

Caspry Superannuation Fund

ABN 72 941 377 607

Trustees: Stephen Pryor

Financial Statements

For the year ended 30 June 2022

Caspry Superannuation Fund

Reports

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Caspry Superannuation Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|---|------|------------------------------|------------------------------|
| Income | | | |
| Member Receipts | | | |
| Rollovers In | | 41,795 | - |
| Contributions | | | |
| Employer | | 55,000 | 51,032 |
| Member | | 1,149 | - |
| Investment Income | | | |
| Distributions | 7A | 196,875 | 80,802 |
| Interest | 7B | 58 | 48 |
| Other Income | | 4,466 | 53,673 |
| | | <u>299,343</u> | <u>185,554</u> |
| Expenses | | | |
| Member Payments | | | |
| Insurance Premiums | | - | 5,767 |
| Other Expenses | | | |
| Accountancy Fee | | - | 9,350 |
| Adviser Fee | | 6,061 | 6,061 |
| Auditor Fee | | - | 440 |
| Bank Fees | | - | 1 |
| Fund Administration Fee | | 106 | 279 |
| Investment Management Fee | | 19,872 | 17,425 |
| Regulatory Fees | | - | 273 |
| SMSF Supervisory Levy | | 259 | 518 |
| Sundry | | 6,737 | 3,799 |
| Investment Losses | | | |
| Market Losses | 8 | 147,624 | (175,852) |
| | | <u>180,658</u> | <u>(131,939)</u> |
| Benefits Accrued as a Result of Operations before Income Tax | | 118,685 | 317,493 |
| Income Tax | | | |
| Income Tax Expense | | 12,472 | 13,686 |
| Prior Years Under Provision for Income Tax | | - | (172) |
| | | <u>12,472</u> | <u>13,514</u> |
| Benefits Accrued as a Result of Operations | | <u><u>106,213</u></u> | <u><u>303,979</u></u> |

The accompanying notes form part of these financial statements.

Caspry Superannuation Fund
Statement of Financial Position
as at 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|---|------|-------------------------|-------------------------|
| Assets | | | |
| Investments | | | |
| Managed Investments | 6A | 1,708,003 | 1,762,677 |
| Shares in Listed Companies | 6B | 9,730 | 3,480 |
| Shares in Unlisted Companies | 6C | 38,566 | 18,871 |
| Units In Listed Unit Trusts | 6D | 144,882 | - |
| Units In Unlisted Unit Trusts | 6E | 72,571 | 76,470 |
| Other Assets | | | |
| Cash At Bank | | 320,608 | 327,503 |
| Sundry Assets | | 4,050 | 1 |
| Receivables | | 2,911 | - |
| Total Assets | | <u>2,301,320</u> | <u>2,189,002</u> |
| Liabilities | | | |
| Other Creditors and Accruals | | 259 | 6,199 |
| Income Tax Payable | | 12,434 | 2,687 |
| Other Taxes Payable | | 2,298 | - |
| Total Liabilities | | <u>14,991</u> | <u>8,886</u> |
| Net Assets Available to Pay Benefits | | <u>2,286,329</u> | <u>2,180,116</u> |
| <i>Represented by:</i> | | | |
| Liability for Accrued Benefits | 2 | | |
| Mr Stephen Pryor | | 1,266,039 | 1,191,156 |
| Mrs Clare Pryor | | 1,020,291 | 988,960 |
| Total Liability for Accrued Benefits | | <u>2,286,329</u> | <u>2,180,116</u> |

The accompanying notes form part of these financial statements.

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds 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 at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

The financial report was authorised for issue on 21 August 2023 by the trustee of the fund.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

| | Current | Previous |
|--|------------------|------------------|
| Liability for Accrued Benefits at beginning of period | 2,180,116 | 1,876,137 |
| Benefits Accrued during the period | 106,213 | 303,979 |
| Benefits Paid during the period | 0 | 0 |
| Liability for Accrued Benefits at end of period | 2,286,329 | 2,180,116 |

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

| | Current | Previous |
|---|------------------|------------------|
| Vested Benefits at beginning of period | 2,180,116 | 1,876,137 |
| Benefits Accrued during the period | 106,213 | 303,979 |
| Benefits Paid during the period | 0 | 0 |
| Vested Benefits at end of period | 2,286,329 | 2,180,116 |

