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Financial statements and reports for the year ended  
30 June 2021

Jenko Superannuation Fund

# Jenko Superannuation Fund

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# Jenko Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Other Assets</b>			
Macquarie Cash Management Account		68,639.03	75,917.79
<b>Total Other Assets</b>		<u>68,639.03</u>	<u>75,917.79</u>
<b>Total Assets</b>		<u>68,639.03</u>	<u>75,917.79</u>
<b>Net assets available to pay benefits</b>		<u>68,639.03</u>	<u>75,917.79</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Jenkins, Troy - Accumulation		54,050.48	58,645.91
Jenkins, Angela - Accumulation		14,588.55	17,271.88
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>68,639.03</u>	<u>75,917.79</u>

# Jenko Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		69.78	356.86
<b>Total Income</b>		<u>69.78</u>	<u>356.86</u>
<b>Expenses</b>			
ASIC Fees		1,409.00	343.00
		<u>1,409.00</u>	<u>343.00</u>
<b>Member Payments</b>			
Life Insurance Premiums		5,939.54	5,439.77
<b>Total Expenses</b>		<u>7,348.54</u>	<u>5,782.77</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(7,278.76)</u>	<u>(5,425.91)</u>
Income Tax Expense	6	0.00	0.00
<b>Benefits accrued as a result of operations</b>		<u>(7,278.76)</u>	<u>(5,425.91)</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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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 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.

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 values of the Fund's financial liabilities is 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 subject to an insignificant risk of change in value.

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2021

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## 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

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 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. Critical Accounting Estimates and Judgements

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: Banks and Term Deposits

	2021 \$	2020 \$
<b>Banks</b>		
Macquarie Cash Management Account	68,639.03	75,917.79
	<hr/> 68,639.03	<hr/> 75,917.79

## Note 3: Liability for Accrued Benefits

Jenko Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	75,917.79	0.00
Benefits accrued as a result of operations	(7,278.76)	(5,425.91)
Current year member movements	0.00	81,343.70
	<hr/>	<hr/>
Liability for accrued benefits at end of year	68,639.03	75,917.79
	<hr/>	<hr/>

## 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.

	2021 \$	2020 \$
Vested Benefits	<hr/> 68,639.03	<hr/> 75,917.79
	<hr/>	<hr/>

## Note 5: Guaranteed Benefits

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

## Note 6: Income Tax Expense

	2021 \$	2020 \$
The components of tax expense comprise		

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%	(1,091.81)	0.00
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Tax Losses	1,091.85	0.00
Rounding	(0.04)	0.00
Less credits:		
	<hr/>	<hr/>
Current Tax or Refund	0.00	0.00
	<hr/>	<hr/>

# Jenko Superannuation Fund Trustees Declaration

Super Jenko Fund Pty Ltd ACN: 163064097

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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 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 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 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

  
Ang Jenkins (May 14, 2023 22:05 GMT+10)  
Angela Jenkins  
Super Jenko Fund Pty Ltd  
Director

  
Troy Jenkins (May 14, 2023 22:09 GMT+10)  
Troy Jenkins  
Super Jenko Fund Pty Ltd  
Director

Dated this ..... day of .....



# Jenko Superannuation Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the Jenko Superannuation Fund which comprise the statement of financial position as at 30 June 2021, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## **The Responsibility of the Trustee(s)**

The Trustee(s) of Jenko Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

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

## **Assurance Disclaimer**

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

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

of

Signed:

Dated:     /     /

# Jenko Superannuation Fund

## Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Troy Richard Jenkins (Age: 45)</b>											
JENTRO00001A - Accumulation22/02/1994											
58,645.91			(1,038.57)				185.17		3,371.69		54,050.48
<b>58,645.91</b>			<b>(1,038.57)</b>				<b>185.17</b>		<b>3,371.69</b>		<b>54,050.48</b>
<b>Angela Michelle Jenkins (Age: 44)</b>											
JENANG00001A - Accumulation											
17,271.88			(300.65)				(185.17)		2,567.85		14,588.55
<b>17,271.88</b>			<b>(300.65)</b>				<b>(185.17)</b>		<b>2,567.85</b>		<b>14,588.55</b>
<b>75,917.79</b>			<b>(1,339.22)</b>						<b>5,939.54</b>		<b>68,639.03</b>

# Jenko Superannuation Fund

## Members Statement

Troy Richard Jenkins  
 15 Glencoe Boulevard  
 Moama, New South Wales, 2731, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	45	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	54,050.48
Date Joined Fund:	29/03/2013	Total Death Benefit:	54,050.48
Service Period Start Date:	22/02/1994		
Date Left Fund:			
Member Code:	JENTRO00001A		
Account Start Date:	29/03/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation22/02/1994		

