
Financial statements and reports for the year ended
30 June 2023

HAPT Superannuation Fund

Prepared for: Paul David Graham and Terri Shane Graham

HAPT Superannuation Fund

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HAPT Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	8	30
Fixed Interest Securities (Australian)	3	45,000	0
Managed Investments (Australian)	4	557,123	378,164
Shares in Listed Companies (Australian)	5	328,388	436,228
Units in Listed Unit Trusts (Australian)	6	0	42,928
Units in Unlisted Unit Trusts (Australian)	7	0	85,883
Total Investments		<u>930,519</u>	<u>943,233</u>
Other Assets			
Cash at Bank	8	105,988	103,223
Distributions Receivable		7,298	16,560
Income Tax Refundable		7,395	9,513
Total Other Assets		<u>120,681</u>	<u>129,296</u>
Total Assets		<u>1,051,200</u>	<u>1,072,529</u>
Net assets available to pay benefits		<u>1,051,200</u>	<u>1,072,529</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	9, 10		
Graham, Paul David - Pension (Account Based Pension 01/07/2014)		0	517,001
Graham, Paul David - Pension (Account Based Pension 01/07/2016)		473,975	458,371
Graham, Paul David - Accumulation		0	26,372
Graham, Paul David - Pension (Account Based Pension 01/07/2022)		500,286	0
Graham, Terri Shane - Accumulation		76,939	70,785
Total Liability for accrued benefits allocated to members' accounts		<u>1,051,200</u>	<u>1,072,529</u>

HAPT Superannuation Fund
Operating Statement
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	13	16,424	29,351
Dividends Received	12	13,404	12,052
Interest Received		3,103	715
Other Investment Income		323	888
Investment Gains			
Changes in Market Values	14	34,182	(139,193)
Contribution Income			
Employer Contributions		2,368	2,615
Other Contributions		0	304
Total Income		<u>69,804</u>	<u>(93,268)</u>
Expenses			
Accountancy Fees		3,410	3,135
ATO Supervisory Levy		259	259
BT Panorama Investment Expenses		9,158	8,318
		<u>12,827</u>	<u>11,712</u>
Member Payments			
Pensions Paid		35,000	21,800
Benefits Paid/Transfers Out		50,700	0
Total Expenses		<u>98,527</u>	<u>33,512</u>
Benefits accrued as a result of operations before income tax			
		<u>(28,722)</u>	<u>(126,780)</u>
Income Tax Expense	15	(7,395)	(9,513)
Benefits accrued as a result of operations		<u>(21,327)</u>	<u>(117,267)</u>

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

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

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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. Trade and Other Payables

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

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.

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: Derivatives (Options, Hybrids, Future Contracts)

	2023 \$	2022 \$
Magellan Financial Group Limited	8	30
	8	30

Note 3: Fixed Interest Securities (Australian)

2023 \$	2022 \$
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HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

BT Term Deposit 6 Months (18 Sept 2023)	45,000	0
	45,000	0

Note 4: Managed Investments (Australian)

	2023	2022
	\$	\$
Bennelong Australian Equities Fund	0	42,957
Quay Global Real Estate Fund UH	16,206	0
iShares Australian Equity Index Fun	40,112	0
iShares Hdg Inter Eq In Fd	50,941	0
PIMCO WS Plus Global Bond Fund	12,232	0
CC Sage Capital Absolute Return Fd	18,455	0
Allan Gray Aust Eq Fd Class A	0	39,526
GQG Partners Global Eq AUD Hedged	36,584	0
Fidelity Asia Fd	18,258	0
Greencape Broadcap Fund	0	46,077
Alphinity Global Equity Fund	42,220	0
Magellan Infrastructure Fd	0	60,348
Perpetual Australian Share Fund	30,940	0
Perpetual Pure Equity Alpha Fund	9,268	0
Barrow Hanley Global Share Fund	26,213	0
DNR Capital Aus Eq Hi Conv Fd	21,408	0
Totus Alpha Long Short Fund	12,608	0
Platinum International Health Care	0	20,870
MCTDF	49,355	0
UBS Diversified Fixed Income Fund	0	42,401
SolarisCoreAusEqFd(PerfAlignment)	42,813	0
ClrBrdge RARE Infra Inme Fd A	39,273	0
UBS Emerging Markets Equity	0	39,072
Vanguard Aust Fixed Interest Index	0	39,710
Vanguard Australian Gov Bnd Indx Fd	59,342	0
Plato Aust Shares Income Fund CI A	0	47,202
Daintree Core Income Trust	30,897	0

Notes to the Financial Statements

For the year ended 30 June 2023

	557,125	378,163
Note 5: Shares in Listed Companies (Australian)		
	2023	2022
	\$	\$
ANZ Group Holdings Limited	12,377	11,500
Ishares Core Cash Etf	0	34,804
Bank Of Queensland Limited.	0	16,675
Commonwealth Bank Of Australia.	40,008	44,467
CSL Limited	29,680	39,014
Betashares Australian Sustainability Leaders Etf	0	33,299
Fortescue Metals Group Ltd	28,124	22,228
Etf's Metal Securities Australia Limited.	51,110	47,040
Ishares Core S&p/asx 200 Etf	0	29,132
Magellan Financial Group Limited	3,084	4,199
National Australia Bank Limited	31,459	32,676
Scentre Group	12,402	12,121
Sonic Healthcare Limited	25,468	23,635
Telstra Corporation Limited.	70,984	63,556
Unibail-rodamco-westfield	3,696	3,610
Westpac Banking Corporation	19,996	18,272
	328,388	436,228
Note 6: Units in Listed Unit Trusts (Australian)		
	2023	2022
	\$	\$
Ishares Core Composite Bond Etf	0	42,928
	0	42,928
Note 7: Units in Unlisted Unit Trusts (Australian)		
	2023	2022
	\$	\$
Magellan Global Fd	0	58,220
Vanguard Conservative Index Fund	0	27,664
	0	85,884

HAPT Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2023

Note 8: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
CBA Investment Account	78	219
Cash Account - BT Panorama	40,328	16,454
MPCASH	65,233	0
NAB Account 0971	52	0
NAB Account 7916	297	0
Ubank Usaver 3124	0	57,087
Ubank Usaver 3167	0	29,462
	105,988	103,222

Note 9: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,072,528	1,189,795
Benefits accrued as a result of operations	(21,327)	(117,267)
Current year member movements	0	0
	1,051,201	1,072,528

Note 10: 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.