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Managed Investments

| | Current | Previous |
|--------------------|------------------|------------------|
| At market value: | | |
| Pearl Managed Fund | 1,688,003 | 1,742,677 |
| Pearl VC Fund | 20,000 | 20,000 |
| | 1,708,003 | 1,762,677 |

Note 6B – Shares in Listed Companies

| | Current | Previous |
|----------------------|--------------|--------------|
| At market value: | | |
| EML Payments Limited | 1,230 | 3,480 |
| Xref Limited | 8,500 | 0 |
| | 9,730 | 3,480 |

Note 6C – Shares in Unlisted Companies

| | Current | Previous |
|------------------|---------------|---------------|
| At market value: | | |
| Tapp Group Ltd | 3,571 | 3,571 |
| Vetshare Ltd | 34,995 | 15,300 |
| | 38,566 | 18,871 |

Caspry Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6D – Units In Listed Unit Trusts

| | Current | Previous |
|--|----------------|-----------------|
| At market value: | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - | 144,882 | 0 |
| Betashares Active Aus Hybrids Fund (Managed Fund) | | |
| | 144,882 | 0 |

Note 6E – Units In Unlisted Unit Trusts

| | Current | Previous |
|------------------|----------------|-----------------|
| At market value: | | |
| Resimax | 72,571 | 76,470 |
| | 72,571 | 76,470 |

Note 7A – Distributions

| | Current | Previous |
|--|----------------|-----------------|
| Pearl Managed Fund | 184,001 | 69,665 |
| Betashares Active Australian Hybrids Fund (Managed Fund) - | 1,548 | 0 |
| Betashares Active Aus Hybrids Fund (Managed Fund) | | |
| Resimax | 11,326 | 11,138 |
| | 196,875 | 80,802 |

Note 7B – Interest

| | Current | Previous |
|--------------------------------|----------------|-----------------|
| Asgard Infinity E-Wrap Account | 58 | 47 |
| UBank | 1 | 1 |
| | 58 | 48 |

Note 8 – Market Losses

| | Current | Previous |
|--|----------------|------------------|
| Managed Investments | | |
| MLC MasterKey Superannuation GS - Platinum Global Fund <T> | 0 | 34,278 |
| Pearl Managed Fund | 209,320 | (236,476) |
| Shares in Listed Companies | | |
| EML Payments Limited | 2,250 | (80) |
| Xref Limited | 5,730 | 0 |
| Shares in Unlisted Companies | | |
| Tapp Group Ltd | 0 | 26,429 |
| Vetshare Ltd | (74,756) | 0 |
| Units In Listed Unit Trusts | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - | 5,292 | 0 |
| Betashares Active Aus Hybrids Fund (Managed Fund) | | |
| Units In Unlisted Unit Trusts | | |
| Resimax | (212) | (2) |
| | 147,624 | (175,852) |

Note 9 – Subsequent Events

The trustees are aware of circumstances that have arisen after the reporting date, particularly the global stock market volatility surrounding the Coronavirus (COVID-19) pandemic. It is expected that this will cause a material decline in the market value of fund investments that are exposed to these market conditions. However, due to the rapid and ongoing changes, an estimate of the extent of this decline cannot be ascertained.

Caspry Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

| Operating Statement Profit vs. Provision for Income Tax | | 2022 |
|---|----------------------|-------------------|
| | | \$ |
| Benefits Accrued as a Result of Operations before Income Tax | | 118,685 |
| <u>ADD:</u> | | |
| Franking Credits | | 20,901 |
| Market Losses | | 147,624 |
| Taxable Capital Gains | | 39,192 |
| <u>LESS:</u> | | |
| Distributed Capital Gains | | 58,788 |
| Non-Taxable Contributions | | 1,149 |
| Non-Taxable Income | | 2,182 |
| Rollovers In | | 41,795 |
| Rounding | | 2 |
| Taxable Income or Loss | | 222,487 |
| | Income Amount | Tax Amount |
| Gross Tax @ 15% for Concessional Income | 222,487 | 33,373 |
| Gross Tax @ 45% for Net Non-Arm's Length Income | 0 | 0 |
| No-TFN Quoted Contributions @ 32% | 0 | 0 |
| Change in Carried Forward Losses | 0 | 0 |
| Provision for Income Tax | | 33,373 |

