e2a Super

Financial Accounts

Year Ended 30 June 2022

Contents **Page No.**

e2a Super

FINANCIAL STATEMENTS

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

e2a Super

Trustees' Declaration

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

In our opinion:

(i) The financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and

(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 during the year ended 30 June 2022.

Signed in accordance with a resolution of trustees.

.....	.....
Thomas Roy Earle	Lorraine Joy Earle
Trustee	Trustee

Dated this 26 day of april 2023

E2A SUPER
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT

PART A: FINANCIAL REPORT

Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of e2a Super comprising the statement of financial position as at 30 June 2022, and the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes' of e2a Super for the year ended 30 June 2022.

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2022 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with The Australian Auditing Standards issued by the Auditing and Assurance Standards Board. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the *Superannuation Industry (Supervision) Regulations 1994* (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist e2a Super meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF Trustees for the Financial Report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

E2A SUPER
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT

Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

I have complied with the competency standards set by Australian Securities & Investments Commission (ASIC). My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

E2A SUPER
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT

PART B: COMPLIANCE REPORT

Approved SMSF Auditor's Opinion

I have performed a reasonable assurance engagement on e2a Super to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the Approved SMSF auditor's Responsibility section of this report.

In my opinion, each trustee of e2a Super has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2022.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and Quality Control

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the SISR.

My firm applies Australian Standard on Quality Control 1 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.

SMSF Trustees' Responsibility for Compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

Approved SMSF Auditor's Responsibility for the Compliance Report

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

E2A SUPER
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2022.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent Limitations

Due to the inherent limitations of an assurance engagement, together with the internal control, structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with the listed provisions will continue in the future.

SMSF Auditor's Name

Matthew John Kuhn

SMSF Auditor's Signature

Date Audit Completed

13/04/2023

e2a Super

Statement of Financial Position
as at 30 June 2022

	Note	2022 $	2021 $
Investments			
Fixed interest securities	7	-	-
Holdings in listed equities / trusts	8	**155,815.85**	206,312.39
Units in managed funds	9	-	-
Real estate properties	10	**415,000.00**	415,000.00
Units in unlisted trusts	11	-	-
Other investments	12	-	-
Total investments		**570,815.85**	621,312.39
Other assets			
Cash and cash equivalents		**1,333,934.95**	732,529.21
Trust distributions receivable		-	-
Interest receivable		-	-
GST refundable		**185.75**	179.75
Future income tax benefit		-	-
Other debtors	13	**3,214.42**	1,663.19
Sundry assets		-	-
Total other assets		**1,337,335.12**	734,372.15
Total assets		**1,908,150.97**	1,355,684.54
Liabilities			
Current tax liabilities	3	-	-
Deferred tax liability		-	-
GST payable		-	-
Sundry creditors and accruals	14	**3,410.00**	3,256.00
Total liabilities		**3,410.00**	3,256.00
Net assets available to pay benefits		**1,904,740.97**	1,352,428.54
Represented by:			
Liability for accrued benefits at beginning of year		**1,352,428.54**	1,220,290.63
Benefits accrued as a result of operations		**672,312.43**	172,137.91
Benefits paid		**(120,000.00)**	(40,000.00)
Liability for accrued benefits at end of year	15	**1,904,740.97**	1,352,428.54

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

e2a Super

Operating Statement
for the year ended 30 June 2022

	Note	2022 $	2021 $
Investment revenue			
Interest		**108.92**	6.96
Dividends	4	**8,275.96**	5,417.91
Changes in net market values	2	**(50,496.54)**	160,365.04
Trust distributions	5	**-**	-
Net property rentals	6	**7,736.05**	9,774.76
Sundry income		**-**	-
Net investment revenue		**(34,375.61)**	175,564.67
Contributions revenue			
Employer contributions		**-**	1,445.00
Member contributions		**110,000.00**	-
Government co - contributions		**216.90**	57.00
Downsizer Contributions		**600,000.00**	-
Total contributions revenue		**710,216.90**	1,502.00
Total revenue		**675,841.29**	177,066.67
General administration expenses			
Actuarial fees		**112.75**	112.00
Administration fees		**2,583.25**	2,436.00
Audit fees		**528.00**	528.00
Bank charges		**25.00**	5.00
Investment management fees		**-**	-
Legal fees		**-**	-
Life insurance premium		**-**	-
Surcharge / excess contributions tax		**-**	-
Superannuation supervisory levy		**259.00**	259.00
Trust deed costs		**-**	-
Other		**3,494.28**	3,510.95
Total general administration expenses		**7,002.28**	6,850.95
Benefits accrued as a result of operations			
Before income tax		**668,839.01**	170,215.72
Income tax credit	3	**3,473.42**	1,922.19
Increase in benefits accrued as a result of operations		**672,312.43**	172,137.91

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

Note 1 Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements has been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis. The accounting policies that have been adopted in the preparation of these statements are as follows:

(a) Measurement of Investments

Investments of the fund have been measured at net market values. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

(i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the end of the reporting period as provided by www.marketindex.com.au;

(ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;

(iii) insurance policies by reference to the surrender value of the policy; and

(iv) investment properties at trustees' assessment of their realisable value.

(b) 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 sundry liabilities and income tax liabilities as at the end of the reporting period.

(c) Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. 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.

Deferred tax assets and liabilities are ascertained based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets also result where amounts have been fully expensed but future tax deductions are available. No deferred income tax will be recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Note 1 Summary of Significant Accounting Policies (continued)

(c) Income Tax (continued)

Deferred tax assets and liabilities are calculated at tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates enacted or substantively enacted at the end of the reporting period. Their measurement also reflects the manner in which the trustees expects to recover or settle the carrying amount of the related asset or liability.

