

1. TBAR ASAP

2. B Harper - Final Balance \$49,140.42 Rollover ASAP



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Harper Family Super Fund
 Client Code: HARP00 Period Ended: 30 June 2023
 Partner/Manager: MH / SA Accountant: Eddy Lee
DUE DATE: 15/05/2024

TBAR - to be lodged

Description	Reference	N/A	Completed	Reviewed
Points Carried Forward	1	<input type="checkbox"/>	<input type="checkbox"/>	
Check Engagement Letter for Q\$	2	<input type="checkbox"/>	<input type="checkbox"/>	
Financial Statements	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Depreciation Schedule	4	<input type="checkbox"/>	<input type="checkbox"/>	
Income Tax Return	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Members Annual Statements	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Client Management Letter	7	<input type="checkbox"/>	<input type="checkbox"/>	
Section 290-170 Notices	8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Investment Strategy	9	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes	10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trial Balance	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Review Points	12	<input type="checkbox"/>	<input type="checkbox"/>	
Query Sheet	13	<input type="checkbox"/>	<input type="checkbox"/>	
Accountant Checklist	14	<input type="checkbox"/>	<input type="checkbox"/>	
TBAR Checklist	15	<input type="checkbox"/>	<input type="checkbox"/>	

Description	Reference	N/A	Completed	Reviewed
Bank Reconciliations	16	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trust Tax Statements	17	<input type="checkbox"/>	<input type="checkbox"/>	
Dividend Statements	18	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Rental Property Summary	19	<input type="checkbox"/>	<input type="checkbox"/>	
Capital Gains Tax Reports - BGL	20	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
End of Period Closing Figures	21	<input type="checkbox"/>	<input type="checkbox"/>	
GST Reconciliation	22	<input type="checkbox"/>	<input type="checkbox"/>	
Other Source Documents	23	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Reconciliation- BGL	24	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
General Ledger - BGL	25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Create Entries Report - BGL	26	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Agent Portal Reports	27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Market Value of Investments	28	<input type="checkbox"/>	<input type="checkbox"/>	
Actuarial Certificate	29	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Pension Documents	30	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
ETP Roll-In Documents	31	<input type="checkbox"/>	<input type="checkbox"/>	
LRBA Documentation	32	<input type="checkbox"/>	<input type="checkbox"/>	
Super Contribution Breakdown Report	33	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Sundry workpaper(s)	34	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓

Completed By: Eddy Lee Date: 06/12/2023
 Reviewed By: **Stuart Arthur** Date: 11/12/2023

REVIEWED

Financial statements and reports for the year ended
30 June 2023

The Harper Family Superannuation Fund

Prepared for: D Harper Investments Pty Ltd

The Harper Family Superannuation Fund

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The Harper Family Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Unlisted Private Companies (Australian)	2	0.00	1,859,520.00
Total Investments		<u>0.00</u>	<u>1,859,520.00</u>
Other Assets			
ANZ Account (495579631)		472,576.26	85,820.75
ANZ Term Deposit Acc 9138-58167 (Maturing on 17 Nov 2023)		1,800,000.00	0.00
ANZ Term Deposit Acc 9169-97955 (Maturing on 15 Mar 2024)		100,000.00	0.00
Income Tax Refundable		0.00	41,075.91
Total Other Assets		<u>2,372,576.26</u>	<u>126,896.66</u>
Total Assets		<u>2,372,576.26</u>	<u>1,986,416.66</u>
Less:			
Liabilities			
Income Tax Payable		964.90	0.00
Deferred Tax Liability		23,900.35	40,350.40
Total Liabilities		<u>24,865.25</u>	<u>40,350.40</u>
Net assets available to pay benefits		<u>2,347,711.01</u>	<u>1,946,066.26</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Harper, Elizabeth Gaye - Accumulation		181,742.32	1,584,604.07
Harper, Elizabeth Gaye - Pension (Account Based Pension)		1,633,795.96	0.00
Harper, Seth David - Accumulation		0.00	124,428.35
Harper, Brendan Edward - Accumulation		49,140.42	206,949.79
Harper, David - Accumulation		483,032.31	30,084.05
Total Liability for accrued benefits allocated to members' accounts		<u>2,347,711.01</u>	<u>1,946,066.26</u>



[Rollover to His SMSF ASAP](#)

The Harper Family Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Unlisted Private Companies (Australian)	2		
GHD Group Pty Ltd		0.00	1,859,520.00
Total Investments		<u>0.00</u>	<u>1,859,520.00</u>
Other Assets			
Bank Accounts			
ANZ Account (495579631)		472,576.26	85,820.75
Term Deposits			
ANZ Term Deposit Acc 9138-58167 (Maturing on 17 Nov 2023)		1,800,000.00	0.00
ANZ Term Deposit Acc 9169-97955 (Maturing on 15 Mar 2024)		100,000.00	0.00
Income Tax Refundable		0.00	41,075.91
Total Other Assets		<u>2,372,576.26</u>	<u>126,896.66</u>
Total Assets		<u>2,372,576.26</u>	<u>1,986,416.66</u>
Less:			
Liabilities			
Income Tax Payable		964.90	0.00
Deferred Tax Liability		23,900.35	40,350.40
Total Liabilities		<u>24,865.25</u>	<u>40,350.40</u>
Net assets available to pay benefits		<u>2,347,711.01</u>	<u>1,946,066.26</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	3, 4		
Harper, Elizabeth Gaye - Accumulation		181,742.32	1,584,604.07
Harper, Elizabeth Gaye - Pension (Account Based Pension)		1,633,795.96	0.00
Harper, Seth David - Accumulation		0.00 ✓	124,428.35
Harper, Brendan Edward - Accumulation		49,140.42	206,949.79
Harper, David - Accumulation		483,032.31	30,084.05
Total Liability for accrued benefits allocated to members' accounts		<u>2,347,711.01</u>	<u>1,946,066.26</u>

The Harper Family Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Dividends Received		129,792.00	212,756.00
Interest Received		34.00	21.70
Investment Gains			
Changes in Market Values	6	187,200.00	147,240.00
Contribution Income			
Employer Contributions		15,957.21	33,142.79
Personal Concessional		128,000.00	209.00
Personal Non Concessional		330,000.00	0.00
Other Contributions		0.07	0.00
Transfers In		0.00	458.82
Total Income		<u>790,983.28</u>	<u>393,828.31</u>
Expenses			
Accountancy Fees		5,148.00	2,574.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		385.00	385.00
ASIC Fees		59.00	56.00
Bank Charges		59.27	0.00
		<u>5,910.27</u>	<u>3,274.00</u>
Member Payments			
Pensions Paid		64,000.00	0.00
Division 293 Tax		3,535.20	3,749.85
Benefits Paid/Transfers Out		331,378.21	0.00
Total Expenses		<u>404,823.68</u>	<u>7,023.85</u>
Benefits accrued as a result of operations before income tax		<u>386,159.60</u>	<u>386,804.46</u>
Income Tax Expense	7	(15,485.15)	(26,351.91)
Benefits accrued as a result of operations		<u>401,644.75</u>	<u>413,156.37</u>

The Harper Family Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Dividends Received		
GHD Group Pty Ltd	129,792.00	212,756.00
	<u>129,792.00</u>	<u>212,756.00</u>
Interest Received		
ANZ Account (495579631)	34.00	21.70
	<u>34.00</u>	<u>21.70</u>
Contribution Income		
Employer Contributions - Concessional		
Brendan Edward Harper	7,616.00	9,574.79
Elizabeth Gaye Harper	8,341.21	23,568.00
	<u>15,957.21</u>	<u>33,142.79</u>
Personal Contributions - Concessional		
David Harper	128,000.00	209.00
	<u>128,000.00</u>	<u>209.00</u>
Personal Contributions - Non Concessional		
David Harper	330,000.00	0.00
	<u>330,000.00</u>	<u>0.00</u>
Other Contributions		
Seth David Harper	0.07	0.00
	<u>0.07</u>	<u>0.00</u>
Transfers In		
Harper, Brendan Edward - Accumulation (4)	0.00	458.82
	<u>0.00</u>	<u>458.82</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Unlisted Private Companies (Australian)		
GHD Group Pty Ltd	590,704.00	0.00
	<u>590,704.00</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Shares in Unlisted Private Companies (Australian)		
GHD Group Pty Ltd	(403,504.00)	147,240.00
	<u>(403,504.00)</u>	<u>147,240.00</u>
Changes in Market Values	<u>187,200.00</u>	<u>147,240.00</u>
Total Income	<u>790,983.28</u>	<u>393,828.31</u>
Expenses		
Accountancy Fees	5,148.00	2,574.00
ASIC Fees	59.00	56.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	385.00
Bank Charges	59.27	0.00

The Harper Family Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
	<u>5,910.27</u>	<u>3,274.00</u>
Member Payments		
Benefits Paid/Transfers Out		
Harper, Brendan Edward - Accumulation (4)	206,949.79	0.00
Harper, Seth David - Accumulation (3)	124,428.42	0.00
	<u>331,378.21</u>	<u>0.00</u>
Division 293 Tax		
Harper, Elizabeth Gaye - Accumulation (2)	3,535.20	3,749.85
	<u>3,535.20</u>	<u>3,749.85</u>
Pensions Paid		
Harper, Elizabeth Gaye - Pension (Account Based Pension)	64,000.00	0.00
	<u>64,000.00</u>	<u>0.00</u>
Total Expenses	<u>404,823.68</u>	<u>7,023.85</u>
Benefits accrued as a result of operations before income tax	<u>386,159.60</u>	<u>386,804.46</u>
Income Tax Expense		
Income Tax Expense	(15,485.15)	(26,351.91)
Total Income Tax	<u>(15,485.15)</u>	<u>(26,351.91)</u>
Benefits accrued as a result of operations	<u>401,644.75</u>	<u>413,156.37</u>

The Harper Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

The Harper Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

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

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Income Tax

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

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

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

f. Trade and Other Payables

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

g. Critical Accounting Estimates and Judgements

The Harper Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Shares in Unlisted Private Companies (Australian)

	2023 \$	2022 \$
GHD Group Pty Ltd	0.00	1,859,520.00
	0.00	1,859,520.00

Note 3: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,946,066.26	1,582,909.89
Benefits accrued as a result of operations	401,644.75	413,156.37
Current year member movements	0.00	(50,000.00)
Liability for accrued benefits at end of year	2,347,711.01	1,946,066.26

Note 4: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2023 \$	2022 \$
Vested Benefits	2,347,711.01	1,946,066.26

Note 5: Guaranteed Benefits

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

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Shares in Unlisted Private Companies (Australian)		
GHD Group Pty Ltd	(403,504.00)	147,240.00
	(403,504.00)	147,240.00

The Harper Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Total Unrealised Movement	(403,504.00)	147,240.00
<hr/>		
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Unlisted Private Companies (Australian)		
GHD Group Pty Ltd	590,704.00	0.00
	<hr/>	<hr/>
	590,704.00	0.00
	<hr/>	<hr/>
Total Realised Movement	590,704.00	0.00
	<hr/>	<hr/>
Changes in Market Values	187,200.00	147,240.00
	<hr/>	<hr/>

Note 7: Income Tax Expense

The components of tax expense comprise	2023	2022
	\$	\$
Current Tax	964.90	(41,075.91)
Deferred Tax Liability/Asset	(16,450.05)	14,724.00
	<hr/>	<hr/>
Income Tax Expense	(15,485.15)	(26,351.91)
	<hr/>	<hr/>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	57,923.94	58,020.67
Less:		
Tax effect of:		
Non Taxable Contributions	49,500.01	0.00
Non Taxable Transfer In	0.00	68.82
Increase in MV of Investments	0.00	22,086.00
Exempt Pension Income	51,731.85	0.00
Realised Accounting Capital Gains	88,605.60	0.00
Add:		
Tax effect of:		
Other Non-Deductible Expenses	530.28	562.48
Decrease in MV of Investments	60,525.60	0.00
SMSF Non-Deductible Expenses	276.60	0.00

The Harper Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Pension Payments	9,600.00	0.00
Benefit Payments	49,706.73	0.00
Franking Credits	8,343.77	13,677.17
Net Capital Gains	59,520.45	0.00
Rounding	0.14	(0.25)
Income Tax on Taxable Income or Loss	56,590.05	50,105.25
Less credits:		
Franking Credits	55,625.15	91,181.16
Current Tax or Refund	<u>964.90</u>	<u>(41,075.91)</u>

The Harper Family Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	386,159.60
Less	
Exempt current pension income	344,879.00
Realised Accounting Capital Gains	590,704.00
Non Taxable Contributions	330,000.07
	<u>1,265,583.07</u>
Add	
Other Non Deductible Expenses	3,535.20
Decrease in MV of investments	403,504.00
SMSF non deductible expenses	1,844.00
Pension Payments	64,000.00
Franking Credits	55,625.15
Net Capital Gains	396,803.00
Benefits Paid/Transfers Out	331,378.21
	<u>1,256,689.56</u>
SMSF Annual Return Rounding	0.91
	<u>377,267.00</u>
Taxable Income or Loss	<u>377,267.00</u>
Income Tax on Taxable Income or Loss	56,590.05
Less	
Franking Credits	55,625.15
	<u>964.90</u>
CURRENT TAX OR REFUND	<u>964.90</u>
Supervisory Levy	259.00
	<u>1,223.90</u>
AMOUNT DUE OR REFUNDABLE	<u>1,223.90</u>

The Harper Family Superannuation Fund Trustees Declaration

D Harper Investments Pty Ltd ACN: 081139997

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
David Harper
D Harper Investments Pty Ltd
Director

.....
Elizabeth Gaye Harper
D Harper Investments Pty Ltd
Director

.....
Seth David Harper
D Harper Investments Pty Ltd
Director

.....
Brendan Edward Harper
D Harper Investments Pty Ltd
Director

Dated this day of

The Harper Family Superannuation Fund
Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
ANZ Account (495579631)		472,576.260000	472,576.26	472,576.26	472,576.26			
ANZ Term Deposit Acc 9138-58167 (Maturing on 17 Nov 2023)		1,800,000.000000	1,800,000.00	1,800,000.00	1,800,000.00			
ANZ Term Deposit Acc 9169-97955 (Maturing on 15 Mar 2024)		100,000.000000	100,000.00	100,000.00	100,000.00			
			2,372,576.26		2,372,576.26			
Shares in Unlisted Private Companies (Australian)								
GHDGPL GHD Group Pty Ltd	0.00	4.920000	0.00	0.00	0.00	0.00	(403,504.00)	590,704.00
			0.00		0.00	0.00	(403,504.00)	590,704.00
			2,372,576.26		2,372,576.26	0.00	(403,504.00)	590,704.00

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

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M 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)

The Harper Family Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

13 Sanibel Court

Suburb/town	State/territory	Postcode
Parrearra	QLD	4575

5 Annual return status

Is this an amendment to the SMSF's 2023 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

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

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** \$

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ 396,802

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$ 34

Forestry managed investment scheme income **X** \$

Gross foreign income	D1 \$ 	Net foreign income	D \$ 	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number 0

Gross payments where ABN not quoted **H** \$

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 15,957

plus Assessable personal contributions

R2 \$ 128,000

plus ****No-TFN-quoted contributions**

R3 \$ 0
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

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

Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$ 129,792

*Dividend franking credit **L** \$ 55,625

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

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ 143,957

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** \$ 726,210 Loss

Exempt current pension income **Y** \$ 344,879

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 381,331 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"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text" value="259"/> ✓	H2 \$ <input type="text" value="125"/> ✓	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text" value="3,805"/>	J2 \$ <input type="text" value="1,719"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/> <input type="text" value="Code"/>	L2 \$ <input type="text"/> <input type="text" value="Code"/>	
Tax losses deducted	M1 \$ <input type="text"/>		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	A	\$	377,267
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	56,590.05
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	0.00
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	56,590.05
<small>(T1 plus J)</small>			

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

SUBTOTAL 1

T2	\$	56,590.05
<small>(B less C – cannot be less than zero)</small>		

Early stage venture capital limited partnership tax offset	D1	\$	0.00
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
		Non-refundable carry forward tax offsets	
		D	0.00
<small>(D1 plus D2 plus D3 plus D4)</small>			
		SUBTOTAL 2	
		T3	56,590.05
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	55,625.15
No-TFN tax offset	E2	\$	
National rental affordability scheme tax offset	E3	\$	
Exploration credit tax offset	E4	\$	0.00
		Refundable tax offsets	
		E	55,625.15
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE	T5	\$	964.90
<small>(T3 less E – cannot be less than zero)</small>			

Section 102AAM interest charge

G	\$	
----------	----	--

H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>
H6	Credit for interest on no-TFN tax offset	<input type="text"/>
H8	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>
Eligible credits		H \$ <input type="text"/>
		<i>(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 \$ <input type="text" value="1,223.90"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years **U** \$

Net capital losses carried forward to later income years **V** \$

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Harper**

First given name **Elizabeth Gaye** Other given names

Member's TFN **Provided** Date of birth **Provided**

Contributions **OPENING ACCOUNT BALANCE \$ 1,584,604.07**

! Refer to instructions for completing these labels.

Employer contributions
A \$ 8,341.21

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

TOTAL CONTRIBUTIONS N \$ 8,341.21
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$ 181,742.32

Retirement phase account balance - Non CDBIS
S2 \$ 1,633,795.96

Retirement phase account balance - CDBIS
S3 \$ 0.00

0 TRIS Count **CLOSING ACCOUNT BALANCE S \$ 1,815,538.28**
(**S1 plus S2 plus S3**)

Allocated earnings or losses
O \$ 290,128.20 Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ 3,535.20 Code **G**

Income stream payments
R2 \$ 64,000.00 Code **N**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

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

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

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

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Tax File Number

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

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

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section G: **Supplementary member information**

MEMBER 7

Title: Mr Mrs Miss Ms Other Account status Code

Family name

First given name Other given names

Member's TFN Date of birth If deceased, date of death

Contributions OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

Allocated earnings or losses Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$ Code

Income stream payments **R2** \$ Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$ ✓

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p>	<p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text"/></p>
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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 \$ <input type="text" value="2,372,576"/>
<small>(Sum of labels A to T)</small>	

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 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="2,347,711"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="24,865"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="2,372,576"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write 2023). **A**


If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

2023

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

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

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at ato.gov.au 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"/>	K \$ <input type="text"/>
Other shares	B \$ <input type="text" value="590,703"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>	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="590,703"/>	

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

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

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

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

David Harper

Daytime contact number (include area code)

0732540518

The Harper Family Superannuation Fund

Members Statement

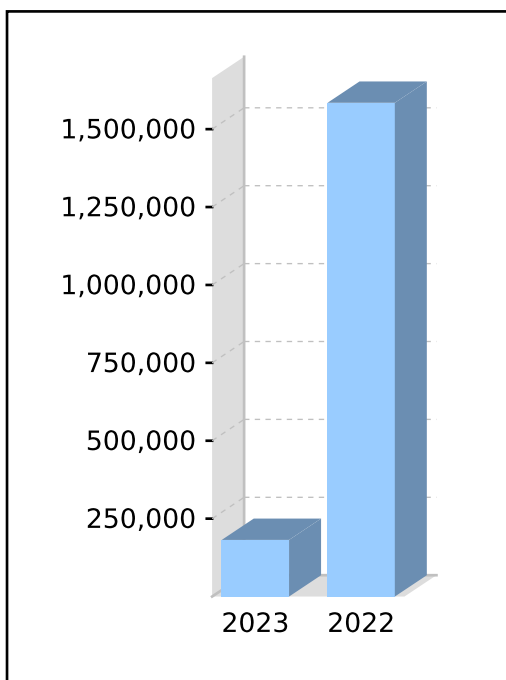
Elizabeth Gaye Harper
 13 Sanibel Court
 Parrearra, Queensland, 4575, Australia

Your Details

Date of Birth :	10/03/1963	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	181,742.32
Date Joined Fund:	16/02/1998	Total Death Benefit:	1,397,246.32
Service Period Start Date:	01/02/1988	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	HARELI00001A	Disability Benefit:	0.00
Account Start Date:	16/02/1998		
Account Phase:	Accumulation Phase		
Account Description:	2		

Your Balance

Total Benefits	181,742.32
<u>Preservation Components</u>	
Preserved	181,742.32
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	891.52
Taxable	180,850.80



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	1,584,604.07	1,258,890.29
<u>Increases to Member account during the period</u>		
Employer Contributions	8,341.21	23,568.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	320,725.08	357,130.49
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,251.19	3,535.20
Income Tax	27,141.65	47,699.66
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax	3,535.20	3,749.85
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	1,700,000.00	
Closing balance at 30/06/2023	181,742.32	1,584,604.07



The Harper Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

David Harper
Director

Elizabeth Gaye Harper
Director

Seth David Harper
Director

Brendan Edward Harper
Director

The Harper Family Superannuation Fund

Members Statement

Elizabeth Gaye Harper
 13 Sanibel Court
 Parrearra, Queensland, 4575, Australia

Your Details

Date of Birth : 10/03/1963
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 16/02/1998
 Service Period Start Date: 01/02/1988
 Date Left Fund:
 Member Code: HARELI00002P
 Account Start Date: 07/10/2022 ✓
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries: David Harper
 Nomination Type: N/A
 Vested Benefits: 1,633,795.96
 Total Death Benefit: 2,849,299.96
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

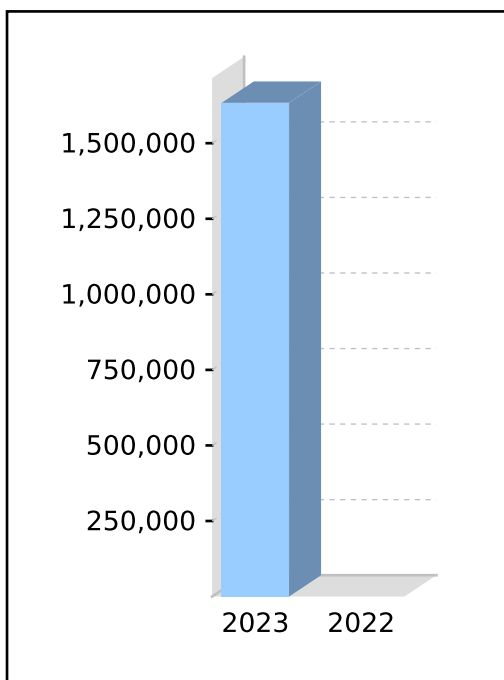
Total Benefits 1,633,795.96

Preservation Components

Preserved
 Unrestricted Non Preserved 1,633,795.96
 Restricted Non Preserved

Tax Components

Tax Free (0.52%) 8,523.28
 Taxable 1,625,272.68



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(2,204.04)	
Internal Transfer In	1,700,000.00	
<u>Decreases to Member account during the period</u>		
Pensions Paid	64,000.00 ✓	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	1,633,795.96	0.00



The Harper Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

David Harper
Director

Elizabeth Gaye Harper
Director

Seth David Harper
Director

Brendan Edward Harper
Director

The Harper Family Superannuation Fund

Members Statement

Seth David Harper
 24 Wenn Road
 Singleton, Western Australia, 6175, Australia

Your Details

Date of Birth :	25/10/1974	Nominated Beneficiaries:	N/A
Age:	48	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	17/03/2000	Total Death Benefit:	0.00
Service Period Start Date:	01/09/1995	Current Salary:	0.00
Date Left Fund:	12/08/2022	Previous Salary:	0.00
Member Code:	HARSET00001A	Disability Benefit:	0.00
Account Start Date:	17/03/2000		
Account Phase:	Accumulation Phase		
Account Description:	3		

