

To the trustee of the
BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
29 Kaija Street,
Mt Gravatt East Queensland 4122

Dear Trustees

Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND for the year ended 30/06/2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An 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. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity'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 entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the Trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the Trustee(s);
- For such internal control as the Trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and

- To provide us with:
 - Access to all information of which the Trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that we may request from the Trustees for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

Audit of SIS Compliance

For the year ended 30/06/2022, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 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, 13.22C

Report on Significant Matters

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 Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as Trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the Trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the Trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

Quality Control

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit 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 expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

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 this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm's liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please 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 financial report.

If you have any queries in relation to this please contact me.

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of the Trustee(s) of the BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

SIGNED:



John Egan



Bernadette Egan

DATED: 14 / 09 / 2022

Mr Anthony Boys
PO Box 3376
Rundle Mall SA 5000

Dear Anthony,

BIRDVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
Superannuation Fund Trustee Representation Letter

In connection with your audit examination of the financial report of **BIRDVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND** ('the Fund') for the year ended 30/06/2022, we 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 Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2022 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.

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

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.

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.

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.

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.

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 Trustee(s) of the BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND



.....
John Egan

Trustee



.....
Bernadette Egan

Trustee

Self-managed superannuation fund annual return 2022

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place ☒ in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- 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)

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 24

Suburb/town

Cleveland

State/territory

QLD

Postcode

4163

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

Tax File Number

6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /

Was Part A of the audit report qualified?

B No ☒ Yes ☐

Was Part B of the audit report qualified?

C No ☒ Yes ☐

If Part B of the audit report was qualified, have the reported issues been rectified?

D No ☐ Yes ☐

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. ☒ Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number Provided


- 8 Status of SMSF** Australian superannuation fund **A** No ☐ Yes ☒ Fund benefit structure **B** A 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** \$ 34,918

Which method did you use to calculate your exempt current pension income?


Segregated assets method **B** ☐

Unsegregated assets method **C** ☒ Was an actuarial certificate obtained? **D** Yes ☒

Did the fund have any other income that was assessable?

E Yes ☒ Go to Section B: Income.

No ☐ Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

 If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☐ Yes ☒

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

M No ☒ Yes ☐

Code

☐

Net capital gain

A \$

Gross rent and other leasing and hiring income

B \$

Gross interest

C \$

Forestry managed investment scheme income

X \$

Gross foreign income

D1 \$

Net foreign income

D \$

Loss

☐

Australian franking credits from a New Zealand company

E \$

Transfers from foreign funds

F \$

Number

Gross payments where ABN not quoted

H \$

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 assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**)

R \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income

S \$

Code

*Assessable income due to changed tax status of fund

T \$

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

U \$

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**)

W \$

Loss

☐

Exempt current pension income

Y \$

TOTAL ASSESSABLE INCOME
(**W** less **Y**)

V \$

Loss

☐

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

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value=""/>	A2 \$ <input type="text" value=""/>	
Interest expenses overseas	B1 \$ <input type="text" value=""/>	B2 \$ <input type="text" value=""/>	
Capital works expenditure	D1 \$ <input type="text" value="1,474"/>	D2 \$ <input type="text" value="5,658"/>	
Decline in value of depreciating assets	E1 \$ <input type="text" value="1,583"/>	E2 \$ <input type="text" value="6,076"/>	
Insurance premiums – members	F1 \$ <input type="text" value=""/>	F2 \$ <input type="text" value=""/>	
SMSF auditor fee	H1 \$ <input type="text" value="392"/>	H2 \$ <input type="text" value="212"/>	
Investment expenses	I1 \$ <input type="text" value="1,775"/>	I2 \$ <input type="text" value="6,812"/>	
Management and administration expenses	J1 \$ <input type="text" value="2,672"/>	J2 \$ <input type="text" value="1,305"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text" value=""/>	U2 \$ <input type="text" value=""/>	
Other amounts	L1 \$ <input type="text" value=""/>	L2 \$ <input type="text" value="3,488"/>	
Tax losses deducted	M1 \$ <input type="text" value=""/>		

TOTAL DEDUCTIONS	
N \$	<input type="text" value="7,896"/>
(Total A1 to M1)	

TOTAL NON-DEDUCTIBLE EXPENSES	
Y \$	<input type="text" value="23,551"/>
(Total A2 to L2)	

#TAXABLE INCOME OR LOSS		Loss
O \$	<input type="text" value="56,206"/>	<input type="checkbox"/>
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		

TOTAL SMSF EXPENSES	
Z \$	<input type="text" value="31,447"/>
(N plus Y)	

#This is a mandatory label.