	2023 \$	2022 \$
Vested Benefits	1,051,201	1,072,528

Note 11: Guaranteed Benefits

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

Note 12: Dividends

	2023 \$	2022 \$
ANZ Group Holdings Limited	762	741
Bank Of Queensland Limited.	600	1,100

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

CSL Limited	490	437
Commonwealth Bank Of Australia.	1,871	1,845
Fortescue Metals Group Ltd	2,485	1,090
Magellan Financial Group Limited	376	729
National Australia Bank Limited	1,801	1,515
Scentre Group	226	139
Sonic Healthcare Limited	730	680
Telstra Corporation Limited.	2,806	2,641
Westpac Banking Corporation	1,256	1,134
	<hr/>	<hr/>
	13,403	12,051
	<hr/>	<hr/>

HAPT Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2023

Note 13: Trust Distributions

	2023	2022
	\$	\$
PIMCO WS Plus Global Bond Fund	112	0
iShares Australian Equity Index Fun	1,241	0
Ishares Core Composite Bond Etf	149	679
UBS Diversified Fixed Income Fund	85	114
Metrics Direct Income Fund	718	0
Plato Aust Shares Income Fund CI A	946	5,827
Vanguard Aust Fixed Interest Index	93	664
Daintree Core Income Trust	233	0
Vanguard Conservative Index Fund	98	847
ClrBrdge RARE Infra Inme Fd A	1,046	0
Alphinity Global Equity Fund	715	0
MCTDF	784	0
Scentre Group	512	528
Perpetual Pure Equity Alpha Fund	745	0
Greencape Broadcap Fund	498	4,958
Vanguard Australian Gov Bnd Indx Fd	520	0
Quay Global Real Estate Fund UH	625	0
Ishares Core Cash Etf	880	35
GQG Partners Global Eq AUD Hedged	20	0
Perpetual Australian Share Fund	682	0
Ishares Core S&p/asx 200 Etf	651	2,346
Barrow Hanley Global Share Fund	1,442	0
Betashares Australian Government Bond Etf	158	0
DNR Capital Aus Eq Hi Conv Fd	373	0
Fidelity Asia Fd	276	0
SolarisCoreAusEqFd(PerfAlignment)	2,823	0
Platinum International Health Care	0	488
Magellan Infrastructure Fd	0	2,347
Betashares Australian Sustainability Leaders Etf	0	1,210
Bennelong Australian Equities Fund	0	2,066
UBS Emerging Markets Equity	0	803
Apn Areit Fund	0	515
Magellan Global Fd	0	2,551
Allan Gray Aust Eq Fd Class A	0	3,307
PIMCO Div Fixed Int Fd - Ws Class	0	45

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Pendal Fixed Interest Fund	0	21
	16,425	29,351

Note 14: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	(22)	30
	(22)	30
Managed Investments (Australian)		
Allan Gray Aust Eq Fd Class A	5,474	(5,474)
Alphinity Global Equity Fund	2,925	0
Barrow Hanley Global Share Fund	3,202	0
Bennelong Australian Equities Fund	7,043	(15,030)
CC Sage Capital Absolute Return Fd	55	0
ClrBrdge RARE Infra Inme Fd A	(580)	0
DNR Capital Aus Eq Hi Conv Fd	186	0
Daintree Core Income Trust	380	0
Fidelity Asia Fd	(456)	0
GQG Partners Global Eq AUD Hedged	2,754	0
Greencape Broadcap Fund	3,923	(7,333)
MCTDF	760	0
Magellan Infrastructure Fd	(348)	1,415
PIMCO Div Fixed Int Fd - Ws Class	0	178
PIMCO WS Plus Global Bond Fund	317	0
Perpetual Australian Share Fund	1,953	0
Perpetual Pure Equity Alpha Fund	111	0
Platinum International Health Care	9,130	(15,071)
Plato Aust Shares Income Fund Cl A	2,798	(7,480)
Quay Global Real Estate Fund UH	608	0
SolarisCoreAusEqFd(PerfAlignment)	924	0
Totus Alpha Long Short Fund	(421)	0
UBS Diversified Fixed Income Fund	2,599	(2,599)

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

UBS Emerging Markets Equity	10,928	(13,799)
Vanguard Aust Fixed Interest Index	6,912	(5,779)
Vanguard Australian Gov Bnd Indx Fd	144	0
iShares Australian Equity Index Fun	1,757	0
iShares Hdg Inter Eq In Fd	4,412	0
	67,489	(70,972)
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	877	(3,195)
Bank Of Queensland Limited.	7,579	(6,100)
Betashares Australian Sustainability Leaders Etf	2,485	(6,461)
CSL Limited	1,117	(2,339)
Commonwealth Bank Of Australia.	3,483	(4,669)
Etf's Metal Securities Australia Limited.	4,070	5,044
Fortescue Metals Group Ltd	5,896	(1,814)
Ishares Core Cash Etf	36	(7)
Ishares Core S&p/asx 200 Etf	(409)	(6,672)
Magellan Financial Group Limited	(1,115)	(13,306)
National Australia Bank Limited	(1,217)	1,396
Onemarket Limited	45	0
Scentre Group	281	(702)
Sonic Healthcare Limited	1,833	(3,859)
Telstra Corporation Limited.	7,429	1,486
Unibail-rodamco-westfield	86	(1,843)
Westpac Banking Corporation	1,724	(5,912)
	34,201	(48,954)
Units in Listed Unit Trusts (Australian)		
Ishares Core Composite Bond Etf	4,450	(5,913)
	4,450	(5,913)
Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	0	732
Magellan Global Fd	(3,220)	(10,271)
Pendal Fixed Interest Fund	0	405
Vanguard Conservative Index Fund	2,027	(5,413)