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

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

(d) Excess Contributions Tax

The superannuation fund is recognising excess contribution tax as an expense at the time of receipt of the "Voluntary release authority for excess contributions tax" form as issued by the Australian Taxation Office. The cost of the excess contribution tax is charged to the relevant member's account.

(e) Comparatives

Some comparatives may have been modified to align with current year reporting.

The financial statements are authorised for issue on 14/03/2023 by the trustees of the fund.

	2022	2021
	$	$
Note 2 Changes in Net Market Values of Investments		
Investments unrealised at end of the year:		
Shares in Listed Companies & Listed Public Trusts	**(50,496.54)**	25,515.04
Units in Managed Funds	-	-
Real Estate Properties	-	135,000.00
Other	-	-
	(50,496.54)	160,515.04
Investments realised during the year:		
Shares in Listed Companies & Listed Public Trusts	-	-
Units in Managed Funds	-	-
Real Estate Properties	-	-
Other	-	(150.00)
	-	(150.00)
Total Changes in Net Market Values of Investments	**(50,496.54)**	160,365.04

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	1904741
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	3410
			TOTAL LIABILITIES	Z	1908151

Section K: Declarations

Important

Before making this declaration check to ensure 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 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 more 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 26/4/23

Preferred trustee, director or public officer's contact details:

Title	MR
Family name and suffix	Earle
Given and other names	Thomas
Phone number	07 38081500

Time taken to prepare and complete this tax return (hours) J 0

TAX AGENT'S DECLARATION:

We 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 us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title	
Family name and suffix	Woolley
Given and other names	Cosette
Tax agent's practice	Superannuation Services Pty Ltd
Tax agent's phone	07 38081500
Reference number	E2ASUP01
Tax agent number	00673005

NOTE:THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Other Income

Code	Description	Amount
O	Other income received not listed	
Total		

Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Other deductions not listed	368	O	3
Total		**368**		**3**

		2022 $	2021 $
Note 3	**Income Tax Expense**		
(a)	The components of tax expense comprise:		
	Current tax	**(3,473.42)**	(1,922.19)
	Deferred tax	-	-
	Prior year adjustment	-	-
		(3,473.42)	(1,922.19)
(b)	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%:	**100,325.85**	25,532.36
	Tax effect of:		
	Non-assessable contributions	**(16,532.54)**	(8.55)
	Benefits transferred in	**(90,000.00)**	-
	Trust distributions	-	-
	Imputation credits	**521.01**	348.29
	Foreign tax credits	-	-
	Surcharge / excess contributions tax	-	-
	Non-deductible expenditure	**1,060.76**	1,403.45
	Exempt pension income	**2,100.09**	(29,853.52)
	Realised capital gains subject to discounting	-	-
	Unrealised capital gains subject to discounting	**2,524.83**	2,977.90
	Unrealised gain due to application of CGT relief	-	-
	Realised Notional Gain	-	-
	Special Building and Depreciation	-	-
	Other - Property cost base adjustment	-	-
	Prior year adjustment	-	(0.18)
		-	399.75
	Less credits:		
	Imputation credits	**(3,473.42)**	(2,321.94)
	Foreign tax credits	-	-
	Income Tax Expense	**(3,473.42)**	(1,922.19)
Note 4	**Dividends Received**		
	Eagers Automotive Limited	**454.47**	160.25
	Emeco Holdings Limited	**19.46**	-
	Incitec Pivot Limited	**223.20**	-
	Lycopodium Limited	**1,650.00**	750.00
	Monash IVF Group Limited	**15.78**	15.42
	NAOS Small Cap Opportunities Company	**3,044.82**	2,086.01
	Ramelius Resources Limited	**896.73**	717.38
	Southern Cross Media Group Limited	**95.00**	-
	WAM Leaders Limited	**1,876.50**	1,688.85
		8,275.96	5,417.91

	2022 $	2021 $
Note 5 Trust Distributions Received		
	-	-
	-	-
Note 6 Net Rental Property Income		
* Income	**11,922.25**	12,872.25
Less Expenses:		
Property management fees	-	-
Insurance	**(1,838.49)**	(1,233.07)
Rates	**(1,907.71)**	(1,864.42)
Repairs	-	-
Valuation	**(440.00)**	-
Other	-	-
	7,736.05	9,774.76

* 2021 Income is rental income net of expenses paid by property manager

Note 7 Fixed Interest Securities		
	-	-
	-	-
Note 8 Holdings in Listed Equities / Trusts		
At net market value:		
Eagers Automotive Limited	**6,230.52**	10,614.96
Collection House Limited	**816.00**	1,800.00
Emeco Holdings Limited	**505.70**	820.80
Incitec Pivot Limited	**7,944.00**	5,712.00
Lycopodium Limited	**28,500.00**	27,000.00
Monash IVF Group Limited	**344.98**	311.95
NAOS Small Cap Opportunities Company	**42,744.42**	57,382.92
Ramelius Resources Limited	**31,206.03**	60,797.96
Southern Cross Media Group Limited	**995.00**	2,090.00
WAM Leaders Limited	**36,529.20**	39,781.80
	155,815.85	206,312.39
Note 9 Units in Managed Funds		
At net market value:		
	-	-
	-	-
Note 10 Real Estate Properties		
At trustees' valuation:		
27 Tamaree Road	**415,000.00**	415,000.00
	415,000.00	415,000.00

