

# Superannuation (super) standard choice form

## WHEN TO USE THE FORM

### Employers

Use this form to offer eligible employees their choice of super fund. You must fill in the details of your nominated super fund, also known as your default fund, before giving the form to employees.

Give this form to an employee when:

- you hire a new employee who is eligible to choose a super fund
- an existing eligible employee asks you for it
- you can no longer contribute to an employee's nominated super fund or it is no longer a complying fund
- you change your employer-nominated super fund and need to advise employees affected by this change.

### Employees

Use this form to advise an employer of your choice of super fund.

You must provide the required information so your employer can make contributions to your nominated super fund.

## ABOUT THE FORM

The *Standard choice form* has three sections:

- section A, which the employee completes by providing details of their choice of super fund, together with supporting documents.
- section B, which the employer completes by providing details of their nominated super fund (before they give the form to an employee).
- section C, which the employer completes to document the choice process for an employee.

Employers must retain the returned form as their record of the choice process. Completed forms must be retained for five years.

### ! Superannuation reform changes – SuperStream

SuperStream is a new standard for the way employers pay contributions and send information to super funds. This form collects information that employers will need when using SuperStream.

## SECTION A: EMPLOYEE TO COMPLETE

If you choose your own super fund you will need to obtain current information from your fund to complete items 3 or 4.

### Item 3

#### Nominating your APRA fund or RSA

Complete this item if you are nominating your own APRA fund (fund regulated by the Australian Prudential Regulation Authority) or a retirement savings account (RSA).

You must include the unique superannuation identifier (USI) provided by your fund.

You must attach a letter from the fund trustee or RSA provider confirming that the fund or RSA:

- is a complying fund or RSA, and
- will accept payments from your employer.

This letter may contain other information to help your employer make super contributions using the SuperStream standard.

### Item 4

#### Nominating your self-managed super fund (SMSF)

Complete this item if you are nominating a self-managed super fund (SMSF).

You must include your SMSF's ABN, bank account details and electronic service address (ESA) (so the fund can receive electronic messages and payments from your employer using SuperStream).

#### FIND OUT MORE

[ato.gov.au/SMSFSuperStream](https://ato.gov.au/SMSFSuperStream) – for information about how SuperStream applies to SMSFs

If you are using an SMSF message service provider they will provide you with an electronic service address alias to include as the ESA on the form.

You must attach copies of the following documents to support your SMSF choice:

- a document confirming that the fund is regulated – this can be printed from [superfundlookup.gov.au](https://superfundlookup.gov.au)
- a letter from the trustee of the SMSF confirming that the fund will accept payments from your employer – if you are the trustee, or a director of the corporate trustee, you can confirm acceptance by placing an 'X' in the relevant box on the form.

## Things you should know

- Your employer is not liable for the performance of the super fund you or they nominate
- You should not seek financial advice from your employer unless they are licensed to provide it
- Your employer is only required to accept one choice of fund from you in a 12-month period; however, they may accept more
- Your employer has two months after you return this form to them to action your request
- Any money you have in existing funds will remain there unless you arrange to transfer it (roll it over) to another fund – check the impact of any exit fees you will incur or benefits you may lose before leaving the fund (your employer cannot do this for you)
- If you quote your TFN to your employer for super purposes, they must provide it to the super fund

## You may have lost super

- It is important to keep track of your super – if you've ever changed your name, address or job, you may have lost track of some of your super
- Having several super accounts could mean that fees and charges are reducing your overall super investment
- You can register for our online services and use SuperSeeker to check all your super accounts, find any lost or ATO-held super and transfer your super into one account using a simple online form

#### FIND OUT MORE

- [ato.gov.au/superseeker](https://ato.gov.au/superseeker)
- [ato.gov.au/super](https://ato.gov.au/super) – for information about super or choosing a super fund
- [moneysmart.gov.au](https://moneysmart.gov.au) (on the Australian Securities & Investment Commission [ASIC] website) – search for 'choose super fund' for tips on how to choose a fund

## SECTIONS B & C: EMPLOYER TO COMPLETE

If an employee nominates their own super fund, they will provide information at section A that will assist you to prepare for, and make contributions to super funds using SuperStream.

### ➤ FIND OUT MORE

[ato.gov.au/simplifyingSuperStream](http://ato.gov.au/simplifyingSuperStream) – for more information on SuperStream.