Your Balance

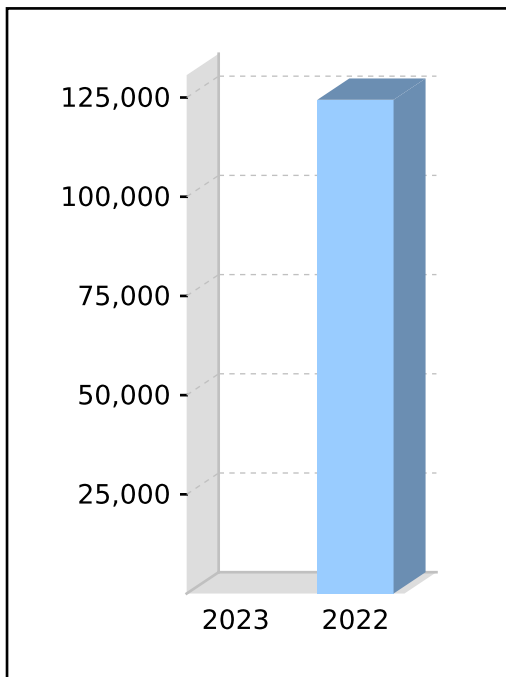
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 0.07
 Taxable (0.07)



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	124,428.35	99,978.15
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions	0.07	
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		28,219.27
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		3,769.07
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	124,428.42	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	0.00	124,428.35

The Harper Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

David Harper
Director

Elizabeth Gaye Harper
Director

Seth David Harper
Director

Brendan Edward Harper
Director

The Harper Family Superannuation Fund

Members Statement

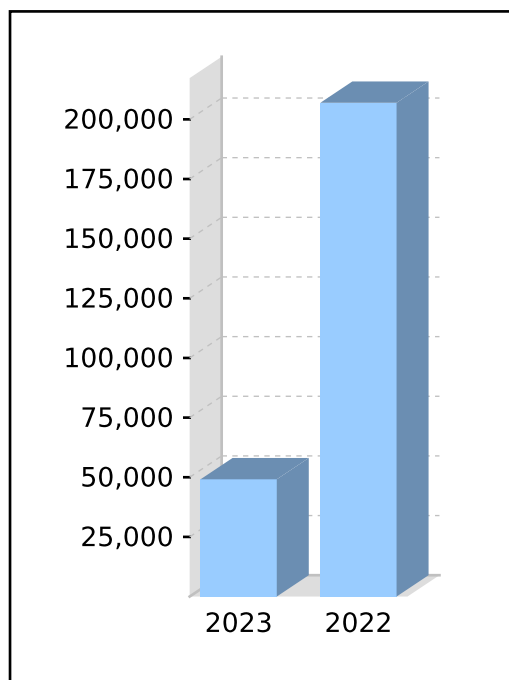
Brendan Edward Harper
 3 Cordyline Place
 Mountain Creek, Queensland, 4557, Australia

Your Details

Date of Birth :	05/12/1988	Nominated Beneficiaries:	N/A
Age:	34	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	49,140.42
Date Joined Fund:	19/07/2017	Total Death Benefit:	49,140.42
Service Period Start Date:	27/03/2020	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	HARBRE00001A	Disability Benefit:	0.00
Account Start Date:	19/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	4		

Your Balance

Total Benefits	49,140.42
<u>Preservation Components</u>	
Preserved	49,140.42
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	0.32
Taxable	49,140.10



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	206,949.79	158,688.74
<u>Increases to Member account during the period</u>		
Employer Contributions	7,616.00	9,574.79
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		458.82
Net Earnings	42,275.58	45,777.92
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,142.42	1,436.21
Income Tax	(391.26)	6,114.27
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	206,949.79	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	49,140.42	206,949.79

The Harper Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

David Harper
Director

Elizabeth Gaye Harper
Director

Seth David Harper
Director

Brendan Edward Harper
Director

The Harper Family Superannuation Fund

Members Statement

David Harper
 13 Sanibel Court
 Parrearra, Queensland, 4575, Australia

Your Details

Date of Birth :	01/03/1954	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	483,032.31
Date Joined Fund:	16/02/1998	Total Death Benefit:	1,090,784.31
Service Period Start Date:	01/12/1987	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	HARDAV00001A	Disability Benefit:	0.00
Account Start Date:	16/02/1998		
Account Phase:	Accumulation Phase		
Account Description:	1		

Your Balance

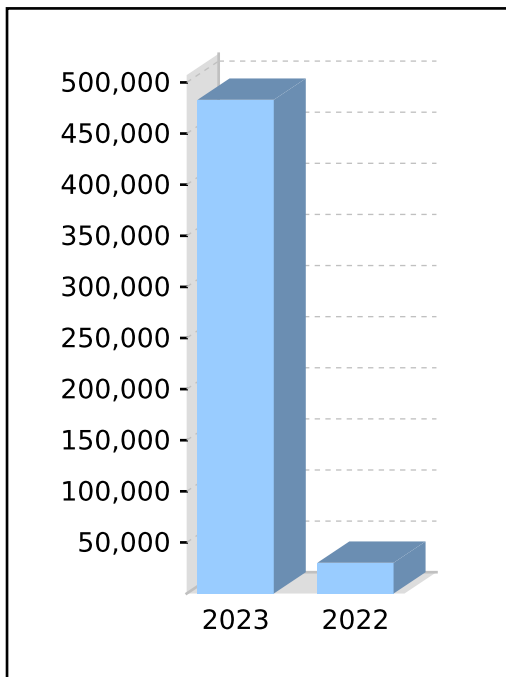
Total Benefits 483,032.31

Preservation Components

Preserved
 Unrestricted Non Preserved 483,032.31
 Restricted Non Preserved

Tax Components

Tax Free 331,143.72
 Taxable 151,888.59



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	30,084.05	65,352.71
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	128,000.00	209.00
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	5,944.26	16,797.18
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	19,200.00	31.35
Income Tax	(8,204.00)	2,243.49
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		50,000.00
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	483,032.31	30,084.05

The Harper Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

David Harper
Director

Elizabeth Gaye Harper
Director

Seth David Harper
Director

Brendan Edward Harper
Director

The Harper Family Superannuation Fund

Deductions Notice Letter

D Harper Investments Pty Ltd as trustee for The Harper Family Superannuation Fund acknowledges that

David Harper

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

\$128000.00

for contributions paid in the year ended 30 June 2023. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

David Harper

Date: / /

**** 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 2022 to 30 June 2023 is: \$ _____

David Harper

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

HARPER

First given name

DAVID

Other given names

3 Date of birth 01/03/1954

4 Current postal address

13 SANIBEL COURT

Suburb/town/locality

PARREARRA

State/territory

QLD

(Australia only)

Postcode

4575

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code) 0732540518

Section B: Super fund's details

6 Fund name

THE HARPER FAMILY SUPERANNUATION FUND

7 Fund Australian business number (ABN) 60430948801

8 Member account number HARDAV00001A

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

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

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

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

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

Section D: Declaration

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

INTENTION TO CLAIM A TAX DEDUCTION

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

I declare that at the time of lodging this notice:

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

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

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

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

Name (Print in BLOCK LETTERS)

Signature

Date

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

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

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

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

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

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 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 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 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.

Memorandum of Resolutions of the Director(s) of

D Harper Investments Pty Ltd ACN: 081139997

ATF The Harper Family 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 directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 thereon be adopted.

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

INSURANCE COVER:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

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

INVESTMENT DISPOSALS:

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

AUDITORS:

It was resolved that

Anthony Boys (Super Audits)

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

Mark G W Herron

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members

Memorandum of Resolutions of the Director(s) of

D Harper Investments Pty Ltd ACN: 081139997
ATF The Harper Family Superannuation Fund

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

CLOSURE:

Signed as a true record –

.....
David Harper
/ /

.....
Elizabeth Gaye Harper
/ /

.....
Seth David Harper
/ /

.....
Brendan Edward Harper
/ /

The Harper Family Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(212,756.00)	23900/GHDGPL	GHD Group Pty Ltd			129,792.00
	24200	Contributions			
(9,574.79)	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation			7,616.00
(209.00)	24200/HARDAV00001A	(Contributions) Harper, David - Accumulation			458,000.00
(23,568.00)	24200/HARELI00001A	(Contributions) Harper, Elizabeth Gaye - Accumulation			8,341.21
	24200/HARSET00001A	(Contributions) Harper, Seth David - Accumulation			0.07
(147,240.00)	24700	Changes in Market Values of Investments			187,200.00
	25000	Interest Received			
(21.70)	25000/ANZBusinessCash	ANZ Account (495579631)			34.00
	28500	Transfers In			
(458.82)	28500/HARBRE00001A	(Transfers In) Harper, Brendan Edward - Accumulation			
2,574.00	30100	Accountancy Fees		5,148.00	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		385.00	
56.00	30800	ASIC Fees		59.00	
	31500	Bank Charges		59.27	
	41600	Pensions Paid			
	41600/HARELI00002P	(Pensions Paid) Harper, Elizabeth Gaye - Pension (Account Based Pension)		64,000.00	
	46000	Benefits Paid/Transfers Out			
	46000/HARBRE00001A	(Benefits Paid/Transfers Out) Harper, Brendan Edward - Accumulation		206,949.79	
	46000/HARSET00001A	(Benefits Paid/Transfers Out) Harper, Seth David - Accumulation		124,428.42	
	48100	Division 293 Tax			
3,749.85	48100/HARELI00001A	(Division 293 Tax) Harper, Elizabeth Gaye - Accumulation		3,535.20	
(26,351.91)	48500	Income Tax Expense			15,485.15
413,156.37	49000	Profit/Loss Allocation Account		401,644.75	
	50010	Opening Balance			
(158,688.74)	50010/HARBRE00001A	(Opening Balance) Harper, Brendan Edward - Accumulation			206,949.79
(65,352.71)	50010/HARDAV00001A	(Opening Balance) Harper, David - Accumulation			30,084.05
(1,258,890.29)	50010/HARELI00001A	(Opening Balance) Harper, Elizabeth Gaye - Accumulation			1,584,604.07
(99,978.15)	50010/HARSET00001A	(Opening Balance) Harper, Seth David - Accumulation			124,428.35
	51900	Division 293 Tax			

The Harper Family Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
3,749.85	51900/HARELI00001A	(Division 293 Tax) Harper, Elizabeth Gaye - Accumulation		3,535.20	
	52420	Contributions			
(9,574.79)	52420/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation			7,616.00
(209.00)	52420/HARDAV00001A	(Contributions) Harper, David - Accumulation			458,000.00
(23,568.00)	52420/HARELI00001A	(Contributions) Harper, Elizabeth Gaye - Accumulation			8,341.21
0.00	52420/HARSET00001A	(Contributions) Harper, Seth David - Accumulation			0.07
	52850	Transfers In			
(458.82)	52850/HARBRE00001A	(Transfers In) Harper, Brendan Edward - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(45,777.92)	53100/HARBRE00001A	(Share of Profit/(Loss)) Harper, Brendan Edward - Accumulation			42,275.58
(16,797.18)	53100/HARDAV00001A	(Share of Profit/(Loss)) Harper, David - Accumulation			5,944.26
(357,130.49)	53100/HARELI00001A	(Share of Profit/(Loss)) Harper, Elizabeth Gaye - Accumulation			320,725.08
	53100/HARELI00002P	(Share of Profit/(Loss)) Harper, Elizabeth Gaye - Pension (Account Based Pension)		2,204.04	
(28,219.27)	53100/HARSET00001A	(Share of Profit/(Loss)) Harper, Seth David - Accumulation			0.00
	53330	Income Tax			
6,114.27	53330/HARBRE00001A	(Income Tax) Harper, Brendan Edward - Accumulation			391.26
2,243.49	53330/HARDAV00001A	(Income Tax) Harper, David - Accumulation			8,204.00
47,699.66	53330/HARELI00001A	(Income Tax) Harper, Elizabeth Gaye - Accumulation		27,141.65	
3,769.07	53330/HARSET00001A	(Income Tax) Harper, Seth David - Accumulation			0.00
	53800	Contributions Tax			
1,436.21	53800/HARBRE00001A	(Contributions Tax) Harper, Brendan Edward - Accumulation		1,142.42	
31.35	53800/HARDAV00001A	(Contributions Tax) Harper, David - Accumulation		19,200.00	
3,535.20	53800/HARELI00001A	(Contributions Tax) Harper, Elizabeth Gaye - Accumulation		1,251.19	
	54160	Pensions Paid			
	54160/HARELI00002P	(Pensions Paid) Harper, Elizabeth Gaye - Pension (Account Based Pension)		64,000.00	
	54500	Benefits Paid/Transfers Out			
0.00	54500/HARBRE00001A	(Benefits Paid/Transfers Out) Harper, Brendan Edward - Accumulation		206,949.79	
50,000.00	54500/HARDAV00001A	(Benefits Paid/Transfers Out) Harper, David - Accumulation			0.00
	54500/HARSET00001A	(Benefits Paid/Transfers Out) Harper, Seth David - Accumulation		124,428.42	
	56100	Internal Transfers In			
	56100/HARELI00002P	(Internal Transfers In) Harper, Elizabeth Gaye - Pension (Account Based Pension)			1,700,000.00

The Harper Family Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	57100	Internal Transfers Out			
	57100/HARELI00001A	(Internal Transfers Out) Harper, Elizabeth Gaye - Accumulation		1,700,000.00	
	60400	Bank Accounts			
85,820.75	60400/ANZBusinessCash	ANZ Account (495579631)		472,576.26	
	60800	Term Deposits			
	60800/ANZTermDeposit8167	ANZ Term Deposit Acc 9138-58167 (Maturing on 17 Nov 2023)		1,800,000.00	
	60800/ANZTermDeposit97955	ANZ Term Deposit Acc 9169-97955 (Maturing on 15 Mar 2024)		100,000.00	
	77800	Shares in Unlisted Private Companies (Australian)			
1,859,520.00	77800/GHDGPL	GHD Group Pty Ltd	0.0000		0.00
41,075.91	85000	Income Tax Payable/Refundable			964.90
(40,350.40)	89000	Deferred Tax Liability/Asset			23,900.35
				5,328,897.40	5,328,897.40

Current Year Profit/(Loss): 386,159.60

Eddy Lee

From: Elizabeth Harper <e.harper55@outlook.com>
Sent: 5 December 2023 8:29 PM
To: Eddy Lee
Cc: David Harper
Subject: RE: Harper Family Super Fund - 2023 Tax Info
Attachments: 18_20221001_GHD Group Share Price History_consolidated.pdf; 2021-2022 D Harper Investments Share Price History.xlsx; 2021-2022 D Harper Share Price History.xlsx; 2021-2022 Overall Share Price History.xlsx; 2022-10-05 D Harper Investments Shares Screenshot.png; 2022-10-05 D Harper Shares Screenshot.png; 2022-11-17 ANZ Term Deposit.pdf; 2022-11-17 B Harper Investments Rollover.pdf; 2022-11-17 D Harper Investments Term Deposit.pdf; 2022-11-18 Shares Loan Pay Down 50k.pdf; 2023 D Harper Investments Solvency Minute.pdf; 2023 HSBC Interest.pdf; 2023-03-15 ANZ Term Deposit.pdf; 20190215_Shareholder Quarterly Update_December_RGK_Final.pdf; 20221004_Dividend Announcement_Final.pdf; ANZ 2022-07.pdf; ANZ 2022-08.pdf; ANZ 2022-09.pdf; ANZ 2022-10.pdf; ANZ 2022-11.pdf; ANZ 2022-12.pdf; ANZ 2023-01.pdf; ANZ 2023-02.pdf; ANZ 2023-03.pdf; ANZ 2023-04.pdf; ANZ 2023-05.pdf; ANZ 2023-06.pdf; D Harper Investments Statement of Account.pdf; D Harper Statement of Account.pdf; D Harper Super Deed Excerpt.pdf; D. HARPER INVESTMENTS PTY. LTD. - 2022 ANNUAL COMPANY STATEMENT - 4125.pdf; Herr2n.Invoice_29-07-2022 095110062.pdf; Officeworks Extra Cover.pdf; Officeworks Receipt 9290433003001298.pdf; Statement_NL_HARP00_202211.pdf; Tax Invoice NLF0000163.pdf; Tax Invoice NLF0000637.pdf; Tax Invoice NLF0000743.pdf

Categories: Stored in CDM

Hi Eddy

Please find the requested documents attached. We are overseas and will be back in Australia on 26 December.

Key points to note:

Seth Harper exited the fund and his investment transferred to his fund

Brendan Harper established his own fund. Initial transfer complete. Final transfer amount yet to be calculated and paid.

ANZ Term deposit November \$1,800,000

ANZ Term deposit March \$100,000

Let me know if you have any questions.

Elizabeth



Elizabeth Harper

Mobile +61 402 354 777

Email e.harper55@outlook.com

13 Sanibel Court, Parrearra, QLD 4575 Australia

From: Eddy Lee <eddy@herronaccountants.com.au>

Sent: Tuesday, December 5, 2023 3:50 AM

To: 'd.harper55@outlook.com' <d.harper55@outlook.com>; 'e.harper55@outlook.com' <e.harper55@outlook.com>



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 199

30 JUNE 2022 TO 29 JULY 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

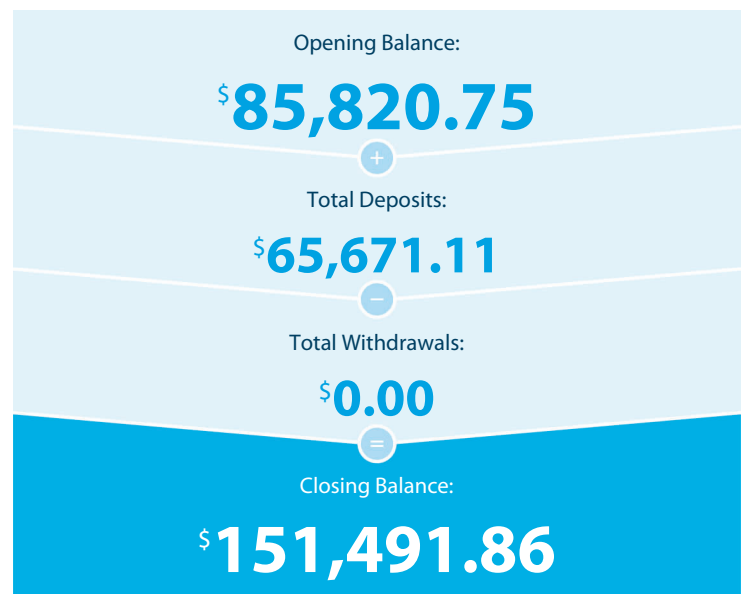
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
30 JUN	OPENING BALANCE			85,820.75
05 JUL	TRANSFER FROM GHD GROUP PL 2122-4AUD418		64,480.00 ✓	150,300.75
08 JUL	TRANSFER FROM AUTOMATIC DATA P ADP202207081235980		1,190.00	151,490.75
29 JUL	CREDIT INTEREST PAID		1.11	151,491.86
	TOTALS AT END OF PAGE	\$0.00	\$65,671.11	
	TOTALS AT END OF PERIOD	\$0.00	\$65,671.11	\$151,491.86

This Statement Includes

Interest earned on deposits	\$1.11
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Fee Summary

Fees Charged for period: 01 JUL 2022 to 29 JUL 2022

Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
EFTPOS/PHONE BANKING WDL	2.00	2.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account Amount (\$)

Your Relationship Benefit **1.20**

This is made up of:

Value of Free Transactions 1.20



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 200
29 JULY 2022 TO 31 AUGUST 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

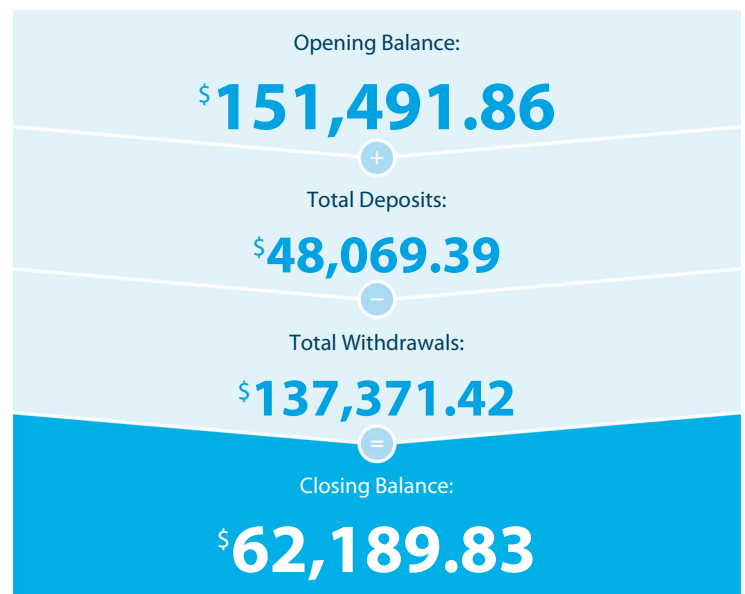
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
29 JUL	OPENING BALANCE			151,491.86
08 AUG	TRANSFER FROM AUTOMATIC DATA P ADP202208081252864		1,249.50	152,741.36
08 AUG	ANZ M-BANKING FUNDS TFER TRANSFER 337182 TO 4564680110262804 EFFECTIVE DATE 07 AUG 2022	2,915.00		149,826.36
11 AUG	TRANSFER FROM ATO ATO001100016397211		40,816.91	190,643.27
12 AUG	EB 14616 TO 847941	124,456.42		66,186.85
26 AUG	ANZ INTERNET BANKING FUNDS TFER TRANSFER 402249 TO 014245542231241	10,000.00		56,186.85
30 AUG	TRANSFER FROM QUICKSUPER QUICKSPR3286571256		6,002.06	62,188.91
31 AUG	CREDIT INTEREST PAID		0.92	62,189.83
	TOTALS AT END OF PAGE	\$137,371.42	\$48,069.39	
	TOTALS AT END OF PERIOD	\$137,371.42	\$48,069.39	\$62,189.83

This Statement Includes

Interest earned on deposits	\$0.92
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Fee Summary

Fees Charged for period: 30 JUL 2022 to 31 AUG 2022

Summary of ANZ Transaction Fees

Transaction Fees	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
INTERNET/ONLINE WDL	2.00	2.00	0.60	0.00
EFTPOS/PHONE BANKING WDL	3.00	3.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account

Amount (\$)

Your Relationship Benefit	3.00
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This is made up of:

Value of Free Transactions	3.00
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ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 201
31 AUGUST 2022 TO 30 SEPTEMBER 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
31 AUG	OPENING BALANCE			62,189.83
08 SEP	TRANSFER FROM AUTOMATIC DATA P ADP202209081271579		2,320.50	64,510.33
29 SEP	TRANSFER FROM QUICKSUPER QUICKSPR3309750334		321.04	64,831.37
30 SEP	CREDIT INTEREST PAID		0.53	64,831.90
	TOTALS AT END OF PAGE	\$0.00	\$2,642.07	
	TOTALS AT END OF PERIOD	\$0.00	\$2,642.07	\$64,831.90

This Statement Includes

Interest earned on deposits	\$0.53
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Fee Summary

Fees Charged for period: 01 SEP 2022 to 30 SEP 2022

Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
EFTPOS/PHONE BANKING WDL	2.00	2.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account Amount (\$)

Your Relationship Benefit **1.20**

This is made up of:

Value of Free Transactions 1.20



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 202
30 SEPTEMBER 2022 TO 31 OCTOBER 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