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	(1,192)	(14,547)
Total Unrealised Movement	104,926	(140,356)

Realised Movements in Market Value

	2023 \$	2022 \$
Managed Investments (Australian)		
Allan Gray Aust Eq Fd Class A	(7,809)	0
Allan Gray Aust Eq Fd Class A	374	0
Alphinity Global Equity Fund	(74)	0
Barrow Hanley Global Share Fund	1,040	0
Bennelong Australian Equities Fund	(8,829)	0
Bennelong Australian Equities Fund	829	0
CC Sage Capital Absolute Return Fd	4	0
GQG Partners Global Eq AUD Hedged	5	0
Greencape Broadcap Fund	2,068	0
Greencape Broadcap Fund	(6,995)	0
Jan Hend Gbl Mul Strat Fund	(133)	0
Magellan Global Fd	2,026	0
Magellan Infrastructure Fd	(7,813)	0
Magellan Infrastructure Fd	1,531	0
Metrics Direct Income Fund	(23)	0
PIMCO Div Fixed Int Fd - Ws Class	0	(325)
Platinum International Health Care	(8,095)	0
Platinum International Health Care	437	0
Plato Aust Shares Income Fund CI A	(3,175)	0
Plato Aust Shares Income Fund CI A	461	0
Quay Global Real Estate Fund UH	154	0
Totus Alpha Long Short Fund	(285)	0
UBS Diversified Fixed Income Fund	(4,139)	0
UBS Diversified Fixed Income Fund	114	0
UBS Emerging Markets Equity	(13,482)	0
UBS Emerging Markets Equity	(1,275)	0
Vanguard Aust Fixed Interest Index	258	0

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Vanguard Aust Fixed Interest Index	(7,783)	0
Vanguard Conservative Index Fund	281	0
iShares Australian Equity Index Fun	341	0
iShares Hdg Inter Eq In Fd	314	0
iShares International Eq Index Fd	(323)	0
	<hr/>	<hr/>
	(59,996)	(325)
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Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	144	0
Bank Of Queensland Limited.	(7,423)	0
Betashares Australian Sustainability Leaders Etf	(2,544)	0
Betashares Australian Sustainability Leaders Etf	218	0
CSL Limited	1,328	0
Commonwealth Bank Of Australia.	1,402	0
Commonwealth Bank Of Australia.	106	0
Ishares Core Cash Etf	(54)	0
Ishares Core Composite Bond Etf	(3)	0
Ishares Core S&p/asx 200 Etf	130	0
Ishares Core S&p/asx 200 Etf	570	3,644
Onemarket Limited	(35)	0
	<hr/>	<hr/>
	(6,161)	3,644
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Betashares Australian Government Bond Etf	688	0
Ishares Core Composite Bond Etf	(5,497)	0
	<hr/>	<hr/>
	(4,809)	0
	<hr/>	<hr/>
Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	0	(380)
Magellan Global Fd	3,202	0
Pendal Fixed Interest Fund	0	(954)
Vanguard Conservative Index Fund	(2,976)	(821)
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	226	(2,155)
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Total Realised Movement	(70,740)	1,164

Notes to the Financial Statements

For the year ended 30 June 2023

Changes in Market Values	34,186	(139,192)
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Note 15: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(7,395)	(9,513)
Income Tax Expense	(7,395)	(9,513)

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%	(4,308)	(19,017)
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Less:

Tax effect of:

Non Taxable Contributions	0	46
Increase in MV of Investments	15,739	0
Exempt Pension Income	5,080	6,818
Realised Accounting Capital Gains	(10,612)	174
Accounting Trust Distributions	2,464	4,403

Add:

Tax effect of:

Decrease in MV of Investments	0	21,053
SMSF Non-Deductible Expenses	1,728	1,541
Pension Payments	5,250	3,270
Benefit Payments	7,605	0
Franking Credits	1,184	1,549
Foreign Credits	67	52
Net Capital Gains	0	1,438
Taxable Trust Distributions	1,414	2,098
Distributed Foreign Income	261	300
Income Tax on Taxable Income or Loss	530	843

Less credits:

Franking Credits	7,895	10,326
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Notes to the Financial Statements

For the year ended 30 June 2023

Foreign Credits	30	31
Current Tax or Refund	(7,395)	(9,513)

HAPT Superannuation Fund Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 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 2023.

Signed in accordance with a resolution of the trustees by:



Paul David Graham

Trustee



SIGN & DATE



Terri Shane Graham

Trustee



SIGN & DATE

Dated:

19/12/23.

HAPT Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(28,722.00)
Less	
Increase in MV of investments	104,926.00
Exempt current pension income	33,865.00
Realised Accounting Capital Gains	(70,744.00)
Accounting Trust Distributions	16,424.00
	<u>84,471.00</u>
Add	
SMSF non deductible expenses	11,518.00
Pension Payments	35,000.00
Franking Credits	7,895.00
Foreign Credits	448.00
Taxable Trust Distributions	9,430.00
Distributed Foreign income	1,737.00
Benefits Paid/Transfers Out	50,700.00
	<u>116,728.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>3,532.00</u>
Taxable Income or Loss	<u>3,532.00</u>
Income Tax on Taxable Income or Loss	529.80
Less	
Franking Credits	7,894.54
Foreign Credits	30.47
	<u>(7,925.01)</u>
CURRENT TAX OR REFUND	<u>(7,395.21)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(7,136.21)</u>