	2022 $	2021 $
Note 11 Units in Unlisted Trusts		
	-	-
	-	-
Note 12 Other Investments		
	-	-
	-	-
Note 13 Other Debtors		
Tax Refund	**3,214.42**	1,663.19
	3,214.42	1,663.19
Note 14 Sundry Creditors and Accruals		
Administration Fee	**2,761.00**	2,607.00
Audit Fee	**528.00**	528.00
Actuarial Fee	**121.00**	121.00
June Qtr PAYG Instalment	-	-
	3,410.00	3,256.00
Note 15 Liability for Accrued Benefits		
Member Accumulation Accounts	**734,569.25**	27,756.90
Pension Reserve	**1,170,171.72**	1,324,671.64
Solvency Reserve	-	-
Other Reserves	-	-
	1,904,740.97	1,352,428.54

Note 16 Vesting

All members' accounts are fully vested.

e2a Super
(The Fund)
Compilation Report

We have compiled the accompanying special purpose financial statements of e2a Super, which comprise the statement of financial position as at 30 June 2022, the operating statement, notes to the financial statements for the year ended 30 June 2022 and trustees' declaration. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The trustee(s) of e2a Super are solely responsible for the information contained in the special purpose financial statements and have determined that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financials statements were prepared.

Our Responsibility

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

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the trustee(s) provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the trustee(s). We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Date: 21/03/2023

Cosette Woolley
Director

Superannuation Services Pty Ltd
3/24 Vanessa Boulevard
Springwood 4127

e2a Super

MEMBER STATEMENT/S

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

e2a Super
Member Information Statement for the year ended 30 June 2022
Thomas Roy Earle

Your Details	
Date of Birth	22/05/1947
Eligible service date	07/02/1972
Tax File Number provided	Yes
Account Type	Pension
Binding Nomination	No

Your Balance		
Closing account balance	$	50,356.75
- Unrestricted Non-Preserved		50,356.75
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		50,356.75

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Non-Concessional Contribution Details*	
2021 - 2022	110,000.00
2020 - 2021	-
2019 - 2020	-
2018 - 2019	1,000.00
2017 - 2018	25,000.00

Your Account Movement	$
Withdrawal benefit at beginning of year	97,897.65
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	(1,970.90)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	(45,570.00)
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**50,356.75**

Pension Accounts Only	
You have an Account Based Pension	
Tax Free Proportion of Pension	42.39%
Taxable Porportion of Pension	57.61%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	-
Your Taxable Component	-
Total Balance	-

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased-in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

* The table above represents all reported Non-Concessional Contributions into this Self Managed Superannuation Fund.

e2a Super
Member Information Statement for the year ended 30 June 2022
Lorraine Joy Earle

Your Details	
Date of Birth	09/03/1947
Eligible service date	31/01/2003
Tax File Number provided	Yes
Account Type	Pension
Binding Nomination	No

Your Balance		
Closing account balance	$	0.00
- Unrestricted Non-Preserved		0.00
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		0.00

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Non-Concessional Contribution Details*	
2021 - 2022	-
2020 - 2021	-
2019 - 2020	-
2018 - 2019	1,000.00
2017 - 2018	25,000.00

Your Account Movement	$
Withdrawal benefit at beginning of year	15,893.63
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	(88.09)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	(15,805.54)
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**0.00**

Pension Accounts Only	
You have an Account Based Pension	
Tax Free Proportion of Pension	59.66%
Taxable Porportion of Pension	40.34%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	-
Your Taxable Component	-
Total Balance	-

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

* The table above represents all reported Non-Concessional Contributions into this Self Managed Superannuation Fund.

e2a Super
Member Information Statement for the year ended 30 June 2022
Matthew Thomas Earle

Your Details	
Date of Birth	02/04/1977
Eligible service date	03/07/1996
Tax File Number provided	Yes
Account Type	Accumulation
Binding Nomination	No

Your Balance		
Closing account balance	$	21,708.26
- Unrestricted Non-Preserved		-
- Restricted Non-Preserved		-
- Preserved		21,708.26
Death Benefit (including insurance)		21,708.26

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Non-Concessional Contribution Details*	
2021 - 2022	-
2020 - 2021	-
2019 - 2020	-
2018 - 2019	-
2017 - 2018	-

Your Account Movement	$
Withdrawal benefit at beginning of year	22,325.76
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	(617.50)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	-
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**21,708.26**

Pension Accounts Only	
Tax Free Proportion of Pension	0.00%
Taxable Porportion of Pension	0.00%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	**5,781.29**
Your Taxable Component	**15,926.97**
Total Balance	**21,708.26**

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super
Member Information Statement for the year ended 30 June 2022
Katherine Joy Earle

Your Details	
Date of Birth	26/04/1974
Eligible service date	n/a
Tax File Number provided	Yes
Account Type	Accumulation
Binding Nomination	No

Your Balance		
Closing account balance	$	-
- Unrestricted Non-Preserved		-
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		-

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Non-Concessional Contribution Details*	
2021 - 2022	-
2020 - 2021	-
2019 - 2020	-
2018 - 2019	-
2017 - 2018	-

Your Account Movement	$
Withdrawal benefit at beginning of year	-
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	-
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	-
Lump sum withdrawals	-
Withdrawal Benefit at end of year	-

Pension Accounts Only	
Tax Free Proportion of Pension	0.00%
Taxable Porportion of Pension	0.00%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	-
Your Taxable Component	-
Total Balance	-

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super
Member Information Statement for the year ended 30 June 2022
Thomas Roy Earle

Your Details	
Date of Birth	22/05/1947
Eligible service date	07/02/1972
Tax File Number provided	Yes
Account Type	Reversionary Pension
Binding Nomination	No

Your Balance		
Closing account balance	$	547,222.94
- Unrestricted Non-Preserved		547,222.94
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		547,222.94

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Account Movement	$
Withdrawal benefit at beginning of year	577,287.39
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	(15,634.45)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	(14,430.00)
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**547,222.94**

Pension Accounts Only	
You have an Account Based Pension	
Tax Free Proportion of Pension	71.28%
Taxable Porportion of Pension	28.72%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	-
Your Taxable Component	-
Total Balance	-

