.97				6.97		0.00		
NAB.AX	National Australia Bank Limited	990.00	990.00	0.00		424.28		1,414.28		0.00		
QAN.AX	Qantas Airways Limited	206.58	206.58	0.00		88.53		295.11		0.00		
TLS.AX	Telstra Corporation Limited	269.80	269.80	0.00		115.63		385.43		0.00		
TWE.AX	Treasury Wine Estates Limited	123.55	123.55	0.00		52.95		176.50		0.00		
		2,445.97	2,439.00	6.97		1,045.28		3,491.25		0.00		
Units in Unlisted Unit Trusts (Australian)												

Lutran Superannuation Fund Investment Income Report



As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
GEM0113AU Aust Unity Prop Secs Grwth Units	2.43			4.63	0.00	0.00	0.00	4.63		0.00	0.00	0.18
	2.43			4.63	0.00	0.00	0.00	4.63		0.00	0.00	0.18
	24,776.54	2,439.00	6.97	22,332.77	1,045.28	0.00	0.00	25,824.02		0.00	0.00	0.18

Assessable Income (Excl. Capital Gains) **25,824.02**

Net Capital Gain **0.00**

Total Assessable Income 25,824.02

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 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 2019.

Specifically, the directors of the trustee company 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 directors of the trustee company, 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 directors of the trustee company by:

.....
Chau Minh Luu
Great Fortune Trading Pty Ltd
Director

.....
Quoc Cuong Tran
Great Fortune Trading Pty Ltd
Director

Luutran Superannuation Fund

Compilation Report



We have compiled the accompanying special purpose financial statements of the Luutran Superannuation Fund which comprise the statement of financial position as at 30/06/2019 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of Luutran Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Consolid8 Pty Ltd

of

PO Box 6868, Upper Mount Gravatt, Queensland 4122

Signed: 

Dated: 03/06/2020

.....**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

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) 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	Luttran Superannuation Fund	2019

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.

5 Wt i bhBUa Y	Luttran Superannuation Fund	
Account Number	064162 11577167	Client Reference LUU000000107

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

Signature		Date	/ /
-----------	--	------	-----

.....Tax Agent's 8 YWUfUjcb

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number

HUI '5 [YbhBi a VYf

Self-managed superannuation fund annual return **2019**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2019 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

Day

Month

Year

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Tax File Number **Provided**

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$

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

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss

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

Transfers from foreign funds **F** \$ Number

Gross payments where ABN not quoted **H** \$

Calculation of assessable contributions
Assessable employer contributions
R1 \$

plus Assessable personal contributions
R2 \$

plus ****No-TFN-quoted contributions**
R3 \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code

Assessable contributions
R1 plus R2 plus R3 less R6
R \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends
U1 \$

plus *Net non-arm's length trust distributions
U2 \$

plus *Net other non-arm's length income
U3 \$

*Other income **S** \$ Code

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

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

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

GROSS INCOME **W** \$ Loss
(Sum of labels A to U)

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$ Loss
(W less Y)

Tax File Number Provided

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

 Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text"/>		A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>		B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>		D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text"/>		E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text" value="548"/>		F2 \$ <input style="width: 150px;" type="text"/>
Death benefit increase	G1 \$ <input style="width: 150px;" type="text"/>		
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="495"/>		H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text"/>		I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="323"/>		J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>		U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text" value="Code"/>	L2 \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>		
TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="1,366"/> <small>(Total A1 to M1)</small>		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text"/> <small>(Total A2 to L2)</small>	
#This is a mandatory label.	#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="74,455"/> <input style="width: 20px; height: 20px;" type="text" value="Loss"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="1,366"/> <small>(N plus Y)</small>

Tax File Number **Section D: Income tax calculation statement****#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income **A** \$ *(an amount must be included even if it is zero)*#Tax on taxable income **T1** \$ *(an amount must be included even if it is zero)*#Tax on no-TFN-quoted contributions **J** \$ *(an amount must be included even if it is zero)*Gross tax **B** \$ *(T1 plus J)*

Foreign income tax offset

C1 \$

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ *(C1 plus C2)*

SUBTOTAL 1

T2 \$ *(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset

D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$

Early stage investor tax offset

D3 \$

Early stage investor tax offset carried forward from previous year

D4 \$

Non-refundable carry forward tax offsets

D \$ *(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

T3 \$ *(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset

E1 \$

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$ *(E1 plus E2 plus E3 plus E4)*#TAX PAYABLE **T5** \$ *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

G \$

Tax File Number Provided

H1 \$	Credit for interest on early payments – amount of interest	<input style="width: 95%;" type="text"/>
H2 \$	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 95%;" type="text"/>
H3 \$	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 95%;" type="text"/>
H5 \$	Credit for TFN amounts withheld from payments from closely held trusts	0.00
H6 \$	Credit for interest on no-TFN tax offset	<input style="width: 95%;" type="text"/>
H8 \$	Credit for foreign resident capital gains withholding amounts	0.00
Eligible credits		H \$ <input style="width: 95%;" type="text"/>
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)		

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I \$	<input style="width: 95%;" type="text" value="0.00"/> <small>(unused amount from label E – an amount must be included even if it is zero)</small>
--	-------------	--

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S \$	<input style="width: 95%;" type="text" value="308.97"/> <small>(T5 plus G less H less I less K plus L less M plus N)</small>
---	-------------	---

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

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

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

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN See the Privacy note in the Declaration. Date of birth / /

Contributions

I Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
H1 / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers
P \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers
Q \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth / /

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
H1 / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$ Code

Income stream payments **R2** \$ Code

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number Provided

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p>	<p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="45,899"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text"/></p>
--	--

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U \$ <input type="text" value="994,705"/>
(Sum of labels A to T)	

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
		Borrowings V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="994,108"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="597"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="994,705"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Tax File Number **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, 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 (if required) 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

First given name

Other given names

Phone number

Email address

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 2019* 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

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Memorandum of Resolutions of the Director(s) of

Great Fortune Trading Pty Ltd ACN: 068755886

ATF Luutran 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 anon-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 2019 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 2019, 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, diversification 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 2019.

AUDITORS:

It was resolved that

Fiona Shannon

of

UNit 13/ 18 Blanck Street, Orneau, Queensland 4208

act as auditors of the Fund.

TAX AGENTS:

It was resolved that

Consolid8 Pty Ltd

act as tax agents of the 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.

**Memorandum of Resolutions of the Director(s) of
Great Fortune Trading Pty Ltd ACN: 068755886
ATF Luutran Superannuation Fund**



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.

CLOSURE:

Signed as a true record –

.....
Chau Minh Luu

.....
Quoc Cuong Tran