HAPT Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash Account - BT Panorama		40,328.030000	40,328.03	40,328.03	40,328.03			3.89 %
CBA Investment Account		77.590000	77.59	77.59	77.59			0.01 %
MPCASH		65,233.360000	65,233.36	65,233.36	65,233.36			6.29 %
NAB Account 0971		51.920000	51.92	51.92	51.92			0.01 %
NAB Account 7916		297.430000	297.43	297.43	297.43			0.03 %
			105,988.33		105,988.33			10.23 %
Derivatives (Options, Hybrids, Future Contracts)								
MFGO.AX Magellan Financial Group Limited	41.00	0.200000	8.20	0.00	0.00	8.20	0.00 %	0.00 %
			8.20		0.00	8.20		0.00 %
Fixed Interest Securities (Australian)								
BT Term Deposit 6 Months (18 Sept 2023)		45,000.000000	45,000.00	45,000.00	45,000.00			4.34 %
			45,000.00		45,000.00			4.34 %
Managed Investments (Australian)								
HOW0164AU Alphinity Global Equity Fund	4,411.98	9.569300	42,219.57	8.91	39,294.43	2,925.14	7.44 %	4.07 %
PER0733AU Barrow Hanley Global Share Fund	16,770.64	1.563000	26,212.51	1.37	23,010.61	3,201.90	13.91 %	2.53 %
CHN5843AU CC Sage Capital Absolute Return Fd	12,781.13	1.443900	18,454.67	1.44	18,399.58	55.09	0.30 %	1.78 %
TGP0016AU CtrBrdge RARE Infra Inme Fd A	28,207.24	1.392300	39,272.94	1.41	39,852.73	(579.79)	(1.45) %	3.79 %
WPC1963AU Daintree Core Income Trust	31,614.56	0.977300	30,896.91	0.97	30,516.92	379.99	1.25 %	2.98 %
PIM0028AU DNR Capital Aus Eq Hi Conv Fd	13,026.10	1.643500	21,408.39	1.63	21,222.08	186.31	0.88 %	2.07 %
FID0010AU Fidelity Asia Fd	742.88	24.577700	18,258.20	25.19	18,714.64	(456.44)	(2.44) %	1.76 %
ETL0666AU GQG Partners Global Eq AUD Hedged	29,759.84	1.229300	36,583.77	1.14	33,829.33	2,754.44	8.14 %	3.53 %
BGL0034AU iShares Australian Equity Index Fun	28,822.27	1.391700	40,111.95	1.33	38,354.55	1,757.40	4.58 %	3.87 %
BGL0044AU iShares Hdq Inter Eq In Fd	93,366.63	0.545600	50,940.83	0.50	46,529.00	4,411.83	9.48 %	4.91 %

HAPT Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
PRM0010AU MCTDF	47,027.06	1.049500	49,354.90	1.03	48,594.91	759.99	1.56 %	4.76 %
PER0049AU Perpetual Australian Share Fund	20,649.74	1.498300	30,939.50	1.40	28,986.55	1,952.95	6.74 %	2.98 %
PER0668AU Perpetual Pure Equity Alpha Fund	7,253.23	1.277800	9,268.18	1.26	9,157.47	110.71	1.21 %	0.89 %
BTA0498AU PIMCO WS Plus Global Bond Fund	14,211.70	0.860700	12,232.01	0.84	11,915.20	316.81	2.66 %	1.18 %
BFL0020AU Quay Global Real Estate Fund UH	12,476.47	1.298900	16,205.68	1.25	15,598.08	607.60	3.90 %	1.56 %
SOL0001AU SolarisCoreAusEqFd(PerfAlignment)	26,693.02	1.603900	42,812.93	1.57	41,889.01	923.92	2.21 %	4.13 %
PIM6284AU Totus Alpha Long Short Fund	15,854.96	0.795200	12,607.86	0.82	13,028.87	(421.01)	(3.23) %	1.22 %
VAN0025AU Vanguard Australian Gov Bnd Indx Fd	62,413.14	0.950800	59,342.42	0.95	59,198.80	143.62	0.24 %	5.73 %
			557,123.22		538,092.76	19,030.46	3.54 %	53.75 %
Shares in Listed Companies (Australian)								
ANZ.AX ANZ Group Holdings Limited	522.00	23.710000	12,376.62	28.73	14,995.01	(2,618.39)	(17.46) %	1.19 %
CBA.AX Commonwealth Bank Of Australia.	399.00	100.270000	40,007.73	80.29	32,034.12	7,973.61	24.89 %	3.86 %
CSL.AX CSL Limited	107.00	277.380000	29,679.66	275.04	29,428.98	250.68	0.85 %	2.86 %
GOLD.AX Etf's Metal Securities Australia Limited.	1,920.00	26.620000	51,110.40	20.76	39,856.91	11,253.49	28.23 %	4.93 %
FMG.AX Fortescue Metals Group Ltd	1,268.00	22.180000	28,124.24	18.96	24,042.34	4,081.90	16.98 %	2.71 %
MFG.AX Magellan Financial Group Limited	325.00	9.490000	3,084.25	61.49	19,983.81	(16,899.56)	(84.57) %	0.30 %
NAB.AX National Australia Bank Limited	1,193.00	26.370000	31,459.41	25.69	30,647.82	811.59	2.65 %	3.04 %
SCG.AX Scentre Group	4,680.00	2.650000	12,402.00	4.28	20,022.60	(7,620.60)	(38.06) %	1.20 %
SHL.AX Sonic Healthcare Limited	716.00	35.570000	25,468.12	34.90	24,986.88	481.24	1.93 %	2.46 %
TLS.AX Telstra Corporation Limited.	16,508.00	4.300000	70,984.40	5.45	90,037.91	(19,053.51)	(21.16) %	6.85 %
URW.AX Unibail-rodamco-westfield	960.00	3.850000	3,696.00	14.71	14,118.44	(10,422.44)	(73.82) %	0.36 %
WBC.AX Westpac Banking Corporation	937.00	21.340000	19,995.58	26.69	25,005.37	(5,009.79)	(20.03) %	1.93 %
			328,388.41		365,160.19	(36,771.78)	(10.07) %	31.68 %
			1,036,508.16		1,054,241.28	(17,733.12)	(1.68) %	100.00 %

