

JHE SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2016 TO 30 JUNE 2017

McA (Qld) Accountants Pty Ltd
Po Box 163
Hamilton Central QLD 4007

JHE SUPERANNUATION FUND FINANCIAL STATEMENTS INDEX

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JHE SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	2017	2016
	\$	\$
Investments		
Shares in Listed Companies (Australian)	53,645	39,600
	53,645	39,600
Other Assets		
CBA 1032 4674	6,111	8,218
Formation Expenses	1,639	1,639
Deferred Tax Asset	2,789	378
	10,539	10,235
Total Assets	64,184	49,835
Less:		
Liabilities		
Income Tax Payable (Note 7)	786	4,501
Sundry Creditors	-	1,639
	786	6,140
Net Assets Available to Pay Benefits	63,398	43,695
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Badgery, Malcolm (Accumulation)	1,136	1,468
Badgery, Henry (Accumulation)	22,167	11,696
Badgery, John (Accumulation)	19,327	14,335
Badgery, Edwina	20,768	16,196
	63,398	43,695

The accompanying notes form part of these financial statements

**JHE SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	-	(3,240)
Dividends Received	3,143	-
Employer Contributions - Concessional	17,782	6,554
Interest Received	106	91
Member/Personal Contributions - Concessional (Taxable)	20,000	30,000
Other Contributions - Non Taxable	500	-
	41,531	33,405
Expenses		
Accountancy Fees	1,825	393
Administration Costs	47	46
ATO Supervisory Levy	259	518
Auditor's Remuneration	275	275
Bank Charges	30	30
Decrease in Market Value of Investments (Note 5)	16,012	2,520
	18,448	3,782
Benefits Accrued as a Result of Operations before Income Tax	23,082	29,624
Income Tax (Note 7)		
Income Tax Expense	3,378	4,929
	3,378	4,929
Benefits Accrued as a Result of Operations	19,704	24,694

The accompanying notes form part of these financial statements

**JHE SUPERANNUATION FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	2017	2016
	\$	\$
Cash Flows from Operating Activities		
Contributions		
Member	20,500	30,000
Employer	17,782	6,554
	38,282	36,554
Operating Income		
Dividends Received	3,143	-
Interest Received	106	91
	3,249	91
Operating Expenses		
Tax Paid	(9,504)	(3,806)
Accountancy Fees	(1,825)	(393)
Administration Costs	(47)	(46)
ATO Supervisory Levy	(259)	(518)
Auditor's Remuneration	(275)	(275)
Bank Charges	(30)	(30)
	(11,940)	(5,068)
Net cash provided by (used in) operating activities (Note 8)	29,591	31,577
Cash Flows from Investing Activities		
Proceeds from Disposal of Investments	-	1,700
Shares in Listed Companies (Australian)	(30,057)	(47,060)
Sundry Creditors	(1,639)	-
	(31,696)	(45,360)
Net cash provided by (used in) investing activities	(31,696)	(45,360)
Net Increase/(Decrease) in Cash Held	(2,105)	(13,783)
Cash at beginning of reporting period	8,218	22,000
Cash at end of reporting period (Note 9)	6,113	8,217

The accompanying notes form part of these financial statements

JHE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

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 unless stated otherwise and are based on historical costs, except for investments which have been measured at market values.

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 trustees/ directors of the trustee company

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 values, 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 are 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 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 value 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.

JHE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

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).

