

.....**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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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	G & A THOMAS SUPER 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	 	Date
	<small>BF8F1ED3848FD7EF</small> <small>1FF91A88C4D26E88</small>	08/11/2023 08/11/2023

**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.

5 Wt i bhBUa Y	G & A THOMAS SUPER FUND	
Account Number	065502 10506946	Client Reference G&ATHOM46984

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

Signature	 	Date
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**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** .....  **Date**  /

**Contact name**  **Client Reference**

**Agent's Phone Number**  ..... **HUI '5 [ YbhBi a Vyf**

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**G & A THOMAS SUPER FUND**  
**Trustees Declaration**

G & A THOMAS PTY LTD ACN: 159350286

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

The directors of the trustee company declare that:


- (i) the financial statements and notes to the financial statements for the year ended 30 June 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 directors of the trustee company by:



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.....  
GREGORY THOMAS  
G & A THOMAS PTY LTD  
Director



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.....  
ALYSON THOMAS  
G & A THOMAS PTY LTD  
Director

03 November 2023

### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 0 %	0 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date:

**G & A THOMAS SUPER FUND**  
**Investment Strategy**



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.....  
GREGORY THOMAS



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ALYSON THOMAS

**G & A THOMAS SUPER FUND**  
**Members Statement**

GREGORY THOMAS  
 66 Cudmore Road  
 McCracken, South Australia, 5211, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	59	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	964,195.92
Date Joined Fund:	01/07/2021	Total Death Benefit:	964,195.92
Service Period Start Date:	24/11/1981		
Date Left Fund:			
Member Code:	THOGRE00001A		
Account Start Date:	01/07/2021		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	964,195.92
<u>Preservation Components</u>	
Preserved	924,994.83
Unrestricted Non Preserved	39,201.09
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	621,757.60
Taxable	342,438.32

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2022	303,539.35	303,539.35
<u>Increases to Member account during the period</u>		
Employer Contributions	4,138.40	
Personal Contributions (Concessional)	20,000.00	
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions	275,000.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	36,210.73	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,620.79	
Income Tax	1,071.77	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	964,195.92	303,539.35

# G & A THOMAS SUPER FUND

## Members Statement

### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



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GREGORY THOMAS

Director



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ALYSON THOMAS

Director

**G & A THOMAS SUPER FUND**  
**Members Statement**

ALYSON THOMAS  
 66 Cudmore Road  
 McCracken, South Australia, 5211, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	813,607.57
Date Joined Fund:	12/07/2012	Total Death Benefit:	813,607.57
Service Period Start Date:	01/09/1981		
Date Left Fund:			
Member Code:	THOALY00001A		
Account Start Date:	12/07/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>813,607.57</b>
<u>Preservation Components</u>	
Preserved	813,599.19
Unrestricted Non Preserved	8.38
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	615,348.95
Taxable	198,258.62

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2022	156,259.76	156,259.76
<u>Increases to Member account during the period</u>		
Employer Contributions	8,626.64	
Personal Contributions (Concessional)	20,000.00	
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions	275,000.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	28,869.66	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,294.00	
Income Tax	854.49	
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	813,607.57	156,259.76



**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



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**GREGORY THOMAS**  
Director



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**ALYSON THOMAS**  
Director

# Minutes of a meeting of the Director(s)

held on 03 November 2023 at 9 Martin Street, Gawler East, South Australia 5118

<b>PRESENT:</b>	GREGORY THOMAS and ALYSON THOMAS
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>PRICE ROBERTS &amp; CO</p>

# Minutes of a meeting of the Director(s)

held on 03 November 2023 at 9 Martin Street, Gawler East, South Australia 5118

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

**TRUSTEE STATUS:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**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:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –



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ALYSON THOMAS

Chairperson

04 July 2023

Tony Boys  
Box 3376  
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re:** G & A THOMAS SUPER FUND  
**Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the G & A THOMAS SUPER FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2023, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2023 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 requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

### **1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

### **2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company/an individual trustee.

### **3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct**

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report or we have disclosed to you all

known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

#### **4. Investment Strategy**

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund Books and Records**

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, 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.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

#### **7. Fraud, error and non-compliance**

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

#### **8. Asset Form and Valuation**

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the SMSF will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

