



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: JAM Super Fund
 Client Code: KORS01 Period Ended: 30 June 2022
 Partner/Manager: MH / SA Accountant: Eddy Lee
DUE DATE: 15/05/2023

Description	Reference	N/A	Completed	Reviewed
Points Carried Forward	1	<input type="checkbox"/>	<input type="checkbox"/>	
Check Engagement Letter for Quote \$	2	<input type="checkbox"/>	<input type="checkbox"/>	✓
Financial Statements	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Depreciation Schedule	4	<input type="checkbox"/>	<input type="checkbox"/>	
Income Tax Return	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Members Annual Statements	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Client Management Letter	7	<input type="checkbox"/>	<input type="checkbox"/>	
Section 290-170 Notices	8	<input type="checkbox"/>	<input type="checkbox"/>	
Investment Strategy	9	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes	10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trial Balance	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Review Points	12	<input type="checkbox"/>	<input type="checkbox"/>	
Query Sheet	13	<input type="checkbox"/>	<input type="checkbox"/>	
Accountant Checklist	14	<input type="checkbox"/>	<input type="checkbox"/>	
TBAR Checklist	15	<input type="checkbox"/>	<input type="checkbox"/>	

Description	Reference	N/A	Completed	Reviewed
Bank Reconciliations	16	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trust Tax Statements	17	<input type="checkbox"/>	<input type="checkbox"/>	
Dividend Statements	18	<input type="checkbox"/>	<input type="checkbox"/>	
Rental Property Summary	19	<input type="checkbox"/>	<input type="checkbox"/>	
Capital Gains Tax Reports - BGL	20	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
End of Period Closing Figures	21	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
GST Reconciliation	22	<input type="checkbox"/>	<input type="checkbox"/>	
Other Source Documents	23	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Reconciliation	24	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
General Ledger	25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Create Entries Report	26	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Agent Portal Reports	27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Market Value of Investments	28	<input type="checkbox"/>	<input type="checkbox"/>	
Actuarial Certificate	29	<input type="checkbox"/>	<input type="checkbox"/>	
Pension Documents	30	<input type="checkbox"/>	<input type="checkbox"/>	
ETP Roll-In Documents	31	<input type="checkbox"/>	<input type="checkbox"/>	
LRBA Documentation	32	<input type="checkbox"/>	<input type="checkbox"/>	
Super Contribution Breakdown Report	33	<input type="checkbox"/>	<input type="checkbox"/>	

Completed By: Eddy Lee Date: 28/04/2023
 Reviewed By: _____ Date: _____

REVIEWED
 By Stuart Arthur at 5:31 pm, Apr 28, 2023

Financial statements and reports for the year ended
30 June 2022

Jam Superannuation Fund

Jam Superannuation Fund

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Statement of Financial Position

Detailed Statement of Financial Position

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Detailed Operating Statement

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Jam Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	0.00	189,592.20
Total Investments		<u>0.00</u>	<u>189,592.20</u>
Other Assets			
Sundry Debtors		30,589.61	30,294.72
CBA Business Saver 10228695		20.42	20.42
CBA Business Transaction 10223349		493,130.24	314,429.38
Options Express Account (Charles Schwab USA)		0.00	294.89
Income Tax Refundable		14,728.00	0.00
Deferred Tax Asset		46,394.71	46,634.39
Total Other Assets		<u>584,862.98</u>	<u>391,673.80</u>
Total Assets		<u>584,862.98</u>	<u>581,266.00</u>
Less:			
Liabilities			
PAYG Payable		3,682.00	0.00
Sundry Creditors		259.00	7,138.60
Total Liabilities		<u>3,941.00</u>	<u>7,138.60</u>
Net assets available to pay benefits		<u>580,921.98</u>	<u>574,127.40</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Korst, Mark - Accumulation		580,921.98	574,127.40
Total Liability for accrued benefits allocated to members' accounts		<u>580,921.98</u>	<u>574,127.40</u>

Jam Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2		
Air New Zealand Limited		0.00	189,592.20
Total Investments		<u>0.00</u>	<u>189,592.20</u>
Other Assets			
Bank Accounts			
CBA Business Saver 10228695		20.42	20.42
CBA Business Transaction 10223349		493,130.24	314,429.38
Options Express Account (Charles Schwab USA)		0.00	294.89
Sundry Debtors		30,589.61	30,294.72
Income Tax Refundable		14,728.00	0.00
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Total Other Assets		<u>584,862.98</u>	<u>391,673.80</u>
Total Assets		<u>584,862.98</u>	<u>581,266.00</u>
Less:			
Liabilities			
PAYG Payable		3,682.00	0.00
Sundry Creditors		259.00	7,138.60
Total Liabilities		<u>3,941.00</u>	<u>7,138.60</u>
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Total Liability for accrued benefits allocated to members' accounts		<u>580,921.98</u>	<u>574,127.40</u>

Jam Superannuation Fund
Operating Statement
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Gains			
Changes in Market Values	6	9,526.26	(11,906.16)
Total Income		<u>9,526.26</u>	<u>(11,906.16)</u>
Expenses			
Accountancy Fees		1,727.00	1,518.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		56.00	55.00
Bank Charges		120.00	120.00
Non Deductible Expenses		0.00	28.15
		<u>2,492.00</u>	<u>2,310.15</u>
Total Expenses		<u>2,492.00</u>	<u>2,310.15</u>
Benefits accrued as a result of operations before income tax		<u>7,034.26</u>	<u>(14,216.31)</u>
Income Tax Expense	7	239.68	(1,312.77)
Benefits accrued as a result of operations		<u>6,794.58</u>	<u>(12,903.54)</u>

Jam Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Air New Zealand Limited	(6,782.86)	409.24
Oil Search Limited	0.00	(377.09)
Santos Limited	0.00	1,933.94
Woodside Petroleum Ltd	0.00	2,436.87
	<u>(6,782.86)</u>	<u>4,402.96</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Air New Zealand Limited	16,309.12	(16,309.12)
	<u>16,309.12</u>	<u>(16,309.12)</u>
Changes in Market Values	<u>9,526.26</u>	<u>(11,906.16)</u>
Total Income	<u>9,526.26</u>	<u>(11,906.16)</u>
Expenses		
Accountancy Fees	1,727.00	1,518.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	330.00	330.00
Bank Charges	120.00	120.00
Non Deductible Expenses	0.00	28.15
	<u>2,492.00</u>	<u>2,310.15</u>
Total Expenses	<u>2,492.00</u>	<u>2,310.15</u>
Benefits accrued as a result of operations before income tax	<u>7,034.26</u>	<u>(14,216.31)</u>
Income Tax Expense		
Income Tax Expense	239.68	(1,312.77)
Total Income Tax	<u>239.68</u>	<u>(1,312.77)</u>
Benefits accrued as a result of operations	<u>6,794.58</u>	<u>(12,903.54)</u>

Jam Superannuation Fund

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 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 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. Income Tax

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

Current 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.