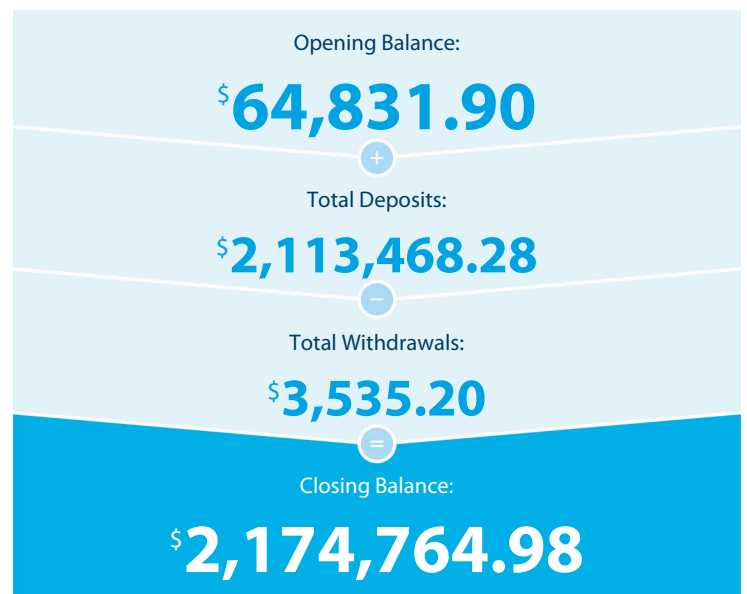
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
30 SEP	OPENING BALANCE			64,831.90
06 OCT	TRANSFER FROM GHD GROUP PL 2223-1AUD367		65,312.00 ✓	130,143.90
07 OCT	TRANSFER FROM AUTOMATIC DATA P ADP202210071289074		1,428.00	131,571.90
12 OCT	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {786885}	3,535.20		128,036.70
18 OCT	TRANSFER FROM GHD GHD SHARES SALE		2,046,720.00	2,174,756.70
31 OCT	CREDIT INTEREST PAID		8.28	2,174,764.98
	TOTALS AT END OF PAGE	\$3,535.20	\$2,113,468.28	
	TOTALS AT END OF PERIOD	\$3,535.20	\$2,113,468.28	\$2,174,764.98

This Statement Includes

Interest earned on deposits	\$8.28
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Fee Summary

Fees Charged for period: 01 OCT 2022 to 31 OCT 2022

Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
EFTPOS/PHONE BANKING WDL	3.00	3.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account

Amount (\$)

Your Relationship Benefit **2.40**

This is made up of:

Value of Free Transactions **2.40**



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 203
31 OCTOBER 2022 TO 30 NOVEMBER 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

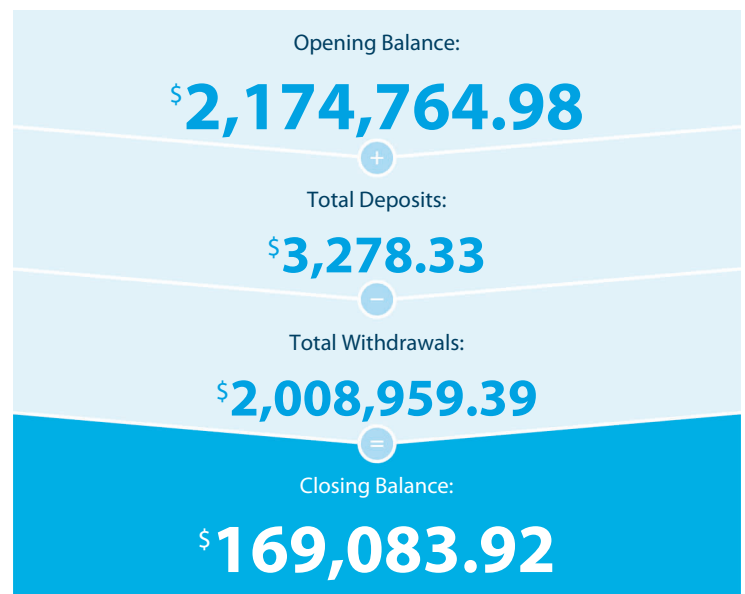
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
31 OCT	OPENING BALANCE			2,174,764.98
08 NOV	TRANSFER FROM AUTOMATIC DATA P ADP202211081307515		1,249.50	2,176,014.48
17 NOV	ANZ MOBILE BANKING PAYMENT 261971 TO EVANS AND ASSOCIATES	1,980.00		2,174,034.48
17 NOV	PAYMENT REF PICAUABN0059123 TO B HARPER INVESTMENTS PTY LTD ATF HARPER FAMILY F EE AUD28	206,977.79		1,967,056.69
17 NOV	WITHDRAWAL	1,800,000.00		167,056.69
29 NOV	TRANSFER FROM QUICKSUPER QUICKSPR3356691509		2,018.11	169,074.80
30 NOV	CREDIT INTEREST PAID		10.72	169,085.52
30 NOV	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE	1.60		169,083.92
	TOTALS AT END OF PAGE	\$2,008,959.39	\$3,278.33	
	TOTALS AT END OF PERIOD	\$2,008,959.39	\$3,278.33	\$169,083.92

This Statement Includes

Interest earned on deposits	\$10.72
ANZ bank charges	\$1.60

Fee Summary

Fees Charged for period: 01 NOV 2022 to 30 NOV 2022

Summary of ANZ Transaction Fees

Transaction Fees	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
STAFF ASSISTED WDL	1.00	1.00	1.60	1.60
EFTPOS/PHONE BANKING WDL	3.00	3.00	0.60	0.00
Total Transaction Fees Charged				\$1.60

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 204
30 NOVEMBER 2022 TO 30 DECEMBER 2022

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

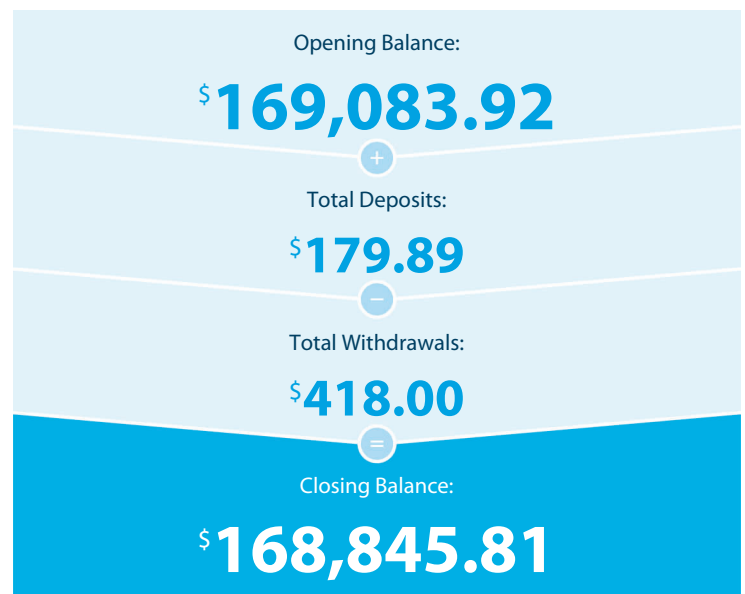
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
30 NOV	OPENING BALANCE			169,083.92
08 DEC	TRANSFER FROM AUTOMATIC DATA P ADP202212081326456		178.50	169,262.42
22 DEC	ANZ INTERNET BANKING PAYMENT 959292 TO EVANS AND ASSOCIATES	418.00		168,844.42
30 DEC	CREDIT INTEREST PAID		1.39	168,845.81
	TOTALS AT END OF PAGE	\$418.00	\$179.89	
	TOTALS AT END OF PERIOD	\$418.00	\$179.89	\$168,845.81

This Statement Includes

Interest earned on deposits	\$1.39
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Fee Summary

Fees Charged for period: 01 DEC 2022 to 30 DEC 2022

Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
EFTPOS/PHONE BANKING WDL	1.00	1.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account

Amount (\$)

Your Relationship Benefit	1.20
----------------------------------	-------------

This is made up of:

Value of Free Transactions	1.20
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ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 205
30 DECEMBER 2022 TO 31 JANUARY 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

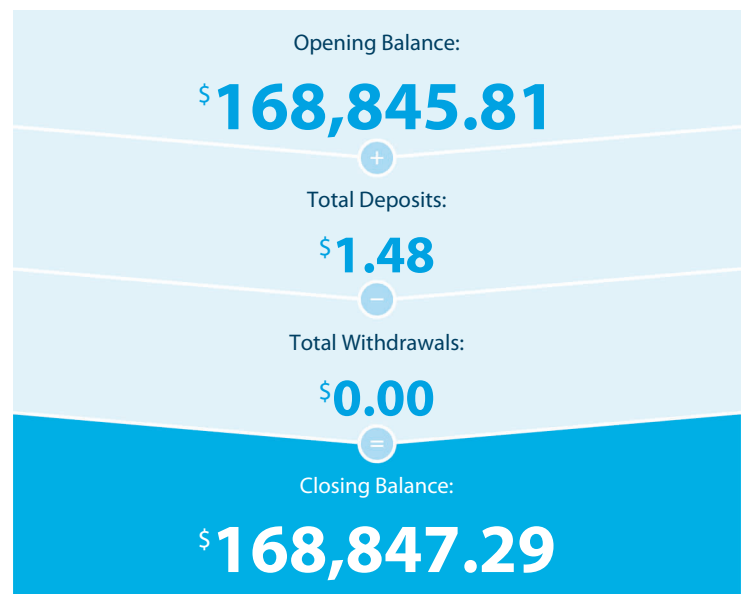
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
30 DEC	OPENING BALANCE			168,845.81
2023	CREDIT INTEREST PAID			
31 JAN			1.48	168,847.29
	TOTALS AT END OF PAGE	\$0.00	\$1.48	
	TOTALS AT END OF PERIOD	\$0.00	\$1.48	\$168,847.29

This Statement Includes

Interest earned on deposits	\$1.48
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IMPORTANT INFORMATION

PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification, and if necessary, adjustments will appear on a later statement.

Further information in relation to this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at anz.com or by calling **13 13 14**.

If you have a complaint about an ANZ product or service, please contact us and we will try to resolve the issue as quickly as possible. Our customer complaints guide is available at <https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/>, alternatively you may wish to:

- Call us:**
- General enquiries **13 13 14**
 - If you're overseas **+61 3 9683 9999**
 - ANZ Complaint Resolution Team on **1800 805 154**
 - If you're deaf, hard of hearing and/or have a speech impairment, call **133 677** or visit the **National Relay Service** at: <https://nrschat.nrscall.gov.au/nrs/internetrelay>

- Write to us:** ANZ Complaint Resolution Team
Locked Bag 4050,
South Melbourne VIC 3205
or **ANZ online complaints form:** <https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/feedback/>

- Visit us:** At your nearest ANZ branch.
If you have a Relationship Manager, please feel free to contact them.

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

- Call:** **1800 931 678** (free call within Australia), or **+61 1800 931 678** (International)
- Write to:** **Australian Financial Complaints Authority Limited**
GPO Box 3,
Melbourne VIC 3001
- Online:** Email: info@afca.org.au
Web: www.afca.org.au



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 206
31 JANUARY 2023 TO 28 FEBRUARY 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

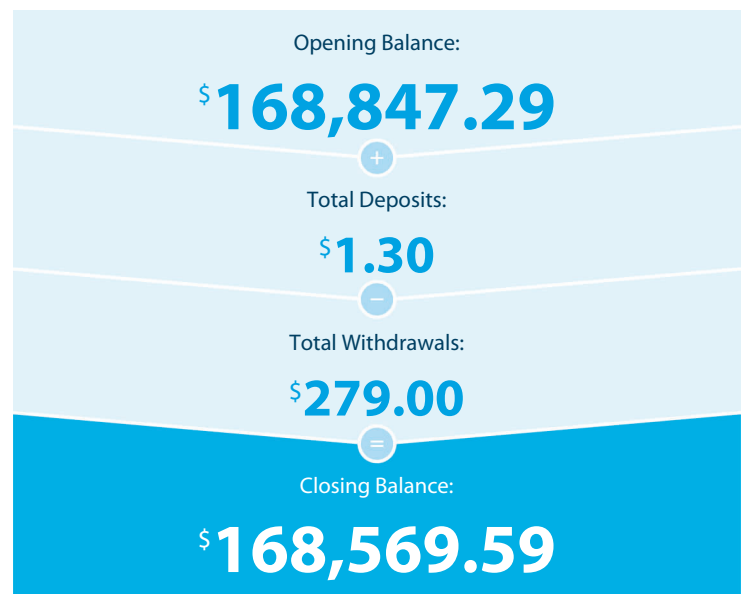
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2023				
31 JAN	OPENING BALANCE			168,847.29
07 FEB	ANZ INTERNET BANKING BPAY ASIC {645501}	59.00		168,788.29
07 FEB	ANZ MOBILE BANKING PAYMENT 591884 TO EVANS AND ASSOCIATES	220.00		168,568.29
28 FEB	CREDIT INTEREST PAID		1.30	168,569.59
	TOTALS AT END OF PAGE	\$279.00	\$1.30	
	TOTALS AT END OF PERIOD	\$279.00	\$1.30	\$168,569.59

This Statement Includes

Interest earned on deposits	\$1.30
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Fee Summary

Fees Charged for period: 01 FEB 2023 to 28 FEB 2023

Summary of ANZ Transaction Fees	Transactions		Fee Per	Total
	Total	Free	Additional Transaction (\$)	Charge (\$)
Transaction Fees				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account Amount (\$)

Your Relationship Benefit **0.60**

This is made up of:

Value of Free Transactions 0.60



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 207
28 FEBRUARY 2023 TO 31 MARCH 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

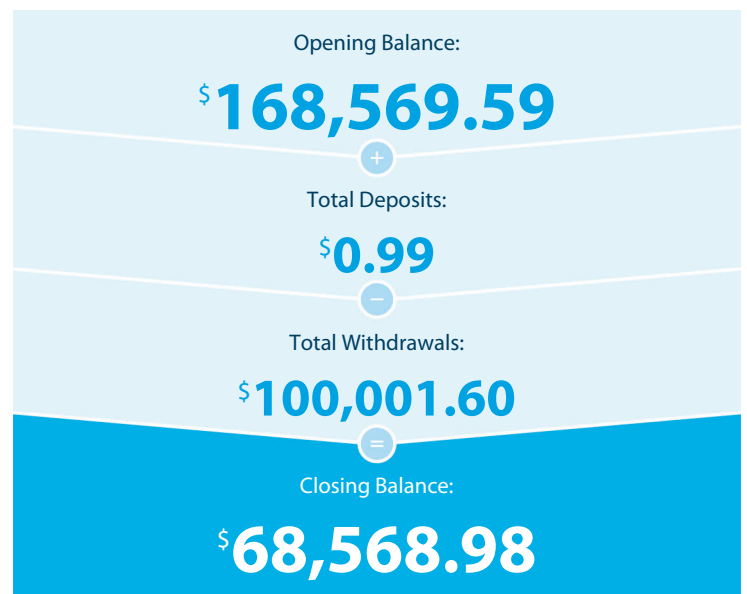
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2023				
28 FEB	OPENING BALANCE			168,569.59
15 MAR	TRANSFER	100,000.00		68,569.59
31 MAR	CREDIT INTEREST PAID		0.99	68,570.58
31 MAR	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE	1.60		68,568.98
	TOTALS AT END OF PAGE	\$100,001.60	\$0.99	
	TOTALS AT END OF PERIOD	\$100,001.60	\$0.99	\$68,568.98

This Statement Includes

Interest earned on deposits	\$0.99
ANZ bank charges	\$1.60

Fee Summary

Fees Charged for period: 01 MAR 2023 to 31 MAR 2023

Summary of ANZ Transaction Fees	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
STAFF ASSISTED WDL	1.00	1.00	1.60	1.60
Total Transaction Fees Charged				\$1.60

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 208
31 MARCH 2023 TO 28 APRIL 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

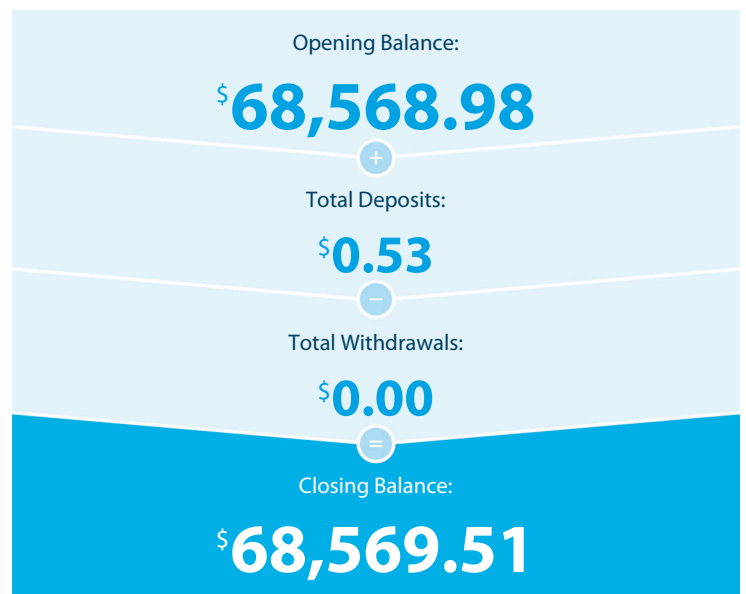
014-245

Account Number

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Account Descriptor

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anz.com

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Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2023				
31 MAR	OPENING BALANCE			68,568.98
28 APR	CREDIT INTEREST PAID		0.53	68,569.51
	TOTALS AT END OF PAGE	\$0.00	\$0.53	
	TOTALS AT END OF PERIOD	\$0.00	\$0.53	\$68,569.51

This Statement Includes

Interest earned on deposits	\$0.53
-----------------------------	--------

IMPORTANT INFORMATION

PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification, and if necessary, adjustments will appear on a later statement.

Further information in relation to this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [anz.com](https://www.anz.com) or by calling **13 13 14**.

If you have a complaint about an ANZ product or service, please contact us and we will try to resolve the issue as quickly as possible. Our customer complaints guide is available at <https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/>, alternatively you may wish to:

- Call us:**
- General enquiries **13 13 14**
 - If you're overseas **+61 3 9683 9999**
 - ANZ Complaint Resolution Team on **1800 805 154**
 - If you're deaf, hard of hearing and/or have a speech impairment, call **133 677** or visit the **National Relay Service** at: <https://nrschat.nrscall.gov.au/nrs/internetrelay>

Write to us: ANZ Complaint Resolution Team
Locked Bag 4050,
South Melbourne VIC 3205
or **ANZ online complaints form:**
<https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/feedback/>

Visit us: At your nearest ANZ branch.
If you have a Relationship Manager, please feel free to contact them.

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Call: **1800 931 678** (free call within Australia), or **+61 1800 931 678** (International)
Online: Email: info@afca.org.au
Web: www.afca.org.au

Write to: **Australian Financial Complaints Authority Limited**
GPO Box 3,
Melbourne VIC 3001



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 209

28 APRIL 2023 TO 31 MAY 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2023				
28 APR	OPENING BALANCE			68,569.51
09 MAY	TRANSFER FROM HARPER ELIZABETH D HARPER INVESTMEN		10.00	68,579.51
12 MAY	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138241 FROM 542231241		127,990.00	196,569.51
12 MAY	ANZ INTERNET BANKING FUNDS TFER TRANSFER 137776 FROM 542231241		330,000.00	526,569.51
12 MAY	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138652 TO 014245542231241	34,000.00		492,569.51
31 MAY	CREDIT INTEREST PAID		2.82	492,572.33
	TOTALS AT END OF PAGE	\$34,000.00	\$458,002.82	
	TOTALS AT END OF PERIOD	\$34,000.00	\$458,002.82	\$492,572.33

This Statement Includes

Interest earned on deposits	\$2.82
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Fee Summary

Fees Charged for period: 29 APR 2023 to 31 MAY 2023

Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
Transaction Fees				
INTERNET/ONLINE WDL	3.00	3.00	0.60	0.00
EFTPOS/PHONE BANKING WDL	1.00	1.00	0.60	0.00
Total Transaction Fees Charged				\$0.00

Please note: Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

Summary of Relationship Benefit for this account

Amount (\$)

Your Relationship Benefit **2.40**

This is made up of:

Value of Free Transactions **2.40**



ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 210

31 MAY 2023 TO 30 JUNE 2023

MR DAVID HARPER
13 SANIBEL CT
PARREARRA QLD 4575

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

D HARPER INVESTMENTS PTY LTD
ATF THE HARPER FAMILY SUPER FUND

Branch Number (BSB)

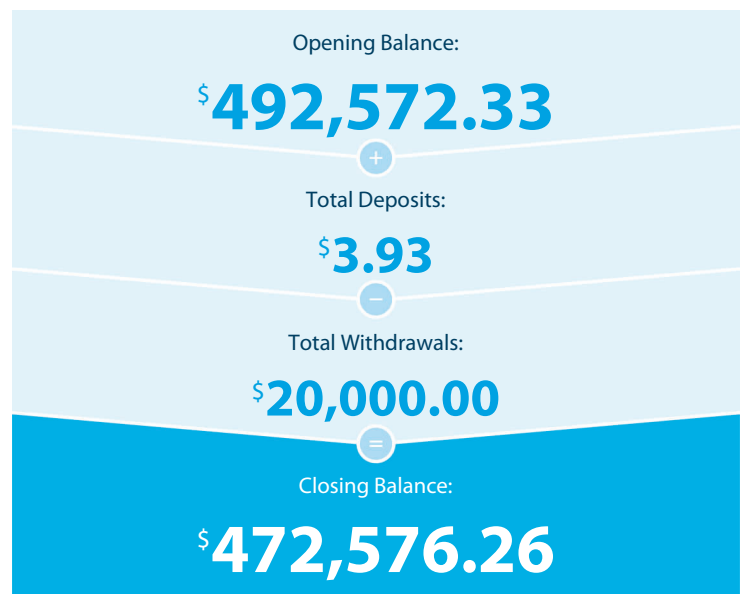
014-245

Account Number

4955-79631

Account Descriptor

BUSINESS CHEQUE



NEED TO GET IN TOUCH?



ANZ Internet Banking
anz.com

OR



Enquiries: 13 13 14
Lost/Stolen Cards: 1800 033 844

ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4955-79631

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2023				
31 MAY	OPENING BALANCE			492,572.33
07 JUN	ANZ M-BANKING FUNDS TFER TRANSFER 991733 TO 014245542231241	20,000.00		472,572.33
30 JUN	CREDIT INTEREST PAID		3.93	472,576.26
	TOTALS AT END OF PAGE	\$20,000.00	\$3.93	
	TOTALS AT END OF PERIOD	\$20,000.00	\$3.93	\$472,576.26

This Statement Includes

Interest earned on deposits	\$3.93
-----------------------------	--------

Yearly Summary

Previous Year to 30/06/2023 (\$)

Interest earned on deposits	34.00
Fees Charged	
ANZ bank account fee	3.20
Total	\$3.20

Can we help?

Call:

1800 801 485

Fax:

07 5358 4299

Visit:

www.anz.com



The Directors
The Harper Family Super Fund
13 Sanibel Ct
Parrearra Qld 4575
Australia

ANZ Business Notice Term Deposit Record of Investment

Date 15 Mar 2023

Dear D Harper Investments Pty Ltd ✓
ITF The Harper Family Super Fund

Thank you for investing with Australia and New Zealand Banking Group Limited (ANZ). This record outlines your investment details.