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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to

JHE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

g. 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.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2017	2016
	\$	\$
Liability for Accrued Benefits at beginning of period	43,694	19,000
Add:		
Benefits Accrued as a Result of Operations	19,704	24,694
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	63,398	43,694
Liability for Accrued Benefits at end of period	63,398	43,694

3. Vested Benefits

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

	2017	2016
	\$	\$
Vested Benefits	63,398	43,694

4. Guaranteed Benefits

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

5. Changes in Market Values

JHE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2017	2016
	\$	\$
Shares in Listed Companies (Australian)	(16,012)	(2,520)
	(16,012)	(2,520)

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2017	2016
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2017	2016
	\$	\$
Benefits accrued as a result of operations before income tax	23,082	29,624
Prima facie income tax on accrued benefits	3,462	4,444
Add/(Less) Tax Effect of:		
Other Contributions - Non Taxable	(75)	-
Decrease in Market Value of Investments	2,402	378
Accounting (Profits)/Losses on Sale of Investments	-	486
Movement in Deferred Tax Liability/Deferred Tax Asset	(2,411)	(378)
	(85)	486
Income Tax Expense	3,378	4,929

Income tax expense comprises:

JHE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

Income Tax Payable/(Refundable)	14	4,501
Imputed Credits	943	-
TFN Credits	-	34
Movement in Deferred Tax Liability/Deferred Tax Asset	(2,411)	(378)
Tax Instalments Paid	4,832	772
	3,378	4,929

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2017	2016
	\$	\$
Benefits accrued from operations after income tax	19,704	24,694
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	-	3,240
Decrease in Market Value of Investments	16,012	2,520
Income Tax Expense	3,378	4,929
Other non cash items	(9,504)	(3,806)
	9,886	6,883
Net cash provided by operating activities	29,590	31,577

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2017	2016
	\$	\$
Cash	6,111	8,218

JHE SUPERANNUATION FUND
TRUSTEE: CHAPEL ROW BAKERY PTY LTD
ACN: 605 655 409
TRUSTEES DECLARATION

The directors of the trustee company 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 directors of the trustee company declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2017 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2017 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 2017.

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

Malcolm Badgery
Chapel Row Bakery Pty Ltd
Director

Edwina Badgery
Chapel Row Bakery Pty Ltd
Director

Henry Badgery
Chapel Row Bakery Pty Ltd
Director

John Badgery
Chapel Row Bakery Pty Ltd
Director

DATED: 12/09/2017

Member's Statement
JHE SUPERANNUATION FUND

MR MALCOLM BADGERY
188 CLARENCE ROAD
INDOOROPILLY QLD 4068

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2017 and for the reporting period 1 July 2016 to 30 June 2017.

Your Details		Your Balance	
Date of Birth	15 April 1959	Total Benefits	\$1,136
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 May 2015	- Preserved	\$1,136
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$2,000
Current Salary		- Taxable Component*	\$(864)
Vested Amount	\$1,136		
Insured Death Benefit			
Total Death Benefit	\$1,136		
Disability Benefit			
Nominated Beneficiaries			

*Your withdrawal benefit would include a Tax Free Component of \$1,136 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2016	1,467			1,467
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(390)			(390)
Transfers in and transfers from reserves				
	(390)			(390)
	1,078			1,078
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(59)			(59)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	(59)			(59)
Member's Account Balance at 30/06/2017	1,137			1,137

Reference: BADG0015 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Malcolm Badgery
Director

Edwina Badgery
Director

Henry Badgery
Director

John Badgery
Director

Statement Date: 12 September 2017

Member's Statement
JHE SUPERANNUATION FUND

MR HENRY BADGERY
188 CLARENCE ROAD
INDOOROPILLY QLD 4068

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2017 and for the reporting period 1 July 2016 to 30 June 2017.

Your Details		Your Balance	
Date of Birth	6 July 1990	Total Benefits	\$22,167
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 May 2015	- Preserved	\$22,167
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$500
Current Salary		- Taxable Component	\$21,667
Vested Amount	\$22,167		
Insured Death Benefit			
Total Death Benefit	\$22,167		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2016	11,696			11,696
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	17,782			17,782
Non-Concessional Contributions				
Other Contributions	500			500
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(6,055)			(6,055)
Transfers in and transfers from reserves				
	12,227			12,227
	23,922			23,922
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	2,667			2,667
Income Tax	(912)			(912)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	1,755			1,755
Member's Account Balance at 30/06/2017	22,167			22,167

Reference: BADG0015 / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Malcolm Badgery
Director

Edwina Badgery
Director

Henry Badgery
Director

John Badgery
Director

Statement Date: 12 September 2017

Member's Statement
JHE SUPERANNUATION FUND

MR JOHN BADGERY
188 CLARENCE ROAD
INDOOROPILLY QLD 4068

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2017 and for the reporting period 1 July 2016 to 30 June 2017.