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.

f. 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.

Notes to the Financial Statements

For the year ended 30 June 2022

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: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Air New Zealand Limited	0.00	189,592.20
	0.00	189,592.20

Note 3: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	574,127.40	587,030.94
Benefits accrued as a result of operations	6,794.58	(12,903.54)
Current year member movements	0.00	0.00
	580,921.98	574,127.40

Note 4: 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	580,921.98	574,127.40

Note 5: Guaranteed Benefits

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

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Air New Zealand Limited	16,309.12	(16,309.12)
	16,309.12	(16,309.12)
Total Unrealised Movement	16,309.12	(16,309.12)

Notes to the Financial Statements

For the year ended 30 June 2022

Realised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Air New Zealand Limited	(6,782.86)	409.24
Oil Search Limited	0.00	(377.09)
Santos Limited	0.00	1,933.94
Woodside Petroleum Ltd	0.00	2,436.87
	<hr/>	<hr/>
	(6,782.86)	4,402.96
	<hr/>	<hr/>
Total Realised Movement	(6,782.86)	4,402.96
	<hr/>	<hr/>
Changes in Market Values	9,526.26	(11,906.16)
	<hr/>	<hr/>

Note 7: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Deferred Tax Liability/Asset	239.68	(1,312.77)
	<hr/>	<hr/>
Income Tax Expense	239.68	(1,312.77)
	<hr/>	<hr/>

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%	1,055.14	(2,132.45)
Less:		
Tax effect of:		
Increase in MV of Investments	2,446.37	0.00
Realised Accounting Capital Gains	(1,017.43)	660.44
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	2,446.37
SMSF Non-Deductible Expenses	0.00	4.20
Tax Losses	373.80	342.30
Rounding	0.00	0.02
Less credits:		

Notes to the Financial Statements

For the year ended 30 June 2022

Current Tax or Refund	0.00	0.00
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Jam Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	7,034.26
Less	
Increase in MV of investments	16,309.12
Realised Accounting Capital Gains	<u>(6,782.86)</u>
	9,526.26
Taxable Income or Loss	<u>(2,492.00)</u>
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 <u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	<u>(14,728.00)</u>
AMOUNT DUE OR REFUNDABLE	<u>(14,469.00)</u>

Jam Superannuation Fund
Trustees Declaration

Jam Investment Portfolio Pty Ltd ACN: 140079563

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 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.

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

.....
Mark Korst
Jam Investment Portfolio Pty Ltd
Director

Dated this day of

Jam Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
CBA Business Saver 10228695		20.420000	20.42	20.42	20.42			
CBA Business Transaction 10223349		493,130.240000	493,130.24	493,130.24	493,130.24			
			493,150.66		493,150.66			
Shares in Listed Companies (Australian)								
AIZ.AX	Air New Zealand Limited	0.00	0.505000	0.00	0.00	0.00	16,309.12	(6,782.86)
			0.00		0.00	0.00	16,309.12	(6,782.86)
			493,150.66		493,150.66	0.00	16,309.12	(6,782.86)

Self-managed superannuation fund annual return **2022**

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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (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)

- ❗ 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.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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 2022 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

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 Part B of 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.

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 Day / Month / Year **▶** 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.

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 2022*.

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		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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 \$	
<i>(an amount must be included even if it is zero)</i>	
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 **R** \$
(**R1** plus **R2** plus **R3** less **R6**)

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 **U** \$
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**)

#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 (Sum of labels A to U)	W \$	Loss
---	-------------	------



Exempt current pension income **Y** \$

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

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 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (**TOTAL ASSESSABLE INCOME** less **TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES
Z \$
 (**N plus Y**)

#This is a mandatory label.

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 2022* 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 \$
	<i>(C1 plus C2)</i>

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 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year 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 \$	Refundable tax offsets E \$
Exploration credit tax offset E4 \$	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset	
H6 \$	
Credit for foreign resident capital gains withholding amounts	
H8 \$	
	Eligible credits
	H \$
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	(unused amount from label E – an amount must be included even if it is zero)
---	-------------	--

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 A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	(T5 plus G less H less I less K plus L less M plus N)
---	-------------	---

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

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

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

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.

Day

Month

Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! 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 \$

Day

Month

Year

H1 Receipt date / /

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

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**)

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 value **X1 \$**

Retirement phase value **X2 \$**

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

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 \$**

Limited recourse borrowing arrangements Australian residential real property J1 \$ Australian non-residential real property J2 \$ Overseas real property J3 \$ Australian shares J4 \$ Overseas shares J5 \$ Other J6 \$ Property count J7	Debt securities F \$ Loans G \$ Listed shares H \$ Unlisted shares I \$ Limited recourse borrowing arrangements J \$ Non-residential real property K \$ Residential real property L \$ Collectables and personal use assets M \$ Other assets O \$
--	---

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 \$
 (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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$	
	Reserve accounts X \$
	Other liabilities Y \$
TOTAL LIABILITIES Z \$	



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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

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 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 Day / Month / Year

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 2022* 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 Day / Month / Year

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

Jam Superannuation Fund

Members Statement

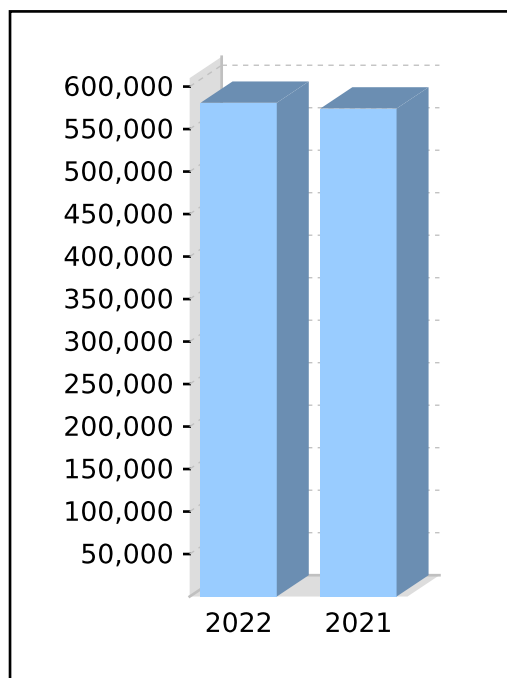
Mark Korst
 12 Tramontana St
 Andergrove, Queensland, 4740, Australia