Deposit type:

Account number:

Amount invested:

Date lodged:

At interest rate of:

For the investment term of:

Maturing on:

ANZ Business Notice Term Deposit

9138-58167

\$1,800,000.00 ✓

17 Nov 2022

3.36%p.a.

12 Months

17 Nov 2023 ✓

Instruction for disbursement of principal and interest:

Principal to be: Credited to this account

Interest to be: Credited to this account

Interest frequency: Yearly

Please note:

- Interest is calculated based on the opening balance of your account. Interest is not compounded.
- If you request the early withdrawal or transfer of all or part of your funds in an ANZ Business Notice Term Deposit, ANZ does not have to disburse your funds for 31 calendar days. If the maturity date falls due prior to the expiry of the 31 day notice period, your funds will be disbursed on or around the maturity date. If you make an early withdrawal, an administration fee will be charged and an interest rate reduction will apply. Please refer to the ANZ Business Transaction Accounts Terms and Conditions.
- It's important you tell us what to do with your funds before maturity of your ANZ Business Notice Term Deposit.
- If you have instructed us to pay your funds into a nominated account on maturity, it must be an eligible ANZ account. A nomination of an account which is not an eligible ANZ account will not be accepted.
- If, at the end of the investment term, you have not told us what you want to do with your funds (that is, by nominating to pay the funds into an eligible ANZ account or by bank cheque, or to reinvest), or if you have told us to reinvest your ANZ Business Notice Term Deposit, then we will reinvest the funds into a new ANZ Term Deposit for the same term but at the interest rate applicable at the time of reinvestment. This interest rate may be lower than the interest rate that applied to your maturing ANZ Business Notice Term Deposit. You can contact us at the maturity of your ANZ Business Notice Term Deposit to confirm:
 - the interest rate that will apply upon reinvestment; or
 - what is an eligible ANZ account to nominate the funds to be paid into.
- You must advise ANZ prior to or upon maturity if you do not require reinvestment or if you wish to vary the investment amount or term. Just remember we need to hear from you within seven days starting on the day after 17 Nov 2023 or we won't be able to make any changes.
- Government duties, taxes and charges (where applicable) will be deducted from interest payments.
- The information contained in this letter is accurate as of the date of issue of the letter.

For further information, please visit an ANZ branch, call us on 1800 801 485 or contact your Relationship Manager.

Please keep this notice for taxation purposes.

Can we help?

Call:

1800 801 485

Fax:

07 5358 4299

Visit:

www.anz.com



The Directors
13 Sanibel Court
Parrearra Qld 4575

ANZ Business Notice Term Deposit Record of Investment

Date 15 Mar 2023

Dear D Harper Investments P/L Atf The Harper
Family Super Fund ✓

Thank you for investing with Australia and New Zealand Banking Group Limited (ANZ). This record outlines your investment details.

Deposit type:

ANZ Business Notice Term Deposit

Account number:

9169-97955

Amount invested:

\$100,000.00

Date lodged:

15 Mar 2023 ✓

At interest rate of:

4.75%p.a.

For the investment term of:

12 Months

Maturing on:

15 Mar 2024 ✓

Instruction for disbursement of principal and interest:

Principal to be: Credited to this account
Interest to be: Credited to this account
Interest frequency: Yearly

Please note:

- Interest is calculated based on the opening balance of your account. Interest is not compounded.
- If you request the early withdrawal or transfer of all or part of your funds in an ANZ Business Notice Term Deposit, ANZ does not have to disburse your funds for 31 calendar days. If the maturity date falls due prior to the expiry of the 31 day notice period, your funds will be disbursed on or around the maturity date. If you make an early withdrawal, an administration fee will be charged and an interest rate reduction will apply. Please refer to the ANZ Business Transaction Accounts Terms and Conditions.
- It's important you tell us what to do with your funds before maturity of your ANZ Business Notice Term Deposit.
- If you have instructed us to pay your funds into a nominated account on maturity, it must be an eligible ANZ account. A nomination of an account which is not an eligible ANZ account will not be accepted.
- If, at the end of the investment term, you have not told us what you want to do with your funds (that is, by nominating to pay the funds into an eligible ANZ account or by bank cheque, or to reinvest), or if you have told us to reinvest your ANZ Business Notice Term Deposit, then we will reinvest the funds into a new ANZ Term Deposit for the same term but at the interest rate applicable at the time of reinvestment. This interest rate may be lower than the interest rate that applied to your maturing ANZ Business Notice Term Deposit. You can contact us at the maturity of your ANZ Business Notice Term Deposit to confirm:
 - the interest rate that will apply upon reinvestment; or
 - what is an eligible ANZ account to nominate the funds to be paid into.
- You must advise ANZ prior to or upon maturity if you do not require reinvestment or if you wish to vary the investment amount or term. Just remember we need to hear from you within seven days starting on the day after 15 Mar 2024 or we won't be able to make any changes.
- Government duties, taxes and charges (where applicable) will be deducted from interest payments.
- The information contained in this letter is accurate as of the date of issue of the letter.

For further information, please visit an ANZ branch, call us on 1800 801 485 or contact your Relationship Manager.

Please keep this notice for taxation purposes.

The Harper Family Superannuation Fund

Dividend Reconciliation Report

For The Period 01 July 2022 - 30 June 2023

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Unlisted Private Companies (Australian)										
GHDGPL GHD Group Pty Ltd										
05/07/2022	64,480.00		64,480.00	27,634.29						
06/10/2022	65,312.00		65,312.00	27,990.86						
	129,792.00		129,792.00	55,625.15						
	129,792.00		129,792.00	55,625.15						
TOTAL	129,792.00		129,792.00	55,625.15						



Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked		J
Franked Dividends	129,792.00	K
Franking Credits	55,625.15	L



Shareholder Update

Dividend for October 2022

Dear Shareholders

Thank you for your continued commitment to GHD. Our performance for the first two months of FY23 have delivered revenues and profit that are greater than that achieved for the corresponding period in the prior financial year.

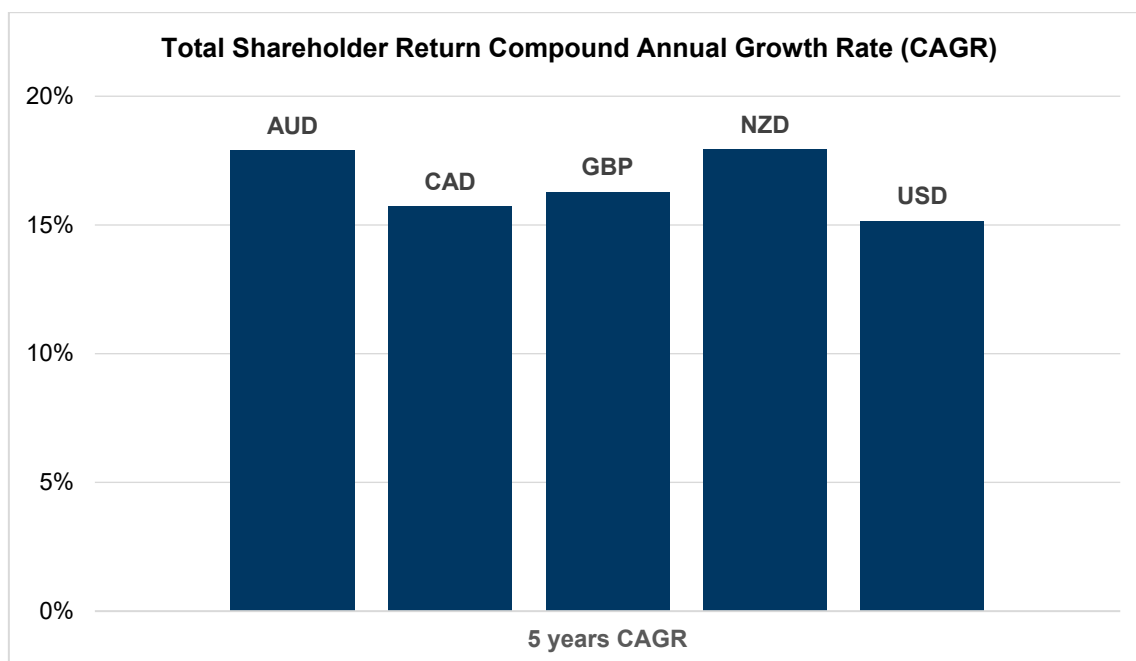
I have had the opportunity to recently spend time with our leaders, key clients and stakeholders in Canada, USA, UK and Qatar. It is exciting to see the consistent ambition for growth across our Enterprise. While there are emerging economic headwinds, the focus on our strategic imperatives is creating new opportunities for sustainable growth.

Dividend for October 2022

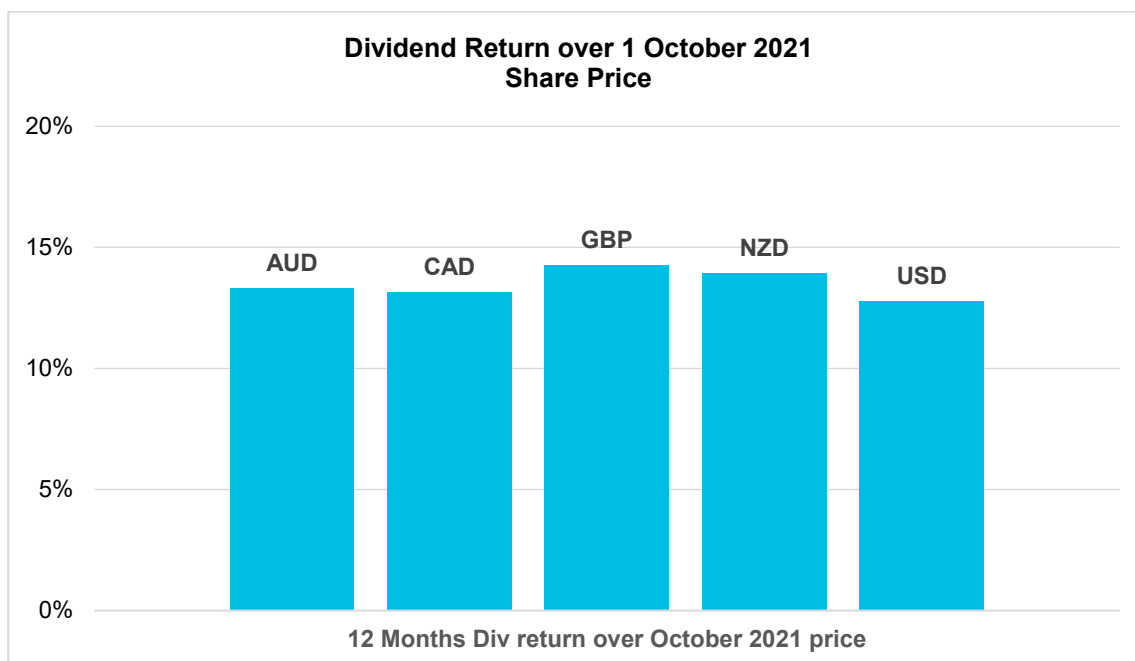
The Board has resolved that a total dividend payment of **15.7** Australian cents per share will be made on or soon after 6 October 2022 to shareholders holding shares as of 30 September 2022. **For Australian shareholders holding GHD Group shares, this will be a fully franked dividend for taxation purposes.** For Canadian shareholders holding Canadian Exchangeable shares, this will be an eligible dividend for taxation purposes.

Total Shareholder Returns

The rolling Total Shareholder Returns (TSR) over the prior 5-year period is shown in the graph below. As always, movements in the foreign currency exchange rates affect the TSR CAGR.



The dividend return on the value of a 1 October 2021 share investment is also shown below:



A breakdown of the current share price and total dividends paid over the prior 12 months is tabled below:

Share Price Oct 22 ¹	This Dividend cents/share ¹	Dividends Paid prior 12 months (Jan 22, Apr 22, Jul 22, Oct 22) ¹
AUD 4.92	AUD 15.70	AUD 59.10 cents per share
CAD 4.41	CAD 13.9	CAD 53.69 cents per share
GBP 2.85	GBP 9.20	GBP 33.41 pence per share
NZD 5.46	NZD 17.89	NZD 64.82 cents per share
USD 3.42	USD 10.11	USD 41.42 cents per share

1. Share price based on 30-day average FX at 29 August 2022. October dividend based on 7-day average FX rate at 4 October 2022.

2022 AGM – save the date

The 2022 Annual General Meeting (AGM) will be held on Tuesday 22 November 2022 at 9:00am AEDT, in our Sydney Office, 133 Castlereagh Street, Sydney NSW 2000. Shareholders will receive an invitation to attend the meeting together with the formal Notice of AGM and Explanatory Memorandum. There will be an opportunity for all shareholders to ask questions of the Board and management as part of the AGM.

Thank you for your ongoing efforts to build a great employee-owned company.

Regards

Rob Knott
Chair

The Harper Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Unlisted Private Companies (Australian)												
GHDGPL - GHD Group Pty Ltd												
29/09/2021	18/10/2022	11,261.00	50,000.00	55,404.12	5,404.12	50,000.00	50,000.00	0.00	0.00	5,404.12	0.00	0.00
30/09/2021	18/10/2022	8,739.00	38,800.00	42,995.88	4,195.88	38,800.00	38,800.00	0.00	0.00	4,195.88	0.00	0.00
01/04/2022	18/10/2022	8,814.00	39,400.00	43,364.88	3,964.88	39,400.00	39,400.00	0.00	0.00	0.00	3,964.88	0.00
31/03/2022	18/10/2022	11,186.00	50,000.00	55,035.12	5,035.12	50,000.00	50,000.00	0.00	0.00	0.00	5,035.12	0.00
30/03/2021	18/10/2022	25,000.00	102,028.00	123,000.00	20,972.00	102,028.00	102,028.00	0.00	0.00	20,972.00	0.00	0.00
02/10/2020	18/10/2022	25,000.00	96,278.00	123,000.00	26,722.00	96,278.00	96,278.00	0.00	0.00	26,722.00	0.00	0.00
03/04/2020	18/10/2022	40,000.00	152,828.00	196,800.00	43,972.00	152,828.00	152,828.00	0.00	0.00	43,972.00	0.00	0.00
04/04/2019	18/10/2022	20,000.00	71,428.00	98,400.00	26,972.00	71,428.00	71,428.00	0.00	0.00	26,972.00	0.00	0.00
19/10/2018	18/10/2022	36,000.00	128,548.00	177,120.00	48,572.00	128,548.00	128,548.00	0.00	0.00	48,572.00	0.00	0.00
06/04/2018	18/10/2022	20,000.00	66,000.00	98,400.00	32,400.00	66,000.00	66,000.00	0.00	0.00	32,400.00	0.00	0.00
28/03/2013	18/10/2022	10,000.00	32,128.00	49,200.00	17,072.00	32,128.00	32,128.00	0.00	0.00	17,072.00	0.00	0.00
07/04/2016	18/10/2022	25,000.00	79,750.00	123,000.00	43,250.00	79,750.00	79,750.00	0.00	0.00	43,250.00	0.00	0.00
08/10/2015	18/10/2022	150,000.00	478,500.00	738,000.00	259,500.00	478,500.00	478,500.00	0.00	0.00	259,500.00	0.00	0.00
30/03/2012	18/10/2022	5,000.00	15,328.00	24,600.00	9,272.00	15,328.00	15,328.00	0.00	0.00	9,272.00	0.00	0.00
01/04/2011	18/10/2022	20,000.00	55,000.00	98,400.00	43,400.00	55,000.00	55,000.00	0.00	0.00	43,400.00	0.00	0.00
		416,000.00	1,456,016.00	2,046,720.00	590,704.00	1,456,016.00	1,456,016.00	0.00	0.00	581,704.00	9,000.00	0.00
		416,000.00	1,456,016.00	2,046,720.00	590,704.00	1,456,016.00	1,456,016.00	0.00	0.00	581,704.00	9,000.00	0.00
		416,000.00	1,456,016.00	2,046,720.00	590,704.00	1,456,016.00	1,456,016.00	0.00	0.00	581,704.00	9,000.00	0.00



GHD Group Limited Share Price History

Date	Value per Share
28/04/2006	A\$1.32
1/10/2006	A\$1.59
1/04/2007	A\$1.80
1/10/2007	A\$2.00
1/04/2008	A\$2.31
1/10/2008	A\$2.66
1/04/2009	A\$2.70
1/10/2009	A\$2.75
1/04/2010	A\$2.75
1/10/2010	A\$2.75
1/04/2011	A\$2.75
1/10/2011	A\$2.90
1/04/2012	A\$3.06
1/10/2012	A\$3.21
1/04/2013	A\$3.21
1/10/2013	A\$3.21
1/04/2014	A\$3.12
26/09/2014	A\$3.12
28/03/2015	A\$3.12
28/09/2015	A\$3.19
30/03/2016	A\$3.19
28/09/2016	A\$3.15
31/03/2017	A\$3.19
28/09/2017	A\$3.24
31/03/2018	A\$3.30
28/09/2018	A\$3.57
31/03/2019	A\$3.57
28/09/2019	A\$3.68
30/03/2020	A\$3.82
28/09/2020	A\$3.85
31/03/2021	A\$4.08
1/10/2021	A\$4.44
1/04/2022	A\$4.47
1/10/2022	A\$4.92

D Harper Investments - GHD Share Purchase History

Purchase Date	Quantity	Total Cost	Cost per Share	Current Value	Capital Gain
01/04/2011	20,000	\$ 55,000	\$ 2.75	98,400	\$ 43,400
01/04/2012	5,000	\$ 15,300	\$ 3.06	24,600	\$ 9,300
01/04/2013	10,000	\$ 32,100	\$ 3.21	49,200	\$ 17,100
01/10/2015	150,000	\$ 478,500	\$ 3.19	738,000	\$ 259,500
01/04/2016	25,000	\$ 79,750	\$ 3.19	123,000	\$ 43,250
01/04/2018	20,000	\$ 66,000	\$ 3.30	98,400	\$ 32,400
19/10/2018	36,000	\$ 128,520	\$ 3.57	177,120	\$ 48,600
01/04/2019	20,000	\$ 71,400	\$ 3.57	98,400	\$ 27,000
01/04/2020	40,000	\$ 152,800	\$ 3.82	196,800	\$ 44,000
01/10/2020	25,000	\$ 96,250	\$ 3.85	123,000	\$ 26,750
01/04/2021	25,000	\$ 102,000	\$ 4.08	123,000	\$ 21,000
01/10/2021	20,000	\$ 88,800	\$ 4.44	98,400	\$ 9,600
01/04/2022	20,000	\$ 89,400	\$ 4.47	98,400	\$ 9,000
		\$ 1,455,820		2,046,720	590,900
Oct 22 Share Price	416,000	\$ 2,046,720	\$ 4.92		
Capital Gain		\$ 590,900			

Inquires 1300 300 630

Issue date 23 Dec 22

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 53260326

Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

ACN 081 139 997
FOR D. HARPER INVESTMENTS PTY. LTD.

REVIEW DATE: 23 December 22

You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to www.asic.gov.au/changes
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.
Ph: 1300 300 630



Use your agent.

Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 Registered office
HERRON ACCOUNTANTS UNIT 1 48 FLINDERS PARADE NORTH LAKES QLD 4509

2 Principal place of business
13 SANIBEL COURT PARREARRA QLD 4575

3 Officeholders

Name: DAVID HARPER
Born: ARBORFIELD UNITED KINGDOM
Date of birth: 01/03/1954
Address: 13 SANIBEL COURT PARREARRA QLD 4575
Office(s) held: DIRECTOR, APPOINTED 23/12/1997



Name: ELIZABETH GAYE HARPER
Born: LOWER HUTT NEW ZEALAND
Date of birth: 10/03/1963
Address: 13 SANIBEL COURT PARREARRA QLD 4575
Office(s) held: DIRECTOR, APPOINTED 23/12/1997; SECRETARY, APPOINTED 23/12/1997



Name: BRENDAN EDWARD HARPER
Born: BRISBANE QLD
Date of birth: 05/12/1988
Address: 13 SANIBEL COURT PARREARRA QLD 4575
Office(s) held: DIRECTOR, APPOINTED 19/07/2017



4 Company share structure

These details continue on the next page

D. HARPER INVESTMENTS PTY. LTD. ACN 081 139 997

Page 1 of 2

Company statement continued

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD1	ORDINARY SHARES	2	\$2.00	\$0.00

5 Members

Name: DAVID HARPER

Address: 13 SANIBEL COURT PARREARRA QLD 4575

Share Class	Total number held	Fully paid	Beneficially held
ORD1	1	Yes	Yes

Name: ELIZABETH HARPER

Address: 13 SANIBEL COURT PARREARRA QLD 4575

Share Class	Total number held	Fully paid	Beneficially held
ORD1	1	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see www.asic.gov.au/addresses.

6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS
Registered agent number: 5461
Address: PO BOX 504 NORTH LAKES QLD 4509

**ASIC**

Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries

www.asic.gov.au/invoices

1300 300 630

D. HARPER INVESTMENTS PTY. LTD.
 HERRON ACCOUNTANTS
 PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT

Issue date 23 Dec 22

D. HARPER INVESTMENTS PTY. LTD.

ACN 081 139 997

Account No. 22 081139997

Summary

Opening Balance	\$0.00
New items	\$59.00
Payments & credits	\$0.00
TOTAL DUE	\$59.00

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 23 Feb 23	\$59.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

**ASIC**

Australian Securities & Investments Commission

PAYMENT SLIP**D. HARPER INVESTMENTS PTY. LTD.**

ACN 081 139 997

Account No: 22 081139997



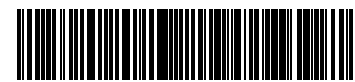
22 081139997

TOTAL DUE	\$59.00
Immediately	\$0.00
By 23 Feb 23	\$59.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2290811399976



*814 129 0002290811399976 01

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2022-12-23	Annual Review - Special Purpose Pty Co	4X1927540480P A	\$59.00
	Outstanding transactions		
2022-12-23	Annual Review - Special Purpose Pty Co	4X1927540480P A	\$59.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2290 8113 9997 601

Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

Phone

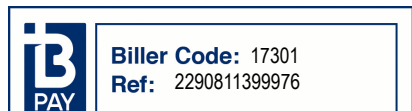
Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

Mail this payment slip and cheque (do not staple) to ASIC,
Locked Bag 5000, Gippsland Mail Centre VIC 3841



Biller Code: 17301
Ref: 2290811399976

Telephone & Internet Banking – BPAY®


Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Company Name: D. HARPER INVESTMENTS PTY. LTD.
ACN/ARBN: 081 139 997
Document Type: Solvency Resolution


Solvency: It was resolved after reviewing the result of the company for the previous year, reviewing the cash flow budgets for the ensuing year and considering the ability of the company to realise assets that the company would be able to pay its debts as and when they fall due.

Signed by all company directors:


BRENDAN EDWARD HARPER

 10/01/2023

DAVID HARPER

 10/01/2023

ELIZABETH GAYE HARPER

 10/01/2023



The Harper Family Superannuation Fund
13 Sanibel Court
PARREARRA QLD 4575

Invoice Date
28 July 2022
ABN.
16 134 060 432
Invoice No.
30163
Client Code
HARP00

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

Annual Administration

Input and posting of data to General Ledger for the period 1 July 2021 to 30 June 2022.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Revaluation of Unlisted Investments;
- Allocation of contributions received.

Preparation of Financial Statements for the financial year ended 30 June 2022.

Preparation of Member Benefit Statements for the financial year ended 30 June 2022.

Preparation and lodgement with the Australian Taxation Office of Income Tax Return for the financial year ended 30 June 2022.