## Section B

Complete section B before giving this form to your employee. The super fund you nominate must be authorised to offer a MySuper product. If you need to confirm your MySuper arrangements contact your default super fund.

Sign and date this section on the day you give the form to your employee.

## Section C

Complete section C after your employee returns this form to you. Record the date you accept your employee's choice of fund and the date that you act on the choice. Retain the form with your records. Do not send the form to the ATO or to super funds.

### ➤ FIND OUT MORE

- [ato.gov.au/employersuper](http://ato.gov.au/employersuper) – for more information on super, offering an employee a choice of fund or paying super contributions
- [apra.gov.au/RSE](http://apra.gov.au/RSE) – to find a super fund authorised to offer a MySuper product

## Things you should know

- The quarterly\* due dates for super contributions are:
  - 28 October
  - 28 January
  - 28 April
  - 28 July
- If you have not received an employee's completed form and a super contribution is due, you must make the payment to your nominated fund by the due date
- In the two months after you receive an employee's completed form, you can pay their super contributions to either the fund you have nominated or the fund they have nominated
- After the two-month period, you must make contribution payments to the fund the employee has nominated
- You do not have to action an employee's fund nomination if they have nominated a fund in the previous 12 months; however, you may choose to action their request

### ➤ FIND OUT MORE

- phone **13 10 20** between 8am and 6pm, Monday to Friday, to speak to a tax officer
- phone our publications ordering service on **1300 720 092** for copies of our publications
- write to us at  
**Australian Tax Office**  
**PO Box 3578**  
**Albury NSW 2640**

### ➤ HELP

- If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.
- If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

\* You can pay contributions more regularly than quarterly. For example, some employers pay fortnightly or monthly based on employee workplace agreements or arrangements with super funds.

---

## **OUR COMMITMENT TO YOU**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at [ato.gov.au](http://ato.gov.au) or contact us.

This publication was current at **August 2014**.

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA, 2014**

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

**PUBLISHED BY**

Australian Taxation Office  
Canberra  
August 2014

JS 31287



For use by employers when offering employees a choice of fund and by employees to advise their employer of their chosen fund.

## Section A: Employee to complete

### 1 Choice of superannuation (super) fund

I request that all my future super contributions be paid to: (place an  in one of the boxes below)

The APRA fund or retirement savings account (RSA) I nominate  Complete items 2, 3 and 5

The self-managed super fund (SMSF) I nominate  Complete items 2, 4 and 5

The super fund nominated by my employer (in section B)  Complete items 2 and 5

### 2 Your details

Name

Employee identification number (if applicable)

Tax file number (TFN)

**!** You do not have to quote your TFN but if you do not provide it, your contributions may be taxed at a higher rate. Your TFN also helps you keep track of your super and allows you to make personal contributions to your fund.

### 3 Nominating your APRA fund or RSA

You will need current details from your APRA regulated fund or RSA to complete this item.

Fund ABN

Fund name

Fund address

Suburb/town

State/territory

Postcode

Fund phone

Unique superannuation identifier (USI)

Your account name (if applicable)

Your member number (if applicable)

#### Required documentation

You need to attach a letter from your fund stating that they are a complying fund and that they will accept contributions from your employer. Correct information about your super fund is needed for your employer to pay super contributions.

#### 4 Nominating your self-managed super fund (SMSF)

You will need current details from your SMSF trustee to complete this item.

Fund ABN

Fund name

Fund address

  

Suburb/town

State/territory

  

Postcode

    

Fund phone

         

Fund electronic service address (ESA)

Fund bank account

BSB code (please include all six numbers)

Account number

#### Required documentation

You need to attach a document confirming the SMSF is an ATO regulated super fund. You can locate and print a copy of the compliance status for your SMSF by searching using the ABN or fund name in the Super Fund Lookup service at <http://superfundlookup.gov.au/>

If you are the trustee, or a director of the corporate trustee you can confirm that your SMSF will accept contributions from your employer by making the following declaration (place an 'X' in the box below):

I am the trustee, or a director of the corporate trustee of the SMSF and I declare that the SMSF will accept contributions from my employer.

If you are not the trustee, or a director of the corporate trustee of the SMSF, then you must attach a letter from the trustee confirming that the fund will accept contributions from your employer.

#### 5 Signature and date

If you have nominated your own fund in Item 3 or 4, check that you have attached the required documentation and then place an 'X' in the box below.