HAPT Superannuation Fund

Investment Income Report

As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
VAN0001AU	Vanguard Aust Fixed Interest Index	92.57			91.39		14.27		105.66				-13.09
VAN0025AU	Vanguard Australian Gov Bnd Indx Fd	519.64											519.64
		13,977.10	4,244.26	623.70	2,507.18	2,113.67	1,650.33	441.00	11,580.14	0.00	0.00	4,501.16	450.47
Other Investment Income													
	Other Income	322.78							322.78				
		322.78	0.00	0.00	0.00	0.00	0.00	0.00	322.78	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)													
ANZ.AX	ANZ Group Holdings Limited	762.12	762.12			326.62			1,088.74				
BOQ.AX	Bank Of Queensland Limited.	600.00	600.00			257.14			857.14				
CBA.AX	Commonwealth Bank Of Australia.	1,871.10	1,871.10			801.90			2,673.00				
CSL.AX	CSL Limited	490.06	25.50	464.57		10.93			501.00				
FMG.AX	Fortescue Metals Group Ltd	2,485.28	2,485.28			1,065.12			3,550.40				
BILL.AX	Ishares Core Cash Etf	879.88			879.88				879.88				
IOZ.AX	Ishares Core S&p/asx 200 Etf	650.75	578.03	39.52	18.70	247.84	10.39	0.38	894.86				4.11
MFG.AX	Magellan Financial Group Limited	376.36	308.70	67.65		132.30			508.65				
NAB.AX	National Australia Bank Limited	1,801.43	1,801.43			772.04			2,573.47				
SCG.AX	Scentre Group	511.52	0.34		353.51	0.14	14.92	3.46	372.37			3.68	139.07
SHL.AX	Sonic Healthcare Limited	730.32	730.32			312.99			1,043.31				
TLS.AX	Telstra Corporation Limited.	2,806.36	2,806.36			1,202.72			4,009.08				
WBC.AX	Westpac Banking Corporation	1,255.58	1,255.58			538.11			1,793.69				
		15,220.76	13,224.76	571.74	1,252.09	5,667.85	25.31	3.84	20,745.59	0.00	0.00	3.68	143.18
Units in Listed Unit Trusts (Australian)													
AGVT.AX	Betashares Australian Government Bond Etf	158.46											158.46
IAF.AX	Ishares Core Composite Bond Etf	148.77			125.51		23.26		148.77				
SCG.AX	Scentre Group	225.58	225.58			96.68			322.26				
		532.81	225.58	0.00	125.51	96.68	23.26	0.00	471.03	0.00	0.00	0.00	158.46
Units in Unlisted Unit Trusts (Australian)													
VAN0109AU	Vanguard Conservative Index Fund	97.86	34.88	3.78	21.15	16.34	38.25	3.01	117.41			11.20	-11.40
		97.86	34.88	3.78	21.15	16.34	38.25	3.01	117.41	0.00	0.00	11.20	-11.40
		33,254.59	17,729.48	1,199.22	7,009.21	7,894.54	1,737.15	447.85	36,340.23	0.00	0.00	4,516.04	740.71

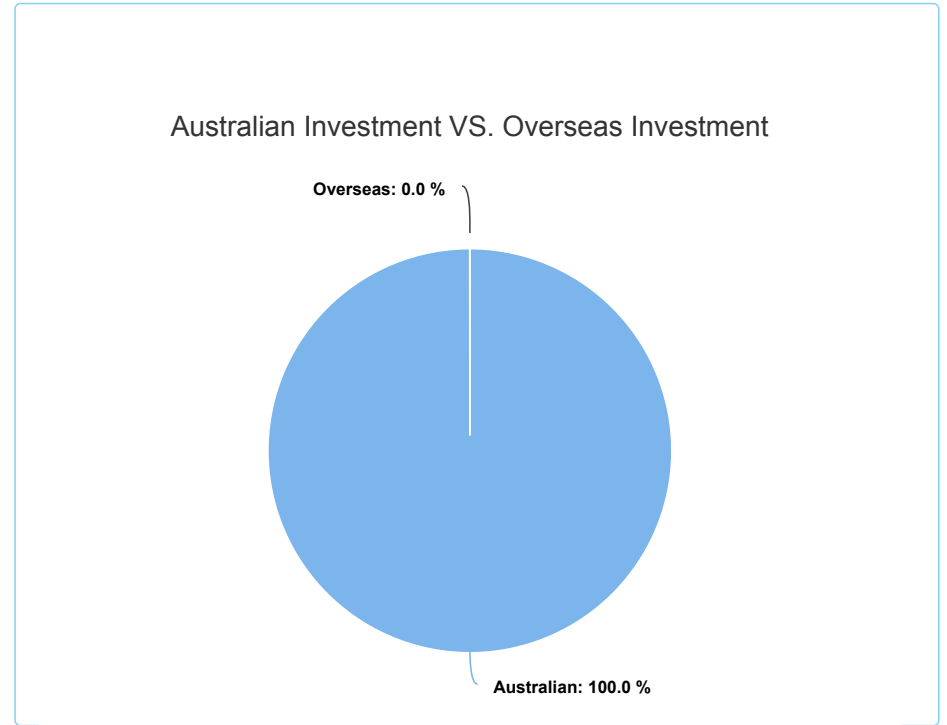
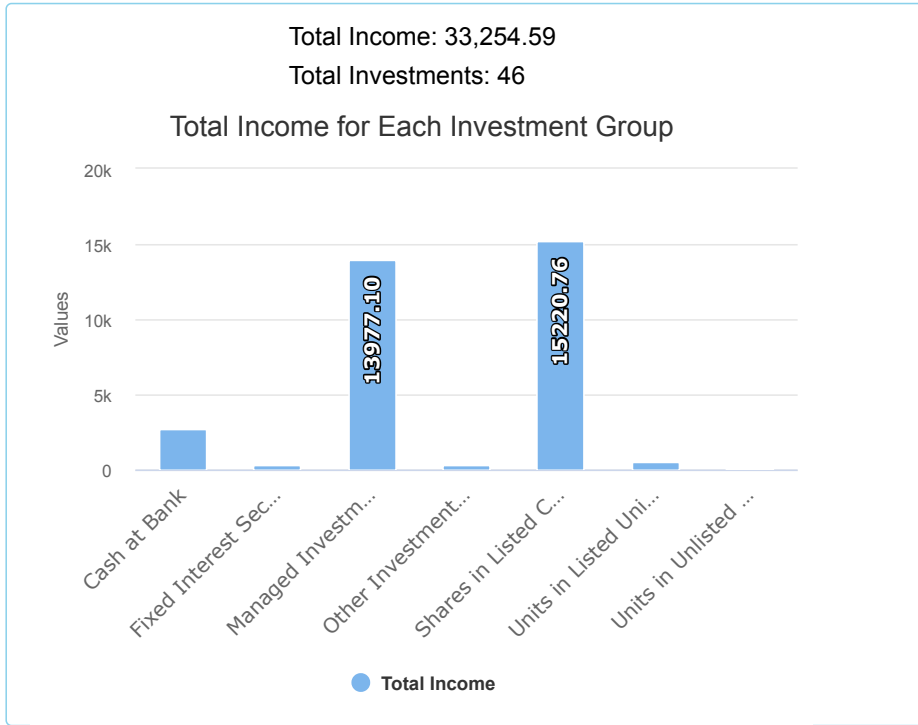
Assessable Income (Excl. Capital Gains)	36,340.23
Net Capital Gain	3,019.53
Total Assessable Income	39,359.76