Your Details

Date of Birth :	17/08/1965	Nominated Beneficiaries:	N/A
Age:	56	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	580,921.98
Date Joined Fund:	19/10/2009	Total Death Benefit:	580,921.98
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	KORMAR00001A	Disability Benefit:	0.00
Account Start Date:	19/10/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	580,921.98
<u>Preservation Components</u>	
Preserved	406,731.98
Unrestricted Non Preserved	146,404.00
Restricted Non Preserved	27,786.00
<u>Tax Components</u>	
Tax Free	30,416.01
Taxable	550,505.97



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	574,127.40	587,030.94
<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	7,034.26	(14,216.31)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	239.68	(1,312.77)
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	580,921.98	574,127.40

Jam Superannuation Fund

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

Mark Korst
Director

Memorandum of Resolutions of the Director(s) of

Jam Investment Portfolio Pty Ltd ACN: 140079563

ATF Jam 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 directors of the Trustee Company, the Superannuation Fund is not a 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 2022 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 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

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 2022.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members

Memorandum of Resolutions of the Director(s) of

Jam Investment Portfolio Pty Ltd ACN: 140079563
ATF Jam Superannuation Fund

on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

Signed as a true record –

.....
Mark Korst
/ /

Jam Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
11,906.16	24700	Changes in Market Values of Investments			9,526.26
1,518.00	30100	Accountancy Fees		1,727.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00	
55.00	30800	ASIC Fees		56.00	
120.00	31500	Bank Charges		120.00	
28.15	38200	Non Deductible Expenses			
(1,312.77)	48500	Income Tax Expense		239.68	
(12,903.54)	49000	Profit/Loss Allocation Account		6,794.58	
	50010	Opening Balance			
(587,030.94)	50010/KORMAR00001 A	(Opening Balance) Korst, Mark - Accumulation			574,127.40
	53100	Share of Profit/(Loss)			
14,216.31	53100/KORMAR00001 A	(Share of Profit/(Loss)) Korst, Mark - Accumulation			7,034.26
	53330	Income Tax			
(1,312.77)	53330/KORMAR00001 A	(Income Tax) Korst, Mark - Accumulation		239.68	
	60400	Bank Accounts			
314,429.38	60400/CBA Business Transac	CBA Business Transaction 10223349		493,130.24 ✓	
20.42	60400/CBA10228695	CBA Business Saver 10228695		20.42 ✓	
294.89	60400/Options Express Acco	Options Express Account (Charles Schwab USA)			0.00
30,294.72	68000	Sundry Debtors		30,589.61 ✓	
	77600	Shares in Listed Companies (Australian)			
189,592.20	77600/AIZ.AX	Air New Zealand Limited	0.0000		0.00
0.00	85000	Income Tax Payable/Refundable		14,728.00 ✓	
0.00	86000	PAYG Payable			3,682.00 ✓
(7,138.60)	88000	Sundry Creditors			259.00
46,634.39	89000	Deferred Tax Liability/Asset		46,394.71	
				594,628.92	594,628.92

Current Year Profit/(Loss): 7,034.26

Your Statement

Statement 39 (Page 1 of 2)

Account Number 06 4011 10228695

Statement Period 1 Apr 2022 - 30 Jun 2022

Closing Balance \$20.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



044

THE TRUSTEE
 12 TRAMONTANA ST
 ANDERGROVE QLD 4740

Business Online Saver

Name: JAM INVESTMENT PORTFOLIO PTY LTD ITF JAM
 SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
01 Apr 2022	OPENING BALANCE			\$20.42 CR
30 Jun 2022	CLOSING BALANCE			\$20.42 CR
	Opening balance			\$20.42 CR
	- Total debits	Nil		
	+ Total credits		Nil	
	= Closing balance			\$20.42 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)#
30 Jun	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.20%

#If your pricing is linked to the Reserve Bank of Australia's target cash rate, the interest rate will fluctuate with the cash rate movements. Note. Interest rates are effective as at the date shown but are subject to change.





Your Statement

Statement 38 (Page 1 of 2)

Account Number 06 4011 10228695

Statement Period 1 Jan 2022 - 31 Mar 2022

Closing Balance \$20.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



044

THE TRUSTEE
 12 TRAMONTANA ST
 ANDERGROVE QLD 4740

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The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
01 Jan	2022 OPENING BALANCE			\$20.42 CR
31 Mar	2022 CLOSING BALANCE			\$20.42 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$20.42 CR		Nil		Nil		\$20.42 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)#
31 Mar	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.01%

#If your pricing is linked to the Reserve Bank of Australia's target cash rate, the interest rate will fluctuate with the cash rate movements.
 Note: Interest rates are effective as at the date shown but are subject to change.





Your Statement

Statement 37 (Page 1 of 2)

Account Number 06 4011 10228695

Statement Period 1 Oct 2021 - 31 Dec 2021

Closing Balance \$20.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



044

THE TRUSTEE
 12 TRAMONTANA ST
 ANDERGROVE QLD 4740

Business Online Saver

Name: JAM INVESTMENT PORTFOLIO PTY LTD ITF JAM
 SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
01 Oct 2021	OPENING BALANCE			\$20.42 CR
31 Dec 2021	CLOSING BALANCE			\$20.42 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$20.42 CR		Nil		Nil		\$20.42 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)#
31 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.01%

#If your pricing is linked to the Reserve Bank of Australia's target cash rate, the interest rate will fluctuate with the cash rate movements.
 Note. Interest rates are effective as at the date shown but are subject to change.