Audit

Audit of 2022 Fund Financial Statements as performed by Super Audits and paid on behalf of the Fund.

Our Price	2,650.00
Plus: GST	265.00
TOTAL DUE	\$2,915.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 11 August 2022

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: ___ / ___

CVV: _____

Name on Card: _____

Signature: _____

Client Code: HARP00

Invoice No: 30163

Amount Due: \$2,915.00

Amount Paid: \$ _____



HerronAccountants

TAX INVOICE

ABN: 16 134 060 432

The Harper Family Superannuation Fund
13 Sanibel Court
PARREARRA QLD 4575

Invoice Number NLF0000163
Invoice Date: 31 October 2022
Due Date: 14 November 2022
Total Due: \$1,980.00

To our Professional Fees and Charges in attending to the following:

06/10/2022, meeting with Mark to discuss various matters including disposal of shares and pension plans.

Review of bank transactions from 01 July 2022 to 30 Sept 2022 and process Seth's member balance rollover in BGL 360.

Review and email correspondence regarding 2023 FY matters for Elizabeth's:

- Estimated member balance
- Pension commencement;
- Non Concessional Contributions;
- Concessional Contributions; and
- Re-contribution Strategy.

Review and email correspondence regarding 2023 FY matters for David's:

- Unused Contribution Cap; and
- Non Concessional Contributions.

	1,800.00
Amount subject to GST	1,800.00
GST	180.00
TOTAL	\$1,980.00

Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice
Invoice Due Date: 14 November 2022

PAYMENT OPTIONS

Please Forward Cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Direct Deposit

BSB: 124001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No: _____

Expires: ____ - ____ CVV: ____

Name on Card: _____

Signature: _____

Payment Information

Client Code: HARP00
Invoice No: NLF0000163
Amount Due: \$1,980.00
Amount Paid: \$ _____



HerronAccountants

TAX INVOICE

ABN: 16 134 060 432

The Harper Family Superannuation Fund
13 Sanibel Court
PARREARRA QLD 4575

Invoice Number NLF0000637
Invoice Date: 22 December 2022

Due Date: 05 January 2023

Total Due: \$418.00

To our Professional Fees and Charges in attending to the following:

Preparation of Super Stream Benefit Rollover Payment in BGL for Brendan's member balance as at 30/06/2022.

Preparation of ASIC Form 484 and associated documentations relating to the resignation of directorship for Seth Harper.

	380.00
Amount subject to GST	380.00
GST	38.00
TOTAL	\$418.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice
Invoice Due Date: 05 January 2023

PAYMENT OPTIONS

Please Forward Cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Direct Deposit

BSB: 124001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No: _ _ _ _ - _ _ _ - _ _ _ - _ _ _ -

Expires: _ _ - _ _ CVV: _ _ _

Name on Card: _____

Signature: _____

Payment Information

Client Code: HARP00
Invoice No: NLF0000637
Amount Due: \$418.00
Amount Paid: \$ _____



HerronAccountants

TAX INVOICE

ABN: 16 134 060 432

D Harper Investments Pty Ltd
13 Sanibel Court
PARREARRA QLD 4575

Invoice Number NLF0000743
Invoice Date: 13 January 2023
Due Date: 27 January 2023
Total Due: \$220.00

To our Professional Fees and Charges in attending to the following:

Annual Registered Office Fee

- Review of details listed on the ASIC Annual Company Statement upon receipt;
- Preparation of Solvency Minute;
- Issuing of ASIC Annual Company Statement;
- Fulfilling requirements as the registered office for the year and attending to any correspondence received on your behalf.

	200.00
Amount subject to GST	200.00
GST	20.00
TOTAL	\$220.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice
Invoice Due Date: 27 January 2023

PAYMENT OPTIONS

Please Forward Cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Direct Deposit

BSB: 124001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No: _ _ _ _ - _ _ _ - _ _ _ - _ _ _ - _ _ _ - _ _ _ -

Expires: _ _ - _ _ CVV: _ _ _

Name on Card: _____

Signature: _____

Payment Information

Client Code: HARP04
Invoice No: NLF0000743
Amount Due: \$220.00
Amount Paid: \$ _____



HerronAccountants

TAX INVOICE

ABN: 16 134 060 432

The Harper Family Superannuation Fund
13 Sanibel Court
PARREARRA QLD 4575

Invoice Number NLF0002011
Invoice Date: 31 May 2023
Due Date: 14 June 2023
Total Due: \$462.00

To our Professional Fees and Charges in attending to the following:

SMSF Deed Updated in line with legislative and operational changes.

	420.00
Amount subject to GST	420.00
GST	42.00
TOTAL	\$462.00

Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice
Invoice Due Date: 14 June 2023

PAYMENT OPTIONS

Please Forward Cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Direct Deposit

BSB: 124001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No: _____

Expires: ____ - ____ CVV: ____

Name on Card: _____

Signature: _____

Payment Information

Client Code: HARP00
Invoice No: NLF0002011
Amount Due: \$462.00
Amount Paid: \$ _____

The Harper Family Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
A - Net capital gain				
				396,802.67
Sub-Total				396,802.67
Ignore Cents				0.67
Total				396,802.00
C - Income - Gross interest				
	29/07/2022	25000/ANZBusinessCash	ANZ Account (495579631)	1.11
	31/08/2022	25000/ANZBusinessCash	ANZ Account (495579631)	0.92
	30/09/2022	25000/ANZBusinessCash	ANZ Account (495579631)	0.53
	31/10/2022	25000/ANZBusinessCash	ANZ Account (495579631)	8.28
	30/11/2022	25000/ANZBusinessCash	ANZ Account (495579631)	10.72
	30/12/2022	25000/ANZBusinessCash	ANZ Account (495579631)	1.39
	31/01/2023	25000/ANZBusinessCash	ANZ Account (495579631)	1.48
	28/02/2023	25000/ANZBusinessCash	ANZ Account (495579631)	1.30
	31/03/2023	25000/ANZBusinessCash	ANZ Account (495579631)	0.99
	28/04/2023	25000/ANZBusinessCash	ANZ Account (495579631)	0.53
	31/05/2023	25000/ANZBusinessCash	ANZ Account (495579631)	2.82
	30/06/2023	25000/ANZBusinessCash	ANZ Account (495579631)	3.93
Sub-Total				34.00
Ignore Cents				0.00
Total				34.00
K - Franked dividend amount				
	05/07/2022	23900/GHDGPL	GHD Group Pty Ltd	64,480.00
	06/10/2022	23900/GHDGPL	GHD Group Pty Ltd	65,312.00
Sub-Total				129,792.00
Ignore Cents				0.00
Total				129,792.00
L - Income - Dividend franking credit				
	05/07/2022	23900/GHDGPL	GHD Group Pty Ltd	27,634.29
	06/10/2022	23900/GHDGPL	GHD Group Pty Ltd	27,990.86
Sub-Total				55,625.15
Ignore Cents				0.15
Total				55,625.00
R1 - Assessable employer contributions				
	08/07/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	1,190.00
	08/08/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	1,249.50
	30/08/2022	24200/HARELI00001A	(Contributions) Harper, Elizabeth	6,002.06

The Harper Family Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
R1 - Assessable employer contributions				
			Gaye - Accumulation (2)	
	08/09/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	2,320.50
	29/09/2022	24200/HARELI00001A	(Contributions) Harper, Elizabeth Gaye - Accumulation (2)	321.04
	07/10/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	1,428.00
	08/11/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	1,249.50
	29/11/2022	24200/HARELI00001A	(Contributions) Harper, Elizabeth Gaye - Accumulation (2)	2,018.11
	08/12/2022	24200/HARBRE00001A	(Contributions) Harper, Brendan Edward - Accumulation (4)	178.50
Sub-Total				15,957.21
Ignore Cents				0.21
Total				15,957.00
R2 - Assessable personal contributions				
	09/05/2023	24200/HARDAV00001A	(Contributions) Harper, David - Accumulation (1)	10.00
	12/05/2023	24200/HARDAV00001A	(Contributions) Harper, David - Accumulation (1)	127,990.00
Sub-Total				128,000.00
Ignore Cents				0.00
Total				128,000.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
Assessable employer contributions				15,957.21
Assessable personal contributions				128,000.00
Sub-Total				143,957.21
Ignore Cents				0.21
Total				143,957.00
W - GROSS INCOME (Sum of labels A to U)				
				726,210.00
Sub-Total				726,210.00
Ignore Cents				0.00
Total				726,210.00
Y - Income - Exempt current pension income				
				344,879.00
Sub-Total				344,879.00
Ignore Cents				0.00
Total				344,879.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				381,331.00
Sub-Total				381,331.00
Ignore Cents				0.00
Total				381,331.00

The Harper Family Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
H1 - Expenses - SMSF auditor fee				
	07/08/2022	30700	Auditor's Remuneration	259.29
Sub-Total				259.29
Ignore Cents				0.29
Total				259.00
H2 - Expenses - SMSF auditor fee non deductible				
	07/08/2022	30700	Auditor's Remuneration	125.71
Sub-Total				125.71
Ignore Cents				0.71
Total				125.00
J1 - Expenses - Management and administration expenses				
	07/08/2022	30100	Accountancy Fees	1,703.90
	11/08/2022	31500	Bank Charges	0.05
	12/08/2022	31500	Bank Charges	18.86
	17/11/2022	30100	Accountancy Fees	1,333.49
	17/11/2022	31500	Bank Charges	18.86
	30/11/2022	31500	Bank Charges	1.08
	22/12/2022	30100	Accountancy Fees	281.51
	07/02/2023	30800	ASIC Fees	39.74
	07/02/2023	30100	Accountancy Fees	148.17
	31/03/2023	31500	Bank Charges	1.08
	11/08/2022	30400	ATO Supervisory Levy	259.00
Sub-Total				3,805.73
Ignore Cents				0.73
Total				3,805.00
J2 - Expenses - Management and administration expenses non deductible				
	07/08/2022	30100	Accountancy Fees	826.10
	11/08/2022	31500	Bank Charges	0.02
	12/08/2022	31500	Bank Charges	9.14
	17/11/2022	30100	Accountancy Fees	646.51
	17/11/2022	31500	Bank Charges	9.14
	30/11/2022	31500	Bank Charges	0.52
	22/12/2022	30100	Accountancy Fees	136.49
	07/02/2023	30800	ASIC Fees	19.26
	07/02/2023	30100	Accountancy Fees	71.83
	31/03/2023	31500	Bank Charges	0.52
Sub-Total				1,719.54
Ignore Cents				0.54
Total				1,719.00
N - TOTAL DEDUCTIONS				4,064.00

The Harper Family Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
N - TOTAL DEDUCTIONS				
Sub-Total				4,064.00
Ignore Cents				0.00
Total				4,064.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				1,844.00
Sub-Total				1,844.00
Ignore Cents				0.00
Total				1,844.00
O - TAXABLE INCOME OR LOSS				
				377,267.00
Sub-Total				377,267.00
Ignore Cents				0.00
Total				377,267.00
Z - TOTAL SMSF EXPENSES				
				5,908.00
Sub-Total				5,908.00
Ignore Cents				0.00
Total				5,908.00
A - Taxable income				
				377,267.00
Sub-Total				377,267.00
Ignore Cents				0.00
Total				377,267.00
T1 - Tax on taxable income				
				56,590.05
Sub-Total				56,590.05
Ignore Cents				0.00
Total				56,590.05
B - Gross Tax				
				56,590.05
Sub-Total				56,590.05
Ignore Cents				0.00
Total				56,590.05
T2 - SUBTOTAL				
				56,590.05
Sub-Total				56,590.05
Ignore Cents				0.00
Total				56,590.05
T3 - SUBTOTAL 2				

The Harper Family Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
T3 - SUBTOTAL 2				
				56,590.05
Sub-Total				56,590.05
Ignore Cents				0.00
Total				56,590.05
E1 - Complying fund's franking credits tax offset				
	05/07/2022	23900/GHDGPL	GHD Group Pty Ltd	27,634.29
	06/10/2022	23900/GHDGPL	GHD Group Pty Ltd	27,990.86
Sub-Total				55,625.15
Ignore Cents				0.00
Total				55,625.15
E - Refundable tax offsets				
				55,625.15
Sub-Total				55,625.15
Ignore Cents				0.00
Total				55,625.15
T5 - TAX PAYABLE				
				964.90
Sub-Total				964.90
Ignore Cents				0.00
Total				964.90
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				1,223.90
Sub-Total				1,223.90
Ignore Cents				0.00
Total				1,223.90

The Harper Family Superannuation Fund

Deferred Tax Reconciliation

For The Period 01 July 2022 - 30 June 2023

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
GHDGPL	GHD Group Pty Ltd	(403,504.00)	(134,501.33)	(269,002.67)	(109,667.01)
		(403,504.00)	(134,501.33)	(269,002.67)	(109,667.01)
Total		(403,504.00)	(134,501.33)	(269,002.67)	(109,667.01)
Deferred Tax Liability (Asset) Summary					
Opening Balance		40,350.40			
Current Year Transactions		(16,450.05)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		23,900.35			

The Harper Family Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	386,159.60
Less	
Exempt current pension income	344,879.00
Realised Accounting Capital Gains	590,704.00
Non Taxable Contributions	330,000.07
	<u>1,265,583.07</u>
Add	
Other Non Deductible Expenses	3,535.20
Decrease in MV of investments	403,504.00
SMSF non deductible expenses	1,844.00
Pension Payments	64,000.00
Franking Credits	55,625.15
Net Capital Gains	396,803.00
Benefits Paid/Transfers Out	331,378.21
	<u>1,256,689.56</u>
SMSF Annual Return Rounding	0.91
	<u>377,267.00</u>
Taxable Income or Loss	<u>377,267.00</u>
Income Tax on Taxable Income or Loss	56,590.05
Less	
Franking Credits	55,625.15
	<u>964.90</u>
CURRENT TAX OR REFUND	<u>964.90</u>
Supervisory Levy	259.00
	<u>1,223.90</u>
AMOUNT DUE OR REFUNDABLE	<u>1,223.90</u>

The Harper Family Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
GHD Group Pty Ltd (GHDGPL)					
05/07/2022	GHD Group Div			64,480.00	64,480.00 CR
06/10/2022	TRANSFER FROM GHD GROUP PL 2223-1AUD367			65,312.00	129,792.00 CR
				129,792.00	129,792.00 CR
Contributions (24200)					
<u>(Contributions) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
08/07/2022	TRANSFER FROM AUTOMATIC DATA P ADP202207081235980			1,190.00	1,190.00 CR
08/08/2022	TRANSFER FROM AUTOMATIC DATA P ADP202208081252864			1,249.50	2,439.50 CR
08/09/2022	TRANSFER FROM AUTOMATIC DATA P ADP202209081271579			2,320.50	4,760.00 CR
07/10/2022	TRANSFER FROM AUTOMATIC DATA P ADP202210071289074			1,428.00	6,188.00 CR
08/11/2022	TRANSFER FROM AUTOMATIC DATA P ADP202211081307515			1,249.50	7,437.50 CR
08/12/2022	TRANSFER FROM AUTOMATIC DATA P ADP202212081326456			178.50	7,616.00 CR
				7,616.00	7,616.00 CR
<u>(Contributions) Harper, David - Accumulation (HARDAV00001A)</u>					
09/05/2023	TRANSFER FROM HARPER ELIZABETH D HARPER INVESTMEN			10.00	10.00 CR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138241 FROM 542231241			127,990.00	128,000.00 CR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 137776 FROM 542231241			330,000.00	458,000.00 CR
				458,000.00	458,000.00 CR
<u>(Contributions) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
30/08/2022	TRANSFER FROM QUICKSUPER QUICKSPR3286571256			6,002.06	6,002.06 CR
29/09/2022	TRANSFER FROM QUICKSUPER QUICKSPR3309750334			321.04	6,323.10 CR
29/11/2022	TRANSFER FROM QUICKSUPER QUICKSPR3356691509			2,018.11	8,341.21 CR
				8,341.21	8,341.21 CR
<u>(Contributions) Harper, Seth David - Accumulation (HARSET00001A)</u>					
11/08/2022	clearing balance - rounding			0.07	0.07 CR
				0.07	0.07 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
06/10/2022	Revaluation - 01/10/2022 @ \$4.920000 (Custom Firm (Exit)) - 416,000.000000 Units on hand (GHDGPL)			187,200.00	187,200.00 CR
18/10/2022	TRANSFER FROM GHD GHD SHARES SALE (GHDGPL)			590,704.00	777,904.00 CR
18/10/2022	Unrealised Gain writeback as at 18/10/2022 (GHDGPL)		403,504.00		374,400.00 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.000000		187,200.00		187,200.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Custom Fund) - 0.000000 Units on hand (GHDGPL)				
			590,704.00	777,904.00	187,200.00 CR
Interest Received (25000)					
<i>ANZ Account (495579631) (ANZBusinessCash)</i>					
29/07/2022	CREDIT INTEREST PAID			1.11	1.11 CR
31/08/2022	CREDIT INTEREST PAID			0.92	2.03 CR
30/09/2022	CREDIT INTEREST PAID			0.53	2.56 CR
31/10/2022	CREDIT INTEREST PAID			8.28	10.84 CR
30/11/2022	CREDIT INTEREST PAID			10.72	21.56 CR
30/12/2022	CREDIT INTEREST PAID			1.39	22.95 CR
31/01/2023	CREDIT INTEREST PAID			1.48	24.43 CR
28/02/2023	CREDIT INTEREST PAID			1.30	25.73 CR
31/03/2023	CREDIT INTEREST PAID			0.99	26.72 CR
28/04/2023	CREDIT INTEREST PAID			0.53	27.25 CR
31/05/2023	CREDIT INTEREST PAID			2.82	30.07 CR
30/06/2023	CREDIT INTEREST PAID			3.93	34.00 CR
				34.00	34.00 CR
Accountancy Fees (30100)					
<i>Accountancy Fees (30100)</i>					
07/08/2022	ANZ M-BANKING FUNDS TFER TRANSFER 337182 TO 4564680110262804		2,530.00		2,530.00 DR
17/11/2022	ANZ MOBILE BANKING PAYMENT 261971 TO Evans and Associates		1,980.00		4,510.00 DR
22/12/2022	ANZ INTERNET BANKING PAYMENT 959292 TO Evans and Associates		418.00		4,928.00 DR
07/02/2023	ANZ MOBILE BANKING PAYMENT 591884 TO Evans and Associates		220.00		5,148.00 DR
			5,148.00		5,148.00 DR
ATO Supervisory Levy (30400)					
<i>ATO Supervisory Levy (30400)</i>					
11/08/2022	TRANSFER FROM ATO ATO001100016397211		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<i>Auditor's Remuneration (30700)</i>					
07/08/2022	ANZ M-BANKING FUNDS TFER TRANSFER 337182 TO 4564680110262804		385.00		385.00 DR
			385.00		385.00 DR
ASIC Fees (30800)					
<i>ASIC Fees (30800)</i>					
07/02/2023	ANZ INTERNET BANKING BPAY ASIC {645501}		59.00		59.00 DR
			59.00		59.00 DR
Bank Charges (31500)					
<i>Bank Charges (31500)</i>					
11/08/2022	clearing balance - rounding		0.07		0.07 DR
12/08/2022	EB 14616 TO 847941		28.00		28.07 DR
17/11/2022	PAYMENT REF PICAUA0059123 TO B		28.00		56.07 DR

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	Harper Investments Pty Ltd ATF Harper family Fee AUD28 [PAYMENT REF PICAUABN0059123 TO B Harper Investments Pty Ltd ATF Harper family Fee AUD28Brendan Harper established his own fund. Initial transfer complete. Final transfer amount yet to be calculated and paid				
30/11/2022	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE		1.60		57.67 DR
31/03/2023	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE		1.60		59.27 DR
			59.27		59.27 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Harper, Elizabeth Gaye - Pension (Account Based Pension) (HARELI00002P)</u>					
30/10/2022	pension		10,000.00		10,000.00 DR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138652 TO 014245542231241		34,000.00		44,000.00 DR
07/06/2023	ANZ M-BANKING FUNDS TFER TRANSFER 991733 TO 014245542231241		20,000.00		64,000.00 DR
			64,000.00		64,000.00 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
16/11/2022	SuperStream roll out at 16/11/2022 - PRN:604309488011116001		206,949.79		206,949.79 DR
			206,949.79		206,949.79 DR
<u>(Benefits Paid/Transfers Out) Harper, Seth David - Accumulation (HARSET00001A)</u>					
12/08/2022	SuperStream roll out at 12/08/2022 - PRN:604309488010812001 [Rollover - Seth]		124,428.42		124,428.42 DR
			124,428.42		124,428.42 DR
Division 293 Tax (48100)					
<u>(Division 293 Tax) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
12/10/2022	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {786885}		3,535.20		3,535.20 DR
			3,535.20		3,535.20 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
12/08/2022	Create Entries - Franking Credits Adjustment - 12/08/2022			27,634.29	27,634.29 CR
12/08/2022	Create Entries - Income Tax Expense - 12/08/2022		13,702.92		13,931.37 CR
06/10/2022	Create Entries - Franking Credits Adjustment - 06/10/2022			27,990.86	41,922.23 CR
06/10/2022	Create Entries - PDIT Entry - 06/10/2022		18,720.00		23,202.23 CR
06/10/2022	Create Entries - Income Tax Expense - 06/10/2022		15,292.19		7,910.04 CR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023			35,170.05	43,080.09 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		27,594.94		15,485.15 CR
			75,310.05	90,795.20	15,485.15 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
08/07/2022	System Member Journals		1,011.50		1,011.50 DR

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31/07/2022	Profit/Loss Allocation - 31/07/2022		0.90		1,012.40 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022		0.07		1,012.47 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022		0.12		1,012.59 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022		0.02		1,012.61 DR
08/08/2022	System Member Journals		1,062.07		2,074.68 DR
11/08/2022	System Member Journals		0.07		2,074.75 DR
12/08/2022	System Member Journals			124,428.42	122,353.67 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022		72,472.36		49,881.31 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022		5,557.01		44,324.30 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022		9,504.71		34,819.59 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022		1,378.14		33,441.45 CR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022			10,870.99	44,312.44 CR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022			833.56	45,146.00 CR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022			1,425.72	46,571.72 CR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022			206.72	46,778.44 CR
12/08/2022	Create Entries - Profit allocation adjustment - 12/08/2022			5,557.08	52,335.52 CR
12/08/2022	Create Entries - Tax allocation adjustment - 12/08/2022		833.56		51,501.96 CR
30/08/2022	System Member Journals		5,101.75		46,400.21 CR
08/09/2022	System Member Journals		1,972.42		44,427.79 CR
29/09/2022	System Member Journals		272.88		44,154.91 CR
06/10/2022	Create Entries - Profit/Loss Allocation - 06/10/2022		243,646.04		199,491.13 DR
06/10/2022	Create Entries - Profit/Loss Allocation - 06/10/2022		32,229.95		231,721.08 DR
06/10/2022	Create Entries - Profit/Loss Allocation - 06/10/2022		4,628.32		236,349.40 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022			28,416.80	207,932.60 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022			3,759.03	204,173.57 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022			539.81	203,633.76 DR
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022		4,826.88		208,460.64 DR
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022		638.51		209,099.15 DR
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022		91.69		209,190.84 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022			724.03	208,466.81 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022			95.78	208,371.03 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022			13.75	208,357.28 DR
07/10/2022	System Member Journals		1,213.80		209,571.08 DR
12/10/2022	System Member Journals			3,535.20	206,035.88 DR
30/10/2022	System Member Journals			10,000.00	196,035.88 DR
08/11/2022	System Member Journals		1,062.07		197,097.95 DR
16/11/2022	System Member Journals			206,949.79	9,851.84 CR
29/11/2022	System Member Journals		1,715.39		8,136.45 CR
08/12/2022	System Member Journals		151.72		7,984.73 CR