I have attached the relevant documentation.

Signature

Date

Day

Month

Year

  /   /   

Return the completed form to your employer as soon as possible.

## Section B: Employer to complete

You must complete this section before giving the form to an employee who is eligible to choose the super fund into which you pay their super contributions.

**!** Sign and date the form when you give it to your employee.

### 6 Your details

Business name

ABN

Signature

Date

Day / Month / Year  
  /   /

### 7 Your nominated super fund

If the employee does not choose their own super fund, you are required to pay super contributions on their behalf to the fund that you have nominated below:

Super fund name

Unique superannuation identifier (USI)

Phone (for the product disclosure statement for this fund)

Super fund website address

## Section C: Employer to complete

**!** Complete this section when your employee returns the form to you with section A completed.

### 8 Record of choice acceptance

In the two months after you receive the form from your employee you can make super contributions to either the fund you nominated or the fund the employee nominated. After the two-month period you must make payments to the fund chosen by the employee.

**!** If you don't meet your obligations, including paying your employee superannuation contributions to the correct fund, you may face penalties.

Date employee's choice is received   /   /

Date you act on your employee's choice   /   /

**!** Employers must keep the completed form for their own record for five years. **Do not send it to the Australian Taxation Office, the employer's nominated fund or the employee's nominated fund.**

### PRIVACY STATEMENT

The ATO does not collect this information; we provide this form as a means for employees to identify and provide necessary information to their employer. An employer is authorised to collect an employee's TFN under the *Superannuation Industry (Supervision) Act 1993*. It is not an offence for an employee not to quote their TFN. However, quoting a TFN reduces the risk of administrative errors and if the employee does not quote their TFN their contributions may be taxed at a higher rate. An employee can get more details regarding their privacy rights by contacting their superannuation fund.

---

Financial statements and reports for the year ended  
30 June 2022

**MOONDANCE SUPERANNUATION FUND**

---

Prepared for: Joan Esther Fell and Ross Amott



**MOONDANCE SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	545,444.77	635,924.44
<b>Total Investments</b>		<u>545,444.77</u>	<u>635,924.44</u>
<b>Other Assets</b>			
Sundry Debtors		24,672.87	19,368.28
Cash at Bank		16,332.34	15,399.09
Bank of Melbourne 355 580 569		50,000.00	50,000.00
BT Cash Management Account		22,259.95	11,751.73
BOM Term Deposit 357829911		860,000.00	885,200.00
Interest Receivable		4,035.00	4,283.40
<b>Total Other Assets</b>		<u>977,300.16</u>	<u>986,002.50</u>
<b>Total Assets</b>		<u>1,522,744.93</u>	<u>1,621,926.94</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		545.64	3,066.68
Sundry Creditors		465.13	0.00
<b>Total Liabilities</b>		<u>1,010.77</u>	<u>3,066.68</u>
<b>Net assets available to pay benefits</b>		<u>1,521,734.16</u>	<u>1,618,860.26</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Fell, Joan Esther - Pension (Pension)		870,405.89	933,186.59
Fell, Joan Esther - Pension (Pension)		80,985.44	86,720.71
Fell, Joan Esther - Pension (Pension)		7,342.59	7,915.78
Fell, Joan Esther - Pension (Pension)		78,617.76	84,247.50
Fell, Joan Esther - Accumulation		482,156.56	504,394.84
Amott, Ross - Pension (Pension)		1,632.18	1,754.73
Amott, Ross - Pension (Pension)		593.74	640.11
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,521,734.16</u>	<u>1,618,860.26</u>

**MOONDANCE SUPERANNUATION FUND****Operating Statement**

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	38,288.67	32,363.23
Interest Received		4,050.74	4,292.72
<b>Total Income</b>		<u>42,339.41</u>	<u>36,655.95</u>
<b>Expenses</b>			
Accountancy Fees		1,518.00	1,573.00
Administration Costs		8,636.35	7,932.45
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		495.00	495.00
		<u>10,908.35</u>	<u>10,259.45</u>
<b>Member Payments</b>			
Pensions Paid		29,483.40	33,118.22
<b>Investment Losses</b>			
Changes in Market Values	8	104,454.12	(118,816.58)
<b>Total Expenses</b>		<u>144,845.87</u>	<u>(75,438.91)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(102,506.46)</u>	<u>112,094.86</u>
Income Tax Expense	9	(5,380.36)	736.39
<b>Benefits accrued as a result of operations</b>		<u>(97,126.10)</u>	<u>111,358.47</u>