*1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

HAPT Superannuation Fund
Investment Income Report
As at 30 June 2023



HAPT Superannuation Fund

Members Statement

Paul David Graham
 6 Mountain Blue Court
 Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 28/07/2011
 Service Period Start Date: 28/07/2011
 Date Left Fund: 01/07/2022
 Member Code: GRAPAU00001P
 Account Start Date: 01/01/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension
 01/07/2014

Nominated Beneficiaries: Terri Shane Graham
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0
 Current Salary: 0
 Previous Salary: 0
 Disability Benefit: 0

Your Balance

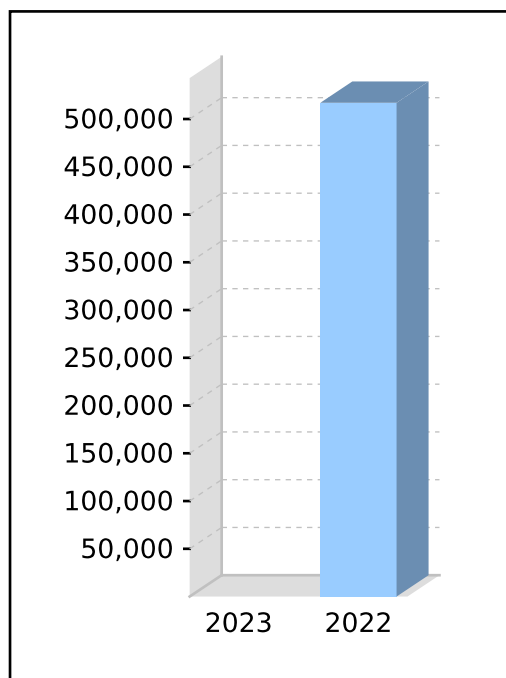
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (74.27%)
 Taxable



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	517,001	575,648
<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		(47,057)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		11,590
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	517,001	
Closing balance at 30/06/2023	0	517,001

HAPT Superannuation Fund Members Statement

Paul David Graham
6 Mountain Blue Court
Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
Age: 66
Tax File Number: Provided
Date Joined Fund: 28/07/2011
Service Period Start Date: 28/07/2011
Date Left Fund:
Member Code: GRAPAU00003P
Account Start Date: 01/01/2017
Account Phase: Retirement Phase
Account Description: Account Based Pension
01/07/2016

Nominated Beneficiaries: Terri Shane Graham
Nomination Type: N/A
Vested Benefits: 473,975
Total Death Benefit: 473,975
Current Salary: 0
Previous Salary: 0
Disability Benefit: 0

Your Balance

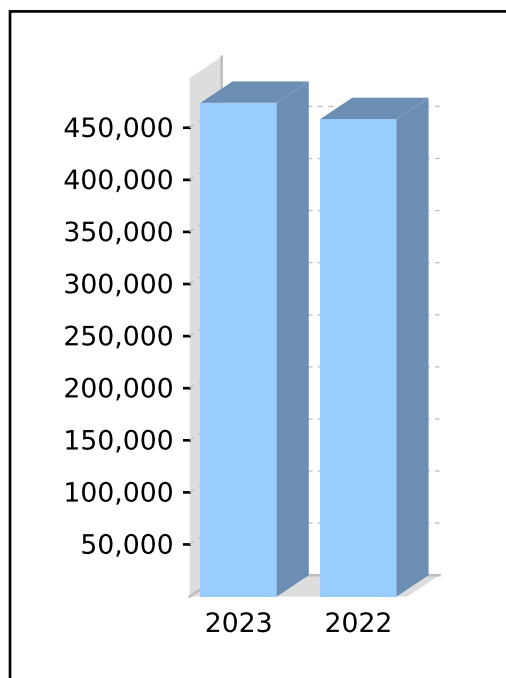
Total Benefits 473,975

Preservation Components

Preserved
Unrestricted Non Preserved 473,975
Restricted Non Preserved

Tax Components

Tax Free (99.26%) 470,455
Taxable 3,521



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	458,371	510,296
<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	27,104	(41,715)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	11,500	10,210
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	473,975	458,371

