

31<sup>st</sup> May 2023

The Trustee  
Brett Dickson Super Fund

Dear Brett,

**Brett Dickson Super Fund – 2022 Package**

We have enclosed a PDF copy of financials and annual tax return for the Brett Dickson Super Fund (the Fund), for the year ended 30<sup>th</sup> June 2022, for your review. We have compiled these documents from information supplied to us. Consequently, the accuracy depends on these details. Whilst we have exercised due care and skill in compiling the return, the Income Tax Assessment Act places the responsibility for the contents of the return with the Trustee. Accordingly, please review the return and supporting schedules for accuracy. If satisfied, please electronically sign the documents when we send to you through Adobe. We estimate that the 2022 return should result in the following tax position:

TAX POSITION		DUE DATE
Tax Payable	2021 Debt \$518 2022 Debt \$259 <b>Total \$777</b>	13 <sup>th</sup> June 2023 Please ensure payment using the enclosed payment slip

Should you require any further information please contact our office.

Yours faithfully,  
**Foxton Financial**  
Encl.

# Financial Summary



For the year ended 30 June 2022

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**Opening Fund Balance as at 1 July 2021** **224,121**

**Plus**

Concessional Employer Contributions	16,441
Concessional Member Contributions	-
Co-Contributions	-
Non-Concessional Contributions	-
Rollins	-
Investment Income	24,246
Investment Capital Growth	-

**Less**

Pension Benefits Paid	-
Lump Sum Benefits Paid	-
Fund Expenses	39,044
Income Tax Expense	-
Tax Accrued During Period	(3,533)

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**Closing Fund Balance as at 30 June 2022** **229,297**

## Representing Member Balances as at 30 June 2022

**Dickson, Brett (50)**

**Accumulation**

Accum (00001)	229,297
<b>Total</b>	<b>229,297</b>

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**Totals** **229,297**

# Operating Statement



For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Property - Residential	2	24,246	26,780
		<b>24,246</b>	<b>26,780</b>
<b>Contribution Revenue</b>			
Employer Concessional Contributions		8,441	8,205
Salary Sacrifice Concessional Contributions		8,000	-
		<b>16,441</b>	<b>8,205</b>
<b>Other Revenue</b>			
Cash at Bank	3	1	3
Market Movement Non-Realised	4	-	19,322
Fund Miscellaneous Revenue	5	-	5
		<b>1</b>	<b>19,330</b>
<b>Total Revenue</b>		<b>40,688</b>	<b>54,315</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	6	3,640	3,919
Investment Expenses	7	26,051	19,173
Property Expenses - 94/29 Dawes Street	8	9,021	11,496
Fund Lodgement Expenses	9	332	492
		<b>39,044</b>	<b>35,080</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>1,644</b>	<b>19,235</b>
<b>Tax Expense</b>			
Fund Tax Expenses	10	(3,533)	10,600
		<b>(3,533)</b>	<b>10,600</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>5,177</b>	<b>8,635</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

# Statement of Financial Position



As at 30 June 2022

	Note	2022 \$	2021 \$
<b>INVESTMENTS</b>			
Property - Residential	11	495,000	495,000
		<b>495,000</b>	<b>495,000</b>
<b>OTHER ASSETS</b>			
Cash at Bank	12	849	2,232
		<b>849</b>	<b>2,232</b>
<b>TOTAL ASSETS</b>		<b>495,849</b>	<b>497,232</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	13	7,066	10,600
Financial Position Rounding		1	-
Sundry Creditors	14	518	518
Sundry Liabilities	15	258,967	261,993
		<b>266,552</b>	<b>273,111</b>
<b>TOTAL LIABILITIES</b>		<b>266,552</b>	<b>273,111</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>229,297</b>	<b>224,121</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	16	229,297	224,121
		<b>229,297</b>	<b>224,121</b>

This Statement is to be read in conjunction with the notes to the Financial Statements



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**Note 1: Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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.

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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

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

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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue



For the year ended 30 June 2022

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

#### Dividend revenue

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

#### Distribution revenue

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

#### Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

#### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

#### d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

#### e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

#### f. 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.

#### g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded 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.

Except for business combinations, 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.