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super
Member Information Statement for the year ended 30 June 2022
Lorraine Joy Earle

Your Details	
Date of Birth	09/03/1947
Eligible service date	31/01/2003
Tax File Number provided	Yes
Account Type	Reversionary Pension
Binding Nomination	No

Your Balance		
Closing account balance	$	572,592.03
- Unrestricted Non-Preserved		572,592.03
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		572,592.03

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Account Movement	$
Withdrawal benefit at beginning of year	633,592.97
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	-
Contribution Split	-
Benefits transferred in	-
Net Investment Income	(16,806.48)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	(44,194.46)
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**572,592.03**

Pension Accounts Only	
You have an Account Based Pension	
Tax Free Proportion of Pension	69.20%
Taxable Porportion of Pension	30.80%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	-
Your Taxable Component	-
Total Balance	-

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super
Member Information Statement for the year ended 30 June 2022
Thomas Roy Earle

Your Details	
Date of Birth	22/05/1947
Eligible service date	07/02/1972
Tax File Number provided	Yes
Account Type	Accumulation
Binding Nomination	No

Your Balance		
Closing account balance	$	411,226.28
- Unrestricted Non-Preserved		411,226.28
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		411,226.28

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

[redacted]

Your Account Movement	$
Withdrawal benefit at beginning of year	2,715.57
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	110,000.00
Spouse Contributions	-
Government Co - Contribution	108.45
Contribution Split	-
Downsizer Contribution	300,000.00
Net Investment Income	(1,597.74)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	-
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**411,226.28**

Pension Accounts Only	
Tax Free Proportion of Pension	0.00%
Taxable Porportion of Pension	0.00%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	**411,636.95**
Your Taxable Component	**(410.67)**
Total Balance	**411,226.28**

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super
Member Information Statement for the year ended 30 June 2022
Lorraine Joy Earle

Your Details	
Date of Birth	09/03/1947
Eligible service date	31/01/2003
Tax File Number provided	Yes
Account Type	Accumulation
Binding Nomination	No

Your Balance		
Closing account balance	$	301,634.71
- Unrestricted Non-Preserved		301,634.71
- Restricted Non-Preserved		-
- Preserved		-
Death Benefit (including insurance)		301,634.71

Your Insurance Details		
You do not have insurance cover through this Fund		
Insured Death Cover	$	-
Insured TPD Cover	$	-

Your Account Movement	$
Withdrawal benefit at beginning of year	2,715.57
Employer Concessional Contributions	-
Member Concessional Contributions	-
Member Non-Concessional Contributions	-
Spouse Contributions	-
Government Co - Contribution	108.45
Contribution Split	-
Downsizer Contribution	300,000.00
Net Investment Income	(1,189.31)
Insurance claims received	-
Surcharge / Excess Contributions Tax	-
Income Tax on Contributions	-
Insurance premiums paid	-
Pension payments	-
Lump sum withdrawals	-
Withdrawal Benefit at end of year	**301,634.71**

Pension Accounts Only	
Tax Free Proportion of Pension	0.00%
Taxable Porportion of Pension	0.00%
Undeducted Component	-

Accumulation Accounts Only	
Your Tax Free Component	**301,636.95**
Your Taxable Component	**(2.24)**
Total Balance	**301,634.71**

Preservation: The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Excess Contributions Tax: The cost of excess contributions tax, if any, is deducted from your member's account at the time of receipt of a voluntary release authority for excess contributions tax form issued by the Australian Taxation Office.

Annual return for the Fund (after income tax which includes any tax on contributions): **-2.77%**

e2a Super

MINUTES OF TRUSTEE MEETING

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

Minutes of a Meeting of Trustees of

e2a Super

Held on 28/03/2023

Present: Thomas Roy Earle
Lorraine Joy Earle

Apologies:

Minutes: The chairperson reported that the minutes of the previous meeting had been signed as a true record.

Financial Statements: It was resolved that the financial statements would be prepared as a special purpose financial report as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian accounting standards.

The chairperson tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.

It was resolved that the financial statements be submitted to the auditor so that he can make his report on the financial statements as per the Superannuation Industry (Supervision) Act 1993.

Trustee's Declaration: It was resolved that the trustee's declaration of the superannuation fund be signed.

Form MS Annual Return: Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 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 investment performance was reviewed and found to be within the acceptable investment ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities it was resolved that no changes in the investment strategy were required.

Allocation of Income: It was resolved that the income of the fund would be allocated to the members based on their average daily balance.

Investment Acquisitions/ Disposals: It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30 June 2022.

Auditors and Tax Agents: It was resolved that AMG Chartered Accountants & Advisors will act as auditor and that Superannuation Services Pty Ltd will act as tax agent of the fund for the year ending 30 June 2023.

Fund Administrator It was resolved that Superannuation Services Pty Ltd act as administrator of the fund for the year ending 30 June 2023.

Asset Valuation: It was resolved that the realisable value of assets managed by investment managers be as per reports produced by those managers. Direct holdings would be valued at market or trustee valuation.

Trustee Status: Each of the trustees confirmed that they are qualified to act as trustees of the fund and that they are not disqualified persons as defined by section 120 of the SIS Act.

Resolutions: All resolutions for this meeting were made in accordance with Regulation 4.08 of the SIS Act and Regulations.

Closure: As there was no further business the meeting was declared closed.

Signed as a true record:-

..... 26/4/22

Chairperson

Minutes of a Meeting of Trustees of

e2a Super

Held on 28/03/2023

Present: Thomas Roy Earle
Lorraine Joy Earle

Apologies:

Minutes:

The chairperson reported that the minutes of the previous meeting had been signed as a true record.