Section D: Income tax calculation statement**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income **A** \$ 56,206
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 8,430.90
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0.00
(an amount must be included even if it is zero)

Gross tax **B** \$ 8,430.90
(T1 plus J)

Foreign income tax offset C1 \$ 	Non-refundable non-carry forward tax offsets C \$ <i>(C1 plus C2)</i>
Rebates and tax offsets C2 \$ 	

SUBTOTAL 1

T2 \$ 8,430.90
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$ 0.00	Non-refundable carry forward tax offsets D \$ 0.00 <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$ 0.00	
Early stage investor tax offset D3 \$ 0.00	
Early stage investor tax offset carried forward from previous year D4 \$ 0.00	

SUBTOTAL 2

T3 \$ 8,430.90
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset E1 \$ 4,214.85	Refundable tax offsets E \$ 4,214.85 <i>(E1 plus E2 plus E3 plus E4)</i>
No-TFN tax offset E2 \$ 	
National rental affordability scheme tax offset E3 \$ 	
Exploration credit tax offset E4 \$ 0.00	

#TAX PAYABLE **T5** \$ 4,216.05
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Credit for interest on early payments – amount of interest	
H1 \$	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	<input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	<input type="text" value="966.00"/>
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	<input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	
H6 \$	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	
H8 \$	<input type="text" value="0.00"/>
Eligible credits H \$ <input type="text" value="966.00"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>	

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

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

#This is a mandatory label.

Section E: Losses**14 Losses**

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

Tax losses carried forward to later income years	U \$ <input type="text"/>
Net capital losses carried forward to later income years	V \$ <input type="text" value="14,813"/>

Tax File Number **Provided**Section F: **Member information****MEMBER 1**Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Egan

First given name

John

Other given names

Armstrong**Member's TFN**

See the Privacy note in the Declaration.

Provided

Date of birth

Day Month Year

Provided**Contributions**OPENING ACCOUNT BALANCE \$ **564,801.50****!** Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$ **27,943.99**

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$ Contributions from non-complying funds
and previously non-complying funds**T \$** Any other contributions
(including Super Co-contributions
and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** **27,943.99**(Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

S1 \$ **23,824.25**Retirement phase account balance
– Non CDBIS**S2 \$** **550,971.48**Retirement phase account balance
– CDBIS**S3 \$** **0.00** **0** TRIS Count**CLOSING ACCOUNT BALANCE S \$** **574,795.73**(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$ **3,829.76**

Loss

 L

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$ **14,120.00**

Code

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

Tax File Number **Provided**

MEMBER 2

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other

Family name

Egan

First given name

Bernadette

Other given names

Eileen

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Day Month Year

Provided

Contributions

OPENING ACCOUNT BALANCE \$ **109,693.82**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **27,500.00**

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds
and previously non-complying funds

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$ **27,500.00**

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$ **132,995.98**

Retirement phase account balance
– Non CDBIS

S2 \$ **0.00**

Retirement phase account balance
– CDBIS

S3 \$ **0.00**

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **132,995.98**

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$ **4,197.84**

Loss

L

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 \$**

OFFICIAL: Sensitive (when completed)

Page 9

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** \$ 3,167**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7 Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ 157,410Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ 485,000Collectables and personal use assets **M** \$ Other assets **O** \$ 65,413**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** \$ 710,990
(Sum of labels **A** to **T**)**15e In-house assets**Did the fund have a loan to, lease to
or investment in, related parties
(known as in-house assets)
at the end of the income year?**A** No ☒ Yes ☐\$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No ☐ Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No ☐ Yes ☐

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$

Borrowings **V** \$

Total member closing account balances
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W \$ 707,790

Reserve accounts **X** \$

Other liabilities **Y** \$ 3,200

TOTAL LIABILITIES Z \$ 710,990

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**).

A

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*.

B

Interposed entity election status


If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election.