For the year ended 30 June 2022

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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.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

#### h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

#### i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, 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.

#### j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

**Brett Dickson Super Fund**  
**Notes to the Financial Statements**



For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2: Property - Residential</b>		
94/29 Dawes Street, KINGSTON ACT 2604	24,246	26,780
	<b>24,246</b>	<b>26,780</b>
<b>Note 3: Cash at Bank</b>		
Macquarie Cash Management Account	1	3
	<b>1</b>	<b>3</b>
<b>Note 4: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Cash	-	(17,221)
Market Movement Non-Realised - Real Property	-	36,543
	<b>-</b>	<b>19,322</b>
<b>Note 5: Fund Miscellaneous Revenue</b>		
Fund Miscellaneous Taxable Revenue	-	5
	<b>-</b>	<b>5</b>
<b>Note 6: Fund Administration Expenses</b>		
Accountancy Fees	3,200	3,039
Audit Fees	440	880
	<b>3,640</b>	<b>3,919</b>
<b>Note 7: Investment Expenses</b>		
Bank Charges	81	480
Interest Expense (Australia)	18,645	18,693
Investment Administration Fee	480	-
Investment Advisor Fee	6,845	-
	<b>26,051</b>	<b>19,173</b>
<b>Note 8: Property Expenses - 94/29 Dawes Street</b>		
94/29 Dawes Street - Body Corporate Fees	8,944	11,366
94/29 Dawes Street - Other	77	130
	<b>9,021</b>	<b>11,496</b>
<b>Note 9: Fund Lodgement Expenses</b>		
ASIC Annual Return Fee	332	355
ASIC Late Lodgement Fee	-	137
	<b>332</b>	<b>492</b>
<b>Note 10: Fund Tax Expenses</b>		
Tax Accrued During Period (Deferred Tax)	(3,533)	10,600
	<b>(3,533)</b>	<b>10,600</b>



**Brett Dickson Super Fund**  
**Notes to the Financial Statements**



For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 11: Property - Residential</b>		
94/29 Dawes Street, KINGSTON ACT 2604	495,000	495,000
	<b>495,000</b>	<b>495,000</b>
<b>Note 12: Cash at Bank</b>		
Macquarie Cash Management Account	849	2,232
	<b>849</b>	<b>2,232</b>
<b>Note 13: Provisions for Tax - Fund</b>		
Provision for Deferred Tax (Fund)	7,066	10,600
	<b>7,066</b>	<b>10,600</b>
<b>Note 14: Sundry Creditors</b>		
Sundry Creditors	518	518
	<b>518</b>	<b>518</b>
<b>Note 15: Sundry Liabilities</b>		
Limited Recourse Borrowing Arrangement	258,967	261,993
	<b>258,967</b>	<b>261,993</b>
<b>Note 16A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	224,121	215,487
Add: Increase (Decrease) in Members' Benefits	5,176	8,634
<b>Liability for Members' Benefits End</b>	<b>229,297</b>	<b>224,121</b>
<b>Note 16B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	229,297	224,121
Total Vested Benefits	229,297	224,121

# Member Account Balances



For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Dickson, Brett (50)</b>									
<b>Accumulation</b>									
Accum (00001)	224,121.15	-	16,440.59	-	2,466.09	-	-	(8,798.20)	229,297.45
	<b>224,121.15</b>	<b>-</b>	<b>16,440.59</b>	<b>-</b>	<b>2,466.09</b>	<b>-</b>	<b>-</b>	<b>(8,798.20)</b>	<b>229,297.45</b>
<b>Reserve</b>	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>224,121.15</b>	<b>-</b>	<b>16,440.59</b>	<b>-</b>	<b>2,466.09</b>	<b>-</b>	<b>-</b>	<b>(8,798.20)</b>	<b>229,297.45</b>

CALCULATED FUND EARNING RATE:

(3.8081)%

APPLIED FUND EARNING RATE:

(3.8081)%

# Member Statement



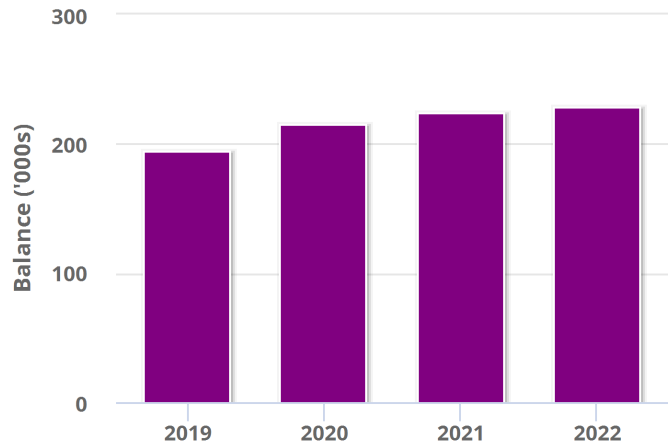
For the year ended 30 June 2022

## Member details

Mr Brett Dickson  
46/84 Kings Canyon Street  
HARRISON ACT 2914  
AUSTRALIA

Valid TFN Supplied: Yes  
Date of Birth: 29/01/1972  
Date Joined Fund: 13/04/2015  
Date Employed:  
Eligible Service Date: 13/04/2015