## **9. Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

## **10. Significant Assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

## **11. Ownership and Pledging of Assets**

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

## **12. Payment of benefits**

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

## **13. Related Parties**

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

*[Delete this paragraph if not applicable]*

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

## **14. Acquisitions from related parties**

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

## **15. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

## **16. Subsequent Events**

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

## **17. Outstanding Legal Action**

*[Delete this paragraph if not applicable]*

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

## **18. Going Concern**

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

## **19. Residency**

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

## **20. Investment Returns**

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

## **21. Insurance**

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

## **22. Limiting powers of Trustees**

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

## **23. Collectables and Personal Use Assets**

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

## **24. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

## **25. Additional Matters**

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

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

Yours sincerely,  
**For and on behalf of the Trustee(s)**



05/07/2023

To the trustee of the  
G & A THOMAS SUPER FUND  
34 Victoria Street,  
Victor Harbor  
South Australia, 5211

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the G & A THOMAS SUPER FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2023 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report 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 controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

### **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

### **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

### **Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

### **Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

### **Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2022.**

Yours sincerely

Tony Boys  
100014140

Acknowledged on behalf of the Trustee(s) of the G & A THOMAS SUPER FUND by:

Signature as prescribed in tax return

# 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](http://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  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)**

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

- ❗ 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)**

G & A THOMAS SUPER FUND

**3 Australian business number (ABN) (if applicable)**

**4 Current postal address**

C/- PRICE ROBERTS & CO

34 VICTORIA STREET

Suburb/town

VICTOR HARBOR

State/territory

SA

Postcode

5211

**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

Signature as prescribed in tax return

Tax File Number

Provided

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

Boys

First given name

Other given names

Tony

SMSF Auditor Number

Auditor's phone number

100014140

1300823428

Postal address

Box 3376

Suburb/town

State/territory

Postcode

Rundle Mall

SA

5000

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

065502

Fund account number

10506946

Fund account name

G & A THOMAS SUPER FUND

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.

Signature as prescribed in tax return

Tax File Number

**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.

Signature as prescribed in tax return

Tax File Number

## 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 **D1** \$  Net foreign income **D** \$  Loss

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	<b>R1</b> \$ <input type="text" value="12,765"/>
plus Assessable personal contributions	<b>R2</b> \$ <input type="text" value="40,000"/>
plus **No-TFN-quoted contributions <i>(an amount must be included even if it is zero)</i>	<b>R3</b> \$ <input type="text" value="0"/>
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/>
<b>Assessable contributions</b> <i>(R1 plus R2 plus R3 less R6)</i>	<b>R</b> \$ <input type="text" value="52,765"/>

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text"/>
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text"/>
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text"/>
<b>Net non-arm's length income</b> <i>(subject to 45% tax rate)</i> <b>(U1 plus U2 plus U3)</b>	<b>U</b> \$ <input type="text"/>

\*Other income **S** \$  Code

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

#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

Signature as prescribed in tax return

Tax File Number

Provided

### 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	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="7,602"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="974"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="632"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="21,802"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="3,220"/>	<b>J2</b> \$ <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/>	<b>L2</b> \$ <input type="text" value="1,977"/>	Code <input type="text"/>
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

**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.



Signature as prescribed in tax return

Tax File Number

### 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	<b>A \$</b>	<input type="text" value="65,607"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="9,841.05"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>
Gross tax	<b>B \$</b>	<input type="text" value="9,841.05"/>
		<i>(T1 plus J)</i>

Foreign income tax offset	<b>C1 \$</b>	<input type="text" value="735.77"/>	Non-refundable non-carry forward tax offsets	<b>C \$</b>	<input type="text" value="735.77"/>
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>			<i>(C1 plus C2)</i>

**SUBTOTAL 1**

<b>T2 \$</b>	<input type="text" value="9,105.28"/>
	<i>(B less C – cannot be less than zero)</i>

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text" value="0.00"/>	Non-refundable carry forward tax offsets	<b>D \$</b>	<input type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0.00"/>			<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0.00"/>			
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0.00"/>	<b>SUBTOTAL 2</b>	<b>T3 \$</b>	<input type="text" value="9,105.28"/>
					<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text" value="2,536.93"/>	Refundable tax offsets	<b>E \$</b>	<input type="text" value="2,536.93"/>
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>			<i>(E1 plus E2 plus E3 plus E4)</i>
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>			
Exploration credit tax offset	<b>E4 \$</b>	<input type="text" value="0.00"/>			