C

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

D

Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

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

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

14 / 09 / 2022Date / / **Preferred trustee or director contact details:**Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Egan

First given name

John

Other given names

ArmstrongPhone number **07 3286 1322**

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / / **Tax agent's contact details**Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other

Family name

Sherman

First given name

Shona

Other given names

Lorraine

Tax agent's practice

HFB Super Pty Ltd

Tax agent's phone number

07 3286 1322

Reference number

EGAJ

Tax agent number

24805931

Capital gains tax (CGT) schedule

2022**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 2022* available on our website at 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

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="19,932"/>	K \$ <input type="text" value="24,474"/>
Other shares	B \$ <input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="233"/>	M \$ <input type="text"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/>	
Total current year capital gains	J \$ <input type="text" value="20,165"/>	

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

Tax File Number Provided**2 Capital losses**Total current year capital losses **A** \$ 24,474Total current year capital losses applied **B** \$ 20,165Total 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** \$ 20,165Add 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** \$ 14,813Add 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.

Tax File Number

Provided

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** \$ / ^{LOSS}

❗ 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** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

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** \$

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

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

Signature



Date **14 / 09 / 2022**

Day	Month	Year
14	09	2022

Contact name

John Armstrong Egan

Daytime contact number (include area code)

07 3286 1322

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

BIRDSDVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

Australian business number

13208340129

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B <input type="text"/>
2020–21	C <input type="text"/>
2019–20	D <input type="text"/>
2018–19	E <input type="text"/>
2017–18	F <input type="text"/>
2016–17 and earlier income years	G <input type="text"/>
Total	U <input type="text"/>

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2021–22	H <input type="text"/> 4,308
2020–21	I <input type="text"/> 5,117
2019–20	J <input type="text"/> 3,413
2018–19	K <input type="text"/> 1,974
2017–18	L <input type="text"/>
2016–17 and earlier income years	M <input type="text"/>
Total	V <input type="text"/> 14,812

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Tax File Number Provided**Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss

2021–22	A	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2020–21	B	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2019–20	C	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2018–19	D	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2017–18	E	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2016–17 and earlier income years	F	Yes <input type="checkbox"/>	No <input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐**Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes ☐ No ☐

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes ☐ No ☐

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** Complying superannuation net capital losses carried forward to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** Total tax losses carried forward to later income years **J** Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Tax File Number Provided

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

Taxpayer's declaration

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

Signature

Date 14 / 09 / 2022
Day Month Year

Contact person

John Armstrong Egan

Daytime contact number (include area code)

07 3286 1322

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	BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND	2022

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 14 / 09 / 2022

ELECTRONIC FUNDS TRANSFER CONSENT

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


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

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

Account Name	BIRDSVILLE BULLWHIP AND SADDLE COMPANY SUPER FUND		
Account Number	014272 354909991	Client Reference	EGAJ

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

Signature



Date 14 / 09 / 2022

Tax Agent's Declaration

I declare that:

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

Agent's signature

Date

Contact name

Shona Sherman

Client Reference

EGAJ

Agent's Phone Number

07 3286 1322

Tax Agent Number

24805931

PENSION APPLICATION FORM

1. MEMBER DETAILS

Write the full name that you wish to appear on your statements and other correspondence that we send you.

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other _____

Surname: Egan

Given Name(s): John

Date of Birth: 24/07/1953

Gender: Male ☒ Female ☐

Mailing Address: 29 Kaija Street
MT GRAVATT EAST QLD 4122

2. TAX FILE NUMBER (TFN) DETAILS

You are not legally required to provide us with your TFN. However, if you have not provided us with your TFN, your pre-retirement contributions and pension payments may be taxed at the top marginal tax rate plus Medicare levy, and we will not be able to accept any pre-retirement non-concessional contributions from you.

TFN: 475 559 760

3. NON-COMMUTABLE PENSION

Do you wish this account to be a non-commutable pension?

(Refer to the Product Disclosure Statement for information about non-commutable pensions.)

☐ Yes

☒ No

4. BENEFICIARY NOMINATION

You can nominate one or more beneficiaries to receive the benefit from your pension and insurance (if any) in the event of your death, provided you have nominated a dependant as defined under superannuation law. Refer to the Product Disclosure Statement for more information.

Do you wish to nominate a beneficiary?

☐ No – go to section 6.

☒ Yes – complete the next question.

Do you wish to nominate a reversionary beneficiary?

Note: You cannot nominate a reversionary beneficiary once your pension has commenced. For more information about reversionary beneficiaries, including who can nominate, refer to the Product Disclosure Statement.