Contributions: It was resolved that the following contributions were receipted by the fund for the stated member for the year ending 30 June 2022.

Member: Thomas Roy Earle

Date	Employer	Member	Spouse	Downsizer
12/05/22		110,000.00		300,000.00
26/05/22		108.45		
	-	110,108.45	-	300,000.00

Note - Government co-contributions are included in member contributions above.

In specie contributions

Any in specie contributions* as listed below are included in the member column above.
* in specie contributions include transfers of investments directly into the fund, or fund expenses paid from outside the fund, where the super fund did not reimburse the owner/payer.

In specie contributions

Security/Expense	Amount
	Nil
Total	-

Contributions: It was resolved that the following contributions were receipted by the fund for the stated member for the year ending 30 June 2022.

Member: Lorraine Joy Earle

Date	Employer	Member	Spouse	Downsizer
12/05/22				300,000.00
26/05/22		108.45		
	-	108.45	-	300,000.00

Note - Government co-contributions are included in member contributions above.

In specie contributions

Any in specie contributions* as listed below are included in the member column above.
* in specie contributions include transfers of investments directly into the fund, or fund expenses paid from outside the fund, where the super fund did not reimburse the owner/payer.

In specie contributions

Security/Expense	Amount
	Nil
Total	-

Contributions: It was resolved that the following contributions were receipted by the fund for the stated member for the year ending 30 June 2022.

Member: Matthew Thomas Earle

Date	Employer	Member	Spouse	Transfers in
	-	-	-	-

Note - Government co-contributions are included in member contributions above.

In specie contributions

Any in specie contributions* as listed below are included in the member column above.
* in specie contributions include transfers of investments directly into the fund, or fund expenses paid from outside the fund, where the super fund did not reimburse the owner/payer.

In specie contributions

Security/Expense	Amount
	Nil
Total	-

Contributions: It was resolved that the following contributions were receipted by the fund for the stated member for the year ending 30 June 2022.

Member: Katherine Joy Earle

Date	Employer	Member	Spouse	Transfers in
	-	-	-	-

Note - Government co-contributions are included in member contributions above.

In specie contributions

Any in specie contributions* as listed below are included in the member column above.
* in specie contributions include transfers of investments directly into the fund, or fund expenses paid from outside the fund, where the super fund did not reimburse the owner/payer.

In specie contributions

Security/Expense	Amount
	Nil
Total	-

Closure: As there was no further business the meeting was declared closed.

Signed as a true record:-

..... 26/4/22

Chairperson

Minutes of a Meeting of Trustees of

e2a Super

Held on 28/03/2023

Present: Thomas Roy Earle
Lorraine Joy Earle

Apologies:

Minutes: The chairperson reported that the minutes of the previous meeting had been signed as a true record.

Pension Payments: It was resolved that the following pension payments were made by the fund for the stated member for the year ending 30 June 2022.

Member: Thomas Roy Earle

Date	Pension
30/08/21	14,430.00
30/08/21	15,570.00
09/12/21	20,000.00
29/03/22	10,000.00
	60,000.00

Pension Payments: It was resolved that the following pension payments were made by the fund for the stated member for the year ending 30 June 2022.

Member: Lorraine Joy Earle

Date	Pension
30/08/21	15,840.00
30/08/21	14,160.00
09/12/21	1,645.54
09/12/21	18,354.46
29/03/22	10,000.00
	60,000.00

Closure: As there was no further business the meeting was declared closed.

Signed as a true record:-

..... 26/6/22

Chairperson

Minutes of a Meeting of Trustees of
e2a Super

Held on 28/03/2023

Present: Thomas Roy Earle
Lorraine Joy Earle

Apologies:

Minutes: The chairperson reported that the minutes of the previous meeting had been signed as a true record.

Investment Strategy The Trustees have considered the current investment strategy dated 15/02/2022 and confirmed it meets members' retirement objectives.

The Fund's assets are aligned with the investment strategy.

Insurance: As part of a review of the Fund's investment strategy, the Trustees have considered insurance for fund members and have decided it is not needed within the Fund at this present time.

Closure: As there was no further business the meeting was declared closed.

Signed as a true record:-

..... 26/4/23
Chairperson

Minutes of a Meeting of Trustees of

e2a Super

Held on 28/03/2023

Present: Thomas Roy Earle
Lorraine Joy Earle

Apologies:

Minutes: The chairperson reported that the minutes of the previous meeting had been signed as a true record.

Receipt of Contributions: It was ratified Thomas Roy Earle had worked forty (40) hours in a consecutive thirty (30) day period during the financial year ending 30 June 2022.

Closure: As there was no further business the meeting was declared closed.