<b>#TAX PAYABLE T5 \$</b>	<input type="text" value="6,568.35"/>
	<i>(T3 less E – cannot be less than zero)</i>

**Section 102AAM interest charge**

<b>G \$</b>	<input type="text"/>
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Signature as prescribed in tax return

Tax File Number

<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>	
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>	
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>	
<b>H6</b>	Credit for interest on no-TFN tax offset	<input type="text"/>	
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>	
	<b>Eligible credits</b>		
	<b>H</b>	<input type="text"/>	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I</b>	<input type="text" value="0.00"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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**PAYG instalments raised**

**K**

**Supervisory levy**

**L**

**Supervisory levy adjustment for wound up funds**

**M**

**Supervisory levy adjustment for new funds**

**N**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S</b>	<input type="text" value="3,435.35"/>	<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**

Signature as prescribed in tax return

Tax File Number

Provided

### Section F: Member information

#### MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

THOMAS

First given name

GREGORY

Other given names

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Day Month Year

Provided

#### Contributions

OPENING ACCOUNT BALANCE \$ 303,539.35

Refer to instructions for completing these labels.

Employer contributions

A \$ 4,138.40

ABN of principal employer

A1

Personal contributions

B \$ 350,000.00

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal  
H \$ 275,000.00

H1 Receipt date 28 / 02 / 2023

Assessable foreign superannuation fund amount  
I \$

Non-assessable foreign superannuation fund amount  
J \$

Transfer from reserve: assessable amount  
K \$

Transfer from reserve: non-assessable amount  
L \$

Contributions from non-complying funds and previously non-complying funds  
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
M \$

TOTAL CONTRIBUTIONS N \$ 629,138.40

(Sum of labels A to M)

#### Other transactions

Accumulation phase account balance

S1 \$ 964,195.92

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 964,195.92

(S1 plus S2 plus S3)

Allocated earnings or losses  
O \$ 31,518.17

Loss

Inward rollovers and transfers  
P \$

Outward rollovers and transfers  
Q \$

Lump Sum payments  
R1 \$

Code

Income stream payments  
R2 \$

Code

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Signature as prescribed in tax return

Tax File Number

**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

Contributions

**!** Refer to instructions for completing these labels.

Employer contributions  
**A \$**

ABN of principal employer  
**A1**

Personal contributions  
**B \$**

CGT small business retirement exemption  
**C \$**

CGT small business 15-year exemption amount  
**D \$**

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

Proceeds from primary residence disposal  
**H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount  
**I \$**

Non-assessable foreign superannuation fund amount  
**J \$**

Transfer from reserve: assessable amount  
**K \$**

Transfer from reserve: non-assessable amount  
**L \$**

Contributions from non-complying funds and previously non-complying funds  
**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M \$**

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

**Other transactions**

Accumulation phase account balance  
**S1 \$**

Retirement phase account balance - Non CDBIS  
**S2 \$**

Retirement phase account balance - CDBIS  
**S3 \$**

TRIS Count

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

Allocated earnings or losses  
**O \$**

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Income stream payments  
**R2 \$**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Signature as prescribed in tax return

Tax File Number

## 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** \$

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F</b> \$ <input type="text"/>
Australian residential real property	Loans <b>G</b> \$ <input type="text"/>
<b>J1</b> \$ <input type="text" value="196,342"/>	Listed shares <b>H</b> \$ <input type="text"/>
Australian non-residential real property	Unlisted shares <b>I</b> \$ <input type="text"/>
<b>J2</b> \$ <input type="text"/>	Limited recourse borrowing arrangements <b>J</b> \$ <input type="text" value="196,342"/>
Overseas real property	Non-residential real property <b>K</b> \$ <input type="text"/>
<b>J3</b> \$ <input type="text"/>	Residential real property <b>L</b> \$ <input type="text" value="293,658"/>
Australian shares	Collectables and personal use assets <b>M</b> \$ <input type="text"/>
<b>J4</b> \$ <input type="text"/>	Other assets <b>O</b> \$ <input type="text" value="19,941"/>
Overseas shares	
<b>J5</b> \$ <input type="text"/>	
Other	
<b>J6</b> \$ <input type="text"/>	
Property count	
<b>J7</b> <input type="text" value="1"/>	