Your Statement

Statement 37 (Page 1 of 2)

Account Number 06 4011 10228695

Statement Period 1 Oct 2021 - 31 Dec 2021

Closing Balance \$20.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



044

THE TRUSTEE
 12 TRAMONTANA ST
 ANDERGROVE QLD 4740

Business Online Saver

Name: JAM INVESTMENT PORTFOLIO PTY LTD ITF JAM
 SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
01 Oct 2021	OPENING BALANCE			\$20.42 CR
31 Dec 2021	CLOSING BALANCE			\$20.42 CR
	Opening balance			\$20.42 CR
	- Total debits	Nil		
	+ Total credits		Nil	
	= Closing balance			\$20.42 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)#
31 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.01%

#If your pricing is linked to the Reserve Bank of Australia's target cash rate, the interest rate will fluctuate with the cash rate movements. Note. Interest rates are effective as at the date shown but are subject to change.



JAM INVESTMENT PORTFOLIO PTY LTD ITFJAM
 SUPERANNUATION FUND
 UNIT 2 29 TURNER AVE
 FAIRFIELD QLD Australia 4103

25 April 2023

Dear JAM INVESTMENT PORTFOLIO PTY LTD ITFJAM SUPERANNUATION FUND,
 Here's your account information and a list of transactions from 01/07/21-30/06/22. ✓

Account name JAM INVESTMENT PORTFOLIO PTY LTD ITFJAM SUPERANNUATION FUND
BSB 064012
Account number 10223349
Account type Business Trans Acct
Date opened 27/10/2009

Date	Transaction details	Amount	Balance
01 Jul 2021	Account Fee	-\$10.00	\$314,419.38
09 Jul 2021	Transfer to other Bank NetBank Herron Invoice	-\$1,650.00	\$312,769.38
01 Aug 2021	Account Fee	-\$10.00	\$312,759.38
30 Aug 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$435.56	\$313,194.94
01 Sep 2021	Account Fee	-\$10.00	\$313,184.94
03 Sep 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$50,853.00	\$364,037.94
01 Oct 2021	Account Fee	-\$10.00	\$364,027.94
24 Oct 2021	Transfer to other Bank NetBank Inv27867 KORS04	-\$209.00	\$363,818.94
01 Nov 2021	Account Fee	-\$10.00	\$363,808.94
12 Nov 2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009109541903021 Tax debt	-\$5,488.60	\$358,320.34
26 Nov 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$81,560.25	\$439,880.59
30 Nov 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$66,269.65	\$506,150.24
01 Dec 2021	Account Fee	-\$10.00	\$506,140.24
16 Dec 2021	ASIC NetBank BPAY 17301 2291400795632 ASIC annual fee	-\$56.00	\$506,084.24
01 Jan 2022	Account Fee	-\$10.00	\$506,074.24
01 Feb 2022	Account Fee	-\$10.00	\$506,064.24

Date	Transaction details	Amount	Balance
19 Feb 2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 760291850120860 ATO payment	-\$3,682.00	\$502,382.24
01 Mar 2022	Account Fee	-\$10.00	\$502,372.24
01 Apr 2022	Account Fee	-\$10.00	\$502,362.24
01 Apr 2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 760291850120860	-\$3,682.00	\$498,680.24
01 May 2022	Account Fee	-\$10.00	\$498,670.24
01 Jun 2022	Account Fee	-\$10.00	\$498,660.24
24 Jun 2022	Transfer to other Bank NetBank Accountant fees	-\$1,848.00	\$496,812.24
29 Jun 2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 760291850120860 ATO installment	-\$3,682.00	\$493,130.24

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,



Brian Moseley
General Manager, Retail Customer Service



Bank Reconciliation

Client Name: JAM Super Fund Period Ended: 30 June 2022
 Client Code: KORS01 Accountant: Eddy Lee

Account Name: Charles Schwab USA Account No:
 Date: 30 June 2022 MYOB/Xero Code:

Balance as per Bank Statement **\$0.00**
CLOSED - NO ACCESS AS PER MARK'S EMAIL

Add: Outstanding Deposits

Client Code	Amount	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	0.00

Less: Outstanding Cheques

Cheque No.	Client Code	Amount	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	0.00

Balance as per Accounts **\$0.00**

Cash Book Reconciliation

Opening Balance	<input type="text"/>	
Add: Deposits from cash book	<input type="text"/>	
Deposits not included in cash book	<input type="text"/>	0.00
Less: Payments from cash book	<input type="text"/>	
Payments not included in cash book	<input type="text"/>	0.00
Closing Balance		<u><u>\$0.00</u></u>



Eddy Lee

From: Mark Korst <markkorst@gmail.com>
Sent: 25 April 2023 3:19 PM
To: Eddy Lee
Cc: Stuart Arthur; Won Han
Subject: Re: JAM SUPER FUND - 2022 Tax Info
Attachments: SuperOnline_Statement-38.pdf; SuperOnline_Statement-39.pdf; SuperOnline_Statement-36.pdf; SuperOnline_Statement-37.pdf; Super_TransactionSummary.pdf; Super_Statement-50.pdf; Super_Statement-47.pdf; Super_Statement-48.pdf; Super_Statement-51.pdf; Super_Statement-49.pdf; Commsec-4421884_2021EOFYTransactions (1).csv; Commsec-4421884_2022EOFYTransactions.csv; CommSec_4421884_2022EOFYMerged.pdf; Commbank interest and tax summary.PNG

Categories: Stored in CDM

Dear Eddy

Please find attached the Commbank Statements:

- JAM Super Statement: Statements 47 to 51 + overall Transaction Summary
- Business Online Saver Statements 36 to 39
- Commsec Statement and excel of transactions

Please note I cannot locate the statement for USA Charles Schwab (4251-1032) as I haven't used this account in several years.

Also, apologies for the delay with getting these documents to you as I am still coming to terms and extremely depressed with the passing of my Dad in February 2023.

Please contact me on 04 27 28 29 31 or reply to this email if you have any questions or concerns.

Thanks in advance for your assistance and understanding.

Kind regards
Mark Korst

On Wed, Mar 15, 2023 at 4:10 PM Eddy Lee <eddy@herronaccountants.com.au> wrote:

Hi Mark, I hope you are well.

RE: JAM SUPER FUND

Could you please provide the following information for us to commence the Fund's 2022 tax work, if ready?