Signed as a true record:-

..... 26/4/22
Chairperson

e2a Super

REGISTER OF LISTED HOLDINGS

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

e2a Super
Register of Listed Holdings as at 30 June 2022

Company Name	Purchase Date	No of Shares	$ Purchase Cost	30/Jun/22 Share Price	30/Jun/22 NMV
Eagers Automotive Limited	01-Dec-14	333	4,711.95	9.72	3,236.76
Eagers Automotive Limited	16-Sep-16	308	5,000.00	9.72	2,993.76
Eagers Automotive Limited Total		641	9,711.95		6,230.52
Collection House Limited	19-May-03	12,000	20,512.20	0.07	816.00
Collection House Limited Total		12,000	20,512.20		816.00
Emeco Holdings Limited	26-Jul-06	527	10,000.00	0.65	342.55
Emeco Holdings Limited	15-Sep-20	251	213.35	0.65	163.15
Emeco Holdings Limited Total		778	10,213.35		505.70
Incitec Pivot Limited	16-Jun-08	2,400	15,796.47	3.31	7,944.00
Incitec Pivot Limited Total		2,400	15,796.47		7,944.00
Lycopodium Limited	27-Nov-08	5,000	10,289.95	5.70	28,500.00
Lycopodium Limited Total		5,000	10,289.95		28,500.00
Monash IVF Group Limited	10-Oct-17	367	564.17	0.94	344.98
Monash IVF Group Limited Total		367	564.17		344.98
NAOS Small Cap Opportunities Company	08-Mar-04	20,000	20,000.00	0.73	14,600.00
NAOS Small Cap Opportunities Company	18-Oct-07	6,666	7,999.20	0.73	4,866.18
NAOS Small Cap Opportunities Company	01-Feb-10	17,250	15,000.00	0.73	12,592.50
NAOS Small Cap Opportunities Company	28-Jun-21	14,638	14,930.76	0.73	10,685.74
NAOS Small Cap Opportunities Company Total		58,554	57,929.96		42,744.42
Ramelius Resources Limited	03-Sep-09	20,000	8,139.95	0.87	17,400.00
Ramelius Resources Limited	28-Nov-11	8,695	10,000.00	0.87	7,564.65
Ramelius Resources Limited	30-Sep-13	7,174	1,291.32	0.87	6,241.38
Ramelius Resources Limited Total		35,869	19,431.27		31,206.03
Southern Cross Media Group Limited	08-Nov-05	500	23,750.00	1.00	497.50
Southern Cross Media Group Limited	03-Dec-09	500	7,750.00	1.00	497.50
Southern Cross Media Group Limited Total		1,000	31,500.00		995.00
WAM Leaders Limited	19-Mar-04	20,850	25,000.00	1.46	30,441.00
WAM Leaders Limited	18-Jun-15	4,170	4,230.00	1.46	6,088.20
WAM Leaders Limited Total		25,020	29,230.00		36,529.20
Grand Total		141,629	205,179.32		155,815.85

e2a Super

ANNUAL RETURN

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

Self-managed superannuation fund annual return 2022

Section A: **Fund Information**

1 Your tax file number 788 665 732

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

2 Name of self-managed superannuation fund (SMSF) e2a Super

3 ABN 77 096 937 650

4 Current postal address

Street: Superannuation Services Pty Ltd
PO Box 153

Suburb/State/P'code: SPRINGWOOD QLD 4127

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title: MR

Family name: KUHN

Given names: MATTHEW

SMSF Auditor Number: 100 085 818

Auditor's phone number: 07 38398044

Postal address

Street: PO BOX 85

Suburb/State/P'code: SPRING HILL QLD 4004

Date audit was completed A 13/04/2023

Was Part A of the audit report qualified? B N

Was Part B of the audit report qualified? C N

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no: 182512

Account no: 960462174

Fund account name: e2a super

I would like my tax refunds made to this account. Y

8 Status of SMSF

Australian superannuation fund A Y

Fund benefit structure B A

Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution? C Y

9 Was the fund wound up during the income year? N

10 Exempt current pension income

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

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.

Exempt current pension amount	A	21613
Unsegregated assets method	C	Y
Was an actuarial certificate obtained?	D	Y
Did the fund have any other income that was assessable?	E	Y

Section B: Income
11 Income

Gross rent and other leasing and hiring income		B	11922
Gross interest		C	109
Unfranked dividend amount		J	171
Franked dividend amount		K	8105
Dividend franking credit		L	3473
Calculation of assessable contributions		R	0
plus No-TFN-quoted contributions	R3 0		
GROSS INCOME		W	23780
Exempt current pension income		Y	21613
TOTAL ASSESSABLE INCOME		V	2167

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

		Deductions			Non-deductible expenses	
SMSF auditor fee	H1	512		H2	16	
Investment expenses	I1	700		I2	6981	
Management and administration expenses	J1	2382		J2	72	
Other amounts	L1	368	O	L2	3	O
TOTAL DEDUCTIONS (A1 to M1)	N	3962				
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)				Y	7072	
TOTAL SMSF EXPENSES (N + Y)	Z	11034				
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O	1795	L			

Section D: Income tax calculation statement

13 Income tax calculation statement

			Taxable income	A	0.00
			Tax on taxable income	T1	0.00
			Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	0.00	**Gross tax**	B	0.00
Rebates and tax offsets	C2		Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
ESVCLP tax offset	D1		**SUBTOTAL 1**	T2	0.00
ESVCLP tax offset c/f from previous year	D2		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
ESIC tax offset	D3				
ESIC tax offset c/f from previous year	D4		**SUBTOTAL 2**	T3	
Complying fund's franking credits tax offset	E1	3473.42			
No-TFN tax offset	E2		Refundable tax offsets (E1 + E2 + E3 + E4)	E	3473.42
NRAS tax offset	E3				
Exploration cr. tax offset	E4				
Credit:			TAX PAYABLE	T5	0.00
Int. on early payments	H1		Section 102AAM int. charge	G	
Foreign res. w'holding (excl. capital gains)	H2		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
ABN/TFN not quoted	H3				
TFN w/held from closely held trusts	H5		Tax offset refunds	I	3473.42
Int. on no-TFN tax offset	H6		PAYG installments raised	K	
Credit for foreign res. capital gains w'holding	H8		Supervisory levy	L	259.00
			Supervisory levy adj. for wound up funds	M	
			Supervisory levy adj. for new funds	N	
			TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	3214.42

Section E: Losses

14 Losses information

Losses carried forward to later income years	U	1796

Section F: Member information

MEMBER NUMBER: 1

Title			
		Account status	O
First name	LORRAINE		
Other names	JOY		
Surname	EARLE		
Suffix			
Member's TFN	481 352 960	Date of birth	09/03/1947