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09/05/2023	System Member Journals		8.50		7,976.23 CR
12/05/2023	System Member Journals		108,791.50		100,815.27 DR
12/05/2023	System Member Journals		330,000.00		430,815.27 DR
12/05/2023	System Member Journals			34,000.00	396,815.27 DR
07/06/2023	System Member Journals			20,000.00	376,815.27 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			221.10	376,594.17 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			2,204.04	374,390.13 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			97.71	374,292.42 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			153.91	374,138.51 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		12,870.17		387,008.68 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		5,671.79		392,680.47 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		8,964.28		401,644.75 DR
			855,678.19	454,033.44	401,644.75 DR
Opening Balance (50010)					
<u>(Opening Balance) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				158,688.74 CR
01/07/2022	Close Period Journal			48,261.05	206,949.79 CR
				48,261.05	206,949.79 CR
<u>(Opening Balance) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				65,352.71 CR
01/07/2022	Close Period Journal		35,268.66		30,084.05 CR
06/10/2022	Create Entries - Member preservation component transfer at age 65				30,084.05 CR
			35,268.66		30,084.05 CR
<u>(Opening Balance) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				1,258,890.29 CR
01/07/2022	Close Period Journal			325,713.78	1,584,604.07 CR
				325,713.78	1,584,604.07 CR
<u>(Opening Balance) Harper, Seth David - Accumulation (HARSET00001A)</u>					
01/07/2022	Opening Balance				99,978.15 CR
01/07/2022	Close Period Journal			24,450.20	124,428.35 CR
				24,450.20	124,428.35 CR
Division 293 Tax (51900)					
<u>(Division 293 Tax) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				3,749.85 DR
01/07/2022	Close Period Journal			3,749.85	0.00 DR
12/10/2022	System Member Journals		3,535.20		3,535.20 DR
			3,535.20	3,749.85	3,535.20 DR
Contributions (52420)					
<u>(Contributions) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				9,574.79 CR
01/07/2022	Close Period Journal		9,574.79		0.00 DR
08/07/2022	System Member Journals			1,190.00	1,190.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
08/08/2022	System Member Journals			1,249.50	2,439.50 CR
08/09/2022	System Member Journals			2,320.50	4,760.00 CR
07/10/2022	System Member Journals			1,428.00	6,188.00 CR
08/11/2022	System Member Journals			1,249.50	7,437.50 CR
08/12/2022	System Member Journals			178.50	7,616.00 CR
			9,574.79	7,616.00	7,616.00 CR
<u>(Contributions) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				209.00 CR
01/07/2022	Close Period Journal		209.00		0.00 DR
09/05/2023	System Member Journals			10.00	10.00 CR
12/05/2023	System Member Journals			127,990.00	128,000.00 CR
12/05/2023	System Member Journals			330,000.00	458,000.00 CR
			209.00	458,000.00	458,000.00 CR
<u>(Contributions) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				23,568.00 CR
01/07/2022	Close Period Journal		23,568.00		0.00 DR
30/08/2022	System Member Journals			6,002.06	6,002.06 CR
29/09/2022	System Member Journals			321.04	6,323.10 CR
29/11/2022	System Member Journals			2,018.11	8,341.21 CR
			23,568.00	8,341.21	8,341.21 CR
<u>(Contributions) Harper, Seth David - Accumulation (HARSET00001A)</u>					
11/08/2022	System Member Journals			0.07	0.07 CR
				0.07	0.07 CR
Transfers In (52850)					
<u>(Transfers In) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				458.82 CR
01/07/2022	Close Period Journal		458.82		0.00 DR
			458.82		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				45,777.92 CR
01/07/2022	Close Period Journal		45,777.92		0.00 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022			0.12	0.12 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022			9,504.71	9,504.83 CR
06/10/2022	Create Entries - Profit/Loss Allocation - 06/10/2022			32,229.95	41,734.78 CR
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022			638.51	42,373.29 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		97.71		42,275.58 CR
			45,875.63	42,373.29	42,275.58 CR
<u>(Share of Profit/(Loss)) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				16,797.18 CR
01/07/2022	Close Period Journal		16,797.18		0.00 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022			0.02	0.02 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022			1,378.14	1,378.16 CR
06/10/2022	Create Entries - Profit/Loss Allocation -			4,628.32	6,006.48 CR

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	06/10/2022				
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022			91.69	6,098.17 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		153.91		5,944.26 CR
			16,951.09	6,098.17	5,944.26 CR
<u>(Share of Profit/(Loss)) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				357,130.49 CR
01/07/2022	Close Period Journal		357,130.49		0.00 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022			0.90	0.90 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022			72,472.36	72,473.26 CR
06/10/2022	Create Entries - Profit/Loss Allocation - 06/10/2022			243,646.04	316,119.30 CR
06/10/2022	Create Entries - Profit allocation adjustment - 06/10/2022			4,826.88	320,946.18 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		221.10		320,725.08 CR
			357,351.59	320,946.18	320,725.08 CR
<u>(Share of Profit/(Loss)) Harper, Elizabeth Gaye - Pension (Account Based Pension) (HARELI00002P)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		2,204.04		2,204.04 DR
			2,204.04		2,204.04 DR
<u>(Share of Profit/(Loss)) Harper, Seth David - Accumulation (HARSET00001A)</u>					
01/07/2022	Opening Balance				28,219.27 CR
01/07/2022	Close Period Journal		28,219.27		0.00 DR
31/07/2022	Profit/Loss Allocation - 31/07/2022			0.07	0.07 CR
12/08/2022	Create Entries - Profit/Loss Allocation - 12/08/2022			5,557.01	5,557.08 CR
12/08/2022	Create Entries - Profit allocation adjustment - 12/08/2022		5,557.08		0.00 DR
			33,776.35	5,557.08	0.00 DR
Income Tax (53330)					
<u>(Income Tax) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				6,114.27 DR
01/07/2022	Close Period Journal			6,114.27	0.00 DR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022		1,425.72		1,425.72 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022		3,759.03		5,184.75 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022		95.78		5,280.53 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			5,671.79	391.26 CR
			5,280.53	11,786.06	391.26 CR
<u>(Income Tax) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				2,243.49 DR
01/07/2022	Close Period Journal			2,243.49	0.00 DR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022		206.72		206.72 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022		539.81		746.53 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022		13.75		760.28 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			8,964.28	8,204.00 CR
			760.28	11,207.77	8,204.00 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				47,699.66 DR
01/07/2022	Close Period Journal			47,699.66	0.00 DR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022		10,870.99		10,870.99 DR
06/10/2022	Create Entries - Income Tax Expense Allocation - 06/10/2022		28,416.80		39,287.79 DR
06/10/2022	Create Entries - Tax allocation adjustment - 06/10/2022		724.03		40,011.82 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			12,870.17	27,141.65 DR
			40,011.82	60,569.83	27,141.65 DR
<u>(Income Tax) Harper, Seth David - Accumulation (HARSET00001A)</u>					
01/07/2022	Opening Balance				3,769.07 DR
01/07/2022	Close Period Journal			3,769.07	0.00 DR
12/08/2022	Create Entries - Income Tax Expense Allocation - 12/08/2022		833.56		833.56 DR
12/08/2022	Create Entries - Tax allocation adjustment - 12/08/2022			833.56	0.00 DR
			833.56	4,602.63	0.00 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
01/07/2022	Opening Balance				1,436.21 DR
01/07/2022	Close Period Journal			1,436.21	0.00 DR
08/07/2022	System Member Journals		178.50		178.50 DR
08/08/2022	System Member Journals		187.43		365.93 DR
08/09/2022	System Member Journals		348.08		714.01 DR
07/10/2022	System Member Journals		214.20		928.21 DR
08/11/2022	System Member Journals		187.43		1,115.64 DR
08/12/2022	System Member Journals		26.78		1,142.42 DR
			1,142.42	1,436.21	1,142.42 DR
<u>(Contributions Tax) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				31.35 DR
01/07/2022	Close Period Journal			31.35	0.00 DR
09/05/2023	System Member Journals		1.50		1.50 DR
12/05/2023	System Member Journals		19,198.50		19,200.00 DR
			19,200.00	31.35	19,200.00 DR
<u>(Contributions Tax) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
01/07/2022	Opening Balance				3,535.20 DR
01/07/2022	Close Period Journal			3,535.20	0.00 DR
30/08/2022	System Member Journals		900.31		900.31 DR
29/09/2022	System Member Journals		48.16		948.47 DR
29/11/2022	System Member Journals		302.72		1,251.19 DR
			1,251.19	3,535.20	1,251.19 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Harper, Elizabeth Gaye - Pension (Account Based Pension) (HARELI00002P)</u>					
30/10/2022	System Member Journals		10,000.00		10,000.00 DR
12/05/2023	System Member Journals		34,000.00		44,000.00 DR
07/06/2023	System Member Journals		20,000.00		64,000.00 DR

The Harper Family Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			64,000.00		64,000.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Harper, Brendan Edward - Accumulation (HARBRE00001A)</u>					
16/11/2022	System Member Journals		206,949.79		206,949.79 DR
			206,949.79		206,949.79 DR
<u>(Benefits Paid/Transfers Out) Harper, David - Accumulation (HARDAV00001A)</u>					
01/07/2022	Opening Balance				50,000.00 DR
01/07/2022	Close Period Journal			50,000.00	0.00 DR
				50,000.00	0.00 DR
<u>(Benefits Paid/Transfers Out) Harper, Seth David - Accumulation (HARSET00001A)</u>					
12/08/2022	System Member Journals		124,428.42		124,428.42 DR
			124,428.42		124,428.42 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Harper, Elizabeth Gaye - Pension (Account Based Pension) (HARELI00002P)</u>					
07/10/2022	New Pension Member			1,700,000.00	1,700,000.00 CR
				1,700,000.00	1,700,000.00 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Harper, Elizabeth Gaye - Accumulation (HARELI00001A)</u>					
07/10/2022	New Pension Member		1,700,000.00		1,700,000.00 DR
			1,700,000.00		1,700,000.00 DR
Bank Accounts (60400)					
<u>ANZ Account (495579631) (ANZBusinessCash)</u>					
01/07/2022	Opening Balance				85,820.75 DR
05/07/2022	GHD Group Div		64,480.00		150,300.75 DR
08/07/2022	TRANSFER FROM AUTOMATIC DATA P ADP202207081235980		1,190.00		151,490.75 DR
29/07/2022	CREDIT INTEREST PAID		1.11		151,491.86 DR
07/08/2022	ANZ M-BANKING FUNDS TFER TRANSFER 337182 TO 4564680110262804			2,915.00	148,576.86 DR
08/08/2022	TRANSFER FROM AUTOMATIC DATA P ADP202208081252864		1,249.50		149,826.36 DR
11/08/2022	TRANSFER FROM ATO ATO001100016397211		40,816.91		190,643.27 DR
12/08/2022	EB 14616 TO 847941			124,456.42	66,186.85 DR
26/08/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 402249 TO 014245542231241			10,000.00	56,186.85 DR
30/08/2022	TRANSFER FROM QUICKSUPER QUICKSPR3286571256		6,002.06		62,188.91 DR
31/08/2022	CREDIT INTEREST PAID		0.92		62,189.83 DR
08/09/2022	TRANSFER FROM AUTOMATIC DATA P ADP202209081271579		2,320.50		64,510.33 DR
29/09/2022	TRANSFER FROM QUICKSUPER QUICKSPR3309750334		321.04		64,831.37 DR
30/09/2022	CREDIT INTEREST PAID		0.53		64,831.90 DR
06/10/2022	TRANSFER FROM GHD GROUP PL 2223-1AUD367		65,312.00		130,143.90 DR
07/10/2022	TRANSFER FROM AUTOMATIC DATA P ADP202210071289074		1,428.00		131,571.90 DR

The Harper Family Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/10/2022	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {786885}			3,535.20	128,036.70 DR
18/10/2022	TRANSFER FROM GHD GHD SHARES SALE		2,046,720.00		2,174,756.70 DR
31/10/2022	CREDIT INTEREST PAID		8.28		2,174,764.98 DR
08/11/2022	TRANSFER FROM AUTOMATIC DATA P ADP202211081307515		1,249.50		2,176,014.48 DR
17/11/2022	ANZ MOBILE BANKING PAYMENT 261971 TO Evans and Associates			1,980.00	2,174,034.48 DR
17/11/2022	PAYMENT REF PICAUABN0059123 TO B Harper Investments Pty Ltd ATF Harper family Fee AUD28 [PAYMENT REF PICAUABN0059123 TO B Harper Investments Pty Ltd ATF Harper family Fee AUD28Brendan Harper established his own fund. Initial transfer complete. Final transfer amount yet to be calculated and paid			206,977.79	1,967,056.69 DR
17/11/2022	WITHDRAWAL KAWANA WATERS			1,800,000.00	167,056.69 DR
29/11/2022	TRANSFER FROM QUICKSUPER QUICKSPR3356691509		2,018.11		169,074.80 DR
30/11/2022	CREDIT INTEREST PAID		10.72		169,085.52 DR
30/11/2022	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE			1.60	169,083.92 DR
08/12/2022	TRANSFER FROM AUTOMATIC DATA P ADP202212081326456		178.50		169,262.42 DR
22/12/2022	ANZ INTERNET BANKING PAYMENT 959292 TO Evans and Associates			418.00	168,844.42 DR
30/12/2022	CREDIT INTEREST PAID		1.39		168,845.81 DR
31/01/2023	CREDIT INTEREST PAID		1.48		168,847.29 DR
07/02/2023	ANZ INTERNET BANKING BPAY ASIC {645501}			59.00	168,788.29 DR
07/02/2023	ANZ MOBILE BANKING PAYMENT 591884 TO Evans and Associates			220.00	168,568.29 DR
28/02/2023	CREDIT INTEREST PAID		1.30		168,569.59 DR
15/03/2023	TRANSFER KAWANA WATERS			100,000.00	68,569.59 DR
31/03/2023	CREDIT INTEREST PAID		0.99		68,570.58 DR
31/03/2023	1 EXCESS STAFF ASSISTED TRANSACTIONS - FEE			1.60	68,568.98 DR
28/04/2023	CREDIT INTEREST PAID		0.53		68,569.51 DR
09/05/2023	TRANSFER FROM HARPER ELIZABETH D HARPER INVESTMEN		10.00		68,579.51 DR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138241 FROM 542231241		127,990.00		196,569.51 DR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 137776 FROM 542231241		330,000.00		526,569.51 DR
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138652 TO 014245542231241			34,000.00	492,569.51 DR
31/05/2023	CREDIT INTEREST PAID		2.82		492,572.33 DR
07/06/2023	ANZ M-BANKING FUNDS TFER TRANSFER 991733 TO 014245542231241			20,000.00	472,572.33 DR
30/06/2023	CREDIT INTEREST PAID		3.93		472,576.26 DR
			2,691,320.12	2,304,564.61	472,576.26 DR
<u>Dummy Acc (DummyHARPER)</u>					
12/08/2022	EB 14616 TO 847941		124,428.42		124,428.42 DR
12/08/2022	SuperStream roll out at 12/08/2022 -			124,428.42	0.00 DR

The Harper Family Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	PRN:604309488010812001 [Rollover - Seth]				
26/08/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 402249 TO 014245542231241		10,000.00		10,000.00 DR
30/10/2022	pension			10,000.00	0.00 DR
16/11/2022	SuperStream roll out at 16/11/2022 - PRN:604309488011116001			206,949.79	206,949.79 CR
17/11/2022	PAYMENT REF PICAUABN0059123 TO B Harper Investments Pty Ltd ATF Harper family Fee AUD28 [PAYMENT REF PICAUABN0059123 TO B Harper Investments Pty Ltd ATF Harper family Fee AUD28Brendan Harper established his own fund. Initial transfer complete. Final transfer amount yet to be calculated and paid		206,949.79		0.00 DR
			341,378.21	341,378.21	0.00 DR
Term Deposits (60800)					
<u>ANZ Term Deposit Acc 9138-58167 (Maturing on 17 Nov 2023) (ANZTermDeposit8167)</u>					
17/11/2022	WITHDRAWAL KAWANA WATERS		1,800,000.00		1,800,000.00 DR
			1,800,000.00		1,800,000.00 DR
<u>ANZ Term Deposit Acc 9169-97955 (Maturing on 15 Mar 2024) (ANZTermDeposit97955)</u>					
15/03/2023	TRANSFER KAWANA WATERS		100,000.00		100,000.00 DR
			100,000.00		100,000.00 DR
Shares in Unlisted Private Companies (Australian) (77800)					
<u>GHD Group Pty Ltd (GHDGPL)</u>					
01/07/2022	Opening Balance	416,000.00			1,859,520.00 DR
06/10/2022	Revaluation - 01/10/2022 @ \$4.920000 (Custom Firm (Exit)) - 416,000.000000 Units on hand		187,200.00		2,046,720.00 DR
18/10/2022	TRANSFER FROM GHD GHD SHARES SALE	(416,000.00)		1,456,016.00	590,704.00 DR
18/10/2022	Unrealised Gain writeback as at 18/10/2022			403,504.00	187,200.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand			187,200.00	0.00 DR
		0.00	187,200.00	2,046,720.00	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				41,075.91 DR
11/08/2022	TRANSFER FROM ATO ATO001100016397211			41,075.91	0.00 DR
12/08/2022	Create Entries - Franking Credits Adjustment - 12/08/2022		27,634.29		27,634.29 DR
12/08/2022	Create Entries - Income Tax Expense - 12/08/2022			13,702.92	13,931.37 DR
06/10/2022	Create Entries - Franking Credits Adjustment - 06/10/2022		27,990.86		41,922.23 DR
06/10/2022	Create Entries - Income Tax Expense - 06/10/2022			15,292.19	26,630.04 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			27,594.94	964.90 CR
			55,625.15	97,665.96	964.90 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2022	Opening Balance				40,350.40 CR

The Harper Family Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/10/2022	Create Entries - PDIT Entry - 06/10/2022			18,720.00	59,070.40 CR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023		35,170.05		23,900.35 CR
			35,170.05	18,720.00	23,900.35 CR

Member Data Clearing Account (94920)

Member Data Clearing Account (94920)

06/10/2022	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR

Total Debits: 9,829,840.63

Total Credits: 9,829,840.63

The Harper Family Superannuation Fund

Create Entries Report

For the period 07 October 2022 to 30 June 2023

Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

Total Profit	Amount
Income	790,983.28
Less Expense	404,823.68
Total Profit	386,159.60

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	386,159.60
Less Permanent Differences	(134,501.33)
Less Timing Differences	(269,002.67)
Less Exempt Pension Income	344,879.00
Less Other Non Taxable Income	266,000.07
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	1,844.00
Add Other Non Deductible Expenses	3,535.20
Add Total Franking/Foreign/TFN/FRW Credits	55,625.15
Less Realised Accounting Capital Gains	590,704.00
Add Benefits Paid/Transfers Out	331,378.21
Add Total Net Capital Gains	396,802.67
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	1.24
Taxable Income	377,267.00
Income Tax on Taxable Income or Loss	56,590.05

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	311,115.73
Franking Credits	55,625.15
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	366,740.88

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	56,590.05
Deferred Tax	(16,450.05)
Member Specific Income Tax	(21,593.61)
Total Income Tax Expense Allocation	18,546.39

Calculation of Non Deductible Expense Percentage(s)	Amount
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Calculation of Non Deductible Expense Percentage(s)**Amount****General Expense Calculation**

Total Member Contributions	473,957.28
Net Capital Gains	396,802.00
Gross Interest	34.00
Franked Dividend	129,792.00
Dividend Franking Credit	55,625.00
Less exempt pension income	344,879.00
Total Assessable Income (A)	711,331.28

Total Assessable Income	711,331.28
Exempt Pension Income	344,879.00
Total Income (B)	1,056,210.28

Non Deductible Gen Exp% = 1-(A/B)

Non Deductible General Expense Percentage **32.652%****Investment Expense Calculation**

Net Capital Gains	396,802.00
Gross Interest	34.00
Franked Dividend	129,792.00
Dividend Franking Credit	55,625.00
Total Investment Income (B)	582,253.00

Less Non-Assessable Investment Income 344,879.00

Total Investment Assessable Income (A) **237,374.00**

Non Deductible Inv Exp% = 1-(A/B)

Non-Deductible Investment Expense Percentage **59.232%**

Final Segment 1 from 07 October 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	462,905.55
Less Expense	277,193.19
Total Profit	185,712.36

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	185,712.36
Less Permanent Differences	(196,901.33)
Less Timing Differences	(393,802.67)
Less Exempt Pension Income	235,052.78
Less Other Non Taxable Income	266,000.00
Add SMSF Non Deductible Expenses	884.28
Add Other Non Deductible Expenses	3,535.20
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	590,704.00
Add Benefits Paid/Transfers Out	206,949.79
Add Capital Gains Adjustment	396,802.67
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(108,865.25)
Taxable Income	183,966.27
Income Tax on Taxable Income or Loss	27,594.94

Member Weighted Balance Summary	Weighting%	Amount
Elizabeth Gaye Harper(HARELI00001A)	8.26	168,818.94
Elizabeth Gaye Harper(HARELI00002P)	82.34	1,682,696.63
Brendan Edward Harper(HARBRE00001A)	3.65	74,407.53
David Harper(HARDAV00001A)	5.75	117,594.32

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,676.76)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(2,676.76)

Allocation to Members	Weighting%	Amount
Elizabeth Gaye Harper(HARELI00001A)	8.26	(221.10)
Elizabeth Gaye Harper(HARELI00002P)	82.34	(2,204.04)
Brendan Edward Harper(HARBRE00001A)	3.65	(97.71)
David Harper(HARDAV00001A)	5.75	(153.91)

Accumulation Weighted Balance Summary	Weighting%	Amount
Elizabeth Gaye Harper(HARELI00001A)	46.79	168,818.94
Elizabeth Gaye Harper(HARELI00002P)	0.00	1,682,696.63
Brendan Edward Harper(HARBRE00001A)	20.62	74,407.53

Accumulation Weighted Balance Summary	Weighting%	Amount
David Harper(HARDAV00001A)	32.59	117,594.32
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		27,594.94
Deferred Tax		(35,170.05)
Member Specific Income Tax		(19,931.13)
Total Income Tax Expense Allocation		(27,506.24)

Allocation to Members	Weighting%	Amount
Elizabeth Gaye Harper(HARELI00001A)	46.79	(12,870.17)
Elizabeth Gaye Harper(HARELI00002P)	0.00	0.00
Brendan Edward Harper(HARBRE00001A)	20.62	(5,671.79)
David Harper(HARDAV00001A)	32.59	(8,964.28)

Calculation of daily member weighted balances

Elizabeth Gaye Harper (HARELI00001A)

Member Balance

01/07/2022	50010	Opening Balance	1,870,913.06	1,870,913.06
07/10/2022	57100	Internal Transfers Out	(1,700,000.00)	(1,700,000.00)
12/10/2022	51900	Division 293 Tax	(3,535.20)	(3,469.00)
29/11/2022	52420	Contributions	2,018.11	1,617.51
29/11/2022	53800	Contributions Tax	(302.72)	(242.63)
Total Amount (Weighted)				168,818.94

Elizabeth Gaye Harper (HARELI00002P)

Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
07/10/2022	56100	Internal Transfers In	1,700,000.00	1,700,000.00
30/10/2022	54160	Pensions Paid	(10,000.00)	(9,138.58)
12/05/2023	54160	Pensions Paid	(34,000.00)	(6,367.04)
07/06/2023	54160	Pensions Paid	(20,000.00)	(1,797.75)
Total Amount (Weighted)				1,682,696.63

Brendan Edward Harper (HARBRE00001A)

Member Balance

01/07/2022	50010	Opening Balance	248,088.54	248,088.54
07/10/2022	52420	Contributions	1,428.00	1,428.00
07/10/2022	53800	Contributions Tax	(214.20)	(214.20)
08/11/2022	52420	Contributions	1,249.50	1,099.75
08/11/2022	53800	Contributions Tax	(187.43)	(164.97)
16/11/2022	54500	Benefits Paid/Transfers Out	(206,949.79)	(175,946.08)
08/12/2022	52420	Contributions	178.50	137.05
08/12/2022	53800	Contributions Tax	(26.78)	(20.56)
Total Amount (Weighted)				74,407.53

Calculation of daily member weighted balances

David Harper (HARDAV00001A)

Member Balance

01/07/2022	50010	Opening Balance	35,421.94	35,421.94
09/05/2023	52420	Contributions	10.00	1.99
09/05/2023	53800	Contributions Tax	(1.50)	(0.30)
12/05/2023	52420	Contributions	127,990.00	23,968.16
12/05/2023	52420	Contributions	330,000.00	61,797.75
12/05/2023	53800	Contributions Tax	(19,198.50)	(3,595.22)
		Total Amount (Weighted)		117,594.32

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	590,704.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	193,901.33
Capital Gain /(Losses carried forward)	396,802.67
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (590704.00/590704.00)=100.00%	396,802.67

Foreign Tax Offset Calculations

Segment 07 October 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
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Claimable FTO	0.00
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Total Claimable Foreign Credits for the Year	0.00
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Foreign Tax Offset (Label C1)	0.00
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Applied/Claimed FTO	0.00
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Allocations of Foreign Tax Offset to Members

Elizabeth Gaye Harper(HARELI00001A) - 100.00 %	0.00
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Elizabeth Gaye Harper(HARELI00002P) - 0.00 %	0.00
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Brendan Edward Harper(HARBRE00001A) - 0.00 %	0.00
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David Harper(HARDAV00001A) - 0.00 %	0.00
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Total Foreign Tax Offset Allocated to Members	0.00
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Income tax 551

Date generated	05 December 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00



Transactions

2 results found - from **01 July 2022** to **05 December 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
8 Aug 2022	11 Aug 2022	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$40,816.91		\$0.00
5 Aug 2022	5 Aug 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$40,816.91	\$40,816.91 CR

6 December 2023

Reference number: 125542241

The Trustees
The Harper Family Superannuation Fund
c/o Herron Accountants
PO Box 504
North Lakes QLD 4509

Dear Trustees,

SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME

This certificate has been prepared for the Trustees of The Harper Family Superannuation Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2022/23 income year.