Important information about making a reversionary beneficiary nomination:

- The longer of you or your reversionary beneficiary's life expectancies will be used to calculate the deductible amount for the purposes of assessing your eligibility for Social Security benefits.
- You may **only** nominate a **tax dependant** as your reversionary beneficiary. Please see the Product Disclosure for more information or speak to your financial adviser.
- At the date of your death, the person you select must meet the description you have specified below. For example, your spouse must still be your spouse at the date of your death. Unless your nominated beneficiary meets that description, we will not automatically pay a benefit to them even if they qualify on another ground, for example, as being a financial dependant.
- There may be tax implications and estate planning implications involved in nominating eligible dependants. **PLEASE SPEAK TO YOUR FINANCIAL ADVISER AND LEGAL ADVISER** before completing section 5.
- Refer to 'what happens on death?' in Part 1 of the Product Disclosure Statement for more information.

☐ No – Consider completing a Binding Death Nomination form **AFTER CONSULTATION WITH YOUR LEGAL ADVISER** then go to section 6

☒ Yes – please complete section 5.

5. REVERSIONARY BENEFICIARY DETAILS

Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other _____

Surname: Egan

Given Name(s): Bernadette

Date of Birth: 28/06/1957

Gender: Male ☐ Female ☒

Relationship to Self: Spouse ☒ Child ☐ Financial Dependant ☐ Interdependant ☐
(including de facto)

Share of Benefit

1	0	0
---	---	---

 .

0	0
---	---

 %

Mailing Address: 29 Kaija Street
MT GRAVATT EAST QLD 4122

6. PENSION PAYMENT DETAILS

If you commence your pension in the middle of a financial year (between 1 July and 30 June), your annual pension amount will be pro-rated. Income will be adjusted to remain within Government limits. Refer to the Product Disclosure Statement for details about pension payments. We recommend you discuss the amount with your financial adviser.

6a. STANDARD PENSION

Complete this question if you ticked 'No' in response to the question in **section 3**.

How much income do you wish to receive from your pension per payment?

- ☐ The minimum amount
X The amount nominated by me: \$To be advised
Please specify the amount per payment - This must be at least the minimum amount.

Go to **section 6c**.

6b. NON-COMMUTABLE PENSION

Complete this question if you ticked 'Yes' in response to the question in **section 3**.

How much income do you wish to receive from your pension per payment?

- ☐ The minimum amount
☐ The maximum amount
☐ An amount (between the minimum and maximum amounts) nominated by me below:
\$ _____ (please specify the amount per payment)

6c. PENSION PAYMENT DATE AND FREQUENCY

How often do you wish to receive your pension payments?

- ☐ monthly ☐ quarterly (every 3 months)
☐ half yearly (every 6 months) ☐ annually (every 12 months)

When would you like to start receiving your pension payments? _____ / _____ / _____

7. MEMBER DECLARATION AND SIGNATURE

Members Signature:  Dated: 01/07/2021

Print Member Name: John Egan

Capacity: ☒ Member ☐ Power of Attorney ☐ Legal Personal Representative
(tick whichever is applicable)

John Egan
BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
29 Kaija Street, Mt Gravatt East, Queensland 4122

Dear Sir/Madam

BIRDSVILLE BULLWHIP & SADDLE COMPANY 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 \$564,801.50 of the superannuation benefits standing to my member's account in the fund. It is confirmed that the pension balance will automatically revert to Bernadette Egan upon the death of the member.

This balance contains:

a Taxable Balance of: \$549,550.24; and

a Tax Free Balance of: \$15,251.26.

Tax Free proportion: 2.70%.

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

I agree to withdraw at least my minimum pension of at least \$14,120.00 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



.....
John Egan
29 Kaija Street, Mt Gravatt East, Queensland 4122

Minutes of a Meeting of the Trustee(s)

held on 01 July 2021 at 29 Kaija Street, Mount Gravatt East, Queensland 4122

PRESENT:

John Egan and Bernadette Egan

PENSION COMMENCEMENT:

John Egan 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 \$564,801.50, consisting of:

- Taxable amount of \$549,550.24; and
- Tax Free amount of \$15,251.26
- Tax Free proportion: 2.70%.

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 Bernadette Egan 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 \$14,120.00 in the frequency of at least an annual payment.