### Your Balance

Total Benefits	54,050.48
<u>Preservation Components</u>	
Preserved	54,050.48
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,501.62
Taxable	51,548.86

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	58,645.91
<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	(1,038.57)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	185.17
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,371.69
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	54,050.48

# Jenko Superannuation Fund

## Members Statement

Angela Michelle Jenkins  
 15 Glencoe Boulevard  
 Moama, New South Wales, 2731, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	44	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	14,588.55
Date Joined Fund:	29/03/2013	Total Death Benefit:	14,588.55
Service Period Start Date:	16/02/1993		
Date Left Fund:			
Member Code:	JENANG00001A		
Account Start Date:	29/03/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	14,588.55
<u>Preservation Components</u>	
Preserved	14,339.75
Unrestricted Non Preserved	248.80
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	317.28
Taxable	14,271.27

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	17,271.88
<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	(300.65)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(185.17)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	2,567.85
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	14,588.55

# Self-managed superannuation fund annual return **2021**

## 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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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 #   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)

- ❗ 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.

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

### 2 Name of self-managed superannuation fund (SMSF)

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2021 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

**Boys**

First given name

**Tony**

Other given names

SMSF Auditor Number

**100014140**

Auditor's phone number

**0410712708**

Postal address

**PO BOX 3376**

Suburb/town

**RUNDLE MALL**

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  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 2021*.

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

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

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

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

**Calculation of assessable contributions**  
Assessable employer contributions

**R1** \$

plus Assessable personal contributions **R2** \$

plus **\*\*No-TFN-quoted contributions**  
**R3** \$   
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** \$

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

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

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

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

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

**Assessable contributions**  
**R1 plus R2 plus R3 less R6** **R** \$

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$

plus \*Net non-arm's length trust distributions **U2** \$

plus \*Net other non-arm's length income **U3** \$

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

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

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

#This is a mandatory label.

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

**GROSS INCOME**  
*(Sum of labels A to U)* **W** \$  Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** **W less Y** **V** \$  Loss



## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="5,939"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="1,409"/>	<b>J2</b> \$ <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/>	<b>L2</b> \$ <input type="text"/>	Code <input type="text"/>
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

<b>TOTAL DEDUCTIONS</b>
<b>N</b> \$ <input type="text" value="7,348"/>
(Total <b>A1</b> to <b>M1</b> )

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

<b>#TAXABLE INCOME OR LOSS</b>	Loss <input type="text"/>
<b>O</b> \$ <input type="text" value="7,279"/>	<input type="text" value="L"/>
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

<b>TOTAL SMSF EXPENSES</b>
<b>Z</b> \$ <input type="text" value="7,348"/>
( <b>N</b> plus <b>Y</b> )

#This is a mandatory label.

Tax File Number

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<input type="text" value="0"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>

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

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

#### SUBTOTAL 1

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

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

SUBTOTAL 2

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

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

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

#### Section 102AAM interest charge

**G \$**

Tax File Number

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

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text" value="259.00"/>
		<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 2021*.

Tax losses carried forward to later income years	<b>U \$</b>	<input type="text" value="23,673"/>
Net capital losses carried forward to later income years	<b>V \$</b>	<input type="text"/>

Tax File Number

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name  
**Jenkins**

First given name: **Troy** Other given names: **Richard**

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

**Contributions**

OPENING ACCOUNT BALANCE \$ **58,645.91**

**!** 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 Day Month Year

**H1**  /  /

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**

Allocated earnings or losses **O** \$  **4,595.43**

Loss

Accumulation phase account balance

**S1** \$  **54,050.48**

Retirement phase account balance - Non CDBIS

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

Retirement phase account balance - CDBIS

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

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$  **54,050.48**

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

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 **Jenkins**

First given name **Angela** Other given names **Michelle**

Member's TFN See the Privacy note in the Declaration. **Provided** Date of birth **Provided**

**Contributions**

OPENING ACCOUNT BALANCE \$ **17,271.88**

**!** 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 **H1** 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**

Allocated earnings or losses **O** \$  **2,683.33**

Loss **L**

Accumulation phase account balance

**S1** \$  **14,588.55**

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS

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

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS

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

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S** \$  **14,588.55**

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

Cash and term deposits **E** \$

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	<b>J1</b> \$ <input type="text"/>
Australian non-residential real property	<b>J2</b> \$ <input type="text"/>
Overseas real property	<b>J3</b> \$ <input type="text"/>
Australian shares	<b>J4</b> \$ <input type="text"/>
Overseas shares	<b>J5</b> \$ <input type="text"/>
Other	<b>J6</b> \$ <input type="text"/>
Property count	<b>J7</b> <input type="text"/>