1. CBA (10228695): Please provide copies of the bank statement from 01/07/2021 to 30/06/2022.

Jam 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
Shares in Listed Companies (Australian)												
AIZ.AX - Air New Zealand Limited												
21/04/2021	30/08/2021	318.00	529.54	435.56	(93.98)	529.54	529.54	0.00	0.00	0.00	0.00	(93.98)
21/04/2021	03/09/2021	29,802.00	49,626.60	43,697.63	(5,928.98)	49,626.60	49,626.60	0.00	0.00	0.00	0.00	(5,928.98)
15/06/2021	03/09/2021	4,880.00	7,489.70	7,155.37	(334.33)	7,489.70	7,489.70	0.00	0.00	0.00	0.00	(334.33)
15/06/2021	26/11/2021	13,242.00	20,323.48	20,285.13	(38.35)	20,323.48	20,323.48	0.00	0.00	0.00	0.00	(38.35)
27/01/2021	26/11/2021	40,000.00	60,589.18	61,275.12	685.94	60,589.18	60,589.18	0.00	0.00	0.00	685.94	0.00
15/06/2021	30/11/2021	43,878.00	67,342.82	66,269.65	(1,073.17)	67,342.82	67,342.82	0.00	0.00	0.00	0.00	(1,073.17)
		132,120.00	205,901.32	199,118.46	(6,782.87)	205,901.32	205,901.32	0.00	0.00	0.00	685.94	(7,468.81)
		132,120.00	205,901.32	199,118.46	(6,782.87)	205,901.32	205,901.32	0.00	0.00	0.00	685.94	(7,468.81)
		132,120.00	205,901.32	199,118.46	(6,782.87)	205,901.32	205,901.32	0.00	0.00	0.00	685.94	(7,468.81)





End of Period Closing Figures

Client Name: JAM Super Fund Period Ended: 30 June 2022
 Client Code: KORS01 Accountant: Eddy Lee

Debtors:

2,958.00	- 2016 Income Tax Refund (excl. \$259 Super Levy) - return still outstanding, advised Mark to contact the previous accountant to lodge ASAP. ✓
523,886.72	- 2021FY, US Acc Fund Out, Transferred to Mark's Personal Acc
-500,000.00	- 2021 FY, Transfer back from Mark's Personal Acc to Fund Acc
3,450.00	- 2021 FY, Sept 19 Instalmen Paid from Fund's Acc 21/09/20, but treated as 'personal contribution in 2020 FY)
294.86	- W/O USA Acc Balance, unable to access the USA Acc because haven't used in several yrs.
\$30,589.58	

Creditors:

-259.00	- 2021 Income Tax (refer to ATO ITA Balance 30/06/2022)
(\$259.00)	

Other:

\$0.00

\$27,673.58 - ADVISED MARK TO DEPOSIT THE AMOUNT TO FUND'S BANK ACC ASAP. ✓

Financial Year Summary

1 JULY 2021 - 30 JUNE 2022



Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2022
Shares	4421884	JAM Investment Portfolio Pty Ltd <JAM Superannuation Fund A/C>	\$0.00
TOTAL PORTFOLIO VALUE			\$0.00

Allocation as at 30 June 2022	Estimated Interest & Dividends	2021-2022 Financial Year
Shares in your portfolio	Est. Franked Dividends	\$0.00
There are no holdings on this account.	Est. Unfranked Dividends	\$0.00
	Est. Franking Credits	\$0.00
	Est. Interest Received from Interest Rate Securities	\$0.00
	TOTAL INCOME	\$0.00

Fees & Charges	2021-2022 Financial Year
Total Brokerage (inc. GST)	\$625.01
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
TOTAL FEES & CHARGES	\$625.01

Sectors in your portfolio

There are no holdings on this account.



Financial Year Summary

1 JULY 2021 - 30 JUNE 2022



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814, a market participant of ASX and Cboe Australia Pty Ltd (formerly Chi-X Australia Pty Limited), a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. Commonwealth Securities Limited is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ("CBA"). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: www.commsec.com.au

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Portfolio Valuation

30 JUNE 2022



SHARES - 4421884 - HIN 58376159

JAM Investment Portfolio Pty Ltd <JAM Superannuation Fund A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
There are no holdings on this account.				
		Sub Total	\$0.00	0.00%



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Transaction Summary

1 JULY 2021 - 30 JUNE 2022



JAM Investment Portfolio Pty Ltd <JAM
Superannuation Fund A/C>

SHARES - 4421884 - HIN 58376159

Total Buys and Sells	2021 - 2022 Financial Year
Total Buys (inc. Brokerage + GST)	\$0.00 ✓
Total Sells (inc. Brokerage + GST)	\$199,118.46 ✓

AIZ - AIR NEW ZEALAND FPO NZX (ORDINARY FULLY PAID FOREIGN EXEMPT NZX)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
26-Nov-2021	Sell	-43,878	\$1.5150	-\$66,475.17	\$205.52	\$18.68	126917632	-\$66,269.65
24-Nov-2021	Sell	-47,120	\$1.5350	-\$72,329.20	\$226.15	\$20.56	126795137	-\$72,103.05
24-Nov-2021	Sell	-6,122	\$1.5500	-\$9,489.10	\$31.90	\$2.90	126823654	-\$9,457.20
01-Sep-2021	Sell	-34,682	\$1.4700	-\$50,982.54	\$129.54	\$11.78	122781941	-\$50,853.00
26-Aug-2021	Sell	-318	\$1.4700	-\$467.46	\$31.90	\$2.90	122537966	-\$435.56
				Sub Total	\$625.01	\$56.82		-\$199,118.46

Transaction Summary

1 JULY 2021 - 30 JUNE 2022



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)
Boardroom Limited (<https://boardroomlimited.com.au>)
Security Transfer Registrars (<https://www.securitytransfer.com.au>)
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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Interest & Estimated Dividend Summary

1 JULY 2021 - 30 JUNE 2022



SHARES - 4421884 - HIN 58376159

JAM Investment Portfolio Pty Ltd <JAM Superannuation Fund A/C>

ESTIMATED DIVIDEND SUMMARY

There are no transactions on this account.

TOTAL

\$0.00

ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

TOTAL

\$0.00



Interest & Estimated Dividend Summary



1 JULY 2021 - 30 JUNE 2022

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Interest & Estimated Dividend Summary



1 JULY 2021 - 30 JUNE 2022

GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.



JAM Superannuation Fund
Unit 2
29 Turner Avenue
FAIRFIELD QLD 4103

Invoice Date
22 June 2022

ABN.
16 134 060 432

Invoice No.
29844

Client Code
KORS01

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

Annual Administration:

Preparation of Financial Statements for the financial year ended 30 June 2021.