CLOSURE:

Signed by the trustee(s) pursuant to the Fund Deed.



John Egan
Chairperson

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
John Egan
29 Kaija Street, Mt Gravatt East, Queensland 4122

Dear Sir/Madam

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
Commencement of Account Based Pension

John Egan and Bernadette Egan as trustee for BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND acknowledges that John Egan has advised their intention to commence a new Account Based Pension on 01/07/2021. It is confirmed that the pension balance will automatically revert to Bernadette Egan upon the death of the member.

The Trustee(s) has 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
- You have reached your preservation age and satisfied a condition of release under the SIS Act.
- Establish that the fund's trust deed provides for payment of this pension to the member.

The trustee(s) have agreed to pay your pension payment for the current year of at least \$14,120.00. The frequency will be at the trustee's discretion however will be at minimum an annual payment.

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

Yours sincerely



John Egan



Bernadette Egan

/ /

Mrs Bernadette Egan
19 Kaija Street
Mount Gravatt East, Queensland 4122

Dear Sir/Madam

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
Commutation of Account Based Pension

I hereby request the trustee(s) to commute the account(s) listed below into an existing accumulation account on 01/07/2021

Account Code: EGAJOH00047P
Account Description: Account Based Pension 2
Balance to Commute: \$542,404.38

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

Yours sincerely



.....
Mr John Egan
29 Kaija Street
Mt Gravatt East, Queensland 4122

Minutes of a Meeting of the Trustee(s)

held on / / at 19 Kaija Street, Mount Gravatt East, Queensland 4122

PRESENT:

John Egan and Bernadette Egan

PENSION COMMUTATION:

John Egan has requested to commute the following account(s) to an existing accumulation account on 01/07/2021.

Account Code: EGAJOH00047P

Account Description: Account Based Pension 2

Balance to Commute: \$542,404.38

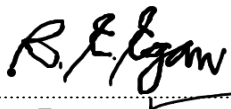
**TRUSTEE
ACKNOWLEDGEMENT:**

It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The Member's balance(s) has been updated for any contributions, withdrawals and earnings
- The fund's trust deed provides for the transfer to take place
- Any existing pensions for the above mentioned accounts have been ceased and that the pro-rated minimum amount has been met where necessary

CLOSURE:

Signed by the trustee(s) pursuant to the Fund Deed.



.....
Bernadette Egan
Chairperson

/ /

Mr John Egan
29 Kaija Street
Mt Gravatt East, Queensland 4122

Dear John Egan

BIRDSDVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND
Commutation of Account Based Pension

We confirm that the full commutation of your Account Based Pension (EGAJOH00047P) has been completed.

An amount of \$542,404.38 has been transferred to your accumulation account.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'R. E. Egan', with a horizontal line underneath.

.....
Mrs Bernadette Egan
Trustee
19 Kaija Street
Mount Gravatt East, Queensland 4122

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

Deductions Notice Letter

John Egan and Bernadette Egan as trustee for BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND acknowledges that

John Egan

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.



Bernadette Egan

Date: 14 / 09 / 2022

**** IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY ****

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2021 to 30 June 2022 is: \$_____

John Egan

Date: / /

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

Section A: Your details

1 Tax file number (TFN)

PROVIDED

! 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

EGAN

First given name

JOHN

Other given names

ARMSTRONG

3 Date of birth PROVIDED

4 Current postal address

29 KAIJA STREET

Suburb/town/locality

MT GRAVATT EAST

State/territory

QLD

(Australia only)

Postcode

4122

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

7 Fund Australian business number (ABN) 13208340129

8 Member account number EGAJOH00002A

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 14 / 09 / 2022

> 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

\$

Declaration

This form has a declaration where you sign to indicate that 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.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

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 declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*

- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*


- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

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

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed variation 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.

Super transfer balance account report

Who should complete this report?

Super providers and life insurance companies should complete this report when:

- there is a transfer balance account reporting requirement
- further information is required to calculate a member's total super balance
- further information is required to determine a member's concessional contributions amount
- incorrect information has previously been reported to us.

The obligation to report is on:

- the trustee of the fund for a super fund, including self-managed super funds (SMSFs) or an approved deposit fund (ADF)
- the retirement savings account (RSA) provider for an RSA
- a director of the life insurance company for a life insurance company.