## Your recent balance history



### YOUR OPENING BALANCE

\$224,121.15

\$5,176.30

Balance Increase

### YOUR CLOSING BALANCE

\$229,297.45

### Your Net Fund Return

(3.8081)%

## Your account at a glance

**Opening Balance as at 01/07/2021** **\$224,121.15**

### What has been added to your account

Employer Concessional Contributions \$8,440.59

Salary Sacrifice Concessional Contributions \$8,000.00

### What has been deducted from your account

Contribution Tax \$2,466.09

**New Earnings** **(\$8,798.20)**

**Closing Balance at 30/06/2022** **\$229,297.45**

# Member Statement



For the year ended 30 June 2022

## Consolidated - Mr Brett Dickson

### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$229,297.45

### YOUR TAX COMPONENTS

Tax Free Component	\$13,540.15
Taxable Component	\$215,757.30

### YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$229,297.45
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

The return on your investment for the year	(3.81)%
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# Member Statement



For the year ended 30 June 2022

## Accumulation Account - Mr Brett Dickson

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2021</b>	<b>\$224,121.15</b>
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#### What has been added to your account

Employer Concessional Contributions	\$8,440.59
Salary Sacrifice Concessional Contributions	\$8,000.00

#### What has been deducted from your account

Contribution Tax	\$2,466.09
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<b>New Earnings</b>	<b>(\$8,798.20)</b>
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<b>Closing Balance at 30/06/2022</b>	<b>\$229,297.45</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$229,297.45

### YOUR TAX COMPONENTS

Tax Free Component	\$13,540.15
Taxable Component	\$215,757.30

# Member Statement



For the year ended 30 June 2022

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## **YOUR BENEFICIARY(s) - Mr Brett Dickson**

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No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

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### **Brooke Hepburn-Rogers**

(04) 0878 2553  
PO Box 6150  
MAWSON ACT 2607  
AUSTRALIA

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## **ADMINISTRATOR CONTACT DETAILS**

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### **Brooke Hepburn-Rogers**

PO Box 6150  
MAWSON ACT 2607  
AUSTRALIA

(04) 0878 2553

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# Investment Summary



As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Macquarie Cash Management Account	-	-	-	-	849.12	849.12	-	-	0.17
					<b>849.12</b>	<b>849.12</b>	<b>-</b>		<b>0.17</b>
<b>Property</b>									
94/29 Dawes Street, KINGSTON ACT 260	-	1.0000	424,335.2800	495,000.0000	424,335.28	495,000.00	70,664.72	16.65	99.83
					<b>424,335.28</b>	<b>495,000.00</b>	<b>70,664.72</b>	<b>16.65</b>	<b>99.83</b>
<b>Total Investments</b>					<b>425,184.40</b>	<b>495,849.12</b>	<b>70,664.72</b>	<b>16.62</b>	<b>100.00</b>
<b>Liabilities</b>									
<b>LRBA Property</b>									
Limited Recourse Borrowing Arrangeme	-	-	-	-	-	(258,967.20)	-	-	-
<b>Total Liabilities</b>						<b>(258,967.20)</b>	<b>-</b>		
<b>Net Investments</b>						<b>236,881.92</b>	<b>70,664.72</b>		

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

# Market Value Movements



From 01/07/2021 to 30/06/2022

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Property</b>									
2110001	94/29 Dawes Street, KINGSTON ACT 2604		495,000.00	-	-	-	495,000.00	-	-
			<b>495,000.00</b>	-	-	-	<b>495,000.00</b>	-	-
	<b>TOTALS</b>		<b>495,000.00</b>	-	-	-	<b>495,000.00</b>	-	-



# Contributions Report



As at 30 June 2022

**MEMBER**

Mr Brett Dickson

**AGE:**

50 (at 30/06/2022)

**DATE OF BIRTH:**

29 Jan 1972

**STATUS:**

Member may be eligible for the bring-forward rule, certain conditions apply.

## Contribution Summary

	Note	2022	2021	2020
Concessional Cap	1,6			
- General		27,500.00	25,000.00	25,000.00
- Unused Carried Forward		22,950.43	6,155.86	593.42
- Maximum		50,450.43	31,155.86	25,593.42
Concessional Claimed (Member)		16,440.59	8,205.43	19,437.56
Concessional Claimed (Linked)		-	-	-
Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		34,009.84	22,950.43	6,155.86
Non-Concessional Cap	1	330,000.00	300,000.00	300,000.00
Concessional Excess		-	-	-
Non-Concessional Claimed (Member)		-	-	-
Non-Concessional Claimed (Linked)		-	-	-
Non-Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		330,000.00	300,000.00	300,000.00
Non-Concessional Excess		-	-	-
Total Super Balance	8	229,297.45	224,121.15	215,487.10
<input type="checkbox"/> Previous Year Non-Concessional - Trigger Year Activated				
		<b>2021</b>		0.00
		<b>2020</b>		0.00

## Notes

1. These figures should not be relied upon without confirming prior year contributions. Your Non-Concessional Contributions and bring forward entitlement may be reduced if you have balances in other Superannuation Funds