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	870,405.89
Date Joined Fund:	01/07/2013	Total Death Benefit:	870,405.89
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FELJOA00001P	Disability Benefit:	0.00
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>870,405.89</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	870,405.89
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (92.22%)	802,652.66
Taxable	67,753.23

**Your Detailed Account Summary**

	<b>This Year</b>
Opening balance at 01/07/2021	933,186.59
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(38,017.30)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	24,763.40
Contributions Tax	
Income Tax	
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 30/06/2022	870,405.89

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	80,985.44
Date Joined Fund:	01/07/2013	Total Death Benefit:	80,985.44
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FELJOA00002P	Disability Benefit:	0.00
Account Start Date:	01/07/2015		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>80,985.44</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	80,985.44
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (91.93%)	(16,553.44)
Taxable	97,538.88

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	86,720.71
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(3,535.27)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,200.00
Contributions Tax	
Income Tax	
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 30/06/2022	80,985.44

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	7,342.59
Date Joined Fund:	01/07/2013	Total Death Benefit:	7,342.59
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FELJOA00003P	Disability Benefit:	0.00
Account Start Date:	30/06/2015		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	7,342.59
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	7,342.59
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (1.48%)	(193.41)
Taxable	7,536.00

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	7,915.78
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(323.19)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	250.00
Contributions Tax	
Income Tax	
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 30/06/2022	7,342.59

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	78,617.76
Date Joined Fund:	01/07/2013	Total Death Benefit:	78,617.76
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FELJOA00004P	Disability Benefit:	0.00
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>78,617.76</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	78,617.76
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	83,370.26
Taxable	(4,752.50)

**Your Detailed Account Summary**

	<b>This Year</b>
Opening balance at 01/07/2021	84,247.50
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(3,429.74)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,200.00
Contributions Tax	
Income Tax	
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 30/06/2022	78,617.76

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	482,156.56
Date Joined Fund:	01/07/2013	Total Death Benefit:	482,156.56
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FELJOA00005A	Disability Benefit:	0.00
Account Start Date:	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>482,156.56</b>
<u>Preservation Components</u>	
Preserved	(0.01)
Unrestricted Non Preserved	482,156.57
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	91,706.00
Taxable	390,450.56

**Your Detailed Account Summary**

	<b>This Year</b>
Opening balance at 01/07/2021	504,394.84
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(20,446.23)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,792.05
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 30/06/2022	482,156.56

**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Ross Amott  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	80	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,632.18
Date Joined Fund:	01/07/2003	Total Death Benefit:	1,632.18
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	AMOROS00001P	Disability Benefit:	0.00
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	1,632.18
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,632.18
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (91.78%)	1,497.91
Taxable	134.27

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	1,754.73
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(72.55)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	50.00
Contributions Tax	
Income Tax	
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 30/06/2022	1,632.18



**MOONDANCE SUPERANNUATION FUND**

**Members Statement**

Ross Amott  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	80	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	593.74
Date Joined Fund:	01/07/2003	Total Death Benefit:	593.74
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	AMOROS00002P	Disability Benefit:	0.00
Account Start Date:	01/07/2015		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>593.74</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	593.74
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (2.93%)	(4.58)
Taxable	598.32

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	640.11
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(26.37)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	20.00
Contributions Tax	
Income Tax	
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 30/06/2022	593.74

# MOONDANCE SUPERANNUATION FUND

## Members Statement

Ross Amott  
33 Halifax Street  
Brighton, Victoria, 3186, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	80	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2003	Total Death Benefit:	0.00
Service Period Start Date:	01/07/2003	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	AMOROS00003A	Disability Benefit:	0.00
Account Start Date:	01/07/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable

### Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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 30/06/2022	0.00

# Notes to the Financial Statements

For the year ended 30 June 2022

---

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 Trustee(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 2022

## 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: Managed Investments (Australian)

	2022 \$	2021 \$
Bt Panorama	545,444.77	635,924.44
	545,444.77	635,924.44

## Note 3: Banks and Term Deposits

	2022 \$	2021 \$
Banks		

MOONDANCE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

BOM Term Deposit 357829911	860,000.00	885,200.00
BT Cash Management Account	22,259.95	11,751.73
Bank of Melbourne 355 580 569	50,000.00	50,000.00
Cash at Bank	16,332.34	15,399.09
	948,592.29	962,350.82