Instructions

Follow the Super transfer balance account report instructions for assistance when completing this report.

You must complete and lodge separate reports for each member. If you have more than four events to report for a member you must lodge separate reports. However, if you are reporting a child death benefit income stream or a child reversionary income stream you can only report one event per report.

To cancel or update information already reported to us, you must cancel the original report. Ensure the “Yes” box in Section B is clearly marked and lodge the report exactly the same as the original event. A new report can then be lodged with the correct information.

Completing this report

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H		S	T			
---	---	---	---	---	--	---	---	--	--	--

- Place χ in ALL applicable boxes.



Section A: Member details

1 Tax file number (TFN)

❗ You don't have to provide the TFN to us. However, if you do, it will help us identify the member correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

2 Name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

[illegible]

First given name

Other given names

[illegible]

3 Date of birth / /

4 Current residential address

[illegible][illegible]

Suburb/town

[illegible]

State/territory

Q	L	D
---	---	---

Postcode

4	1	2	2
---	---	---	---

(Australia only)

(Australia only)

Country if other than Australia

[illegible]

5 Are you cancelling a previous transfer balance account event?

Section C: Fund/Supplier/Provider details

6 Intermediary/Supplier name[illegible]

8 Fund/Provider name

B I R D S V I L L E B U L L W H I P & S A D D L E C O M P A N Y S
U P E R A N N U A T I O N F U N D

10 Fund/Provider TFN

d) Page 2
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Section D-1: Event one

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a second event in Section D-2.

11 Is the first event:

A response to a commutation authority ☐ Go to question 12.

An income stream that commenced prior to 1 July 2017 ☐ Go to question 13.

An income stream that commenced on or after 1 July 2017 ☐ Go to question 13.

A limited recourse borrowing arrangement repayment ☐ Go to question 13.

A different transfer balance cap event ☒ Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full ☐

Commutation authority – commuted in part ☐

Commutation authority – deceased ☐

Commutation authority – defined benefit ☐

➤ Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream ☐

Reversionary income stream ☐

LRBA repayment ☐

! If you select one of the below events you can only report one event in this report. Refer to the instructions for more information.

Child death benefit income stream ☐

Child reversionary income stream ☐

➤ Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation ☐

Income stream stops being in retirement phase ☒

Structured settlement – post 1 July 2017 ☐

➤ Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member.
Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

❗ Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value ☐ Retirement phase value (30 June 2018 only) ☐

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

❗ Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards) ☐

Event details

❗ You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date

Day	0	1	/	Month	0	7	/	Year	2	0	2	1
-----	---	---	---	-------	---	---	---	------	---	---	---	---

18 Value \$

			5	4	2	4	0	4	.	3	8
--	--	--	---	---	---	---	---	---	---	---	---

19 If you are responding to a commutation authority, was the commutation paid directly to the member?
(ie, paid out of the super system)

❗ Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full** or **Commutation authority – commuted in part**.

If unknown leave this question blank.

No ☐ Yes ☐

Section E-1: Member account details

❗ Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream ☒

Capped defined benefit income stream just before 1 July 2017 ☐

Market-linked capped defined benefit income stream just before 1 July 2017 ☐

Capped defined benefit income stream on or after 1 July 2017 ☐

21 Is the account closed?

No ☐ Yes ☒

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

23 Member account number

E	G	A	J	O	H	0	0	0	4	7	P						
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

E	G	A	N	J	O	H	N	0	0	0	1						
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

Section D-2: **Event two**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a third event in Section D-3.

11 Is the second event:

A response to a commutation authority ☐ Go to question 12.

An income stream that commenced prior to 1 July 2017 ☐ Go to question 13.

An income stream that commenced on or after 1 July 2017 ☒ Go to question 13.

A limited recourse borrowing arrangement repayment ☐ Go to question 13.

A different transfer balance cap event ☐ Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full ☐

Commutation authority – commuted in part ☐

Commutation authority – deceased ☐

Commutation authority – defined benefit ☐

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream ☒

Reversionary income stream ☐

LRBA repayment ☐

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation ☐

Income stream stops being in retirement phase ☐

Structured settlement – post 1 July 2017 ☐

> Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member.
Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

❗ Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value ☐ Retirement phase value (30 June 2018 only) ☐

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

❗ Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards) ☐

Event details

❗ You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date

Day	0	1	/	Month	0	7	/	Year	2	0	2	1
-----	---	---	---	-------	---	---	---	------	---	---	---	---

18 Value \$

				5	6	4	8	0	1	.	5	0
--	--	--	--	---	---	---	---	---	---	---	---	---

19 If you are responding to a commutation authority, was the commutation paid directly to the member?
(ie, paid out of the super system)

❗ Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full** or **Commutation authority – commuted in part**.