6. If the Total Super Balance at 30/06 prior is equal to or greater than the general transfer balance cap your Non-Concessional Cap for this income year is zero

8. If the Total Super Balance at 30/06 prior is less than \$500,000 unused concessional contributions in previous years may be brought forward commencing 1/7/2018. The Total Super Balance does not include any balances in other Superannuation Funds

# SuperStream Contributions



As at 30 June 2022

**MEMBER****Brett Dickson****Contribution Summary**

Contribution Type	Amount
SGC Amount	\$ 8,440.59
Salary Sacrifice Amount	\$ 8,000.00
TOTAL	\$ 16,440.59

**Contribution Transactions**

**Employer:** ELVIN BROS. PTY. LIMITED  
**Clearing House:** QuickSuper

Payment Date	SGC	Salary Sacrifice	Total	Payment Reference
05/07/2021	944.89	-	944.89	QUICKSPR2998825868
10/08/2021	682.98	-	682.98	QUICKSPR3022375437
02/09/2021	580.53	-	580.53	QUICKSPR3037738237
04/10/2021	307.34	-	307.34	QUICKSPR3057524012
02/11/2021	495.16	-	495.16	QUICKSPR3076696668
06/12/2021	-	1,500.00	1,500.00	QUICKSPR3099415438
06/12/2021	990.32	-	990.32	QUICKSPR3099415438
05/01/2022	-	1,000.00	1,000.00	QUICKSPR3117817063
05/01/2022	682.98	-	682.98	QUICKSPR3117817063
04/02/2022	-	1,000.00	1,000.00	QUICKSPR3137965526
04/02/2022	682.98	-	682.98	QUICKSPR3137965526
01/03/2022	-	1,000.00	1,000.00	QUICKSPR3155165324
01/03/2022	682.98	-	682.98	QUICKSPR3155165324
01/04/2022	-	1,000.00	1,000.00	QUICKSPR3177264237
01/04/2022	682.98	-	682.98	QUICKSPR3177264237
02/05/2022	-	1,000.00	1,000.00	QUICKSPR3197081423
02/05/2022	682.98	-	682.98	QUICKSPR3197081423
06/06/2022	-	1,500.00	1,500.00	QUICKSPR3222380861
06/06/2022	1,024.47	-	1,024.47	QUICKSPR3222380861
	8,440.59	8,000.00	16,440.59	

Employer	Total
ELVIN BROS. PTY. LIMITED	\$ 16,440.59

## Brett Dickson Super Fund

# Trustee Declaration

For the year ended 30 June 2022

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The director of the trustee company has determined that the fund is not a reporting entity. The director of the trustee company has determined that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the director of the trustee company:

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

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



Brett Dickson (May 31, 2023 21:55 GMT+10)

Brett Dickson

Date: \_\_/\_\_/\_\_\_\_

# Tax Reconciliation



For the year ended 30 June 2022

**INCOME**

<b>Gross Interest Income</b>		1.00	
<b>Gross Dividend Income</b>			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-		
<b>Gross Rental Income</b>		24,245.00	
<b>Gross Foreign Income</b>		-	
<b>Gross Trust Distributions</b>		-	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	16,440.00		
Member Contributions	-	16,440.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	-		
Pension Capital Gain Revenue	-		
<b>Non-arm's length income</b>		-	
<b>Net Other Income</b>		-	
<b>Gross Income</b>			<b>40,686.00</b>
Less Exempt Current Pension Income		-	
<b>Total Income</b>			<b>40,686.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Other Deduction</b>		39,045.00	
<b>Prior Year Losses Recouped</b>		55,572.00	
<b>Total Deductions</b>			<b>94,617.00</b>
<b>Current Year Loss</b>			<b>(53,931.00)</b>
<b>TAXABLE INCOME</b>			<b>-</b>
Gross Income Tax Expense (15% of Standard Component)		-	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
<b>Tax Assessed</b>			<b>-</b>
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		-	
<b>TAX DUE OR REFUNDABLE</b>			<b>-</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>259.00</b>

**No Tax to be paid. Loss to be carried forward to next year: \$ 53,931.00**

**Note: Refund of tax file credits will be \$ 0.00**

**Note: Refund of imputation credits will be \$ 0.00**



**Who should complete this annual return?**

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

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

**To complete this annual return**

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

S	M	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)**

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

**4 Current postal address**

Suburb/town	State/territory	Postcode
<input type="text" value="MAWSON"/>	<input type="text" value="ACT"/>	<input type="text" value="2607"/>