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE			652203.00
Contributions			
Proceeds from primary residence disposal		H	300000.00
Receipt date		H1	12/05/2023
Any other contributions (incl. Super Co-contributions)		M	108.00
TOTAL CONTRIBUTIONS (Sum of labels A to M)		N	300108.00
Other transactions			
Allocated earnings or losses		O	18084.00 L
Income stream payment		R2	60000.00 M
Accumulation phase account balance	S1 301635.00		
Retirement phase account bal. - Non CDBIS	S2 572592.00		
Retirement phase account balance - CDBIS	S3 0.00		
TRIS Count	0		
CLOSING ACCOUNT BALANCE		S	874227.00

MEMBER NUMBER: 2

Title			
		Account status	O
First name	THOMAS		
Other names	ROY		
Surname	EARLE		
Suffix			
Member's TFN	480 866 561	Date of birth	22/05/1947

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE			677901.00
Contributions			
Personal contributions		B	110000.00
Proceeds from primary residence disposal		H	300000.00
Receipt date		H1	12/05/2023
Any other contributions (incl. Super Co-contributions)		M	108.00
TOTAL CONTRIBUTIONS (Sum of labels A to M)		N	410108.00
Other transactions			
Allocated earnings or losses		O	19203.00 L
Income stream payment		R2	60000.00 M
Accumulation phase account balance	S1 411226.00		
Retirement phase account bal. - Non CDBIS	S2 597580.00		
Retirement phase account balance - CDBIS	S3 0.00		
TRIS Count	0		
CLOSING ACCOUNT BALANCE		S	1008806.00

MEMBER NUMBER: 3

Title	MR		
		Account status	O
First name	MATTHEW		
Other names	THOMAS		
Surname	EARLE		
Suffix			
Member's TFN	411 126 357	Date of birth	02/04/1977

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE			22326.00
TOTAL CONTRIBUTIONS (Sum of labels A to M)		N	0.00
Other transactions			
Allocated earnings or losses		O	618.00 / L
Accumulation phase account balance	S1 21708.00		
Retirement phase account bal. - Non CDBIS	S2 0.00		
Retirement phase account balance - CDBIS	S3 0.00		
TRIS Count	0		
CLOSING ACCOUNT BALANCE		S	21708.00

MEMBER NUMBER: 4

Title	Miss		
		Account status	O
First name	KATHERINE		
Other names	JOY		
Surname	EARLE		
Suffix			
Member's TFN	196 383 564	Date of birth	26/04/1974

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE		0.00
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	0.00
CLOSING ACCOUNT BALANCE	S	0.00

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

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	

Cash and term deposits	E	1333935
Debt securities	F	
Loans	G	
Listed shares	H	155816
Unlisted shares	I	
Limited recourse borrowing arrangements (J1 to J6)	J	
Non-residential real property	K	
Residential real property	L	415000
Collectables and personal use assets	M	
Other assets	O	3400

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)	U	1908151

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 N

e2a Super

MISCELLANEOUS

For the year ended 30 June 2022

Superannuation Services Pty Ltd
A.B.N. 54 080 604 717

PO Box 153 SPRINGWOOD Q 4127 **Ph 07 3808 1500**

Email: admin@superannuationservices.com.au
Web: www.superannuationservices.com.au

AMG
AUDIT + ASSURANCE

13 April 2023

The Trustees
e2a Super
C/- Superannuation Services Pty Ltd
PO Box 153
SPRINGWOOD QLD 4127

Dear Thomas, Lorraine, Matthew and Katherine,

2022 AUDIT MANAGEMENT LETTER

I have completed the audit on behalf of e2a Super in respect of the year ended 30 June 2022.

Audit Opinion

In my opinion:

- The financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended.
- The Trustees of e2a Super have complied, in all material respects, with the applicable provisions of the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations 1994*, for the year ended 30 June 2022.

Issues Requiring Rectification

I confirm no matters were identified during the conduct of the audit which need to be addressed.

Should you wish to discuss these matters further please do not hesitate to contact our office.

Kind regards,

Matthew Kuhn | Partner
AMG AUDIT + ASSURANCE

Ref: 500113_1

Level 5, The Astor Centre
445 Upper Edward Street
SPRING HILL QLD 4000

PO Box 85, SPRING HILL QLD 4004
amgaccountants.com.au
ABN 64 625 947 015

P 07 3839 8044
F 07 3831 0150
E admin@amgaccountants.com.au

E2A SUPER
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name:	Matthew John Kuhn
Business name:	AMG Audit + Assurance
Business postal address:	PO Box 85 SPRING HILL QLD 4004
SMSF auditor number:	100 085 818

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name:	e2a Super
Australian business number:	77 096 937 650
Address:	C/ - Superannuation Services Pty Ltd 3/24 Vanessa Blvd SPRINGWOOD QLD 4127
Year of income being audited:	2022

To the SMSF trustees

Of the:	e2a Super

Appendix 1 – Explanation of listed sections and regulations in compliance report

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: • fund members upon their retirement • fund members upon reaching a prescribed age • the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration

S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms- length – that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

Dear Trustees,

Your Self-Managed Superannuation Fund Administrator has requested that we prepare an actuarial certificate for your SMSF to support claims for income tax exemption in the tax return of the Fund. The actuary James Fitzpatrick of Waatinga has calculated the tax-exempt percentage and has prepared the certificate accordingly.

If there are any periods of the income year where the only accounts held by the Fund are Retirement Phase (Pension) accounts, these periods are known as Deemed Segregated Periods (DSPs) and the Segregated Method is generally used to determine the Exempt Current Pension Income (ECPI) during those periods.

Throughout the year the Fund had both Deemed Segregated Periods (DSPs) and unsegregated periods and is entitled to claim Exempt Current Pension Income (ECPI) during each of these types of periods. For the calculation of the tax-exempt percentage shown in this certificate, we have been asked to treat the assets as unsegregated for the entire income year.