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  \$

Signature as prescribed in tax return

Tax File Number

**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	<b>V1 \$</b> <input type="text" value="178,611"/>	
Permissible temporary borrowings	<b>V2 \$</b> <input type="text"/>	
Other borrowings	<b>V3 \$</b> <input type="text"/>	
	Borrowings	<b>V \$</b> <input type="text" value="178,611"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W \$</b> <input type="text" value="1,777,802"/>
	Reserve accounts	<b>X \$</b> <input type="text"/>
	Other liabilities	<b>Y \$</b> <input type="text" value="5,090"/>
<b>TOTAL LIABILITIES</b>		<b>Z \$</b> <input type="text" value="1,961,503"/>

**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**

Signature as prescribed in tax return

Tax File Number

Provided

## 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](http://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  /  /

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

THOMAS

First given name

ALYSON

Other given names

Phone number

61414761318

Email address

gjthomas@tpg.com.au

Non-individual trustee name (if applicable)

G & A THOMAS PTY LTD

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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

Date  /  /

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

Roberts

First given name

Gavin

Other given names

Tax agent's practice

Price Roberts & Co

Tax agent's phone number

08 85522822

Reference number

G&ATHOM46984

Tax agent number

26188526

# Capital gains tax (CGT) schedule

# 2023

**When completing this form**

- Print clearly, using a black or dark blue pen only.
  - Use BLOCK LETTERS and print one character in each box.
- |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| S | M | I | T | H | S | T |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
- Do not use correction fluid or covering stickers.
  - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

**!** We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

**Australian business number (ABN)**

**Taxpayer's name**

G & A THOMAS SUPER FUND

**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input style="width: 150px;" type="text"/>	<b>K \$</b> <input style="width: 150px;" type="text"/>
Other shares	<b>B \$</b> <input style="width: 150px;" type="text"/>	<b>L \$</b> <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input style="width: 150px;" type="text"/>	<b>M \$</b> <input style="width: 150px;" type="text"/>
Other units	<b>D \$</b> <input style="width: 150px;" type="text"/>	<b>N \$</b> <input style="width: 150px;" type="text"/>
Real estate situated in Australia	<b>E \$</b> <input style="width: 150px;" type="text"/>	<b>O \$</b> <input style="width: 150px;" type="text"/>
Other real estate	<b>F \$</b> <input style="width: 150px;" type="text"/>	<b>P \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input style="width: 150px;" type="text" value="7,970"/>	
Collectables	<b>H \$</b> <input style="width: 150px;" type="text"/>	<b>Q \$</b> <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input style="width: 150px;" type="text"/>	<b>R \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input style="width: 150px;" type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input style="width: 150px;" type="text" value="7,970"/>	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.



Signature as prescribed in tax return

Tax File Number

Provided

**2 Capital losses**Total current year capital losses **A** \$Total current year capital losses applied **B** \$Total prior year net capital losses applied **C** \$Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$Total capital losses applied **E** \$Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$Other net capital losses carried forward to later income years **B** \$Add amounts at **A** and **B** and transfer the total  
to label **V** – **Net capital losses carried forward  
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A** \$**5 CGT concessions for small business**Small business active asset reduction **A** \$Small business retirement exemption **B** \$Small business rollover **C** \$Total small business concessions applied **D** \$**6 Net capital gain**Net capital gain **A** \$**1J** less **2E** less **4A** less **5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A** – **Net  
capital gain** on your tax return.