**5 Annual return status**

Is this an amendment to the SMSF's 2022 return? **A** No  Yes

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



**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Boys**

First given name

**Anthony**

Other given names

SMSF Auditor Number

**100014140**

Auditor's phone number

**1300283486**

Postal address

**PO Box 3376**

Suburb/town

**ADELAIDE**

State/territory

**SA**

Postcode

**5000**

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 **182512**

Fund account number **963905302**

Fund account name

**Brett Dickson Super Fund**

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

**B Financial institution account details for tax refunds**

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

BSB number

Account number

Account name

**C Electronic service address alias**

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

**SuperMate**

**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** \$ .00

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

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

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

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

Net capital gain **A** \$  ~~0~~

Gross rent and other leasing and hiring income **B** \$  ~~24,245~~

Gross interest **C** \$  ~~1~~

Forestry managed investment scheme income **X** \$  ~~0~~

Gross foreign income <b>D1</b> \$ <input type="text" value="0"/> <del>0</del>	Net foreign income <b>D</b> \$ <input type="text" value="0"/> <del>0</del>	Loss <input type="checkbox"/>
---	--	-------------------------------

Australian franking credits from a New Zealand company **E** \$  ~~0~~

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

Gross payments where ABN not quoted **H** \$  ~~0~~

<b>Calculation of assessable contributions</b>	
Assessable employer contributions <b>R1</b> \$ <input type="text" value="16,440"/> <del>16,440</del>	
plus Assessable personal contributions <b>R2</b> \$ <input type="text" value="0"/> <del>0</del>	
plus <sup>#</sup> No-TFN-quoted contributions <b>R3</b> \$ <input type="text" value="0"/> <del>0</del>	(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST <b>R6</b> \$ <input type="text" value="0"/> <del>0</del>	

Gross distribution from partnerships **I** \$  ~~0~~ Loss

\*Unfranked dividend amount **J** \$  ~~0~~

\*Franked dividend amount **K** \$  ~~0~~

\*Dividend franking credit **L** \$  ~~0~~

\*Gross trust distributions **M** \$  ~~0~~ Code

**Assessable contributions** **R** \$  ~~16,440~~  
(**R1** plus **R2** plus **R3** less **R6**)

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends <b>U1</b> \$ <input type="text" value="0"/> <del>0</del>	
plus *Net non-arm's length trust distributions <b>U2</b> \$ <input type="text" value="0"/> <del>0</del>	
plus *Net other non-arm's length income <b>U3</b> \$ <input type="text" value="0"/> <del>0</del>	

\*Other income **S** \$  ~~0~~ Code

\*Assessable income due to changed tax status of fund **T** \$  ~~0~~

**Net non-arm's length income** **U** \$  ~~0~~  
(subject to 45% tax rate) (**U1** plus **U2** plus **U3**)

#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** \$  ~~40,686~~ Loss

Exempt current pension income **Y** \$  ~~0~~

**TOTAL ASSESSABLE INCOME** (**W** less **Y**) **V** \$  ~~40,686~~ 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	<b>A1</b>	\$ <b>18,645</b>	<b>A2</b>	\$ <b>0</b>
Interest expenses overseas	<b>B1</b>	\$ <b>0</b>	<b>B2</b>	\$ <b>0</b>
Capital works expenditure	<b>D1</b>	\$ <b>11,364</b>	<b>D2</b>	\$ <b>0</b>
Decline in value of depreciating assets	<b>E1</b>	\$ <b>0</b>	<b>E2</b>	\$ <b>0</b>
Insurance premiums – members	<b>F1</b>	\$ <b>0</b>	<b>F2</b>	\$ <b>0</b>
SMSF auditor fee	<b>H1</b>	\$ <b>440</b>	<b>H2</b>	\$ <b>0</b>
Investment expenses	<b>I1</b>	\$ <b>16,428</b>	<b>I2</b>	\$ <b>0</b>
Management and administration expenses	<b>J1</b>	\$ <b>3,200</b>	<b>J2</b>	\$ <b>0</b>
Forestry managed investment scheme expense	<b>U1</b>	\$ <b>0</b>	<b>U2</b>	\$ <b>0</b>
Other amounts	<b>L1</b>	\$ <b>332</b>	<b>L2</b>	\$ <b>0</b>
			Code	Code
			<b>0</b>	
Tax losses deducted	<b>M1</b>	\$ <b>0</b>		

**TOTAL DEDUCTIONS****N** \$ **50,409**(Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ **0**(Total **A2** to **L2**)**#TAXABLE INCOME OR LOSS****O** \$ **9,723****(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

Loss

**L****TOTAL SMSF EXPENSES****Z** \$ **50,409****(N plus Y)**

#This is a mandatory label.



## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income **A** \$  ~~0.00~~  
*(an amount must be included even if it is zero)*

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

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

Gross tax **B** \$   
*(T1 plus J)*

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$   
*(C1 plus C2)*

SUBTOTAL 1  
**T2** \$   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset  
**D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2** \$

Early stage investor tax offset  
**D3** \$

Early stage investor tax offset carried forward from previous year  
**D4** \$

Non-refundable carry forward tax offsets  
**D** \$   
*(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2  
**T3** \$   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset  
**E1** \$

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$   
*(E1 plus E2 plus E3 plus E4)*

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

Section 102AAM interest charge  
**G** \$



712260922

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

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

## PAYG instalments raised

**K \$** **0.00**

## Supervisory levy

**L \$** **259.00**

## Supervisory levy adjustment for wound up funds

**M \$** **0.00**

## Supervisory levy adjustment for new funds

**N \$** **0.00**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<b>259.00</b>
		<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 2022*.

Tax losses carried forward to later income years	<b>U \$</b>	<b>65,295</b>	<del>∞</del>
Net capital losses carried forward to later income years	<b>V \$</b>	<b>0</b>	<del>∞</del>

# Section F: Member information

## MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Dickson**

First given name

**Brett**

Other given names

Member's TFN

See the Privacy note in the Declaration. **160245149**

Date of birth **29** / **1** / **1972**

## Contributions

OPENING ACCOUNT BALANCE \$ **224,121.15**

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

Employer contributions

**A** \$ **16,440.59**

ABN of principal employer

**A1**

Personal contributions

**B** \$ **0.00**

CGT small business retirement exemption

**C** \$ **0.00**

CGT small business 15-year exemption amount

**D** \$ **0.00**

Personal injury election

**E** \$ **0.00**

Spouse and child contributions

**F** \$ **0.00**

Other third party contributions

**G** \$ **0.00**

Proceeds from primary residence disposal

**H** \$ **0.00**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount

**I** \$ **0.00**

Non-assessable foreign superannuation fund amount

**J** \$ **0.00**

Transfer from reserve: assessable amount

**K** \$ **0.00**

Transfer from reserve: non-assessable amount

**L** \$ **0.00**

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

**T** \$ **0.00**

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

**M** \$ **0.00**

**TOTAL CONTRIBUTIONS N** \$ **16,440.59**

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

## Other transactions

Accumulation phase account balance

**S1** \$ **228,161.08**

Retirement phase account balance – Non CDBIS

**S2** \$ **0.00**

Retirement phase account balance – CDBIS

**S3** \$ **0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **228,161.08**

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

Allocated earnings or losses

**O** \$ **12,400.66**

Loss

Inward rollovers and transfers

**P** \$ **0.00**

Outward rollovers and transfers

**Q** \$ **0.00**

Lump Sum payments

**R1** \$ **0.00**

Code

Income stream payments

**R2** \$ **0.00**

Code

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

**MEMBER 10**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

/  /

**If deceased, date of death**

Day / Month / Year

/  /

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** 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 \$**

Day / Month / Year

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

(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 \$**

**MEMBER 11**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

/  /

**If deceased, date of death**

Day / Month / Year

/  /

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

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

Allocated earnings or losses

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Income stream payments

**R2 \$**

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 12**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day  / Month  / Year

**If deceased, date of death**

Day  / Month  / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** 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 Day  / Month  / Year

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 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** \$ -∞

Debt securities **F** \$ -∞

Loans **G** \$ -∞

Listed shares **H** \$ -∞

Unlisted shares **I** \$ -∞

Limited recourse borrowing arrangements **J** \$ -∞

Non-residential real property **K** \$ -∞

Residential real property **L** \$ -∞

Collectables and personal use assets **M** \$ -∞

Other assets **O** \$ -∞

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$ -∞

Australian non-residential real property

**J2** \$ -∞

Overseas real property

**J3** \$ -∞

Australian shares

**J4** \$ -∞

Overseas shares

**J5** \$ -∞

Other

**J6** \$ -∞

Property count

**J7**

#### 15c Other investments

Crypto-Currency **N** \$ -∞

#### 15d Overseas direct investments

Overseas shares **P** \$ -∞

Overseas non-residential real property **Q** \$ -∞

Overseas residential real property **R** \$ -∞

Overseas managed investments **S** \$ -∞

Other overseas assets **T** \$ -∞

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ -∞  
(Sum of labels **A** to **T**)

#### 15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No  Yes

\$ -∞



15f Limited recourse borrowing arrangements

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

A No  Yes

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

B No  Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	<input type="text" value="258,967"/>	<input type="checkbox"/>		
Permissible temporary borrowings	V2 \$	<input type="text" value="0"/>	<input type="checkbox"/>		
Other borrowings	V3 \$	<input type="text" value="0"/>	<input type="checkbox"/>	Borrowings	V \$ <input type="text" value="258,967"/> <input type="checkbox"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				W \$	<input type="text" value="228,161"/> <input type="checkbox"/>
Reserve accounts				X \$	<input type="text" value="0"/> <input type="checkbox"/>
Other liabilities				Y \$	<input type="text" value="8,721"/> <input type="checkbox"/>
<b>TOTAL LIABILITIES</b>				<b>Z \$</b>	<input type="text" value="495,849"/> <input type="checkbox"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$