Preparation of Member Benefit Statement for the financial year ended 30 June 2021.

Preparation and lodgement with the Australian Taxation Office of Income Tax Return for the financial year ended 30 June 2021.

1,380.00 ✓

Audit:

Audit of 2021 Fund Financial Statements as performed by Super Audits and paid on behalf of the Fund.

300.00 ✓

Our Price
Plus: GST

1,680.00
168.00

TOTAL DUE

\$1,848.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 06 July 2022

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: ___ / ___

CVV: _____

For Direct Deposit:

BSB: 124 001

BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: KORS01

Invoice No: 29844

Amount Due: \$1,848.00

Amount Paid: \$ _____



Jam Investment Portfolio Pty Ltd
Unit 15/21-23 Manson Parade
YERONGA QLD 4104

Invoice Date
20 October 2021

ABN.
16 134 060 432

Invoice No.
27867

Client Code
KORS04

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price
Plus: GST
TOTAL DUE

190.00
19.00
\$ 209.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 03 November 2021

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: ____ / ____

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: KORS04

Invoice No: 27867

Amount Due: \$ 209.00

Amount Paid: \$ _____

Inquires 1300 300 630

Issue date 19 Oct 21

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 68768791

Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information.**

ACN 140 079 563
FOR JAM INVESTMENT PORTFOLIO PTY. LTD.

REVIEW DATE: 19 October 21

You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to www.asic.gov.au/changes
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.
Ph: 1300 300 630



Use your agent.

Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 Registered office
HERRON ACCOUNTANTS UNIT 1 48 FLINDERS PARADE NORTH LAKES QLD 4509

2 Principal place of business
UNIT 15 21-23 MANSON PARADE YERONGA QLD 4104

3 Officeholders

Name:	MARK GREGORY KORST
Born:	BRISBANE QLD
Date of birth:	17/08/1965
Address:	UNIT 15 21-23 MANSON PARADE YERONGA QLD 4104
Office(s) held:	DIRECTOR, APPOINTED 19/10/2009

4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	12	\$12.00	\$0.00

5 Members

These details continue on the next page

Company statement continued

Name: MARK GREGORY KORST

Address: UNIT 15 21-23 MANSON PARADE YERONGA QLD 4104

Share Class	Total number held	Fully paid	Beneficially held
ORD	12	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see www.asic.gov.au/addresses.

6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS

Registered agent number: 5461

Address: PO BOX 504 NORTH LAKES QLD 4509

**ASIC**

Australian Securities & Investments Commission

ABN 86 768 265 615

JAM INVESTMENT PORTFOLIO PTY. LTD.
 HERRON ACCOUNTANTS
 PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT

Issue date 19 Oct 21

JAM INVESTMENT PORTFOLIO PTY. LTD.

ACN 140 079 563

Account No. 22 140079563

Summary

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
TOTAL DUE	\$56.00 ✓

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Inquiries

www.asic.gov.au/invoices

1300 300 630

Please pay

Immediately	\$0.00
By 19 Dec 21	\$56.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

**ASIC**

Australian Securities & Investments Commission

PAYMENT SLIP

JAM INVESTMENT PORTFOLIO PTY. LTD.

ACN 140 079 563

Account No: 22 140079563



22 140079563

TOTAL DUE	\$56.00
Immediately	\$0.00
By 19 Dec 21	\$56.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2291400795632



*814 129 0002291400795632 15

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2021-10-19	Annual Review - Special Purpose Pty Co	3X8341967480P A	\$56.00
	Outstanding transactions		
2021-10-19	Annual Review - Special Purpose Pty Co	3X8341967480P A	\$56.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2291 4007 9563 215

Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

Phone

Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

Mail this payment slip and cheque (do not staple) to ASIC,
Locked Bag 5000, Gippsland Mail Centre VIC 3841



Biller Code: 17301
Ref: 2291400795632

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Jam Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
H1 - Expenses - SMSF auditor fee				
	24/06/2022	30700	Auditor's Remuneration	330.00
Sub-Total				330.00
Ignore Cents				0.00
Total				330.00
J1 - Expenses - Management and administration expenses				
	24/10/2021	30100	Accountancy Fees	209.00
	24/06/2022	30100	Accountancy Fees	1,518.00
	16/12/2021	30800	ASIC Fees	56.00
	01/07/2021	31500	Bank Charges	10.00
	01/08/2021	31500	Bank Charges	10.00
	01/09/2021	31500	Bank Charges	10.00
	01/10/2021	31500	Bank Charges	10.00
	01/11/2021	31500	Bank Charges	10.00
	01/12/2021	31500	Bank Charges	10.00
	01/01/2022	31500	Bank Charges	10.00
	01/02/2022	31500	Bank Charges	10.00
	01/03/2022	31500	Bank Charges	10.00
	01/04/2022	31500	Bank Charges	10.00
	01/05/2022	31500	Bank Charges	10.00
	01/06/2022	31500	Bank Charges	10.00
	30/06/2022	30400	ATO Supervisory Levy	259.00
Sub-Total				2,162.00
Ignore Cents				0.00
Total				2,162.00
N - TOTAL DEDUCTIONS				
				2,492.00
Sub-Total				2,492.00
Ignore Cents				0.00
Total				2,492.00
O - TAXABLE INCOME OR LOSS				
				(2,492.00)
Sub-Total				(2,492.00)
Ignore Cents				0.00
Total				(2,492.00)
Z - TOTAL SMSF EXPENSES				
				2,492.00
Sub-Total				2,492.00
Ignore Cents				0.00
Total				2,492.00
K - PAYG instalments raised				
	19/02/2022	85000	Income Tax Payable/Refundable	3,682.00

Jam Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
K - PAYG instalments raised				
	01/04/2022	85000	Income Tax Payable/Refundable	3,682.00
	29/06/2022	85000	Income Tax Payable/Refundable	3,682.00
	30/06/2022	85000	Income Tax Payable/Refundable	3,682.00
Sub-Total				14,728.00
Ignore Cents				0.00
Total				14,728.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				(14,469.00)
Sub-Total				(14,469.00)
Ignore Cents				0.00
Total				(14,469.00)