Provision for Income Tax vs. Income Tax Expense

| | |
|---------------------------------|---------------|
| Provision for Income Tax | 33,373 |
| <u>LESS:</u> | |
| Franking Credits | 20,901 |
| Income Tax Expense | 12,472 |

Provision for Income Tax vs. Income Tax Payable

| | |
|--|---------------|
| Provision for Income Tax | 33,373 |
| <u>LESS:</u> | |
| Withholding Credits | 724 |
| Franking Credits | 20,901 |
| Foreign Tax Credits | 1,310 |
| Income Tax Instalments Paid | 4,596 |
| Income Tax Payable (Receivable) | 5,841 |

Caspry Superannuation Fund
Tax Accounting Reconciliation
For the period 1 July 2021 to 30 June 2022

Exempt Current Pension Income Settings

| | |
|--------------------------------|---------|
| Pension Exempt % (Actuarial) | 0.0000% |
| Pension Exempt % (Expenses) | 0.0000% |
| Assets Segregated For Pensions | No |

Caspry Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Caspry Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the 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; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:



.....
Stephen Pryor
Trustee

Dated: 21.8.23

Caspry Superannuation Fund

Investment Summary as at 30 June 2022

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|---|---------|--------------------|----------------|------------------|------------------|-----------------------------------|----------------------------|----------------------|
| <u>Bank</u> | | | | | | | | |
| Cash Holding Account - Pearl Multi-Asset Growth | | | | 54,887 | 54,887 | | | 2% |
| Commonwealth Bank Account of Australia | | | | 134,786 | 134,786 | | | 6% |
| Portofolio Cash - Pearl Multi-Asset Growth | | | | 130,782 | 130,782 | | | 6% |
| UBank | | | | 152 | 152 | | | -% |
| | | | | 320,608 | 320,608 | | | 14% |
| <u>Listed Securities Market</u> | | | | | | | | |
| EML Payments Limited (ASX:EML) | 1,000 | 3.4000 | 1.2300 | 3,400 | 1,230 | (2,170) | (64)% | -% |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | 14,605 | 10.2823 | 9.9200 | 150,173 | 144,882 | (5,292) | (4)% | 6% |
| Xref Limited (ASX:XF1) | 20,000 | 0.7115 | 0.4250 | 14,230 | 8,500 | (5,730) | (40)% | -% |
| | | | | 167,803 | 154,612 | (13,192) | (8)% | 7% |
| <u>Managed Funds Market</u> | | | | | | | | |
| Pearl VC Fund | 20,000 | 1.0000 | 1.0000 | 20,000 | 20,000 | 0 | 0% | 1% |
| Pearl Managed Fund | 1 | 1,527,382.3600 | 1,688,002.9900 | 1,527,382 | 1,688,003 | 160,621 | 11% | 73% |
| | | | | 1,547,382 | 1,708,003 | 160,621 | 10% | 74% |
| <u>Unlisted Market</u> | | | | | | | | |
| Resimax | 100,000 | 0.7236 | 0.7257 | 72,357 | 72,571 | 214 | 0% | 3% |
| Tapp Group Ltd | 142,857 | 0.2100 | 0.0250 | 30,000 | 3,571 | (26,429) | (88)% | -% |
| Vetshare Ltd | 85,000 | 0.0581 | 0.5139 | 4,939 | 43,683 | 38,745 | 784% | 2% |
| | | | | 107,296 | 119,826 | 12,530 | 12% | 5% |
| | | | | 2,143,089 | 2,303,048 | 159,959 | 7% | 100% |

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Caspry Superannuation Fund
Investment Movement Summary
For the period 1 July 2021 to 30 June 2022