I hereby certify that the proportion of the applicable income of The Harper Family Superannuation Fund ("the Fund") for the year ending 30 June 2023 that should be exempt from income tax is: **59.232%**

This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- ◆ Appendix A: Information used to calculate the exempt income proportion
- ◆ Appendix B: Fund liabilities
- ◆ Appendix C: Exempt current pension income result and adequacy opinion
- ◆ Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



Doug McBirnie, B.Sc. (Hons), FIAA

Appendix A – Information used to calculate the exempt income proportion

Fund data and financials

This certificate has been prepared at the request of, and based on data supplied by, Herron Accountants on behalf of the Trustees for the 2022/23 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

Name of fund: The Harper Family Superannuation Fund
Fund ABN: 60430948801
Trustee: D Harper Investments Pty Ltd
Members: (1) Elizabeth Gaye Harper
 (2) Seth David Harper
 (3) Brendan Edward Harper
 (4) David Harper

	Member 1	Member 2	Member 3	Member 4
Date of birth	10 Mar 1963	25 Oct 1974	5 Dec 1988	1 Mar 1954
Member exit in year	No	12 Aug 2022	No	No
Value of retirement phase income streams as at 1 Jul 2022	\$0	\$0	\$0	\$0
Value of retirement phase income streams at 1 Jul 2022 excluding liabilities in respect to segregated current pension assets.	\$0	\$0	\$0	\$0
Retirement phase income stream(s) commenced	7 Oct 2022			

The aggregate operating statement information is:

Assets available at 1 July 2022	\$1,946,066
Plus	
Non-concessional contributions	\$330,000
Concessional contributions	\$143,957
Less	
Accumulation account withdrawals	\$334,913
Pension payments and lump sum withdrawals	\$64,000
Equals	
Balance before income and expenses	\$2,021,110
Preliminary net income	\$301,771
Gross assets available at year end (before tax)	\$2,322,882

We understand that the financial information provided to us when applying for this certificate may be unaudited. Should the financial information provided to us change, as a result of audit or otherwise, this may affect the results of our calculations and we recommend you apply for an amended certificate.

In addition to relying on the data provided to us, we have made the following assumption when completing this actuarial certificate:

- ◆ Member One commenced an account-based pension with \$1,700,000.00 on 7 October 2022, leaving \$170,913.06 in accumulation phase after allowing for any transactions that occurred on that date.

The information provided to us indicated that this Fund did not have disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. Based on the information provided to us, there were no segregated current pension assets or segregated non-current assets during the income year.

Minimum pension standards

Based on the information provided, the Fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). The Fund contains no other types of income stream benefits such as defined benefits in growth or pension phase.

The Superannuation Industry Supervision (SIS) Regulations for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax, and the exempt income proportion shown in this certificate may not be correct. It was confirmed upon submission of the data for this report that all assets shown as supporting retirement phase superannuation income streams are eligible for an exemption from income tax by virtue of having met the minimum pension standards for the Income year. We have not checked that this is the case and recommend that the Fund's auditor satisfies him or herself that the relevant standards have been met.

Appendix B – Fund liabilities

Segregated current pension assets

Section 295.385 of the ITAA 1997 defines segregated current pension assets as those assets that are set aside to solely support retirement phase income streams. Assessable income (excluding non-arm's length income and assessable contributions) earned on these assets is exempt from income tax.

Guidance from the Australian Tax Office states that where a fund's only superannuation liabilities are in respect of account-based retirement phase income streams at a particular point in time, the fund's assets are deemed to be segregated current pension assets. The eligible income earned during a period where a fund is 100% in retirement phase is therefore exempt from tax under the segregated method.

However, as long as the fund was not solely in retirement phase for the entire income year, trustee(s) can choose to treat periods of the year where the fund is 100% in retirement phase as unsegregated and therefore claim exempt income solely using the proportionate method. Trustee(s) must choose to claim exempt income in this manner as, if no choice is made, periods which are 100% in retirement phase must claim exempt income under the segregated method.

An exception to the above is where a fund has disregarded small fund assets and is therefore unable to use the segregated method. Disregarded small fund assets are defined under section 295.387 of ITAA 1997 and apply where an SMSF or small-APRA fund have a retirement phase income stream in an income year and at the previous 30 June:

- ◆ A member of the fund had a total superannuation balance (including accounts outside that fund) of over \$1.6 million, and
- ◆ That member was the recipient of a retirement phase income stream in any fund.

A fund will not have disregarded small fund assets if all fund assets were solely supporting retirement phase interests for the entire income year.

Based on the information provided, our calculations assume that:

- ◆ The Fund did not have disregarded small fund assets for the 2023 income year and therefore was eligible to claim ECPI using the segregated method.

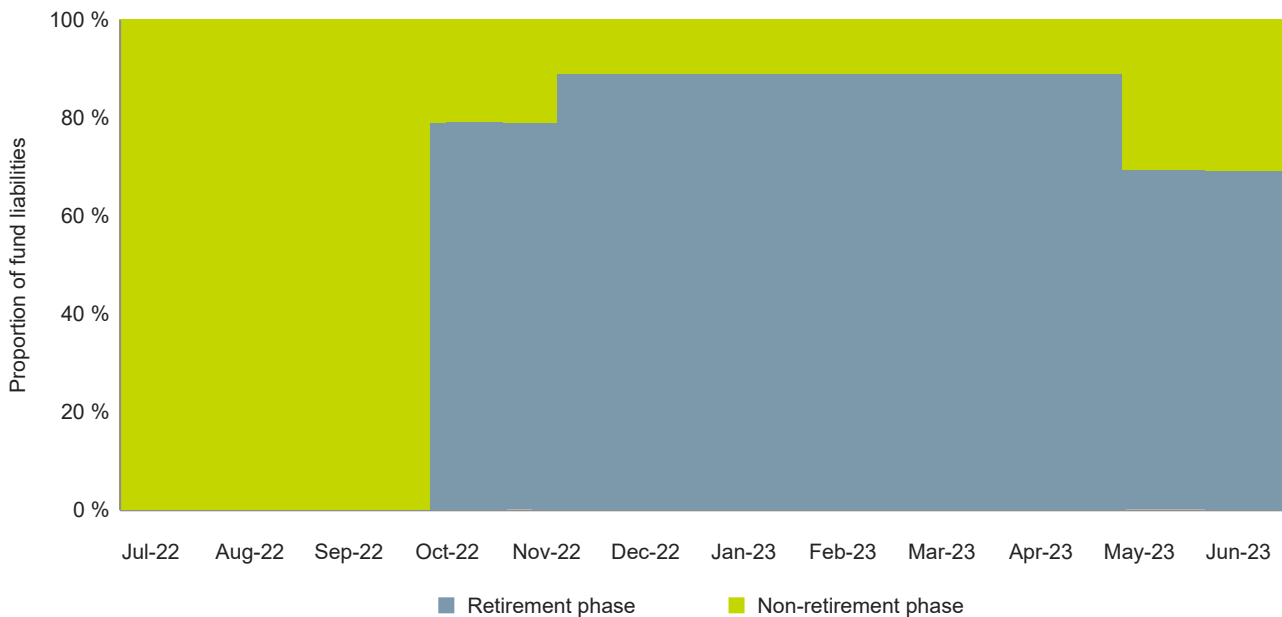
We understand that the Fund had no segregated current pension assets during the income year.

Segregated non-current assets

Segregated non-current assets as defined in section 295.395 of ITAA 1997 are those assets set aside solely to support non-retirement phase superannuation liabilities such as accumulation interests. A separate actuary's certificate is required in order to segregate such assets. We understand that the Fund had no segregated non-current assets during the income year.

Illustration of liabilities

The following chart illustrates the Fund's liabilities during the income year:



The green non-retirement phase liabilities represent accumulation interests, reserves and non-retirement phase transition to retirement income streams in the Fund over the income year. The grey unsegregated retirement phase liabilities represent retirement phase income streams that were not segregated current pension assets.

The liabilities shown in grey and green are those that are used to calculate the exempt income proportion. These liabilities are known as 'unsegregated' and eligible income earned on assets supporting these liabilities will claim ECPI based on the exempt income proportion in this actuarial certificate.

Appendix C - Exempt income proportion results and adequacy opinion

Exempt income proportion

Superannuation funds claiming exempt current pension income ("ECPI") under section 295.390 of the ITAA 1997, known as the proportionate or unsegregated method, are required to obtain an actuary's certificate prior to lodgement of the fund's income tax return. The proportion of the applicable income, excluding income earned on segregated current pension assets and segregated non-current assets, for the year ending 30 June 2023 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$1,044,172}{\$1,762,839} = 59.232\% \quad \checkmark$$

Within the requirements of legislation and the Fund's Trust Deed and Rules, the Trustees may have discretion about how income and expenses are allocated at the member level. We have not checked the terms of the Fund's Trust Deed and Rules. The daily weighted average calculation of the exempt income proportion provides a fair and reasonable method of apportioning these items between the member accounts at year end for income earned on assets that are not segregated assets and is provided below:

	Member 1	Member 2	Member 3	Member 4	Fund
Exempt income proportion	59.232%	0.000%	0.000%	0.000%	59.232%
Non-exempt income proportion	30.105%	0.812%	4.734%	5.117%	40.768%

The above proportions are unlikely to be appropriate for allocating income earned on segregated assets.

Calculating the fund's exempt current pension income for the purpose of your tax return

The exempt income proportion is applied to net ordinary assessable income including net capital gains, but excluding assessable contributions, non-arm's length income and income including capital gains or losses derived from any segregated assets. The Trustee would calculate ECPI as follows:

Total ECPI = Eligible income * Exempt income proportion + Income on segregated current pension assets

Unutilised capital losses (except capital losses on segregated current pension assets) can be carried forward until they can be offset against assessable capital gains.

Adequacy opinion and methodology

By definition, the liabilities of an account-based member interest or reserve at a particular time, in the absence of any unusual terms or guarantees, are equal to the value of the assets backing it. Therefore no specific assumption has been made (or is needed) regarding rates of return on the Fund's assets; pension increases; or the liability calculation discount rate. As such, I am satisfied that the amount of the assets at the end of the year, if accumulated together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the liabilities as they fall due. No recommendation is needed with regard to future contributions.

The average values used in the exempt income proportion are determined using a daily weighted average calculation which takes into account relevant information such as the opening balances of each member account, any reserves, and the size and timing of any member transactions during the income year. Unless otherwise stated, all member transactions including pension commencements and commutations are assumed to occur immediately at the start of each day. More information on the methodology used can be found at <https://portal.accurium.com.au/content/certs/methodology-guide.pdf>

Appendix D - Apportioning expenses

Methods for apportioning expenses

A superannuation fund can generally deduct expenses to the extent they were incurred in producing assessable income. Where an expense can be attributed to solely producing assessable income then it can be deducted from assessable income in its entirety. Where it is solely attributable to non-assessable income it is entirely non-deductible. However, expenses that cannot be attributed to solely producing exempt income or solely producing assessable income need to be apportioned to determine how much can be deducted.

A fair and reasonable approach must be used to determine what proportion of such an expense can be deducted. A common industry approach has used the tax exempt proportion provided in the fund's actuarial certificate to determine an appropriate deductibility proportion as follows:

$$\text{Expense deductibility proportion} = 1 - \text{actuarial exempt income proportion}$$

This generally represents the proportion of fund's total income that is assessable during an income year. It is therefore a fair and reasonable approach to apportioning an expense that relates to the whole fund for that income year.

However, superannuation liabilities supported by segregated current pension assets are excluded from the actuarial exempt income proportion calculation. This includes assets which were deemed to be segregated at a particular time due to the fund only having retirement phase superannuation liabilities at that time.

Where a fund does have segregated current pension assets, the approach above is likely to underestimate the extent to which an expense was incurred in producing exempt income, and therefore overstate the amount that can be reasonably deducted.

For those funds wishing to use the actuarial exempt income proportion as the basis for the deductibility of expenses we have determined below a deductibility proportion that takes into account all fund liabilities over the income year. This may be different to $(1 - \text{actuarial exempt income proportion})$ where the fund has segregated current pension assets and may be a fair and reasonable deductible proportion for expenses which must be apportioned and relate to the whole income year.

Expense deductibility proportion

The following deductible proportion has been determined based on all fund liabilities, including any segregated current pension assets identified in Appendix B, using the same methodology as the exempt income proportion described in Appendix C.

Expense deductibility proportion:	40.768%
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This is not intended to be tax advice and you should determine whether this deductible proportion is appropriate for this fund and for each relevant fund expense prior to use.

Minutes of a Meeting of the Director(s)

held on / / at 13 Sanibel Court, Parrearra, Queensland 4575

- PRESENT:** David Harper, Elizabeth Gaye Harper, Seth David Harper and Brendan Edward Harper
- PENSION COMMENCEMENT:** Elizabeth Gaye Harper wishes to commence a new Account Based Pension with a commencement date of 07/10/2022.
- The Pension Account Balance used to support this pension will be \$1,700,000.00, consisting of:
- Taxable amount of \$1,691,132.46; and
 - Tax Free amount of \$8,867.54
 - Tax Free proportion: 0.52%.
- CONDITION OF RELEASE:** It was resolved that the member has satisfied the condition of release of retirement 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 David Harper 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 \$24,870.00 in the frequency of at least an annual payment.
- CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.

.....
David Harper
Chairperson

Eddy Lee

From: Elizabeth Harper <e.harper55@outlook.com>
Sent: 7 October 2022 1:15 PM
To: Eddy Lee
Subject: RE: Harper Family Super Fund - Elizabeth's Pension & David's contribution

Hi Eddy

Thank you, for clarification today is my final day of employment. I am happy to proceed as per below.

Kindest Regards

Elizabeth Harper

+61 402 354 777

From: Eddy Lee <eddy@herronaccountants.com.au>
Sent: Friday, 7 October 2022 12:05 PM
To: 'David Harper' <d.harper55@outlook.com>; e.harper55@outlook.com
Cc: Mark Herron <mark@herronaccountants.com.au>; Stuart Arthur <stuart@herronaccountants.com.au>
Subject: Harper Family Super Fund - Elizabeth's Pension & David's contribution
Importance: High

Hi David and Elizabeth, I hope you are well.

PRIVATE AND CONFIDENTIAL

RE: COMMENCEMENT OF PENSION

Further to the discussion with Mark yesterday, please see the following steps for Elizabeth's pension/David's super contribution in 2023 FY:

Elizabeth

1. Commence 'Account-Based Pension' on 07/10/2022 (Today): Elizabeth will meet the condition of release*.
* reach preservation age (59 as at 07/10/2022) + cease gainful employment + no intention to become gainfully employed in the future.
2. Transfer Balance Account (TBA) on 07/10/2022: Elizabeth's 'estimated' balance will be approx.. \$1,734,010.67 as at 07/10/2022 (NB - applied market value \$4.92 per share) therefore \$1.7M (i.e. maximum cap) be moved to the 'Account-Based Pension' account and the rest (approx. \$34K) will be in 'accumulated account' (NB - Pension minutes to be prepared by Herron Accountant)
3. Sale of GHD Shares (416,000 shares) next week: approx.. \$600K (as advised - at market value on the disposal date) capital gain will be realised 'after' commencement of Elizabeth's pension which will not affect 'Transfer Balance Account' as its investment earnings after the commencement of the pension.
4. Minimum Pension Payment: Elizabeth's minimum pension payment in 2023 FY will be approx.. \$34,000.
5. Non-Concessional Contribution: Elizabeth can contribute a maximum of \$110,000 (per annum) non-concessional contribution in her accumulation account to maximise 'tax-free' component.

<Elizabeth Current Balance>

Tax Free	\$9,759.06
Taxable	\$1,724,251.61
Total (Estimated)	\$1,734,010.67

6. Concessional Super Contribution: Elizabeth's concessional super contribution cap in 2023 FY is \$27,500. (NB – We will advise your personal concessional contribution amount (if any) as soon as we received GHD contribution data)

David

1. Concessional Super Contribution: David's 'estimated' maximum concessional super contribution in 2023 FY will be approx.. \$128,000. (refer to below table)

Year	Contribution	Unused Concessional Cont'n Cap
2019	\$53	\$24,947
2020	\$188	\$24,812
2021	\$761	\$24,239
2022	\$209	\$27,291
2023		\$27,500
TOTAL		\$128,789

2. Non-Concessional Contribution: David can contribute a maximum of \$110,000 (per annum), or \$330,000 over 3 years (i.e. bring-forward)

Please let me know if you are happy with the above so we can process/prepare the pension minutes by next Wednesday.

Please feel free to contact us if you have any queries.

Have a great day.

PS – Please note you can just confirm the pension commencement date (i.e. 07/10/2022) now and sign the minutes later end of November when you come back.

Regards

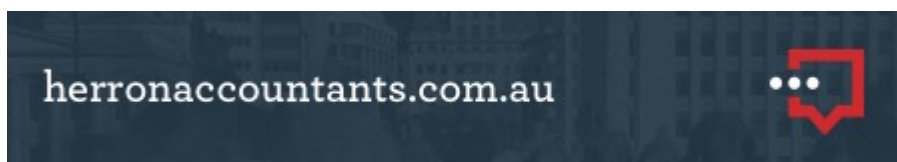
Eddy Lee CPA (SMSF Specialist)

ACCOUNTANT

NORTH LAKES | P [07 3204 4166](tel:0732044166)

Unit 1, 48 Flinders Pde, North Lakes Qld 4509

PO Box 504 North Lakes Qld 4509





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The Harper Family Superannuation Fund

Pension Summary

As at 30 June 2023

Member Name : Harper, Elizabeth Gaye

Member Age : 59* (Date of Birth : 10/03/1963)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
HARELI0002P	Account Based Pension	07/10/2022	0.52%	2.00%	\$24,870.00*	N/A	\$64,000.00	\$0.00	\$64,000.00	NIL

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$24,870.00	\$0.00	\$64,000.00	\$0.00	\$64,000.00	\$0.00
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

Total :

					\$24,870.00	\$0.00	\$64,000.00	\$0.00	\$64,000.00	\$0.00
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*Age as at 01/07/2022 or pension start date for new pensions.



The Harper Family Superannuation Fund
Yearly Projected Pension Calculation Report

As at 01 July 2023

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2023)	Opening Balance	Minimum Amount	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Harper, Elizabeth Gaye	HARELI00002P	Account Based Pension	07/10/2022	60	1,633,795.96	65,350.00	N/A	0.52	339.82	65,010.18
					1,633,795.96	65,350.00			339.82	65,010.18
					1,633,795.96	65,350.00			339.82	65,010.18

The Harper Family Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2022 - 30 June 2023

Summary

Member	D.O.B	Age (at 30/06/2022)	Total Super Balance (at 30/06/2022) *1	Concessional	Non-Concessional	Other	Reserves	Total
Harper, Brendan Edward	05/12/1988	33	206,949.79	7,616.00	0.00	0.00	0.00	7,616.00 ✓
Harper, David	01/03/1954	68	30,084.05	128,000.00	330,000.00	0.00	0.00	458,000.00 ✓
Harper, Elizabeth Gaye	10/03/1963	59	1,584,604.07	8,341.21	0.00	0.00	0.00	8,341.21 ✓
Harper, Seth David	25/10/1974	47	124,428.35	0.00	0.00	0.07	0.00	0.07 ✓
All Members				143,957.21	330,000.00	0.07	0.00	473,957.28

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Harper, Brendan Edward	Concessional	7,616.00	102,197.64	94,581.64 Below Cap
	(5 year carry forward cap available)			
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
	COVID-19 Re-contribution	0.00	20,000.00	20,000.00 Below Cap
Harper, David	Concessional	128,000.00	128,787.74	787.74 Below Cap
	(5 year carry forward cap available)			
	Non-Concessional	330,000.00	330,000.00	At Limit
	(Bring Forward Cap triggered)			
Harper, Elizabeth Gaye	Concessional	8,341.21	27,500.00	19,158.79 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
Harper, Seth David	Concessional	0.00	127,791.24	127,791.24 Below Cap
	(5 year carry forward cap available)			
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2018	2019	2020	2021	2022	2023	Current Position
--------	------	------	------	------	------	------	------------------

Harper, Brendan Edward

Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	4,289.82	6,516.11	4,693.59	7,017.87	9,574.79	7,616.00	
Unused Concessional Contribution	0.00	18,483.89	20,306.41	17,982.13	17,925.21	19,884.00	
Cumulative Carry Forward Unused	N/A	0.00	18,483.89	38,790.30	56,772.43	74,697.64	
Maximum Cap Available	25,000.00	25,000.00	43,483.89	63,790.30	84,272.43	102,197.64	94,581.64 Below Cap
Total Super Balance	0.00	91,473.44	117,534.05	133,485.69	158,688.74	206,949.79	

Harper, David

Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	0.00	53.00	188.96	761.30	209.00	128,000.00	
Unused Concessional Contribution	0.00	24,947.00	24,811.04	24,238.70	27,291.00	0.00	
Cumulative Carry Forward Unused	N/A	0.00	24,947.00	49,758.04	73,996.74	101,287.74	
Maximum Cap Available	25,000.00	25,000.00	49,947.00	74,758.04	101,496.74	128,787.74	787.74 Below Cap
Total Super Balance	92,367.98	36,209.06	44,154.04	52,532.99	65,352.71	30,084.05	

Harper, Elizabeth Gaye

Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	25,000.00	22,266.58	21,002.54	25,000.00	23,568.00	8,341.21	
Unused Concessional Contribution	0.00	2,733.42	3,997.46	0.00	3,932.00	19,158.79	
Cumulative Carry Forward Unused	N/A	0.00	0.00	0.00	0.00	0.00	
Maximum Cap Available	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	19,158.79 Below Cap
Total Super Balance	552,609.21	668,216.04	834,645.04	1,009,343.45	1,258,890.29	1,584,604.07	

Harper, Seth David

Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	2,208.76	0.00	0.00	
Unused Concessional Contribution	0.00	25,000.00	25,000.00	22,791.24	27,500.00	27,500.00	
Cumulative Carry Forward Unused	N/A	0.00	25,000.00	50,000.00	72,791.24	100,291.24	
Maximum Cap Available	25,000.00	25,000.00	50,000.00	75,000.00	100,291.24	127,791.24	127,791.24 Below Cap
Total Super Balance	46,510.09	54,408.10	66,278.59	79,561.78	99,978.15	124,428.35	

NCC Bring Forward Caps

1, 2, 3 Year in the bring forward period.

