

ANTHONY BOYS
PO BOX 3376,
RUNDLE MALL 5000

Dear Anthony,

Heggie Superannuation Fund
Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of Heggie Superannuation Fund for the year ended 30 June 2022, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

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

The trustee has determined that the fund is not a reporting entity for the year ended 30 June 2022 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

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

Superannuation Fund Books/Records/Minutes

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

Asset Form

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

Ownership and Pledging of Assets

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

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

Investments

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

Trust Deed

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

Superannuation Industry (Supervision) Act and Regulations

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

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

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.

- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

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

Commitments

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

Taxation

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

Borrowings

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

Related Parties

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

Accounting Misstatement Detected by Audit

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

Insurance

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

Accounting Estimates

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

Fair Value Measurements and Disclosures

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

Going Concern

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

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

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

Events after Balance Sheet Date

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

Comparative Information

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

Fraud and Error

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

Legal Matters

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

General

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

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


Additional Matters

There are no additional matters.

Signed by the W. Heggie and J. Heggie as trustees of Heggie Superannuation Fund.



Trustee



Trustee


Heggie Superannuation Fund Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:


.....
William Heggie

Trustee


.....
Jennifer Elizabeth Heggie

Trustee

Dated this 12TH day of APRIL 2023

Memorandum of Resolutions of

William Heggie and Jennifer Elizabeth Heggie
ATF Heggie Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

INSURANCE COVER:

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

ALLOCATION OF INCOME:

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

AUDITORS:

It was resolved that

Tony Boys

of

Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Eager and Partners

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

PAYMENT OF BENEFITS:

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

1. making payments to members; and,

Memorandum of Resolutions of

William Heggie and Jennifer Elizabeth Heggie
ATF Heggie Superannuation Fund

2. breaching the Fund or the member investment strategy.

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

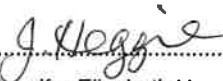
CLOSURE:

Signed as a true record –


.....

William Heggie

12/11/23


.....

Jennifer Elizabeth Heggie

12/11/23

Heggie Superannuation Fund

Members Statement

William Heggie
 82 Nethercotes Road
 Tambo Upper, Victoria, 3885, Australia

Your Details

Date of Birth : Provided
 Age: 74
 Tax File Number: Provided
 Date Joined Fund: 04/12/2003
 Service Period Start Date: 04/12/2003
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date: 04/12/2003
 Account Type: Consolidated
 Account Description: Consolidated

Nominated Beneficiaries: Jennifer Elizabeth Heggie
 Nomination Type: Binding Nomination (Non Lapsing)
 Vested Benefits: 614,465

Your Balance

Total Benefits 614,465

Preservation Components
 Preserved
 Unrestricted Non Preserved 614,465
 Restricted Non Preserved

Tax Components
 Tax Free 216,033
 Taxable 398,432

Your Detailed Account Summary

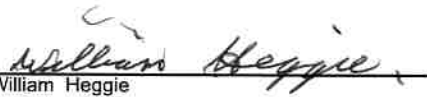
	This Year
Opening balance at 01/07/2021	627,004
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	27,500
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(20,434)
Internal Transfer In	50,801
<u>Decreases to Member account during the period</u>	
Pensions Paid	15,680
Contributions Tax	4,125
Income Tax	(200)
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	50,801
Closing balance at 30/06/2022	614,465

Heggie Superannuation Fund Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund



William Heggie
Trustee



Jennifer Elizabeth Heggie
Trustee

Heggie Superannuation Fund

Members Statement

Jennifer Elizabeth Heggie
 82 Nethercotes Road
 Tambo Upper, Victoria, 3885, Australia

Your Details

Date of Birth : Provided
 Age: 69
 Tax File Number: Provided
 Date Joined Fund: 04/12/2003
 Service Period Start Date: 04/12/2003
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date: 04/12/2003
 Account Type: Consolidated
 Account Description: Consolidated

Nominated Beneficiaries: William Heggie
 Nomination Type: Binding Nomination (Non Lapsing)
 Vested Benefits: 480,076

Your Balance

Total Benefits 480,076

Preservation Components
 Preserved
 Unrestricted Non Preserved 480,076
 Restricted Non Preserved

Tax Components
 Tax Free 129,589
 Taxable 350,487

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	484,216
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	26,276
Personal Contributions (Non Concessional)	1,224
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(15,791)
Internal Transfer In	51,027
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,110
Contributions Tax	3,941
Income Tax	(202)
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	51,027
Closing balance at 30/06/2022	480,076

Heggie Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund



William Heggie
Trustee



Jennifer Elizabeth Heggie
Trustee

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

PROVIDED

i The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title: MR
Family name: HEGGIE
First given name: WILLIAM
Other given names:

3 Date of birth

PROVIDED

4 Current postal address

82 NETHERCOTES ROAD

Suburb/town/locality

TAMBO UPPER

State/territory

VIC

(Australia only)

Postcode

3885

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

0351564439

Section B: Super fund's details

6 Fund name

HEGGIE SUPERANNUATION FUND

7 Fund Australian business number (ABN)

25422926846

8 Member account number

HEGWIL00001A

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

Heggie Superannuation Fund Deductions Notice Letter

William Heggie and Jennifer Elizabeth Heggie as trustee for Heggie Superannuation Fund acknowledges that

William Heggie

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$27500.00

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.