If unknown leave this question blank.

No ☐ Yes ☐

Section E-2: Member account details

❗ Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream ☒

Capped defined benefit income stream just before 1 July 2017 ☐

Market-linked capped defined benefit income stream just before 1 July 2017 ☐

Capped defined benefit income stream on or after 1 July 2017 ☐

21 Is the account closed?

No ☒ Yes ☐

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

23 Member account number

E	G	A	J	O	H	0	0	0	6	1	P						
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

E	G	A	N	J	O	H	N	0	0	0	1						
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

Section D-3: **Event three**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a fourth event in Section D-4.

11 Is the third event:

A response to a commutation authority ☐ Go to question 12.

An income stream that commenced prior to 1 July 2017 ☐ Go to question 13.

An income stream that commenced on or after 1 July 2017 ☐ Go to question 13.

A limited recourse borrowing arrangement repayment ☐ Go to question 13.

A different transfer balance cap event ☐ Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full ☐

Commutation authority – commuted in part ☐

Commutation authority – deceased ☐

Commutation authority – defined benefit ☐

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream ☐

Reversionary income stream ☐

LRBA repayment ☐

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation ☐

Income stream stops being in retirement phase ☐

Structured settlement – post 1 July 2017 ☐

> Go to Event details on the next page.

Section D-4: **Event four**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section.

11 Is the fourth event:

A response to a commutation authority ☐ Go to question 12.

An income stream that commenced prior to 1 July 2017 ☐ Go to question 13.

An income stream that commenced on or after 1 July 2017 ☐ Go to question 13.

A limited recourse borrowing arrangement repayment ☐ Go to question 13.

A different transfer balance cap event ☐ Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full ☐

Commutation authority – commuted in part ☐

Commutation authority – deceased ☐

Commutation authority – defined benefit ☐

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream ☐

Reversionary income stream ☐

LRBA repayment ☐

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation ☐

Income stream stops being in retirement phase ☐

Structured settlement – post 1 July 2017 ☐

> Go to Event details on the next page.

! You only need to complete Section F if the *Reporting event type* is **Child death benefit income stream** or **Child reversionary income stream**. Otherwise leave Section F blank. You must complete this section with the deceased person's details.

! You don't have to provide the TFN to us. However, if you do, it will help us identify the third party correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

Family name

First given name

Other given names

[illegible]

27 Date of birth / /

Section G: Declarations

Complete the declaration that applies to you. Print your full name then sign and date the declaration.

! Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the super provider.


I declare that the information contained in the statement is true and correct.

Name

J O H N E G A N

Business hours phone number (include area code)

Trustee, director or authorised officer signature



Date

Day	2	8
Month	1	0
Year	2	0
	2	2

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the super provider or life insurance company.

I declare that:

- ☐ I have prepared the statement with the information supplied by the super provider or life insurance company
- ☐ I have received a declaration made by the super provider or life insurance company that the information provided to me for the preparation of this statement is true and correct
- ☐ I am authorised by the super provider or life insurance company to give the information in the statement to the ATO.

Name

Business hours phone number (include area code)

Authorised representative signature



Date

Day		
Month		
Year		

Lodging this report

Do not remove any pages when lodging your report, all pages must be returned for the form to be accepted.

You can lodge this report via:

- ☐ Tax Agent Portal
- ☐ Business Portal if you are a business portal user
- ☐ Post

Lodging through the Tax Agent Portal or Business Portal means you will receive an instant receipt.

If you are lodging by post, use the postal address below:

Australian Taxation Office
PO BOX 3006
PENRITH NSW 2740

Trustees Declaration

The trustees have determined that the fund is not a reporting entity and that the 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:



.....
John Egan

Trustee



.....
Bernadette Egan

Trustee

14 / 09 / 2022

Dated this day of

Contributions Summary Report

For The Period 01 July 2021 - 30 June 2022

Bernadette Egan

Date of Birth:

Age:

Member Code:

Total Super Balance*¹ as at 30/06/2021:

Provided

65 (at year end)

EGABER00001A

109,693.82

Contributions Summary	2022	2021
Concessional Contribution		
Employer	27,500.00	23,000.00
	27,500.00	23,000.00
Total Contributions	27,500.00	23,000.00

I, BERNADETTE EGAN, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.