| Investment | Opening Balance | | Acquisitions | | Disposals | | | Closing Balance | | |
|---|-----------------|------------------|--------------|----------------|-----------|----------------|---------------|-----------------|------------------|------------------|
| | Qty | Cost | Qty | Cost | Qty | Proceeds | Profit/(Loss) | Qty | Cost | Market Value |
| <u>Bank</u> | | | | | | | | | | |
| Asgard Infinity E-Wrap Account | | 59,223 | | 58 | | 59,281 | 0 | | 0 | 0 |
| Cash Holding Account - Pearl Multi-Asset Growth | | 25,395 | | 55,424 | | 25,932 | 0 | | 54,887 | 54,887 |
| Commonwealth Bank Account of Australia | | 84,571 | | 232,494 | | 182,279 | 0 | | 134,786 | 134,786 |
| Portofolio Cash - Pearl Multi-Asset Growth | | 158,162 | | 0 | | 27,380 | 0 | | 130,782 | 130,782 |
| UBank | | 152 | | 1 | | 0 | 0 | | 152 | 152 |
| | | 327,503 | | 287,977 | | 294,872 | 0 | | 320,608 | 320,608 |
| <u>Listed Securities Market</u> | | | | | | | | | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | 0 | 0 | 14,605 | 150,173 | 0 | 0 | 0 | 14,605 | 150,173 | 144,882 |
| EML Payments Limited (ASX:EML) | 1,000 | 3,400 | 0 | 0 | 0 | 0 | 0 | 1,000 | 3,400 | 1,230 |
| Xref Limited (ASX:XF1) | 0 | 0 | 20,000 | 14,230 | 0 | 0 | 0 | 20,000 | 14,230 | 8,500 |
| | | 3,400 | | 164,403 | | 0 | 0 | | 167,803 | 154,612 |
| <u>Managed Funds Market</u> | | | | | | | | | | |
| Pearl Managed Fund | 1 | 1,372,736 | 0 | 154,646 | 0 | 0 | 0 | 1 | 1,527,382 | 1,688,003 |
| Pearl VC Fund | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 | 20,000 |
| | | 1,392,736 | | 154,646 | | 0 | 0 | | 1,547,382 | 1,708,003 |
| <u>Unlisted Market</u> | | | | | | | | | | |
| Resimax | 100,000 | 76,468 | 0 | 0 | 0 | 4,111 | 0 | 100,000 | 72,357 | 72,571 |
| Tapp Group Ltd | 142,857 | 30,000 | 0 | 0 | 0 | 0 | 0 | 142,857 | 30,000 | 3,571 |
| Vetshare Ltd | 85,000 | 60,000 | 0 | 0 | 0 | 55,061 | 0 | 85,000 | 4,939 | 43,683 |
| | | 166,468 | | 0 | | 59,172 | 0 | | 107,296 | 119,826 |
| Fund Total | | 1,890,107 | | 607,026 | | 354,044 | 0 | | 2,143,089 | 2,303,048 |

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

| Quantity /Description | Accounting Treatment | | | Taxation Treatment | | | | | | | |
|--|----------------------|---------------|------------------------|-----------------------|--------------|------|--------|---------------------------|--------------|---------|----------|
| | Market Value | Original Cost | Accounting Gain/(Loss) | Cost Base Calculation | | | | Capital Gains Calculation | | | |
| | | | | Tax Free | Tax Deferred | AMIT | Amount | Indexation | Discountable | Other | Deferred |
| <u>Bank</u> | | | | | | | | | | | |
| Cash Holding Account - Pearl Multi-Asset Growth | | | | | | | | | | | |
| 30/06/2022 | 54,887 | 54,887 | 54,887 | 0 | 0 | 0 | 0 | 54,887 | | | 0 |
| | 54,887 | 54,887 | 54,887 | 0 | 0 | 0 | 0 | 54,887 | | | 0 |
| Commonwealth Bank Account of Australia | | | | | | | | | | | |
| 30/06/2022 | 134,786 | 134,786 | 134,786 | 0 | 0 | 0 | 0 | 134,786 | | | 0 |
| | 134,786 | 134,786 | 134,786 | 0 | 0 | 0 | 0 | 134,786 | | | 0 |
| Portfolio Cash - Pearl Multi-Asset Growth | | | | | | | | | | | |
| 30/06/2022 | 130,782 | 130,782 | 130,782 | 0 | 0 | 0 | 0 | 130,782 | | | 0 |
| | 130,782 | 130,782 | 130,782 | 0 | 0 | 0 | 0 | 130,782 | | | 0 |
| UBank | | | | | | | | | | | |
| 30/06/2022 | 152 | 152 | 152 | 0 | 0 | 0 | 0 | 152 | | | 0 |
| | 152 | 152 | 152 | 0 | 0 | 0 | 0 | 152 | | | 0 |
| BankTotal | | | | | | | | | | | |
| | | 320,608 | 320,608 | 0 | 0 | 0 | 0 | 320,608 | | | 0 |
| <u>Listed Securities Market</u> | | | | | | | | | | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | | | | | | | | | | | |
| 17/02/2022 | 14,605 | 144,882 | 150,173 | (5,292) | 0 | 0 | (362) | 149,812 | | | 4,930 |
| | 14,605 | 144,882 | 150,173 | (5,292) | 0 | 0 | (362) | 149,812 | | 0 | 4,930 |
| EML Payments Limited (ASX:EML) | | | | | | | | | | | |
| 2/09/2020 | 1,000 | 1,230 | 3,400 | (2,170) | 0 | 0 | 0 | 3,400 | | | 2,170 |
| | 1,000 | 1,230 | 3,400 | (2,170) | 0 | 0 | 0 | 3,400 | | 0 | 2,170 |
| Xref Limited (ASX:XF1) | | | | | | | | | | | |
| 21/01/2022 | 20,000 | 8,500 | 14,230 | (5,730) | 0 | 0 | 0 | 14,230 | | | 5,730 |
| | 20,000 | 8,500 | 14,230 | (5,730) | 0 | 0 | 0 | 14,230 | | 0 | 5,730 |
| Listed Securities MarketTotal | | | | | | | | | | | |
| | | 154,612 | 167,803 | (13,192) | 0 | 0 | (362) | 167,441 | | 0 | 12,830 |
| <u>Managed Funds Market</u> | | | | | | | | | | | |
| Pearl Managed Fund | | | | | | | | | | | |
| 30/06/2018 | 1 | 1,688,003 | 1,527,382 | 160,621 | 2,430 | 728 | 0 | 1,526,654 | | 161,349 | |
| | 1 | 1,688,003 | 1,527,382 | 160,621 | 2,430 | 728 | 0 | 1,526,654 | | 161,349 | 0 |