Jennifer Elizabeth Heggie

Date: 12 4 23

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

PROVIDED

i The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title: MRS

Family name

HEGGIE

First given name

JENNIFER ELIZABETH

Other given names

3 Date of birth PROVIDED

4 Current postal address

82 NETHERCOTES ROAD

Suburb/town/locality

TAMBO UPPER

State/territory

VIC

(Australia only)

Postcode

3885

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code) 0351564439

Section B: Super fund's details

6 Fund name

HEGGIE SUPERANNUATION FUND

7 Fund Australian business number (ABN) 25422926846

8 Member account number HEGJEN00001A

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

! Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

➤ Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

Heggie Superannuation Fund Deductions Notice Letter

William Heggie and Jennifer Elizabeth Heggie as trustee for Heggie Superannuation Fund acknowledges that

Jennifer Elizabeth Heggie

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$26276.16

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.



Jennifer Elizabeth Heggie

Date: 12/4/23

Transfer Balance Account Report Declaration

This declaration is to be completed and provided to a tax agent who is lodging a transfer balance account report (TBAR) statement on a fund's behalf. It is the responsibility of the fund trustee(s) to keep a record of the declaration for five years after the declaration has been made.

Fund Information

Name Heggie Superannuation Fund
ABN 25422926846
Period 01/07/2021 - 30/06/2022
Reportable Events for Member William Heggie

Account Code	Account Name	Event Date	Event Type	Value
HEGWIL00193P	01/07/2021	01/07/2021	SIS	50,801.14 CR

Trustee's Declaration

- I am authorised to make this declaration;
- I declare that the information provided in this statement is true and correct; and
- I authorise the agent to lodge the fund's TBAR statement to the ATO.



William Heggie



Jennifer Elizabeth Heggie

Date: 12/11/23

Transfer Balance Account Report Declaration

This declaration is to be completed and provided to a tax agent who is lodging a transfer balance account report (TBAR) statement on a fund's behalf. It is the responsibility of the fund trustee(s) to keep a record of the declaration for five years after the declaration has been made.

Fund Information

Name Heggie Superannuation Fund

ABN 25422926846

Period 01/07/2021 - 30/06/2022

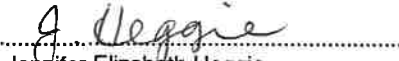
Reportable Events for Member Jennifer Elizabeth Heggie

Account Code	Account Name	Event Date	Event Type	Value
HEGJEN00362P	01/07/2021	01/07/2021	SIS	51,027.35 CR

Trustee's Declaration

- I am authorised to make this declaration;
- I declare that the information provided in this statement is true and correct; and
- I authorise the agent to lodge the fund's TBAR statement to the ATO.


.....
William Heggie


.....
Jennifer Elizabeth Heggie

Date: 21/11/23

Minutes of a Meeting of the Trustee(s)

held on 03 June 2022 at 82 Nethercotes Road, Tambo Upper, Victoria 3885

- PRESENT:** William Heggie and Jennifer Elizabeth Heggie
- PENSION COMMENCEMENT:** William Heggie wishes to commence a new Account Based Pension with a commencement date of 01/07/2021.
- The Pension Account Balance used to support this pension will be \$50,801.14, consisting of:
- Taxable amount of \$25,801.14; and
 - Tax Free amount of \$25,000.00
 - Tax Free proportion: 49.21%.
- CONDITION OF RELEASE:** It was resolved that the member has satisfied the condition of release of attaining age 65 and was entitled to access their benefits on their Account Based Pension.
- TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:
- The member's minimum pension payments are to be made at least annually
 - An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
 - The pension can be transferred only on the death of the pensioner to their beneficiary(s).
 - The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
 - The fund's trust deed provides for payment of this pension to the member
 - The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year
- REVERSIONARY:** It is confirmed that the pension balance will automatically revert to Jennifer Elizabeth Heggie upon the death of the member.
- PAYMENT:** It was resolved that the trustees have agreed to pay the pension payment for the current year of at least \$1,270.00 in the frequency of at least an annual payment.
- CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.