Member	Bring Forward Cap	2020	2021	2022	2023	Total	Current Position
Harper, Brendan Edward	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Harper, David	330,000.00	0.00	0.00	0.00	330,000.00 ¹	330,000.00	At Limit
Harper, Elizabeth Gaye	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

09/12/2022

Employer

REDPATH AUSTRALIA P/L 178.50

Total - Harper, Brendan Edward

7,616.00	0.00	0.00	0.00
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8,865.50	0.00	0.00
---------------------	-------------	-------------

\$7,616.00 - due to duplicated super stream data 09/Aug/22 ✓

Harper, David

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
09/05/2023	TRANSFER FROM HARPER ELIZABETH D HARPER INVESTMEN	Personal - Concessional	10.00								
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 138241 FROM 542231241	Personal - Concessional	127,990.00								
12/05/2023	ANZ INTERNET BANKING FUNDS TFER TRANSFER 137776 FROM 542231241	Personal - Non-Concessional		330,000.00							
Total - Harper, David			128,000.00	330,000.00	0.00	0.00			0.00	0.00	0.00

Harper, Elizabeth Gaye

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
30/08/2022	TRANSFER FROM QUICKSUPER QUICKSPR3286571 256	Employer	6,002.06				Employer	GHD PTY LTD	6,002.06		
29/09/2022	TRANSFER FROM QUICKSUPER	Employer	321.04				Employer	GHD PTY LTD	321.04		

0334
 29/11/2022 TRANSFER FROM QUICKSUPER QUICKSPR3356691 509

Employer

2,018.11

Employer

GHD PTY LTD

2,018.11

Total - Harper, Elizabeth Gaye

8,341.21 0.00 0.00 0.00

8,341.21 0.00 0.00

Harper, Seth David

Date Transaction Description
 11/08/2022 clearing balance - rounding

Contribution Type
 Government Co-Contributions

Ledger Data

Concessional	Non-Concession	Other	Reserves
		0.07	
<u>0.00</u>	<u>0.00</u>	<u>0.07</u>	<u>0.00</u>

Total - Harper, Seth David

SuperStream Data

Contribution	Employer	Concessional	Non-Concess	Other
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Total for All Members

143,957.21 330,000.00 0.07 0.00

Rollover benefits statement

When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 **Australian business number (ABN)**

2 **Fund name**

3 **Postal address**

Suburb/town/locality State/territory Postcode
Country if other than Australia

4 (a) **Unique superannuation identifier (USI)**

(b) **Member client identifier**

Section B: Member's details

5 Tax file number (TFN)

6 Full name

Title:

Family name

First given name

Other given names

7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 Date of birth

9 Sex

10 Daytime phone number (include area code)

11 Email address (if applicable)

Section C: Rollover transaction details

! Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 Service period start date

13 Tax components

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

Tax components TOTAL \$ ✓

! Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

14 Preservation amounts

Preserved amount \$

KiwiSaver preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$

Preservation amounts TOTAL \$

❗ If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: Non-complying funds

❗ Only complete this section if you are a trustee of a non-complying fund.

15 Contributions made to a non-complying fund on or after 10 May 2006

\$

Section E: Transferring fund

16 Fund ABN

17 Fund name

18 Contact name

Title:

Family name

First given name

Other given names

19 Daytime phone number (include area code)

20 Email address (if applicable)

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date 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 superannuation fund or other provider shown in section E.

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

Name (BLOCK LETTERS)

ELIZABETH GAYE HARPER

Trustee, director or authorised officer signature

Date

06/12/2023

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

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

Name (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

Where to send this form

- ⚠ Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.



17 NOVEMBER 2022 10:48 AM

DOMESTIC TELEGRAPHIC TRANSFER RECEIPT

ANZ BRANCH: 014616 SHOP 300 119 POINT CARTWRIGHT DRIVE, BUDDINA, QLD, 4575

PHONE: 131314

APPLICANT: D HARPER INVESTMENTS PTY LTD ATF THE HARPER FAMILY SUPER FUND
13 SANIBEL CT
PARREARRA AU-QL 4575 AU

BENEFICIARY: B HARPER INVESTMENTS PTY LTD ATF HARPER FAMILY
3 CORDYLINE PLACE
MOUNTAIN CREEK 4557 AU

ACCOUNT NUMBER: 10647244

BANK: COMMONWEALTH BANK OF AUSTRALIA
POINT CARTWRIGHT DR AND NICKLIN WAY
BUDDINA 4575 AU

APPLICANT'S MESSAGE: 604309488011116001

ANZ TRANSACTION ID: PICAUABN0059123

(Please quote on any enquiry)

PAYMENT DETAILS:

PAYMENT METHOD:

ACCOUNT: 495579631	AUD	206,949.79
--------------------	-----	------------

CHARGES METHOD:

ACCOUNT: 495579631	AUD	28.00
--------------------	-----	-------

TRANSFER AMOUNT:	AUD	206,949.79
------------------	-----	------------

TOTAL:	AUD	206,977.79
--------	-----	------------

WARNING: If you provide an incorrect beneficiary's bank, BSB or beneficiary's account number, your funds may be paid to an unintended recipient and it may not be possible to recover your funds from that recipient. ANZ does not check that any of the details provided by you are correct, including that the beneficiary's name matches the account number of the intended recipient.

Eddy Lee

From: Elizabeth Harper <e.harper55@outlook.com>
Sent: 17 November 2022 11:16 AM
To: Brendan Harper (brendan.harper@hotmail.com)
Cc: Stuart Arthur; 'Dan Scougall - Next Level Taxation'; Eddy Lee
Subject: RE: Brendan Harper Super Roll Over
Attachments: 2022-11-17 B Harper Investments Rollover.pdf

Hi All

The roll over has been completed today.

Kindest Regards

Elizabeth Harper

Mobile +61 402 354 777

Email e.harper55@outlook.com

13 Sanibel Court, Parrearra, QLD 4575 Australia

From: Eddy Lee <eddy@herronaccountants.com.au>
Sent: Wednesday, 16 November 2022 1:37 PM
To: Elizabeth Harper <e.harper55@outlook.com>
Cc: Brendan Harper (brendan.harper@hotmail.com) <brendan.harper@hotmail.com>; Mark Herron <mark@herronaccountants.com.au>; Stuart Arthur <stuart@herronaccountants.com.au>; 'Dan Scougall - Next Level Taxation' <dan@nextleveltaxation.com.au>
Subject: RE: Brendan Harper Super Roll Over
Importance: High

Hi Elizabeth,

Just letting you know that the SuperStream Rollover message for Brendan has been sent to his SMSF as requested.

Please arrange payment of \$206,949.79 (i.e. Brendan's member balance as at 30/06/2022) to his SMSF Bank Acc as soon as possible. (refer to the attached for the bank details + Please use the **Payment Reference Number** as the bank reference number when making payment)

Please let me know if you have any questions.

Have a great day 😊

PS – Dan, the rollover detail should appear in the BGL 'Super Stream Dashboard'. (refer to the link for details <https://sf360.zendesk.com/hc/en-au/articles/4409196845197>)

Regards

Eddy Lee CPA (SMSF Specialist)

ACCOUNTANT

NORTH LAKES | P [07 3204 4166](tel:0732044166)

Unit 1, 48 Flinders Pde, North Lakes Qld 4509

PO Box 504 North Lakes Qld 4509



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From: Dan Scougall - Next Level Taxation <dan@nextleveltaxation.com.au>
Sent: 16 November 2022 11:41 AM
To: Elizabeth Harper <e.harper55@outlook.com>; Eddy Lee <eddy@herronaccountants.com.au>
Cc: Brendan Harper (brendan.harper@hotmail.com) <brendan.harper@hotmail.com>; Mark Herron <mark@herronaccountants.com.au>; Stuart Arthur <stuart@herronaccountants.com.au>
Subject: RE: Brendan Harper Super Roll Over

Good morning Eddy,

Thanks for the below email and thanks for the details, Elizabeth.

We have the member listed as – Brendan Edward Harper.

With the super stream rollover requirements, we use BGL360.

This will be the first 'roll in request' I've processed since the changes November last year, if you need anything further from me to assist please let me know.

Thank you.


Kind regards,
Dan Scougall CPA
Director



P 0429 690 343
A 10-12 Sourris Court, Caboolture QLD 4510
E dan@nextleveltaxation.com.au
W www.nextleveltaxation.com.au

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From: Elizabeth Harper <e.harper55@outlook.com>
Sent: Wednesday, 16 November 2022 11:35 AM
To: Eddy Lee <eddy@herronaccountants.com.au>
Cc: Dan Scougall - Next Level Taxation <dan@nextleveltaxation.com.au>; Brendan Harper (<brendan.harper@hotmail.com>) <brendan.harper@hotmail.com>; Mark Herron <mark@herronaccountants.com.au>; Stuart Arthur <stuart@herronaccountants.com.au>
Subject: RE: Brendan Harper Super Roll Over

Hi Eddy

Here are the details as requested:

Member Name	Brendan Harper
DOB	05/12/1988
Address	3 Cordyline Place, Mountain Creek QLD 4557
Name of Fund	The Harper Family Superfund
Fund's ABN	80158965320
USI	N/A – this is a SMSF
Member Number	Brendan is the only member
ESA Electronic Service Address	BGLSF360

Kindest Regards

Elizabeth Harper

+61 402 354 777

From: Eddy Lee <eddy@herronaccountants.com.au>
Sent: Wednesday, 16 November 2022 11:19 AM
To: e.harper55@outlook.com
Cc: dan@nextleveltaxation.com.au; Brendan Harper (brendan.harper@hotmail.com) <brendan.harper@hotmail.com>; Mark Herron <mark@herronaccountants.com.au>; Stuart Arthur <stuart@herronaccountants.com.au>
Subject: RE: Brendan Harper Super Roll Over
Importance: High

Hi Elizabeth, thanks for your email.

Could you please provide his super fund details so we can arrange Brendan’s benefit rollover (i.e. \$206,949.79 as at 30/06/2022, 100% Preserved/100% Taxable) as requested?

Member Name	Brendan Harper
DOB	19/07/2017
Address	13 Sanibel Court, PARREARRA QLD 4575
Name of Fund	
Fund’s ABN	
USI	
Member Number	

Please let me know if you have any questions.

Have a great day 😊

Regards

Eddy Lee CPA (SMSF Specialist)

ACCOUNTANT

NORTH LAKES | P [07 3204 4166](tel:0732044166)

Unit 1, 48 Flinders Pde, North Lakes Qld 4509

PO Box 504 North Lakes Qld 4509





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From: Elizabeth Harper <e.harper55@outlook.com>
Sent: 16 November 2022 10:36 AM
To: Eddy Lee <eddy@herronaccountants.com.au>
Cc: dan@nextleveltaxation.com.au; Brendan Harper (brendan.harper@hotmail.com) <brendan.harper@hotmail.com>; Mark Herron <mark@herronaccountants.com.au>
Subject: Brendan Harper Super Roll Over

Hi Eddy

Brendan would like us to roll his super over to his new superfund and we want to roll over his balance as a 30 June 2022 as soon as possible.

Can you prepare the appropriate notifications / paperwork so we can action the initial roll over, I have enclosed details of Brendan's fund and accountant.

Brendan has continued to contribute to our fund since 30 June; once we are certain his employer is no longer paying into our fund we would like to finalise the value of his super in our fund and roll that over to his new fund. We will let you know when we want that to occur.

Let me know if you need any further information.

Kindest Regards

Elizabeth Harper

+61 402 354 777

From: Brendan Harper <brendan.harper@hotmail.com>
Sent: Wednesday, 16 November 2022 10:05 AM
To: e.harper55@outlook.com
Subject: Fwd: SMSF Bank Account

FYI

Brendan Harper

From: Dan Scougall - Next Level Taxation <dan@nextleveltaxation.com.au>
Sent: Wednesday, November 9, 2022 7:46:51 AM
To: Brendan Harper <brendan.harper@hotmail.com>
Subject: RE: SMSF Bank Account

Good morning Brendan,

Please find attached basic details to assist.

Your employer will also need the bank account details etc.

If they need anything else also, please let me know.


Kind regards,
Dan Scougall CPA
Director



P 0429 690 343
A 10-12 Sourris Court, Caboolture QLD 4510
E dan@nextleveltaxation.com.au
W www.nextleveltaxation.com.au

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MRS ELIZABETH G HARPER
13 SANIBEL CT
PARREARRA QLD 4575

Our reference: 7133340897778
Phone: 13 10 20
Website: ato.gov.au/division293
TFN: 490 320 395
7 October 2022

Additional tax on concessional contributions (Division 293) notice for 2021-22

Dear ELIZABETH

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

Why does the additional tax apply to you

For the 2021-22 financial year, your combined income and super contributions were more than \$250,000. This means you now have to pay an additional tax of 15% on your concessional contributions.

How much additional tax do you need to pay

Your additional tax for this notice is:

Taxable super contributions	\$23,568.00
Additional tax due and payable	\$3,535.20 ✓
Due date for payment	31 October 2022

Your Payment Reference Number for this amount is: 5510 0490 3203 9575 11

What you need to do now

There are two options for making a payment (your payment can be made using any combination of these):

1. Pay with your own money
2. Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

HOW TO PAY

Your payment reference number (PRN) is: 551004903203957511

BPAY®



Bill code: 75556
Ref: 551004903203957511

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.
More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

For other payment options, visit ato.gov.au/paymentoptions

RELEASE MONEY FROM SUPER

You can ask your fund to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

Division 293 tax notice of assessment

Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953

This is your Division 293 tax assessment for the year ended 30 June 2022.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

Division 293 income (see below)		\$541,881.00	(a)
Division 293 super contributions (see below)		\$23,568.00	(b)
Combined income and super contributions	(a) + (b)	\$565,449.00	(c)
Less the Division 293 threshold		\$250,000.00	(d)
Amount above the threshold	(c) - (d)	\$315,449.00	(e)
Taxable super contributions	the lesser of (b) or (e)	\$23,568.00	(f)
ADDITIONAL TAX	(f) x 15%	\$3,535.20	

Yours sincerely

Melinda Smith

Deputy Commissioner of Taxation

(a) Division 293 income

Your Division 293 income is based on your taxable income and other information from your income tax return.

Taxable income	+	Rental property loss	=	DIVISION 293 INCOME
\$539,788		\$2,093		\$541,881

(b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions.

Your concessional contributions

THE HARPER FAMILY SUPERANNUATION FUND SMSF114703826089	Employer contributions	\$23,568.00
DIVISION 293 SUPER CONTRIBUTIONS		\$23,568.00

Avoid interest charges

- › You need to pay the due and payable amount by the due date to avoid paying interest charges.
- › Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

Releasing money from super

To release money from any of your existing super balances you can access our ATO online services through myGov and complete the Division 293 election form before 6 December 2022.

When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

You can also download the form via our website ato.gov.au/div293electionform, or order the form via our website ato.gov.au/online-ordering, and send it to us.

View your online statement of account

To view your tax and super accounts online all you need is a myGov account linked to our ATO online services.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

If you have a tax agent, they can also view your tax and super accounts through the Tax Agent Portal.

If you disagree

If you disagree with:

- › the income we have used, you will need to review your income tax return.
- › the contributions reported, contact your super fund.
- › our assessment, you can lodge an objection. Visit ato.gov.au/objections to find out more. If you do lodge an objection to the assessment you still need to pay the due and payable amount by the due date.

Find out more

For more information about Division 293 tax:

- › visit ato.gov.au/division293
- › phone us on **13 10 20** between 8:00am and 6:00pm, Monday to Friday.

Visit our website at ato.gov.au/contactus for more contact options.

The Harper Family Superannuation Fund

SuperStream Rollover / Release Authority

As at 30 June 2023

1. Rollover / Release Authority Summary

Member's / Beneficiary's Name: Seth David Harper

Transaction Type: SuperStream Roll Out

Date: 12/08/2022

Transaction Status: Roll Out Transaction Processed

2. Rollover / Release Authority Details

Member Details:

Is the rollover for a member or a beneficiary? Member

Member's Name: Seth David Harper

Member Account: HARSET00001A

TFN: *****866

Date of Birth: *****1974

Sex: Male

Address: 24 Wenn Road, Singleton, 6175, WA, AUSTRALIA

Service Period Start Date: 01/09/1995

Receiving Fund Details:

Is the fund an SMSF? No

Name: AustralianSuper

ABN: 65714394898

ESA:

USI: STA0100AU

Member Client ID: 1074213989

Bank Account

BSB: 083355

Account Name: AustralianSuper Pty Ltd

Account Number: 674065855

Transferring Fund Details:

Is the fund an SMSF? Yes

Name: The Harper Family Superannuation Fund

ABN: 60430948801

ESA: BGLSF360

Member Client ID: UNKNOWN

The Harper Family Superannuation Fund

SuperStream Rollover / Release Authority

As at 30 June 2023

Rollover Transaction Details:

Is the request for the entire balance? Yes


Insurance

Insured Death Cover: \$0.00

Insured TPD Cover: \$0.00

Insured Income Protection Monthly Cover: \$0.00

Payment Reference Number: 604309488010812001

Requested Amount: \$124,428.42 

Rollover Components

Tax Free Component: \$836.02

Element Taxed In The Fund: \$123,592.40

Element Untaxed In The Fund: \$0.00

Kiwisaver Tax Free Component: \$0.00

Preservation Amounts

Preserved Amount: \$124,428.42

Restricted Non-Preserved: \$0.00

Unrestricted Non-Preserved: \$0.00

Kiwisaver Preserved Amount: \$0.00

Is the request a Death Benefit Rollover? No

3. SuperStream Rollover / Release Authority Transaction History

Date	Transaction Status	Transaction Source	Processed By
17/08/2022	Roll Out Transaction Processed	Electronically received (Fund)	SYSTEM
12/08/2022	Roll Out Awaiting Payment Confirmation	User created	Eddy Lee
12/08/2022	Roll Out Transaction Prepared	User created	Eddy Lee

4. SuperStream ATO Validation Services

The Harper Family Superannuation Fund as the transferring fund has validated the member and/or receiving fund details with the following ATO validation service(s):

Date	Validation Service Type	Processed By	ATO's Service Response
12/08/2022	SMSF Member Verify (SMSFMBVRY)	Eddy Lee	A match has been found for the tax file number and member information supplied.

Eddy Lee

From: Eddy Lee
Sent: 12 August 2022 11:16 AM
To: 'David Harper'
Cc: e.harper55@outlook.com; Stuart Arthur
Subject: RE: HFSF Director/Member Seth David Harper
Attachments: SuperStream Rollover - Seth Harper \$124,428.42.pdf

Importance: High

Hi David, thanks for your email.

Just letting you know that the SuperStream Rollover message for Seth has been sent to 'AustralianSuper' as requested.

Please arrange payment of \$124,428.42 (i.e. Seth's entire member balance) to AustralianSuper as soon as possible. (refer to attached for the bank details) ✓

Please let me know if you have any questions.

Have a great day 😊

PS – We will arrange for the ASIC Form to remove from the D Harper Investments Pty Ltd (i.e. Trustee of the Harper Family Super Fund) shortly.

Regards

Eddy Lee CPA (SMSF Specialist)

ACCOUNTANT

NORTH LAKES | P 07 3204 4166
Unit 1, 48 Flinders Pde, North Lakes Qld 4509
PO Box 504 North Lakes Qld 4509



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From: David Harper <d.harper55@outlook.com>
Sent: 12 August 2022 11:00 AM
To: Eddy Lee <eddy@herronaccountants.com.au>
Cc: e.harper55@outlook.com
Subject: FW: HFSF Director/Member Seth David Harper

Hi Eddy

Please find attached the correspondence from Seth re his transfer of contribution from HFSF to Australian Super as at EOFY 30/06/2022.

I have only copied the ABN and USI from your table.

Member Name	Seth Harper
DOB	25/10/1974
TFN	
Address	24 Wenn Road Singleton WA 6175
Name of Fund	Australian Super
ABN	65 714 394 898
USI	STA0100AU
Member Number	1074213989

Thanks for your help

David

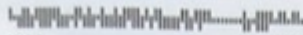
GPO Box 1903
Melbourne
VIC 3003
Australia

T 1300 800 273
F 1300 366 273
australiansuper.com/australiansuper
australiansuper.com

AustralianSuper



27 August 2021



000477

001 804

Mr Seth Harper
24 Wenn Road
SINGLETON WA 6175

Dear Mr Harper

You're a member

Member number: 1074213989

Welcome to AustralianSuper. To us, membership means more than an annual statement. We're here to help you get the most from your money, today and tomorrow.

Don't remember signing up? You may have been enrolled by your employer.

The enclosed Product Disclosure Statement (PDS) explains the essentials about your AustralianSuper account.

What you need to do next

Visit australiansuper.com/register to set up your account online. You'll be able to check your balance, manage your investments, nominate your beneficiaries, update your details and manage your communication preferences.

We'll email you when you have important information to download such as your annual statement and if there are changes to your account.

Visit australiansuper.com/register and enter your email address and member number.

Combine your super and save

If you've had more than one job in the past, it's likely you'll have more than one super account.

Combining your super into one super fund can save you from paying additional fees and costs. The easiest way to find out if you have other super and combine it into your new AustralianSuper account is through our online consolidation tool. Simply log into your account, go to Consolidate and find your super and click on the Find your super button. If you don't have an online account, you can complete and return the Combine my super form available at australiansuper.com/forms before making a decision to combine your super, you should ask your super provider about any fees or charges that may apply, or any other information about the effect this transfer may have on your benefits, such as insurance cover.

Insurance in your super

You automatically receive basic (age-based) insurance cover with your super account. This cover can only be provided once you've turned 25, and when your super balance reaches \$6,000, and you're receiving employer contributions (age limits and other conditions apply).

BPX040_700 05/21

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