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

| Quantity /Description | Accounting Treatment | | | Taxation Treatment | | | | | | | | |
|------------------------------------|----------------------|---------------|------------------------|-----------------------|--------------|------|-----------|---------------------------|--------------|--------|----------|--------------|
| | Market Value | Original Cost | Accounting Gain/(Loss) | Cost Base Calculation | | | | Capital Gains Calculation | | | | |
| | | | | Tax Free | Tax Deferred | AMIT | Amount | Indexation | Discountable | Other | Deferred | Capital Loss |
| <u>Managed Funds Market</u> | | | | | | | | | | | | |
| Pearl VC Fund | | | | | | | | | | | | |
| 28/01/2017 | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | | 0 | | |
| | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 20,000 | | 0 | 0 | |
| Managed Funds MarketTotal | 1,708,003 | 1,547,382 | 160,621 | 2,430 | 728 | 0 | 1,546,654 | | 161,349 | 0 | | |
| <u>Unlisted Market</u> | | | | | | | | | | | | |
| Resimax | | | | | | | | | | | | |
| 29/11/2019 | 100,000 | 72,571 | 72,357 | 214 | 0 | 0 | 0 | 72,357 | | 214 | | |
| | 100,000 | 72,571 | 72,357 | 214 | 0 | 0 | 0 | 72,357 | | 214 | 0 | |
| Tapp Group Ltd | | | | | | | | | | | | |
| 16/04/2019 | 71,429 | 1,786 | 15,000 | (13,214) | 0 | 0 | 0 | 15,000 | | | | 13,214 |
| 17/04/2019 | 71,429 | 1,786 | 15,000 | (13,214) | 0 | 0 | 0 | 15,000 | | | | 13,214 |
| | 142,857 | 3,571 | 30,000 | (26,429) | 0 | 0 | 0 | 30,000 | | | 0 | 26,429 |
| Vetshare Ltd | | | | | | | | | | | | |
| 15/03/2012 | 35,000 | 14,410 | 12,328 | 2,082 | 0 | 0 | 0 | 12,328 | | 2,082 | | |
| 16/04/2014 | 50,000 | 20,585 | (7,389) | 27,974 | 0 | 0 | 0 | (7,389) | | 27,974 | | |
| | 85,000 | 34,995 | 4,939 | 30,056 | 0 | 0 | 0 | 4,939 | | 30,056 | 0 | |
| Unlisted MarketTotal | 111,137 | 107,296 | 3,841 | 0 | 0 | 0 | 107,296 | | 30,270 | 0 | | 26,429 |