Total TOFA losses I \$

Section J: Other information

Family trust election status

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

A

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

B

Interposed entity election status

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

C

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

D

## Section K: Declarations

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

### Important

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

### Privacy

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

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

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

  
Brett Dickson (May 31, 2023 21:55 GMT+10)

Date  /  /

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Dickson**

First given name

**Brett**

Other given names

Phone number

**0481981849**

Email address

**Brett.Dickson72@yahoo.com.au**

Non-individual trustee name (if applicable)

**Jia Qi Pty Ltd**

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date  /  /

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Hepburn-Rogers**

First given name

**Brooke**

Other given names

Tax agent's practice

**Foxton Financial Pty Ltd**

Tax agent's phone number

**0408782553**

Reference number

**BRETT**

Tax agent number

**25874177**

## Declaration Instructions

Please read this page carefully before completing this declaration.

### When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via an approved ATO electronic lodgement channel.

### About this declaration

The declaration is divided into four parts:

**PART A** (Compulsory) - Taxpayer's declaration relating to an approved ATO electronic lodgement channel component of lodgement of a tax return.

As your tax return or request for amendment is to be lodged via an approved ATO electronic lodgement channel, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via an approved ATO electronic lodgement channel your tax return or request for amendment.

**PART B** (Optional) - Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return). If the account is your tax agent's account include the agent reference number at part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via an approved ATO electronic lodgement channel.

**PART C** (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

**PART D** (Compulsory if a share facility user) - Tax agent's declaration relating to the taxpayer's authorisation.

If the taxpayer has authorised the lodgement of their tax return via an approved ATO electronic lodgement channel by completing Part A of this declaration, and you (the tax agent) are registered and lodging with an approved ATO electronic lodgement channel under the shared facility arrangements, you must complete Part D.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

**PART A****Electronic Lodgement declaration (Form F or SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic lodgement channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify the entity in our records. It is not an offence not to provide the TFNs. However, lodgements cannot be accepted electronically if the TFN is not quoted.

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax file number	Name of partnership, trust, fund or entity	Year
On File	Brett Dickson Super Fund	2022


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

**Important**

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

**Declaration:** I declare that:

- All of the information I have provided to the agent for the preparation of this document, including any applicable schedules, is true and correct
- I authorise the agent to give this document, including any applicable schedules, to the Commissioner of Taxation.

Signature of partner, trustee or director	Date
 Brett Dickson (May 31, 2023 21:55 GMT+10)	

**PART D****Tax agent's certificate (shared facilities only)**

I declare that:

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

Agent's signature	Date	Client reference BRETT
Contact Name Brooke Hepburn-Rogers		Agent's reference number 25874177
Agent's phone number 04 08782553		

1 July 2020

The Trustee  
Brett Dickson Super Fund

Dear Trustee

## **Audit Engagement Letter**

### **Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

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

### **Our Responsibilities**

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

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

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

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

### **Trustees' Responsibilities**

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

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

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

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

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

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

### **Audit of SIS Compliance**

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

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

### **Report on Significant Matters**

Under section 129 of the SISA we are required to report to you in writing. If during, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

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

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

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

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

**Quality Control**

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

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

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

**Independence/Conflict of Interest**

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

**Outsourced Services**

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

**Data Storage**

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

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

**Limitation of Liability**

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

**Other**

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

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

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

**To: MR ANTHONY BOYS**

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



Brett Dickson (May 31, 2023 21:55 GMT+10)

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Brett Dickson  
Director  
Jia Qi Pty Ltd

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR



ANTHONY BOYS  
PO BOX 3376,  
RUNDLE MALL 5000

Dear Anthony,

**Brett Dickson Super Fund  
Trustee Representation Letter**

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

**Financial Report**

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

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

**Sole Purpose**

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

**Superannuation Fund Books/Records/Minutes**

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

**Asset Form**

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

**Ownership and Pledging of Assets**

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

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

## **Investments**

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

## **Trust Deed**

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

## **Superannuation Industry (Supervision) Act and Regulations**

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:
  - Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K
  - Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.
- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

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

## **Commitments**

(a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

(b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

## **Taxation**

(a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.

(b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

## **Borrowings**

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

## **Related Parties**

(a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.

(b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.

(c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

(d) All related party transactions have been conducted on commercial terms as if the transaction was undertaken on an arms length basis in accordance with section 109 of the SIS Act, **AND** those related party transactions do not contravene *practical Compliance Guidelines* issued by the Regulator regarding non arms length Income and non arms length expenditure.

## **Accounting Misstatement Detected by Audit**

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

## **Insurance**

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

## **Accounting Estimates**

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

## **Fair Value Measurements and Disclosures**

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

### **Going Concern**

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

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

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

### **Events after Balance Sheet Date**

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

### **Comparative Information**

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

### **Fraud and Error**

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

### **Legal Matters**

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

### **General**

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

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

#### **Additional Matters**

There are no additional matters.