Signature as prescribed in tax return

Tax File Number

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer  Yes, as a seller  No   
 (Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  /

**!** **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Signature as prescribed in tax return

Tax File Number

Provided

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*I declare that the information on this form is true and correct.*

Signature

Date

Day

Month

Year

Contact name

ALYSON THOMAS

Daytime contact number (include area code)

61414761318

Financial statements and reports for the year ended  
30 June 2023

**G & A THOMAS SUPER FUND**

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Prepared for: G & A THOMAS PTY LTD

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**G & A THOMAS SUPER FUND**  
**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)		1,134,060.97	0.00
Plant and Equipment (at written down value)		6,591.00	7,565.00
Real Estate Properties ( Australian - Residential)		490,000.00	450,000.00
<b>Total Investments</b>		<u>1,630,651.97</u>	<u>457,565.00</u>
<b>Other Assets</b>			
Bank of Melbourne #5050		97,853.18	102,723.91
BankSA Freedom #2140		99,220.00	99,220.00
Sundry Debtors		0.00	622.58
CBA Direct Investment #9646		429.09	0.00
Distributions Receivable		13,350.45	0.00
ING Term Deposit		120,000.00	0.00
<b>Total Other Assets</b>		<u>330,852.72</u>	<u>202,566.49</u>
<b>Total Assets</b>		<u>1,961,504.69</u>	<u>660,131.49</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,435.35	2,236.95
Sundry Creditors		1,654.65	105.00
Limited Recourse Borrowing Arrangements		178,611.20	197,990.43
<b>Total Liabilities</b>		<u>183,701.20</u>	<u>200,332.38</u>
<b>Net assets available to pay benefits</b>		<u>1,777,803.49</u>	<u>459,799.11</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
THOMAS, GREGORY - Accumulation		964,195.92	303,539.35
THOMAS, ALYSON - Accumulation		813,607.57	156,259.76
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,777,803.49</u>	<u>459,799.11</u>

**G & A THOMAS SUPER FUND**  
**Operating Statement**

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions		19,156.42	0.00
Interest Received		2,612.06	0.00
Property Income		23,610.87	0.00
<b>Investment Gains</b>			
Changes in Market Values			
Unrealised Movements in Market Value		43,056.84	0.00
<b>Contribution Income</b>			
Employer Contributions		12,765.04	0.00
Personal Concessional		40,000.00	0.00
Personal Non Concessional		660,000.00	0.00
Other Contributions		550,000.00	0.00
<b>Total Income</b>		<u>1,351,201.23</u>	<u>0.00</u>
<b>Expenses</b>			
Accountancy Fees		2,420.00	0.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		632.50	0.00
ASIC Fees		349.00	0.00
Bank Charges		192.00	0.00
Depreciation		974.00	0.00
Investment Expenses		6,943.46	0.00
Interest Paid		(1.23)	0.00
Property Expenses - Agents Management Fees		2,863.67	0.00
Property Expenses - Council Rates		1,661.15	0.00
Property Expenses - Insurance Premium		335.00	0.00
Property Expenses - Repairs Maintenance		3,588.00	0.00
Property Expenses - Strata Levy Fees		5,385.90	0.00
Property Expenses - Water Rates		1,026.05	0.00
		<u>26,628.50</u>	<u>0.00</u>
<b>Total Expenses</b>		<u>26,628.50</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>1,324,572.73</u>	<u>0.00</u>
Income Tax Expense		6,568.35	0.00
<b>Benefits accrued as a result of operations</b>		<u>1,318,004.38</u>	<u>0.00</u>

**G & A THOMAS SUPER FUND**  
**Statement of Taxable Income**

For the year ended 30 June 2023

	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	1,324,572.73
<b>Less</b>	
Increase in MV of investments	43,056.84
Accounting Trust Distributions	19,156.42
Non Taxable Contributions	1,210,000.00
Tax Adjustment - Capital Works Expenditure (D1)	7,602.00
	<u>1,279,815.26</u>
<b>Add</b>	
Franking Credits	2,536.93
Foreign Credits	735.77
Net Capital Gains	5,607.00
Taxable Trust Distributions	9,353.73
Distributed Foreign income	2,660.70
	<u>20,894.13</u>
SMSF Annual Return Rounding	(44.60)
	<u>65,607.00</u>
<b>Taxable Income or Loss</b>	<u>65,607.00</u>
Income Tax on Taxable Income or Loss	9,841.05
<b>Less</b>	
Franking Credits	2,536.93
Foreign Credits	735.77
	<u>6,568.35</u>
<b>CURRENT TAX OR REFUND</b>	<u>6,568.35</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,392.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>3,435.35</u>