**Note 4: Liability for Accrued Benefits**

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,618,860.26	1,507,501.79
Benefits accrued as a result of operations	(97,126.10)	111,358.47
Current year member movements	0.00	0.00
	1,521,734.16	1,618,860.26

**Note 5: 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.

	2022 \$	2021 \$
Vested Benefits	1,521,734.16	1,618,860.26

**Note 6: Guaranteed Benefits**

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

**Note 7: Trust Distributions**

	2022 \$	2021 \$
Bt Panorama	38,288.67	32,363.23
	38,288.67	32,363.23

**Note 8: Changes in Market Values**

**Unrealised Movements in Market Value**

	2022 \$	2021 \$
<b>Managed Investments (Australian)</b>		

## MOONDANCE SUPERANNUATION FUND

**Notes to the Financial Statements**

For the year ended 30 June 2022

Bt Panorama	(90,479.67)	148,155.50
	(90,479.67)	148,155.50
<b>Total Unrealised Movement</b>	(90,479.67)	148,155.50
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	(90,479.67)	148,155.50
<b>Note 9: Income Tax Expense</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(5,380.36)	736.39
Income Tax Expense	(5,380.36)	736.39
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%	(15,375.97)	16,814.25
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	17,822.55
Exempt Pension Income	5,113.20	3,420.45
Accounting Trust Distributions	5,743.30	2,266.05
Other Non-Taxable Income	27.08	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	15,668.12	0.00
SMSF Non-Deductible Expenses	1,114.20	1,036.80
Pension Payments	4,422.51	4,967.70
Franking Credits	1,059.99	0.00
Foreign Credits	50.55	0.00
Net Capital Gains	1,752.45	1,673.25
Taxable Trust Distributions	3,255.51	0.00

MOONDANCE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

---

Distributed Foreign Income	728.04	0.00
Rounding	0.23	43.50
Income Tax on Taxable Income or Loss	1,792.05	1,026.45
Less credits:		
Franking Credits	7,066.61	0.00
Foreign Credits	105.80	290.06
Current Tax or Refund	<u>(5,380.36)</u>	<u>736.39</u>

# MOONDANCE SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(102,506.46)
<b>Less</b>	
Other Non Taxable Income	180.53
Exempt current pension income	34,088.00
Accounting Trust Distributions	38,288.67
	<u>72,557.20</u>
<b>Add</b>	
Decrease in MV of investments	104,454.12
SMSF non deductible expenses	7,428.00
Pension Payments	29,483.40
Franking Credits	7,066.61
Foreign Credits	336.98
Net Capital Gains	11,683.00
Taxable Trust Distributions	21,703.42
Distributed Foreign income	4,853.62
	<u>187,009.15</u>
SMSF Annual Return Rounding	1.51
	<u>11,947.00</u>
<b>Taxable Income or Loss</b>	<u>11,947.00</u>
Income Tax on Taxable Income or Loss	1,792.05
<b>Less</b>	
Franking Credits	7,066.61
Foreign Credits	105.80
	<u>(5,380.36)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(5,380.36)</u>
Supervisory Levy	259.00
	<u>(5,121.36)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(5,121.36)</u>



**MOONDANCE SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Bank of Melbourne 355 580 569		50,000.000000	50,000.00	50,000.00	50,000.00			3.35 %
BOM Term Deposit 357829911		860,000.000000	860,000.00	860,000.00	860,000.00			57.56 %
BT Cash Management Account		22,259.950000	22,259.95	22,259.95	22,259.95			1.49 %
Cash at Bank		16,332.340000	16,332.34	16,332.34	16,332.34			1.09 %
			<b>948,592.29</b>		<b>948,592.29</b>			<b>63.49 %</b>
<b>Managed Investments (Australian)</b>								
BTPAN Bt Panorama	1.00	545,444.770000	545,444.77	575,835.68	575,835.68	(30,390.91)	(5.28) %	36.51 %
			<b>545,444.77</b>		<b>575,835.68</b>	<b>(30,390.91)</b>	<b>(5.28) %</b>	<b>36.51 %</b>
			<b>1,494,037.06</b>		<b>1,524,427.97</b>	<b>(30,390.91)</b>	<b>(1.99) %</b>	<b>100.00 %</b>