Jam Superannuation Fund

Deferred Tax Reconciliation

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
AIZ.AX	Air New Zealand Limited	16,309.12	5,436.37	10,872.75	10,872.75
		16,309.12	5,436.37	10,872.75	10,872.75
Total		16,309.12	5,436.37	10,872.75	10,872.75
Deferred Tax Liability (Asset) Summary					
Opening Balance		(46,634.39)			
Current Year Transactions		1,630.91			
Total Capital Losses		(1,017.43)			
Total Tax Losses		(373.80)			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		(46,394.71)			

Jam Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	7,034.26
Less	
Increase in MV of investments	16,309.12
Realised Accounting Capital Gains	<u>(6,782.86)</u>
	9,526.26
Taxable Income or Loss	<u>(2,492.00)</u>
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 <u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	<u>(14,728.00)</u>
AMOUNT DUE OR REFUNDABLE	<u>(14,469.00)</u>

Jam Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/08/2021	Commsec (AIZ.AX)		93.98		93.98 DR
30/08/2021	Unrealised Gain writeback as at 30/08/2021 (AIZ.AX)			39.25	54.73 DR
03/09/2021	Commsec (AIZ.AX)		6,263.30		6,318.03 DR
03/09/2021	Unrealised Gain writeback as at 03/09/2021 (AIZ.AX)			4,281.21	2,036.82 DR
26/11/2021	Commsec (AIZ.AX)			647.59	1,389.23 DR
26/11/2021	Unrealised Gain writeback as at 26/11/2021 (AIZ.AX)			6,572.28	5,183.05 CR
30/11/2021	Commsec (AIZ.AX)		1,073.17		4,109.88 CR
30/11/2021	Unrealised Gain writeback as at 30/11/2021 (AIZ.AX)			5,416.38	9,526.26 CR
			7,430.45	16,956.71	9,526.26 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
24/10/2021	Inv 27867		209.00		209.00 DR
24/06/2022	Herron		1,518.00		1,727.00 DR
			1,727.00		1,727.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	2021 Income Tax - ATO ITA Balance 30/06/2022		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
24/06/2022	Herron		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
16/12/2021	ASIC		56.00		56.00 DR
			56.00		56.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	Bank Fee		10.00		10.00 DR
01/08/2021	Bank Fee		10.00		20.00 DR
01/09/2021	Bank Fee		10.00		30.00 DR
01/10/2021	Bank Fee		10.00		40.00 DR
01/11/2021	Bank Fee		10.00		50.00 DR
01/12/2021	Bank Fee		10.00		60.00 DR
01/01/2022	Bank Fee		10.00		70.00 DR
01/02/2022	Bank Fee		10.00		80.00 DR
01/03/2022	Bank Fee		10.00		90.00 DR
01/04/2022	Bank Fee		10.00		100.00 DR
01/05/2022	Bank Fee		10.00		110.00 DR
01/06/2022	Bank Fee		10.00		120.00 DR
			120.00		120.00 DR

Jam Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		239.68		239.68 DR
			239.68		239.68 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,034.26		7,034.26 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			239.68	6,794.58 DR
			7,034.26	239.68	6,794.58 DR
Opening Balance (50010)					
(Opening Balance) Korst, Mark - Accumulation (KORMAR00001A)					
01/07/2021	Opening Balance				587,030.94 CR
01/07/2021	Close Period Journal		12,903.54		574,127.40 CR
			12,903.54		574,127.40 CR
Share of Profit/(Loss) (53100)					
(Share of Profit/(Loss)) Korst, Mark - Accumulation (KORMAR00001A)					
01/07/2021	Opening Balance				14,216.31 DR
01/07/2021	Close Period Journal			14,216.31	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,034.26	7,034.26 CR
				21,250.57	7,034.26 CR
Income Tax (53330)					
(Income Tax) Korst, Mark - Accumulation (KORMAR00001A)					
01/07/2021	Opening Balance				1,312.77 CR
01/07/2021	Close Period Journal		1,312.77		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		239.68		239.68 DR
			1,552.45		239.68 DR
Bank Accounts (60400)					
CBA Business Transaction 10223349 (CBA Business Transac)					
01/07/2021	Opening Balance				314,429.38 DR
01/07/2021	Bank Fee			10.00	314,419.38 DR
09/07/2021	Herron			1,650.00	312,769.38 DR
01/08/2021	Bank Fee			10.00	312,759.38 DR
30/08/2021	Commsec		435.56		313,194.94 DR
01/09/2021	Bank Fee			10.00	313,184.94 DR
03/09/2021	Commsec		50,853.00		364,037.94 DR
01/10/2021	Bank Fee			10.00	364,027.94 DR
24/10/2021	Inv 27867			209.00	363,818.94 DR
01/11/2021	Bank Fee			10.00	363,808.94 DR
12/11/2021	ATO			5,488.60	358,320.34 DR
26/11/2021	Commsec		81,560.25		439,880.59 DR
30/11/2021	Commsec		66,269.65		506,150.24 DR
01/12/2021	Bank Fee			10.00	506,140.24 DR
16/12/2021	ASIC			56.00	506,084.24 DR

Jam Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/01/2022	Bank Fee			10.00	506,074.24 DR
01/02/2022	Bank Fee			10.00	506,064.24 DR
19/02/2022	ATO			3,682.00	502,382.24 DR
01/03/2022	Bank Fee			10.00	502,372.24 DR
01/04/2022	Bank Fee			10.00	502,362.24 DR
01/04/2022	ATO [ATO]			3,682.00	498,680.24 DR
01/05/2022	Bank Fee			10.00	498,670.24 DR
01/06/2022	Bank Fee			10.00	498,660.24 DR
24/06/2022	Herron			1,848.00	496,812.24 DR
29/06/2022	ATO [ATO]			3,682.00	493,130.24 DR
			199,118.46	20,417.60	493,130.24 DR
CBA Business Saver 10228695 (CBA10228695)					
01/07/2021	Opening Balance				20.42 DR
					20.42 DR
Options Express Account (Charles Schwab USA) (Options Express Acco)					
01/07/2021	Opening Balance				294.89 DR
01/07/2021	W/O Balance - unable to access the US Acc because haven't used this account in several years.			294.89	0.00 DR
				294.89	0.00 DR
Sundry Debtors (68000)					
Sundry Debtors (68000)					
01/07/2021	Opening Balance				30,294.72 DR
01/07/2021	W/O Balance - unable to access the US Acc because haven't used this account in several years.		294.89		30,589.61 DR
			294.89		30,589.61 DR
Shares in Listed Companies (Australian) (77600)					
Air New Zealand Limited (AIZ.AX)					
01/07/2021	Opening Balance	132,120.00			189,592.20 DR
30/08/2021	Commsec	(318.00)		529.54	189,062.66 DR
30/08/2021	Unrealised Gain writeback as at 30/08/2021		39.25		189,101.91 DR
03/09/2021	Commsec	(34,682.00)		57,116.30	131,985.61 DR
03/09/2021	Unrealised Gain writeback as at 03/09/2021		4,281.21		136,266.82 DR
26/11/2021	Commsec	(53,242.00)		80,912.66	55,354.16 DR
26/11/2021	Unrealised Gain writeback as at 26/11/2021		6,572.28		61,926.44 DR
30/11/2021	Commsec	(43,878.00)		67,342.82	5,416.38 CR
30/11/2021	Unrealised Gain writeback as at 30/11/2021		5,416.38		0.00 DR
		0.00	16,309.12	205,901.32	0.00 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
19/02/2022	ATO		3,682.00		3,682.00 DR
01/04/2022	ATO [ATO]		3,682.00		7,364.00 DR
29/06/2022	ATO [ATO]		3,682.00		11,046.00 DR
30/06/2022	PAYG Instalment - June 22		3,682.00		14,728.00 DR
30/06/2022	2021 Income Tax - ATO ITA Balance 30/06/2022				14,728.00 DR