G & A THOMAS SUPER FUND

Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Bank of Melbourne #5050		97,853.180000	97,853.18	97,853.18	97,853.18			
BankSA Freedom #2140		99,220.000000	99,220.00	99,220.00	99,220.00			
CBA Direct Investment #9646		429.090000	429.09	429.09	429.09			
ING Term Deposit		120,000.000000	120,000.00	120,000.00	120,000.00			
			<b>317,502.27</b>		<b>317,502.27</b>			
<b>Managed Investments (Australian)</b>								
Hendersons Wrap Investments	1.00	1,134,060.970000	1,134,060.97	1,131,004.13	1,131,004.13	3,056.84	3,056.84	0.00
			<b>1,134,060.97</b>		<b>1,131,004.13</b>	<b>3,056.84</b>	<b>3,056.84</b>	<b>0.00</b>
<b>Plant and Equipment (at written down value)</b>								
PLANT & EQUIPMENT AT WDV		6,591.000000	6,591.00	6,591.00	6,591.00			
			<b>6,591.00</b>		<b>6,591.00</b>			
<b>Real Estate Properties ( Australian - Residential)</b>								
CAPITAL WORKS Unit 21/18 Wellington Street, Perth WA, Australia	1.00	293,658.000000	293,658.00	293,658.00	293,658.00	0.00	0.00	0.00
unit21/18 WELLINGTON WA, Australia	1.00	196,342.000000	196,342.00	231,273.36	231,273.36	(34,931.36)	40,000.00	0.00
			<b>490,000.00</b>		<b>524,931.36</b>	<b>(34,931.36)</b>	<b>40,000.00</b>	<b>0.00</b>
			<b>1,948,154.24</b>		<b>1,980,028.76</b>	<b>(31,874.52)</b>	<b>43,056.84</b>	<b>0.00</b>

# G & A THOMAS SUPER 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
<b>Bank Accounts</b>												
CBA Direct Investment #9646	429.09			429.09	0.00	0.00	0.00	429.09			0.00	0.00
	<b>429.09</b>			<b>429.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>429.09</b>			<b>0.00</b>	<b>0.00</b>
<b>Interest Received</b>												
ATO Interest Paid	41.35											
	<b>41.35</b>											
<b>Managed Investments (Australian)</b>												
Hendersons Wrap Investments	19,156.42	5,183.61	842.46	3,327.66	2,536.93	2,660.70	735.77	15,287.13		0.00	5,606.63	0.00
Hendersons Wrap Investments	2,141.62			2,141.62	0.00	0.00	0.00	2,141.62			0.00	0.00
	<b>21,298.04</b>	<b>5,183.61</b>	<b>842.46</b>	<b>5,469.28</b>	<b>2,536.93</b>	<b>2,660.70</b>	<b>735.77</b>	<b>17,428.75</b>		<b>0.00</b>	<b>5,606.63</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>												
unit21/18 WELLINGTON N	23,610.87							23,610.87				
	<b>23,610.87</b>							<b>23,610.87</b>				
	<b>45,379.35</b>	<b>5,183.61</b>	<b>842.46</b>	<b>5,898.37</b>	<b>2,536.93</b>	<b>2,660.70</b>	<b>735.77</b>	<b>41,468.71</b>		<b>0.00</b>	<b>5,606.63</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **41,468.71**

Net Capital Gain **5,606.63**

**Total Assessable Income 47,075.34**

\* 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.

**G & A THOMAS SUPER FUND**  
**Members Statement**

GREGORY THOMAS  
 66 Cudmore Road  
 McCracken, South Australia, 5211, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	59	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	964,195.92
Date Joined Fund:	01/07/2021	Total Death Benefit:	964,195.92
Service Period Start Date:	24/11/1981		
Date Left Fund:			
Member Code:	THOGRE00001A		
Account Start Date:	01/07/2021		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	964,195.92
<u>Preservation Components</u>	
Preserved	924,994.83
Unrestricted Non Preserved	39,201.09
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	621,757.60
Taxable	342,438.32

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2022	303,539.35	303,539.35
<u>Increases to Member account during the period</u>		
Employer Contributions	4,138.40	
Personal Contributions (Concessional)	20,000.00	
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions	275,000.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	36,210.73	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,620.79	
Income Tax	1,071.77	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	964,195.92	303,539.35

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**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