HAPT Superannuation Fund Members Statement

Paul David Graham
6 Mountain Blue Court
Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
Age: 66
Tax File Number: Provided
Date Joined Fund: 28/07/2011
Service Period Start Date: 28/07/2011
Date Left Fund:
Member Code: GRAPAU00004A
Account Start Date: 01/07/2017
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: Terri Shane Graham
Nomination Type: Binding Nomination (Non Lapsing)
Vested Benefits:
Total Death Benefit:

Your Balance

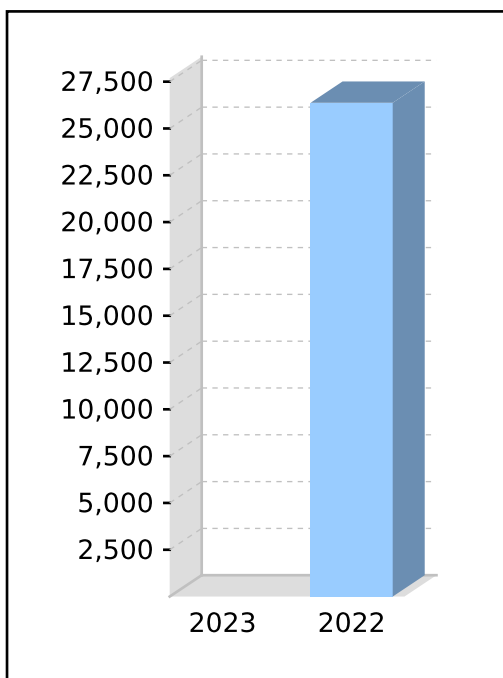
Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	26,372	28,889
<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		(2,394)
Internal Transfer In	517,001	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		123
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	543,373	
Closing balance at 30/06/2023	0	26,372

HAPT Superannuation Fund

Members Statement

Paul David Graham
 6 Mountain Blue Court
 Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 28/07/2011
 Service Period Start Date: 28/07/2011
 Date Left Fund:
 Member Code: GRAPAU00173P
 Account Start Date: 01/07/2022
 Account Phase: Retirement Phase
 Account Description: Account Based Pension
 01/07/2022

Nominated Beneficiaries: Terri Shane Graham
 Nomination Type: Binding Nomination (Non Lapsing)
 Vested Benefits: 500,286
 Total Death Benefit: 500,286

Your Balance

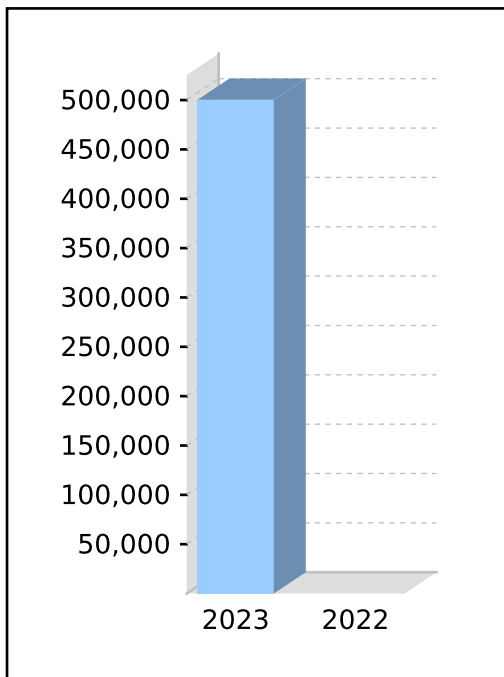
Total Benefits 500,286

Preservation Components

Preserved
 Unrestricted Non Preserved 500,286
 Restricted Non Preserved

Tax Components

Tax Free (73.24%) 366,390
 Taxable 133,896



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	31,113	
Internal Transfer In	543,373	
<u>Decreases to Member account during the period</u>		
Pensions Paid	23,500	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	50,700	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	500,286	0

HAPT Superannuation Fund

Members Statement

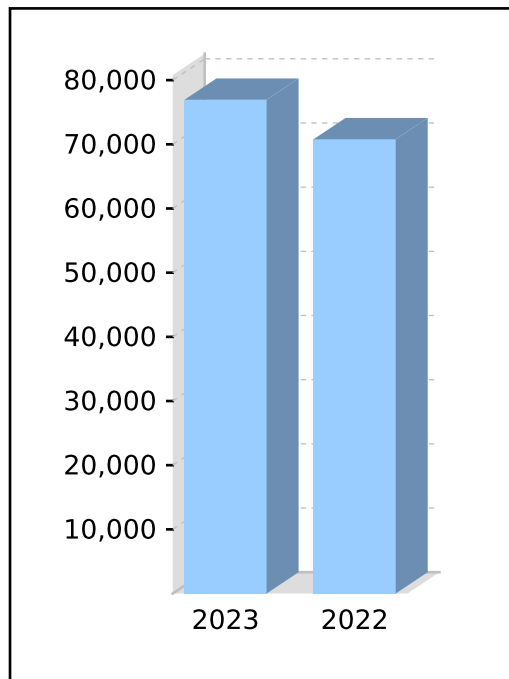
Terri Shane Graham
 6 Mountain Blue Court
 Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Paul David Graham
Age:	57	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	76,939
Date Joined Fund:	28/07/2011	Total Death Benefit:	76,939
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	GRATER00001A	Disability Benefit:	0
Account Start Date:	28/07/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	76,939
<u>Preservation Components</u>	
Preserved	76,939
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	21,475
Taxable	55,464



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	70,785	74,962
<u>Increases to Member account during the period</u>		
Employer Contributions	2,368	2,615
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		304
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	4,316	(6,376)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	355	392
Income Tax	175	328
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 30/06/2023	76,939	70,785

Self-managed superannuation fund annual return **2023**

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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (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	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place X 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 2023 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

Electronic Lodgment Declaration (SMSF)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Fund	Year
Provided	HAPT Superannuation Fund	2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.


Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

- All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director



SIGN & DATE

Date

19/12/23

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account Name NAB Account 0971

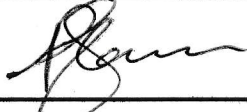
Account Number 083151 805840971

Client Reference GRA200

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

SIGN & DATE

Signature



Date

19/12/23

Tax Agent's Declaration

I declare that:

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

Agent's signature


SF000100-3A6B-000D-C5AE-08DC00E403AD

Date

20/12/2023
SF000100-3A6B-000D-C5AE-08DC00E403AD

Contact name

Brendan Podevin

Client Reference

GRA200

Agent's Phone Number

07 33609600

Tax Agent Number

70868002

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 2023*.

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 \$	
	(an amount must be included even if it is zero)
less	Transfer of liability to life insurance company or PST
R6 \$	

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	
U1 \$	
plus	*Net non-arm's length trust distributions
U2 \$	
plus	*Net other non-arm's length income
U3 \$	

*Other income **S** \$

Code

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

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

#This is a mandatory label.

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

GROSS INCOME (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 2023* 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 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 \$
	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

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

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

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

- 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 \$

I Refer to instructions for completing these labels.

A \$ 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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

I \$

J \$ Non-assessable foreign superannuation fund amount

J \$

K \$ Transfer from reserve: assessable amount

K \$

L \$ Transfer from reserve: non-assessable amount

L \$

M \$ 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

S1 \$ 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**)

O \$ Allocated earnings or losses

O \$

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

R2 \$ Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

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

Accumulation phase value **X1 \$**
 Retirement phase value **X2 \$**
 Outstanding limited recourse borrowing arrangement amount **Y \$**

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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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

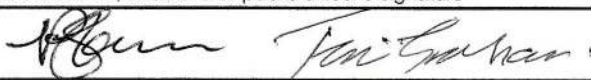
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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 / /

SIGN & DATE

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

i 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 2023* 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

20/12/2023



Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Memorandum of Resolutions of

Paul David Graham and Terri Shane Graham
ATF HAPT Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is 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 2023 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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.

AUDITORS:

It was resolved that

Anthony 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

Hw One Pty Ltd

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

Memorandum of Resolutions of

Paul David Graham and Terri Shane Graham
ATF HAPT Superannuation Fund

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

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record –



SIGN & DATE

Paul David Graham

Dated: 19/12/23



SIGN & DATE

Terri Shane Graham

Dated: 19/12/23

9 December 2023

ANTHONY BOYS
PO BOX 3376,
RUNDLE MALL 5000

Dear Anthony,

HAPT Superannuation Fund

Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of HAPT Superannuation Fund for the year ended 30 June 2023, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2023 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (b) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

Ownership and Pledging of Assets

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Investments

- (a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (d) All investments are acquired, maintained and disposed of on an arm's length basis.

Trust Deed

The superannuation fund is being conducted in accordance with its Trust Deed.

Superannuation Industry (Supervision) Act and Regulations

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:

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
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.

- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.
- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.
- (d) All related party transactions have been conducted on commercial terms as if the transaction was undertaken on an arms length basis in accordance with section 109 of the SIS Act, **AND** those related party transactions do not contravene *practical Compliance Guidelines* issued by the Regulator regarding non arms length Income and non arms length expenditure.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

Fair Value Measurements and Disclosures

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

Going Concern

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after Balance Sheet Date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Comparative Information

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

Fraud and Error

- (a) There has been no:
 - (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
 - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
 - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (d) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

Legal Matters

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

General



- (a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.



Additional Matters

There are no additional matters.

Signed by the Directors of Paul Graham and Terri Graham as Trustee for the HAPT Superannuation Fund

 19/12/23 

Paul Graham (Trustee)

 19/12/23 

Terri Graham (Trustee)

HAPT Superannuation Fund

INVESTMENT OBJECTIVES AND STRATEGIES

Investment Objective:

The sole purpose of the fund is to provide benefits to Members upon their retirement, attaining a specified age, death or on health or financial reasons.

The objective of the Fund is to achieve reasonable long term growth with moderate fluctuations in return. The average investment return for the plan should be at least 1.0% per annum above inflation (CPI) when measured over a three year period.

Investment Strategy:

The trustees, have set the following strategy and guidelines for investment of funds belonging to the Fund having regard to the following:

- the risk of the investment;
- the diversity of investments of the Fund as a whole;
- the liquidity of the investment; and
- the ability of the fund to discharge its present and future liabilities.

The overall strategy is to invest in either cash, real property, shares, unit trusts or a combination thereof for the purpose of providing the members of the plan with long term growth. Whilst the trustees are conscious of the need to provide the members of the plan with capital gains over the medium to long term, they are also conscious of the need to diversify and spread the risk associated with investment in growth assets.

In making a decision on the types of investments made by the Fund, the Trustees have consulted with the members in this regard. They have taken into account the members overall risk profile and their concerns about various investment opportunities.

With this in mind, the trustees will, from time to time, seek professional investment advice in order to assist in the process of determining what investments are suitable for the Fund and also taking into account the concerns of the members.

The trustees also acknowledge the need to invest in areas where some assets can be readily converted to cash, thus allowing benefits to be paid when they fall due.

Taking the above into account, the trustees have determined that the following guidelines should be adhered to in placing and reviewing investments by the Fund in the coming 12 month period.

	From		To
Australian Equities	20%	-	98%
Australian Fixed Interest	0%	-	30%
Cash	5%	-	30%
Direct Property	0%	-	0%
International Equities	0%	-	30%
International Fixed Interest	0%	-	10%
Listed Property	0%	-	10%
Mortgages	0%	-	0%
Other	0%	-	10%

This plan's strategy will be reviewed on occasion and updated if any modifications are required.

In addition, the trustees have held discussions with each of the members and considered whether or not it is appropriate for the fund to provide any of the following types of insurance cover for each member:

- Life insurance
- Total & Permanent Disablement (TPD) insurance
- Income Protection Insurance

Each member's individual insurance needs will be considered by the trustees on an annual basis

(Approved at meeting of Trustees)

Signed:



Paul Graham
Trustee



Terri Graham
Trustee

Date:

15/2/22