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

Capital Gains Tax Return Summary

| | Indexation | Discount | Other | Deferred | Total Capital Gains | Capital Losses |
|---------------------------------------|------------|----------|-------|----------|------------------------|----------------|
| Current Year Capital Gains | | | | | | |
| Shares & Units - Listed Shares | 0 | 0 | 0 | 0 | 0 | 7,899 |
| Shares & Units - Other Shares | 0 | 30,055 | 0 | 0 | 30,055 | 26,428 |
| Shares & Units - Listed Trusts | 0 | 0 | 0 | 0 | 0 | 4,929 |
| Shares & Units - Other Units | 0 | 161,563 | 0 | 0 | 161,563 | 0 |
| Australian Real Estate | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Real Estate | 0 | 0 | 0 | 0 | 0 | 0 |
| Collectables | 0 | 0 | 0 | 0 | 0 | 0 |
| Other CGT Assets & Other CGT Events | 0 | 0 | 0 | 0 | 0 | 0 |
| Distributed Capital Gains from Trusts | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 191,618 | 0 | 0 | 191,618 | 39,256 |
| Capital Losses Applied | | | | | | |
| Current Year | 0 | 39,256 | 0 | 0 | 39,256 | |
| Prior Years | 0 | 0 | 0 | 0 | 0 | |
| | 0 | 39,256 | 0 | 0 | 39,256 | |
| Net Capital Gains | | | | | | |
| Net Gain after applying losses | 0 | 152,362 | 0 | 0 | 152,362 | |
| Discount applicable | | 50,787 | | | | |
| Net Gain after applying discount | 0 | 101,575 | 0 | 0 | 101,575 | |

Gains/Losses on Custom Holding Accounts

| Account Name | Book Cost | Value | Gain/(Loss) | Tax Rate % | Tax Effect |
|---------------------------------------|-----------|-------|-------------|------------|------------|
| | (259) | (259) | 0 | 0% | 0 |
| | 4,050 | 4,050 | 0 | 0% | 0 |
| Custom Holding Accounts Totals | 3,791 | 3,791 | 0 | | 0 |

Caspry Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

| Total Income | Add | | | Less | | | | | Taxable Income (excluding Capital Gains) | Indexed Capital Gains * | Discounted Capital Gains * | Other Capital Gains * | CGT Concession Amount * | |
|---|---------------------|--------------------|----------------|--------------|---------------|-----------------|---------------------------------|----------|--|-------------------------------|----------------------------------|-----------------------------|-------------------------------|---------------|
| | Franking Credits | Foreign Credits | TFN Credits | Tax Free | Tax Exempt | Tax Deferred | Distributed Capital Gains | GST | | | | | | |
| <u>Bank</u> | | | | | | | | | | | | | | |
| Asgard Infinity E-Wrap Account | | | | | | | | | | | | | | |
| 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 0 | 0 | 0 |
| UBank | | | | | | | | | | | | | | |
| 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 0 | 0 | 0 |
| <u>Listed Securities Market</u> | | | | | | | | | | | | | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | | | | | | | | | | | | | | |
| 824 | 632 | 0 | 724 | 0 | 362 | 0 | 0 | 0 | 0 | 1,819 | 0 | 0 | 0 | 0 |
| 824 | 632 | 0 | 724 | 0 | 362 | 0 | 0 | 0 | 0 | 1,819 | 0 | 0 | 0 | 0 |
| <u>Managed Funds Market</u> | | | | | | | | | | | | | | |
| Pearl Managed Fund | | | | | | | | | | | | | | |
| 182,691 | 20,269 | 1,310 | 0 | 1,820 | 0 | 0 | 58,788 | 0 | 0 | 143,662 | 0 | 29,394 | 0 | 29,394 |
| 182,691 | 20,269 | 1,310 | 0 | 1,820 | 0 | 0 | 58,788 | 0 | 0 | 143,662 | 0 | 29,394 | 0 | 29,394 |
| <u>Unlisted Market</u> | | | | | | | | | | | | | | |
| Resimax | | | | | | | | | | | | | | |
| 11,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,326 | 0 | 0 | 0 | 0 |
| 11,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,326 | 0 | 0 | 0 | 0 |
| 194,899 | 20,901 | 1,310 | 724 | 1,820 | 362 | 0 | 58,788 | 0 | 0 | 156,865 | 0 | 29,394 | 0 | 29,394 |