MOONDANCE SUPERANNUATION FUND

# Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement	
						Overall	Current Year		
<b>Cash/Bank Accounts</b>									
BOM Term Deposit 357829911		860,000.000000	860,000.00	860,000.00	860,000.00				
BT Cash Management Account		22,259.950000	22,259.95	22,259.95	22,259.95				
Bank of Melbourne 355 580 569		50,000.000000	50,000.00	50,000.00	50,000.00				
Cash at Bank		16,332.340000	16,332.34	16,332.34	16,332.34				
			<b>948,592.29</b>		<b>948,592.29</b>				
<b>Managed Investments (Australian)</b>									
BTPAN	Bt Panorama	1.00	545,444.770000	545,444.77	575,835.68	575,835.68	(30,390.91)	(104,454.12)	0.00
			<b>545,444.77</b>		<b>575,835.68</b>		<b>(30,390.91)</b>	<b>(104,454.12)</b>	<b>0.00</b>
			<b>1,494,037.06</b>		<b>1,524,427.97</b>		<b>(30,390.91)</b>	<b>(104,454.12)</b>	<b>0.00</b>

**MOONDANCE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Bank of Melbourne 355 580 569		50,000.00							50,000.00	50,000.00
BOM Term Deposit 357829911		885,200.00				(25,200.00)			860,000.00	860,000.00
BT Cash Management Account		11,751.73		27,014.02		(16,505.80)			22,259.95	22,259.95
Cash at Bank		15,399.09		3,078.25		(2,145.00)			16,332.34	16,332.34
		<b>962,350.82</b>		<b>30,092.27</b>		<b>(43,850.80)</b>			<b>948,592.29</b>	<b>948,592.29</b>
<b>Managed Investments (Australian)</b>										
BTPAN - Bt Panorama	1.00	575,835.68						1.00	575,835.68	545,444.77
		<b>575,835.68</b>							<b>575,835.68</b>	<b>545,444.77</b>
		<b>1,538,186.50</b>		<b>30,092.27</b>		<b>(43,850.80)</b>			<b>1,524,427.97</b>	<b>1,494,037.06</b>

**MOONDANCE SUPERANNUATION FUND**  
**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>												
BTPAN - Bt Panorama												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,524.77	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,524.77</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,524.77</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,524.77</b>	<b>0.00</b>	<b>0.00</b>

**MOONDANCE SUPERANNUATION FUND**  
**Investment Income Report**

As at 30 June 2022

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
<b>Bank Accounts</b>												
Bank of Melbourne 355 580 569	165.00			165.00	0.00	0.00	0.00	165.00			0.00	0.00
BOM Term Deposit 357829911	3,870.00			3,870.00	0.00	0.00	0.00	3,870.00			0.00	0.00
BT Cash Management Account	2.94			2.94	0.00	0.00	0.00	2.94			0.00	0.00
Cash at Bank	12.80			12.80	0.00	0.00	0.00	12.80			0.00	0.00
	<b>4,050.74</b>			<b>4,050.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,050.74</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
BTPAN Bt Panorama	38,288.67	17,367.86	668.53	3,667.03	7,066.61	4,853.62	336.98	33,960.63		180.53	11,683.18	0.00
	<b>38,288.67</b>	<b>17,367.86</b>	<b>668.53</b>	<b>3,667.03</b>	<b>7,066.61</b>	<b>4,853.62</b>	<b>336.98</b>	<b>33,960.63</b>		<b>180.53</b>	<b>11,683.18</b>	<b>0.00</b>
	<b>42,339.41</b>	<b>17,367.86</b>	<b>668.53</b>	<b>7,717.77</b>	<b>7,066.61</b>	<b>4,853.62</b>	<b>336.98</b>	<b>38,011.37</b>		<b>180.53</b>	<b>11,683.18</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **38,011.37**

Net Capital Gain **11,683.18**

**Total Assessable Income 49,694.55**

\* 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.

# MOONDANCE SUPERANNUATION FUND

## Trustees Declaration

---

The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

Specifically, the trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....  
Joan Esther Fell

Trustee

.....  
Ross Amott

Trustee

14 October 2022

Cannot generate Trustee Notification Letter report. This fund is not currently registered for SuperStream. Please register from Connect > SuperStream page before preparing notification letters.

Cannot generate Employer Notification Letter report. This fund is not currently registered for SuperStream. Please register from Connect > SuperStream page before preparing notification letters.