Your Details		Your Balance	
Date of Birth	11 February 1995	Total Benefits	\$19,327
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 May 2015	- Preserved	\$19,327
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$19,327
Vested Amount	\$19,327		
Insured Death Benefit			
Total Death Benefit	\$19,327		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2016	14,335			14,335
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	10,000			10,000
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(4,130)			(4,130)
Transfers in and transfers from reserves				
	5,870			5,870
	20,205			20,205
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,500			1,500
Income Tax	(622)			(622)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	878			878
Member's Account Balance at 30/06/2017	19,327			19,327

Reference: BADG0015 / 504

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Malcolm Badgery
Director

Edwina Badgery
Director

Henry Badgery
Director

John Badgery
Director

Statement Date: 12 September 2017

Member's Statement
JHE SUPERANNUATION FUND

MISS EDWINA BADGERY
188 CLARENCE ROAD
INDOOROPILLY QLD 4068

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2017 and for the reporting period 1 July 2016 to 30 June 2017.

Your Details		Your Balance	
Date of Birth	2 September 1997	Total Benefits	\$20,768
Tax File Number	Not Provided	Comprising:	
Date Joined Fund	28 June 2016	- Preserved	\$20,768
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	
Current Salary		- Taxable Component	\$20,768
Vested Amount	\$20,768		
Insured Death Benefit			
Total Death Benefit	\$20,768		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2016	16,196			16,196
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	10,000			10,000
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(4,624)			(4,624)
Transfers in and transfers from reserves				
	5,376			5,376
	21,572			21,572
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,500			1,500
Income Tax	(697)			(697)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	803			803
Member's Account Balance at 30/06/2017	20,769			20,769

Reference: BADG0015 / 505

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Malcolm Badgery
Director

Edwina Badgery
Director

Henry Badgery
Director

John Badgery
Director

Statement Date: 12 September 2017

JHE Superannuation Fund
Member Contribution Caps Report
EDWINA BADGERY at 30/06/2017

	2017	2016	2015	2014
Age	19	18	17	16
Concessional Cap	30,000.00	30,000.00	30,000.00	25,000.00
YTD Concessional Contributions	10,000.00	20,000.00	0.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	20,000.00	10,000.00	30,000.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	180,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	180,000.00	180,000.00	180,000.00	150,000.00

JHE Superannuation Fund
Member Contribution Caps Report
HENRY BADGERY at 30/06/2017

	2017	2016	2015	2014
Age	26	25	24	23
Concessional Cap	30,000.00	30,000.00	30,000.00	25,000.00
YTD Concessional Contributions	17,781.57	6,553.82	10,000.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	12,218.43	23,446.18	20,000.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	180,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	180,000.00	180,000.00	180,000.00	150,000.00

JHE Superannuation Fund
Member Contribution Caps Report
JOHN BADGERY at 30/06/2017

	2017	2016	2015	2014
Age	22	21	20	19
Concessional Cap	30,000.00	30,000.00	30,000.00	25,000.00
YTD Concessional Contributions	10,000.00	10,000.00	10,000.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	20,000.00	20,000.00	20,000.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	180,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	180,000.00	180,000.00	180,000.00	150,000.00

JHE Superannuation Fund
Member Contribution Caps Report
MALCOLM BADGERY at 30/06/2017

	2017	2016	2015	2014
Age	58	57	56	55
Concessional Cap	35,000.00	35,000.00	35,000.00	25,000.00
YTD Concessional Contributions	0.00	0.00	0.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	35,000.00	35,000.00	35,000.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	180,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	2,000.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	180,000.00	180,000.00	178,000.00	150,000.00