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** \$

**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** \$

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> <b>U</b> \$ <input type="text" value="68,639"/>
(Sum of labels <b>A</b> to <b>T</b> )

**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  \$

Tax File Number

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$	<input type="text"/>
Permissible temporary borrowings	<b>V2</b> \$	<input type="text"/>
Other borrowings	<b>V3</b> \$	<input type="text"/>
Borrowings		<b>V</b> \$ <input type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="68,639"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="68,639"/>

**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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **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

  
Ang Jenkins (May 14, 2023 22:05 GMT+10)

Date  /  /

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

Jenkins

First given name

Angela

Other given names

Michelle

Phone number

Email address

Non-individual trustee name (if applicable)

Super Jenko Fund 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 2021* 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

  
Xavier Xi (May 17, 2023 13:48 GMT+10)

Date  /  /

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

Xi

First given name

Xavier

Other given names

Tax agent's practice

Axle Edge Accounting Group Pty Ltd

Tax agent's phone number

0390441951

Reference number

JENKO0003424

Tax agent number

16759007



**Jenko Superannuation Fund**  
**Investment Summary Report**

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie Cash Management Account		68,639.030000	68,639.03	68,639.03	68,639.03			100.00 %
			<b>68,639.03</b>		<b>68,639.03</b>			<b>100.00 %</b>
			<b>68,639.03</b>		<b>68,639.03</b>		<b>0.00 %</b>	<b>100.00 %</b>

## Jenko Superannuation Fund

# Tax Reconciliation Summary Report

For the year ended 30 June 2021

Tax Return Label	Amount \$
C - Income - Gross interest	69.00
W - GROSS INCOME (Sum of labels A to U)	69.00
V - TOTAL ASSESSABLE INCOME (W less Y)	69.00
F1 - Expenses - Insurance Premiums	5,939.00
J1 - Expenses - Management and administration expenses	1,409.00
N - TOTAL DEDUCTIONS	7,348.00
O - TAXABLE INCOME OR LOSS	(7,279.00)
Z - TOTAL SMSF EXPENSES	7,348.00
L - Supervisory levy	259.00
S - AMOUNT DUE OR REFUNDABLE	259.00

# Minutes of a meeting of the Director(s)

held on / / at

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<b>PRESENT:</b>	Angela Jenkins and Troy Jenkins
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Super Audits</p> <p>of</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Soaring Super Pty Ltd</p>

# Minutes of a meeting of the Director(s)

held on / / at

---

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

  
[Ang Jenkins \(May 14, 2023, 2:05 GMT+10\)](#).....

Angela Jenkins

Chairperson












# Jenko SF - 2021 Financials

Final Audit Report

2023-05-17

Created:	2023-05-12
By:	Tarkan Oz (tarkan.oz@aeag.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAA22OLs4d6wteaUK0aATtQfNSu-lzS9AE2

## "Jenko SF - 2021 Financials" History

-  Document created by Tarkan Oz (tarkan.oz@aeag.com.au)  
2023-05-12 - 1:33:50 AM GMT
-  Document emailed to Ang Jenkins (angtj03@hotmail.com) for signature  
2023-05-12 - 1:36:52 AM GMT
-  Email viewed by Ang Jenkins (angtj03@hotmail.com)  
2023-05-12 - 1:52:13 AM GMT
-  Document e-signed by Ang Jenkins (angtj03@hotmail.com)  
Signature Date: 2023-05-14 - 12:05:36 PM GMT - Time Source: server
-  Document emailed to jenkojerker69@gmail.com for signature  
2023-05-14 - 12:05:38 PM GMT
-  Email viewed by jenkojerker69@gmail.com  
2023-05-14 - 12:05:49 PM GMT
-  Signer jenkojerker69@gmail.com entered name at signing as Troy Jenkins  
2023-05-14 - 12:09:11 PM GMT
-  Document e-signed by Troy Jenkins (jenkojerker69@gmail.com)  
Signature Date: 2023-05-14 - 12:09:13 PM GMT - Time Source: server
-  Document emailed to Xavier Xi (xavier.xi@axleedge.com.au) for signature  
2023-05-14 - 12:09:15 PM GMT
-  Email viewed by Xavier Xi (xavier.xi@axleedge.com.au)  
2023-05-17 - 3:48:04 AM GMT
-  Document e-signed by Xavier Xi (xavier.xi@axleedge.com.au)  
Signature Date: 2023-05-17 - 3:48:17 AM GMT - Time Source: server

✔ Agreement completed.

2023-05-17 - 3:48:17 AM GMT