Jam Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			14,728.00		14,728.00 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2022	PAYG Instalment - June 22			3,682.00	3,682.00 CR
				3,682.00	3,682.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				7,138.60 CR
09/07/2021	Herron		1,650.00		5,488.60 CR
12/11/2021	ATO		5,488.60		0.00 DR
30/06/2022	2021 Income Tax - ATO ITA Balance			259.00	259.00 CR
30/06/2022					
			7,138.60	259.00	259.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				46,634.39 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			239.68	46,394.71 DR
				239.68	46,394.71 DR
Total Debits:	269,241.45				
Total Credits:	269,241.45				

Jam Superannuation Fund

Create Entries Report

For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

Total Profit	Amount
Income	9,526.26
Less Expense	2,492.00
Total Profit	7,034.26
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	7,034.26
Less Permanent Differences	5,436.37
Less Timing Differences	10,872.75
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(6,782.86)
Less Tax Losses Deducted	0.00
Taxable Income	(2,492.00)
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	7,034.26
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	7,034.26
Income Tax Expense Available for Allocation	Amount
Deferred Tax	239.68
Total Income Tax Expense Allocation	239.68

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit	Amount
Income	9,526.26
Less Expense	2,492.00
Total Profit	7,034.26

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	7,034.26
Less Permanent Differences	5,436.37
Less Timing Differences	10,872.75
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(6,782.86)
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	2,492.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Mark Korst(KORMAR00001A)	100.00	574,127.40

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	7,034.26
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	7,034.26

Allocation to Members	Weighting%	Amount
Mark Korst(KORMAR00001A)	100.00	7,034.26

Accumulation Weighted Balance Summary	Weighting%	Amount
Mark Korst(KORMAR00001A)	100.00	574,127.40

Income Tax Expense Available for Allocation	Amount
Deferred Tax	239.68
Total Income Tax Expense Allocation	239.68

Allocation to Members	Weighting%	Amount
Mark Korst(KORMAR00001A)	100.00	239.68

Calculation of daily member weighted balances

Calculation of daily member weighted balances

Mark Korst (KORMAR00001A)

Member Balance

01/07/2021	50010	Opening Balance	574,127.40	574,127.40
		Total Amount (Weighted)		574,127.40

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	685.94
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	309,156.20
Current year capital losses from Unsegregated Pool	7,468.80
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	685.94
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

Mark Korst(KORMAR00001A) - 100.00 % 0.00

Total Foreign Tax Offset Allocated to Members **0.00**



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR JAM
SUPERANNUATION FUND
ABN 76 029 185 012
TFN 910 954 190

Income tax 551

Date generated	28 April 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$2,948.60 CR



Transactions

8 results found - from **01 July 2021** to **28 April 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
5 Jul 2022	5 Jul 2022	General interest charge			\$2,948.60 CR
5 Jul 2022	4 Jul 2022	Payment received		\$3,207.60	\$2,948.60 CR
1 Jul 2022	1 Jul 2022	General interest charge			\$259.00 DR
24 Jun 2022	14 Jun 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$259.00		\$259.00 DR
15 Nov 2021	15 Nov 2021	General interest charge			\$0.00
15 Nov 2021	12 Nov 2021	Payment received		\$5,488.60	\$0.00
1 Sep 2021	1 Jul 2021	General interest charge			\$5,488.60 DR
13 Aug 2021	15 Jun 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$5,488.60		\$5,488.60 DR





Activity statement 001

Date generated	28 April 2023
Overdue	\$2,948.60 DR
Not yet due	\$0.00
Balance	\$2,948.60 DR



Transactions

15 results found - from 01 July 2021 to 28 April 2023 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Sep 2022	1 Sep 2022	General interest charge			\$2,948.60 DR
25 Aug 2022	24 Aug 2022	Payment received		\$733.40	\$2,948.60 DR
1 Aug 2022	1 Aug 2022	General interest charge			\$3,682.00 DR
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$3,682.00		\$3,682.00 DR
1 Jul 2022	1 Jul 2022	General interest charge			\$0.00
1 Jul 2022	30 Jun 2022	Payment received		\$3,682.00	\$0.00
2 May 2022	2 May 2022	General interest charge			\$3,682.00 DR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$3,682.00		\$3,682.00 DR
4 Apr 2022	1 Apr 2022	Payment received		\$3,682.00	\$0.00
1 Apr 2022	1 Mar 2022	General interest charge			\$3,682.00 DR
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$3,682.00		\$3,682.00 DR
22 Feb 2022	22 Feb 2022	General interest charge			\$0.00
22 Feb 2022	21 Feb 2022	Payment received		\$3,682.00	\$0.00
4 Jan 2022	4 Jan 2022	General interest charge			\$3,682.00 DR
5 Dec 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$3,682.00		\$3,682.00 DR





Australian Government
Australian Taxation Office

PAYG Instalments report 2022

Tax Agent 79549002
Last Updated 22/04/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
910954190	THE TRUSTEE FOR JAM SUPERANNUATION FUND	3,682.00	3,682.00	3,682.00	3,682.00	14,728.00

Total No of Clients: 1