William Heggie
Chairperson

3 to 122

William Heggie
82 Nethercotes Road
Tambo Upper, Victoria 3885

Dear Sir/Madam

**Heggie Superannuation Fund
Commencement of Account Based Pension**

I hereby request the trustee to commence a Account Based Pension with a commencement date of 01/07/2021 with \$50,801.14 of the superannuation benefits standing to my member's account in the fund. It is confirmed that the pension balance will automatically revert to Jennifer Elizabeth Heggie upon the death of the member.

This balance contains:

a Taxable Balance of: \$25,801.14; and

a Tax Free Balance of: \$25,000.00.

Tax Free proportion: 49.21%.

I have reached my preservation age and have currently satisfied the condition of release of attaining age 65 under the SIS Act.

I agree to withdraw at least my minimum pension of at least \$1,270.00 and will not exceed my maximum allowable threshold for the current period.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely



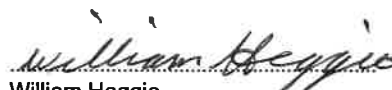
William Heggie

82 Nethercotes Road, Tambo Upper, Victoria 3885

Minutes of a Meeting of the Trustee(s)

held on 03 June 2022 at 82 Nethercotes Road, Tambo Upper, Victoria 3885

- PRESENT:** William Heggie and Jennifer Elizabeth Heggie
- PENSION COMMENCEMENT:** Jennifer Elizabeth Heggie wishes to commence a new Account Based Pension with a commencement date of 01/07/2021.
- The Pension Account Balance used to support this pension will be \$51,027.35, consisting of:
- Taxable amount of \$24,535.35; and
 - Tax Free amount of \$26,492.00
 - Tax Free proportion: 51.92%.
- CONDITION OF RELEASE:** It was resolved that the member has satisfied the condition of release of attaining age 65 and was entitled to access their benefits on their Account Based Pension.
- TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:
- The member's minimum pension payments are to be made at least annually
 - An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
 - The pension can be transferred only on the death of the pensioner to their beneficiary(s).
 - The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
 - The fund's trust deed provides for payment of this pension to the member
 - The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year
- REVERSIONARY:** It is confirmed that the pension balance will automatically revert to William Heggie upon the death of the member.
- PAYMENT:** It was resolved that the trustees have agreed to pay the pension payment for the current year of at least \$1,280.00 in the frequency of at least an annual payment.
- CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.



William Heggie
Chairperson

3/6/22

William Heggie
82 Nethercotes Road
Tambo Upper, Victoria 3885

Dear Sir/Madam

**Heggie Superannuation Fund
Commencement of Account Based Pension**

I hereby request the trustee to commence a Account Based Pension with a commencement date of 01/07/2021 with \$51,027.35 of the superannuation benefits standing to my member's account in the fund. It is confirmed that the pension balance will automatically revert to William Heggie upon the death of the member.

This balance contains:
a Taxable Balance of: \$24,535.35; and
a Tax Free Balance of: \$26,492.00.
Tax Free proportion: 51.92%.

I have reached my preservation age and have currently satisfied the condition of release of attaining age 65 under the SIS Act.

I agree to withdraw at least my minimum pension of at least \$1,280.00 and will not exceed my maximum allowable threshold for the current period.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely


.....
Jennifer Elizabeth Heggie
82 Nethercotes Road, Tambo Upper, Victoria 3885

3/6/22

William Heggie
Heggie Superannuation Fund
82 Nethercotes Road
Tambo Upper, Victoria 3885

Dear Sir/Madam,

RE: Work Test Declaration

I declare that I am aged between 67 and 74 inclusive and satisfied the work test requirement of being gainfully employed for at least 40 hours in a 30 day period in the 2022 financial year. Accordingly, the fund can accept my employer and personal superannuation contributions.

Yours faithfully,



William Heggie

Additional information:

Date of Birth: Provided

Total employer superannuation contributions: \$0.00

Total personal superannuation contributions: \$27500.00

3/6/22

Jennifer Elizabeth Heggie
Heggie Superannuation Fund
82 Nethercotes Road
Tambo Upper, Victoria 3885

Dear Sir/Madam,

RE: Work Test Declaration

I declare that I am aged between 67 and 74 inclusive and satisfied the work test requirement of being gainfully employed for at least 40 hours in a 30 day period in the 2022 financial year. Accordingly, the fund can accept my employer and personal superannuation contributions.

Yours faithfully,



Jennifer Elizabeth Heggie

Additional information:

Date of Birth: Provided

Total employer superannuation contributions: \$0.00

Total personal superannuation contributions: \$27500.00