GREGORY THOMAS  
Director

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ALYSON THOMAS  
Director

**G & A THOMAS SUPER FUND**  
**Members Statement**

ALYSON THOMAS  
 66 Cudmore Road  
 McCracken, South Australia, 5211, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	813,607.57
Date Joined Fund:	12/07/2012	Total Death Benefit:	813,607.57
Service Period Start Date:	01/09/1981		
Date Left Fund:			
Member Code:	THOALY00001A		
Account Start Date:	12/07/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>813,607.57</b>
<u>Preservation Components</u>	
Preserved	813,599.19
Unrestricted Non Preserved	8.38
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	615,348.95
Taxable	198,258.62

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2022	156,259.76	156,259.76
<u>Increases to Member account during the period</u>		
Employer Contributions	8,626.64	
Personal Contributions (Concessional)	20,000.00	
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions	275,000.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	28,869.66	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,294.00	
Income Tax	854.49	
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	813,607.57	156,259.76

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**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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GREGORY THOMAS  
Director

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ALYSON THOMAS  
Director

# G & A THOMAS SUPER FUND Compilation Report

We have compiled the accompanying special purpose financial statements of the G & A THOMAS SUPER FUND which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. 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(s)**

The Trustee(s) of G & A THOMAS SUPER FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial 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 as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

## **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Gavin Roberts

of

34 Victoria Street, Victor Harbor, South Australia 5211

Signed:

Dated: 03/11/2023



# Minutes of a meeting of the Director(s)

held on 03 November 2023 at 9 Martin Street, Gawler East, South Australia 5118

<b>PRESENT:</b>	GREGORY THOMAS and ALYSON THOMAS
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>PRICE ROBERTS &amp; CO</p>

# Minutes of a meeting of the Director(s)

held on 03 November 2023 at 9 Martin Street, Gawler East, South Australia 5118

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

**TRUSTEE STATUS:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

- 1. making rollover between Funds; and,
- 2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**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:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

ALYSON THOMAS

Chairperson

04 July 2023

Tony Boys  
Box 3376  
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re:** G & A THOMAS SUPER FUND  
**Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the G & A THOMAS SUPER FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2023, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2023 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 requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

### **1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

### **2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company/an individual trustee.

### **3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct**

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report or we have disclosed to you all

known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

#### **4. Investment Strategy**

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund Books and Records**

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, 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.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

#### **7. Fraud, error and non-compliance**

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

#### **8. Asset Form and Valuation**

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the SMSF will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

## **9. Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

## **10. Significant Assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

## **11. Ownership and Pledging of Assets**

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

## **12. Payment of benefits**

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

## **13. Related Parties**

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

*[Delete this paragraph if not applicable]*

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

## **14. Acquisitions from related parties**

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

## **15. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

## **16. Subsequent Events**

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

## **17. Outstanding Legal Action**

*[Delete this paragraph if not applicable]*

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

## **18. Going Concern**

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

## **19. Residency**

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

## **20. Investment Returns**

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

## **21. Insurance**

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

## **22. Limiting powers of Trustees**

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

## **23. Collectables and Personal Use Assets**

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

## **24. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

## **25. Additional Matters**

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

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

Yours sincerely,  
**For and on behalf of the Trustee(s)**

**G & A THOMAS SUPER FUND**  
**Trustees Declaration**

G & A THOMAS PTY LTD ACN: 159350286

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 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 directors of the trustee company by:

.....  
GREGORY THOMAS  
G & A THOMAS PTY LTD  
Director

.....  
ALYSON THOMAS  
G & A THOMAS PTY LTD  
Director

03 November 2023





# AUTHORITY TO DISCLOSE INFORMATION - BGL

To **Bank of South Australia - A Division of Westpac Banking Corporation (ABN 33 007 457 141)**  
**Attn: Corporate Branch Manager**

On behalf of the owner ("Customer") of the nominated below Bank of South Australia bank account ("Accounts"), we (the below named authorised signatories) authorise the Bank of South Australia - A Division of Westpac Banking Corporation ("BankSA") to disclose current transactional (including account balance) details ("Data") in relation to those Accounts by electronic file (or such other method as BankSA agrees) to BGL Data Services Pty Limited (ACN 157 869 308) (BGL) each business day. We understand that BGL Data Services will then make the Data available to the advisors nominated by the Customer to view the Accounts via a secure website.