The tax-exempt percentage specified in the actuarial certificate applies to the net ordinary and statutory assessable income (excluding assessable contributions, non-arm's length income and income derived from any segregated assets) received during the Unsegregated Periods for the given income year. The tax-exempt percentage is calculated as the average of the Retirement Phase balances over the unsegregated periods of the income year, as a proportion of the average of the total Fund balances over the unsegregated periods of the income year.

Regards,

Andy O'Meagher
Director
Act2 Solutions Pty Ltd
Ph 1800 230 737
andy@act2.com.au

Reference: 40210223 e2a Super

ACTUARIAL CERTIFICATE

Income Tax Assessment Act 1997 (the Act), Section 295.390

We have been requested by Act2 Solutions to prepare an Actuarial Certificate in compliance with the Act for the following Self-Managed Super Fund (SMSF);

E2A SUPER (the Fund)

Trustee(s): Thomas Roy Earle, Lorraine Joy Earle, Matthew Thomas Earle, Katherine Joy Earle

We have been advised the Fund is a complying Self-Managed Super Fund. This certificate is for the year ended 30/06/2022

Results and Segregation

The Exempt Current Pension Income (ECPI) proportion we have calculated for the unsegregated periods set out below is;

90.887%

This certificate relies on the information that we have been provided. If any of the information is incorrect or materially changes, please request an amendment.

There were no actively segregated assets during the year of income.

Where the Fund has Disregarded Small Fund Assets (DSFA) the tax-exempt percentage of income must be calculated using the proportionate or unsegregated method. From the 2021/22 income year, where the Fund does not have DSFA, and for a portion of the year 100% of the SMSF's liabilities are Retirement Phase, the Trustees may choose to use the proportionate method for the full year, or the default segregated method.

This certificate is prepared on the basis that the Trustees will be utilising the proportionate or Unsegregated Method to claim tax-exempt income. The tax-exempt percentage applies to earnings for the entire income year.

Liabilities

I am advised the unsegregated net assets at 30/06/2022, prior to application of the above ECPI, which are also equal to liabilities of the Fund, were;

Current Pension Liabilities: $1,204,672

Superannuation Liabilities: $1,942,646

These figures are from draft financial statements. Please note that there is no need to request a revised ECPI if these balances change due to tax or investment income as these do not impact the ECPI calculation.

I certify that I am satisfied that the value of the stated liabilities of the Fund at 30/06/2022 is also the amount of the Fund's assets on this date. These assets plus any future contributions plus expected future earnings will provide the amount required to discharge the liabilities as they fall due.

Exempt Current Pension Income (ECPI)

Subsection 295.390(1) of the Act states "that a proportion of ordinary income and statutory income of a complying superannuation fund that would otherwise be assessable income is exempt from income tax."

To assist the trustee with calculating this proportion for the year of income ending 30/06/2022 set out below is a proportion that is calculated consistently with the Act.

Average Value of Current Pension Liabilities: $1,247,028

Average Value of Superannuation Liabilities: $1,372,068

ECPI Proportion: 90.887%

The ECPI proportion should be applied to the Fund's assessable income (excluding any non-arm's length income, contributions and any income derived from segregated assets) to determine how much income is exempt from tax.

Please Note: The average values are time weighted average balances over the financial year and exclude net investment earnings and expenses. These average values are appropriate to calculate the proportion on the assumption that the Trustee will allocate the relevant unsegregated assessable income in proportion to member's unsegregated account balances at a fixed crediting rate throughout the unsegregated period.

Data Summary

The data on which the above certification and calculation is based has been provided by Act2 Solutions. I have been provided with details of contributions, benefits payments and transfers for each member throughout the year. A summary of this data is set out below;

Transaction Summary

	Contributions	**Benefit Payments**	**Transfers**
Total Fund Transactions	**$710,216**	**$120,000**	
Thomas Earle	$410,108	$60,000	
Lorraine Earle	$300,108	$60,000	
Matthew Earle			
Katherine Earle			

The net assets at 01/07/2021 were $1,352,430. Balances as at 30/06/2022 (prior to income and application of above ECPI proportion)

	Retirement Phase	**Total Balance**
Total Fund Balance	**$1,204,672**	**$1,942,646**
Thomas Earle	$615,185	$1,028,009
Lorraine Earle	$589,487	$892,311
Matthew Earle	$0	$22,326
Katherine Earle	$0	$0

Assumptions and Notes

40210223 e2a Super

I have been advised by Act2 Solutions that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. This advice has been relied upon in preparing this certificate.

There were no Disregarded Small Fund Assets, as defined in section 295-387 of the Act, applicable to the Fund at any time during the year of income;

I have been advised that the values at 01/07/2021 are from audited financial statements and that the values for the financial year are from unaudited draft financial statements. If there are material changes after the certificate was issued an amendment should be requested.

As the fund only contained account-based pensions and member accounts in accumulation phase, the liabilities have been taken to be the balances of the relevant accounts and reserves (if any). We have been advised there are no unusual terms or guarantees in the SMSF however should this be incorrect please contact Act2 Solutions as this certificate may need to be revised.

For the calculation of the exempt proportion, we have relied on data provided that included the Fund's balances in accumulation phase, the Fund's balances in retirement phase, transactions within, to and from the Fund during the year.

The Fund contained only member accounts in accumulation phase and account-based pensions. Therefore, no assumptions about future inflation, future contributions, investment returns, or discount rates have been required to calculate the ECPI.

The preparation of this actuarial certificate and the determination of the liability values are in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

Yours sincerely,

James Fitzpatrick
Fellow of the Institute of Actuaries of Australia

17th March, 2023