Brett Dickson (May 31, 2023 21:55 GMT+10)

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Brett Dickson  
Director  
Jia Qi Pty Ltd



As at 30 June 2022

	Benchmark %	Minimum %	Maximum %
Cash	0.17	-	25.00
Australian Shares	-	-	10.00
Australian Fixed Interest	-	-	15.00
Mortgages	-	-	-
Direct Property	99.83	50.00	100.00
Listed Property	-	-	15.00
International Shares	-	-	15.00
International Fixed Interest	-	-	20.00
Other Assets	-	-	5.00

## Investment Aims and Objectives

### 1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

### 2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

## Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

## Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

## Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;
- c) ability of the Fund to discharge existing and prospective liabilities;

# Investment Strategy



As at 30 June 2022

- d) liquidity of the funds investments having regard to expected cash flow requirements; and
- e) the decision not to implement a reserving policy.

## Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

## Review and Performance Monitoring

### Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

### Performance Monitoring


The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Fund's investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

## Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Fund's investments in accordance with the investment objectives and the Fund's expected cash flow requirements.

## Trustee(s) Signature



Brett Dickson (May 31, 2023 21:55 GMT+10)

## Date

DD	MM	YYYY
----	----	------

Brett Dickson Super Fund  
**Minutes of Meeting of Director of Jia Qi Pty Ltd**  
**On 30 June 2022**

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**Present:** Brett Dickson (Chairman)


**Minutes:** The following declaration is made in respect of the assets listed below for the financial year ended 30 June 2022:

<b>Property</b>	94/29 Dawes Street, KINGSTON ACT 2604
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- The property was purchased by the Registered Proprietor(s) and is held on trust, with the Fund owning a beneficial interest in the property.
- There is an encumbrance on the property, in accordance with section 67A of the Superannuation Industry (Supervision) Act 1993 (SIS Act).
- The building is insured per body corporate.
- The valuation of the asset is at market value in accordance with the requirements of SIS Regulation 8.02B and subsection 10(1) of the SIS Act. We confirm that no event has occurred since the date of the last valuation which would cause a significant change to that valuation.
- The property is not rented to a member (or related party of the Fund) and no personal use or benefit has been gained from the property by a member (or related party) of the Fund

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

Signed as a true record

  
Brett Dickson (May 31, 2023 21:55 GMT+10)

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Brett Dickson  
Director  
Jia Qi Pty Ltd



# **Minutes of Meeting of the Sole Director of Jia Qi Pty Ltd (ACN 604 828 677) as Trustee for Brett Dickson Super Fund**

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<b>Held at:</b>	Electronic Signing
<b>Held on:</b>	Date of Electronic Signing
<b>Present:</b>	Brett Dickson (Sole Director)
<b>Minutes:</b>	<p>The Chair reported that the minutes of the previous meeting had been signed as a true record.</p> <p>The company acts as trustee of Brett Dickson Super Fund.</p>
<b>Financial Statements:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the sole director of the trustee company, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>Trustee Declaration:</b>	It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.
<b>Income Tax Return:</b>	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during

the year ended 30th June 2022, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by Foxtan Financial Pty Ltd.

**Investment Strategy:**

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy was to be updated accordingly.

COVID-19

The trustees have considered the impact of the significant events of the 2022 financial year when reviewing their investment strategy.

**Allocation of Income:**

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment  
Acquisitions/Disposals:**

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

**Auditors and Tax  
Agents:**

It was resolved that Super Audits Pty Ltd will continue acting as auditor and Foxtan Financial Pty Ltd will continue as tax agent of the fund for the year ending 30th June 2023.

**Director's Status:**

The sole director confirmed that they are qualified to act as a director of the trustee company, or individual trustees, and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

**Signed as a true and correct record**

**Chairperson:**   
Brett Dickson (May 31, 2023 21:55 GMT+10)







# 2022 Exit Letter - Brett Dickson Super Fund

Final Audit Report

2023-05-31

Created:	2023-05-31
By:	Foxton Financial (foxton@foxtonfin.com)
Status:	Signed
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## "2022 Exit Letter - Brett Dickson Super Fund" History

-  Document created by Foxton Financial (foxton@foxtonfin.com)  
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-  Document emailed to brett.dickson72@yahoo.com.au for signature  
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-  Email viewed by brett.dickson72@yahoo.com.au  
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-  Signer brett.dickson72@yahoo.com.au entered name at signing as Brett Dickson  
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-  Document e-signed by Brett Dickson (brett.dickson72@yahoo.com.au)  
Signature Date: 2023-05-31 - 11:55:58 GMT - Time Source: server- IP address: 14.203.9.21
-  Agreement completed.  
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