<b>Practice Name</b>	Price Roberts & Co
<b>Account Name</b>	G & A THOMAS SUPER FUND

BankSA Account Name	Account Number	BSB
G & A THOMAS SUPER FUND	046392140	105055

**We, the customer acknowledge:**

1. No agency, partnership, joint venture or any other type of similar relationship exists between BankSA and BGL;
2. Neither BankSA or BGL will, subject to any prohibition or limitation imposed by law, be liable for delays, non performance, failure to perform, processing errors or any other matter arising out of this agreement;
3. This agreement is to be read together with the BankSA relevant terms and conditions that govern the Accounts, however, to the extent of any inconsistency these terms will prevail;
4. BankSA will not be liable to any person for their reliance on any Data supplied to BGL or any failure of BankSA to provide information or to provide complete or accurate Data to BGL;
5. BankSA may decide at its sole discretion, on any ground it thinks fit and, without rendering BankSA or BGL liable in any way, to discontinue the provision of Data to BGL pursuant to this authority by written notice to BGL;
6. We may terminate this agreement on providing 2 business days written notice to a BankSA Bank branch or such other venue provided to by BankSA Bank.

*This authority is only valid from the date it is received by BankSA and signed by the authorised signatories to the Accounts.*

Signed for the Accountholder:

X  BFR8F1ED3848FD7EF

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**Accountholder's Signature**

08/11/2023

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Date

---

**GREGORY THOMAS**

---

Account Signatory's Name

X  IFF91A88C4D26E80

---

**Accountholder's Signature**

08/11/2023

---

Date

---

**ALYSON THOMAS**

---

Account Signatory's Name

**Please send completed form to:**  
bankfeeds@bglcorp.com.au



Bank of Melbourne

# AUTHORITY TO DISCLOSE INFORMATION - BGL

To **Bank of Melbourne - A Division of Westpac Banking Corporation (ABN 33 007 457 141)**  
Attn: Corporate Branch Manager

On behalf of the owner ("Customer") of the nominated below Bank of Melbourne bank account ("Accounts"), we (the below named authorised signatories) authorise Bank of Melbourne - A Division of Westpac Banking Corporation ("Bank of Melbourne") to disclose current transactional (including account balance) details ("Data") in relation to those Accounts by electronic file (or such other method as Bank of Melbourne agrees) to BGL Data Services Pty Limited (ACN 157 869 308) (BGL) each business day. We understand that BGL Data Services will then make the Data available to the advisors nominated by the Customer to view the Accounts via a secure website.

**Practice Name** Price Roberts & Co

**Account Name** G & A THOMAS SUPER FUND

Bank of Melbourne Account Name	Account Number	BSB
G & A THOMAS SUPER FUND	411785050	193879

**We, the customer acknowledge:**

1. No agency, partnership, joint venture or any other type of similar relationship exists between Bank of Melbourne and BGL;
2. Neither Bank of Melbourne or BGL will, subject to any prohibition or limitation imposed by law, be liable for delays, non performance, failure to perform, processing errors or any other matter arising out of this agreement;
3. This agreement is to be read together with the Bank of Melbourne relevant terms and conditions that govern the Accounts, however, to the extent of any inconsistency these terms will prevail;
4. Bank of Melbourne will not be liable to any person for their reliance on any Data supplied to BGL or any failure of Bank of Melbourne to provide information or to provide complete or accurate Data to BGL;
5. Bank of Melbourne may decide at its sole discretion, on any ground it thinks fit and, without rendering Bank of Melbourne or BGL liable in any way, to discontinue the provision of Data to BGL pursuant to this authority by written notice to BGL;
6. We may terminate this agreement on providing 2 business days written notice to a Bank of Melbourne Bank branch or such other venue provided to by Bank of Melbourne.

*This authority is only valid from the date it is received by Bank of Melbourne and signed by the authorised signatories to the Accounts.*

Signed for the Accountholder:

**X**   
BF8F1ED3848FD7EF  
**Accountholder's Signature**

08/11/2023

Date

**GREGORY THOMAS**

Account Signatory's Name

**X**   
1FF91A88C4D26E88  
**Accountholder's Signature**

08/11/2023

Date

**ALYSON THOMAS**

Account Signatory's Name

**Please send completed form to:**



bankfeeds@bglcorp.com.au