BERNADETTE EGAN

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Contributions Summary Report

For The Period 01 July 2021 - 30 June 2022

John Egan

Date of Birth:	Provided
Age:	68 (at year end)
Member Code:	EGAJOH00002A
Total Super Balance*1 as at 30/06/2021:	564,801.50

Contributions Summary	2022	2021
Concessional Contribution		
Personal - Concessional	27,500.00	25,000.00
	27,500.00	25,000.00
Non-Concessional Contribution		
Personal - Non-Concessional	443.99	0.00
	443.99	0.00
Total Contributions	27,943.99	25,000.00

I, JOHN EGAN, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.



JOHN EGAN

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

**Memorandum of Resolutions of the Trustees for
Birdsville Bullwhip & Saddle Company Superannuation Fund**

Present: John Egan
Bernadette Egan

**Investment
Strategy Review:** The Trustees tabled the current Investment Strategy dated 01/02/2021 for review and discussion.

The Trustees confirm that there have not been any significant changes to the purpose of the Fund, the members' circumstances or to the investments of the Fund.

Resolution: It was resolved to:

- continue to adopt the Investment Objectives and Strategies as set out in the strategy dated 01/02/2021.
- formally record these on-going investment strategy reviews once a year in writing, or when an event occurred requiring a significant change to the Fund's investment strategy.

Closure: There being no further business, the meeting was declared closed.

Signed as a true and correct record



.....
John Egan
Trustee



.....
Bernadette Egan
Trustee

Dated: 31 / 08 / 2022

Memorandum of Resolutions of

John Egan and Bernadette Egan

ATF BIRDSVILLE BULLWHIP & SADDLE COMPANY 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 a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

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

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 and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

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

INVESTMENT DISPOSALS:

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

AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

HFB Super Pty Ltd

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

TRUSTEE STATUS:

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

Memorandum of Resolutions of

John Egan and Bernadette Egan

ATF BIRDSVILLE BULLWHIP & SADDLE COMPANY SUPERANNUATION FUND

CONTRIBUTIONS RECEIVED:

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

Signed as a true record –



John Egan



Bernadette Egan

**Memorandum of Resolutions of the Trustees for
Birdsville Bullwhip & Saddle Company Superannuation Fund**

Present: John Egan
Bernadette Egan

Property Valuation: The Trustees are aware that all assets of super funds are required to be valued at market value in accordance with SIS Regulation 8.02B, subsection 10(1) of the SIS Act, and the ATO's guidelines on valuations of real property.

The Trustees tabled the most recent independent property valuation report for review and discussion.

Address:	Lot 127, Sumerlin Magnolia Apartments
Valuation:	\$485,000
Valuation Date:	18 March 2022
Source:	Total Property Group
Type:	Short Form Valuation

The Trustees note that no significant improvements have been undertaken since the last valuation, nor has there been any events which would cause a significant change to that valuation.

Resolution: The Trustees have reviewed the content and assumptions within the current valuation report and are of the opinion that:

- it was obtained within a suitable time frame to still be applied; and
- the valuation fairly represents the current market value of the property for the year ended 30 June 2022.

Closure: There being no further business, the meeting was declared closed.

Signed as a true and correct record



.....
John Egan
Trustee



.....
Bernadette Egan
Trustee

Dated: 31/08/2022

TITLE	9EGAJ - 2022 Super pack
FILE NAME	AUD - REP.pdf and 10 others
DOCUMENT ID	d58edbd61422a1b33570e43ffc2ee113b0ac9840
AUDIT TRAIL DATE FORMAT	DD / MM / YYYY
STATUS	● Signed

Document history



SENT

07 / 09 / 2022

10:35:58 UTC+10

Sent for signature to John Egan (john@eganprop.com.au) and Bernadette Egan (bernadette.egan@bigpond.com) from superdocs@hfbgroup.com.au
IP: 180.150.101.27



VIEWED

14 / 09 / 2022

11:14:36 UTC+10

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SIGNED

14 / 09 / 2022

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The document has been completed.