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Caspry Superannuation Fund
Investment Revaluation as at 30 June 2022

| Investment | Price Date | Market Price | Quantity | Market Value | Change in Market Value |
|--|-------------|-----------------|----------|------------------|------------------------|
| Listed Securities Market | | | | | |
| EML EML Payments Limited (ASX:EML) | 30 Jun 2022 | 1.23000 | 1,000 | 1,230 | (2,250) |
| HBRD Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | 30 Jun 2022 | 9.92000 | 14,605 | 144,882 | (5,292) |
| XF1 Xref Limited (ASX:XF1) | 30 Jun 2022 | 0.42500 | 20,000 | 8,500 | (5,730) |
| Listed Securities Market Total | | | | 154,612 | (13,272) |
| Managed Funds Market | | | | | |
| PEARL VC Pearl VC Fund | | | 20,000 | 20,000 | 0 |
| PEARLCAS Pearl Managed Fund | 30 Jun 2022 | 1,688,002.99000 | 1 | 1,688,003 | (209,320) |
| Managed Funds Market Total | | | | 1,708,003 | (209,320) |
| Unlisted Market | | | | | |
| RESI Resimax | 30 Jun 2022 | 0.72571 | 100,000 | 72,571 | 212 |
| TAPU Tapp Group Ltd | 30 Jun 2021 | 0.02500 | 142,857 | 3,571 | 0 |
| VETSH Vetshare Ltd | 30 Jun 2022 | 0.41170 | 85,000 | 34,995 | 74,756 |
| Unlisted Market Total | | | | 111,137 | 74,968 |
| Fund Total | | | | 1,973,752 | (147,624) |

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|---|
| 1 July 2021 - 30 June 2022 | Residential Address: 5 New Street KEW, VIC 3101 |
| Member | Number: 1 |
| Mr Stephen Pryor | Date of Birth: 9 July 1960 Date Joined Fund: 24 June 1996 Eligible Service Date: 24 June 1996 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|---|-------------------------|
| Withdrawal Benefit as at 1 Jul 2021 | |
| Accumulation | 1,191,156 |
| Total as at 1 Jul 2021 | <u><u>1,191,156</u></u> |
| Withdrawal Benefit as at 30 Jun 2022 | |
| Accumulation | 1,266,039 |
| Total as at 30 Jun 2022 | <u><u>1,266,039</u></u> |

Your Tax Components

| | |
|-------------------|-----------|
| Tax Free | 46,452 |
| Taxable - Taxed | 1,219,587 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | 1,266,039 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | - |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:
mail Caspry Superannuation Fund, 5 New Street, Kew VIC 3101

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Member Benefit Statement

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 5 New Street KEW, VIC 3101 |
| Member | Date of Birth: 9 July 1960 |
| Number: 1 | Date Joined Fund: 24 June 1996 |
| Mr Stephen Pryor | Eligible Service Date: 24 June 1996 |
| Accumulation Account | Tax File Number Held: Yes |
| Accumulation | Account Start Date: 24 June 1996 |

| Your Account Summary | Your Tax Components |
|---|--|
| Withdrawal Benefit as at 1 Jul 2021 1,191,156 | Tax Free 3.6690 % 46,452 |
| <i><u>Increases to your account:</u></i> | Taxable - Taxed 1,219,587 |
| Employer Contributions 27,500 | Taxable - Untaxed - |
| Member Contributions 575 | Your Preservation Components |
| Rollovers In 41,795 | Preserved 1,266,039 |
| Share Of Net Fund Income 11,474 | Restricted Non Preserved - |
| <i><u>Total Increases</u></i> <u>81,344</u> | Unrestricted Non Preserved - |
| <i><u>Decreases to your account:</u></i> | Your Insurance Benefits |
| Contributions Tax 4,125 | No insurance details have been recorded |
| Tax on Net Fund Income 2,335 | Your Beneficiaries |
| <i><u>Total Decreases</u></i> <u>6,460</u> | No beneficiary details have been recorded |
| Withdrawal Benefit as at 30 Jun 2022 <u><u>1,266,039</u></u> | |

For Enquiries:
mail Caspry Superannuation Fund, 5 New Street, Kew VIC 3101

Trustees

The Trustees of the Fund are as follows:

Stephen Pryor

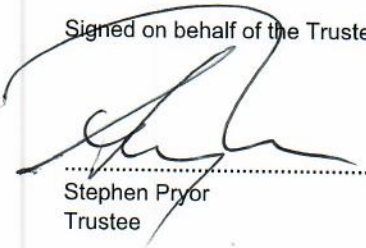
Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund



21/8/23

Stephen Pryor
Trustee

Statement Date: 30 June 2022

For Enquiries:

mail Caspary Superannuation Fund, 5 New Street, Kew VIC 3101

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|---|
| 1 July 2021 - 30 June 2022 | Residential Address: 5 New Street Kew, VIC 3101 |
| Member | Number: 2 |
| Mrs Clare Pryor | Date of Birth: 18 May 1965 Date Joined Fund: 24 June 1996 Eligible Service Date: 24 June 1996 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|--|----------------|
| Withdrawal Benefit as at 1 Jul 2021 | |
| Accumulation | 988,960 |
| Total as at 1 Jul 2021 | 988,960 |

| | |
|---|------------------|
| Withdrawal Benefit as at 30 Jun 2022 | |
| Accumulation | 1,020,291 |
| Total as at 30 Jun 2022 | 1,020,291 |

Your Tax Components

| | |
|-------------------|---------|
| Tax Free | 51,130 |
| Taxable - Taxed | 969,161 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | 1,020,291 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | - |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:
mail Caspry Superannuation Fund, 5 New Street, Kew VIC 3101

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Member Benefit Statement

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 5 New Street Kew, VIC 3101 |
| Member | Date of Birth: 18 May 1965 |
| Number: 2 | Date Joined Fund: 24 June 1996 |
| Mrs Clare Pryor | Eligible Service Date: 24 June 1996 |
| Accumulation Account | Tax File Number Held: Yes |
| Accumulation | Account Start Date: 24 June 1996 |

| Your Account Summary | Your Tax Components |
|--|---|
| Withdrawal Benefit as at 1 Jul 2021 988,960 | Tax Free 5.0113 % 51,130 |
| <i><u>Increases to your account:</u></i> | Taxable - Taxed 969,161 |
| Employer Contributions 27,500 | Taxable - Untaxed - |
| Member Contributions 575 | Your Preservation Components |
| Share Of Net Fund Income 9,267 | Preserved 1,020,291 |
| <u>Total Increases</u> 37,342 | Restricted Non Preserved - |
| <i><u>Decreases to your account:</u></i> | Unrestricted Non Preserved - |
| Contributions Tax 4,125 | Your Insurance Benefits |
| Tax on Net Fund Income 1,886 | No insurance details have been recorded |
| <u>Total Decreases</u> 6,011 | Your Beneficiaries |
| Withdrawal Benefit as at 30 Jun 2022 1,020,291 | No beneficiary details have been recorded |

For Enquiries:
mail Caspry Superannuation Fund, 5 New Street, Kew VIC 3101

Trustees

The Trustees of the Fund are as follows:

Stephen Pryor

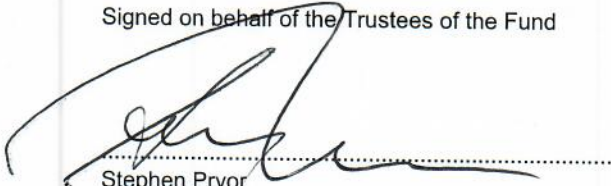
Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund



Stephen Pryor
Trustee

Statement Date: 30 June 2022

For Enquiries:

mail Caspary Superannuation Fund, 5 New Street, Kew VIC 3101

Self-managed superannuation fund annual return **2022**

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place X 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 and 9.

- ! 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)**

Caspry Superannuation Fund

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

4 **Current postal address**

5 New Street

Suburb/town

Kew

State/territory

VIC

Postcode

3101

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

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

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

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.

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** 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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

| | | | | |
|----------------------|---|--------------------|--|-------------------------------|
| Gross foreign income | D1 \$ <input type="text" value="30258"/> -00 | Net foreign income | D \$ <input type="text" value="30258"/> -00 | Loss <input type="checkbox"/> |
|----------------------|---|--------------------|--|-------------------------------|

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

| | |
|---|---|
| Calculation of assessable contributions | |
| Assessable employer contributions | R1 \$ <input type="text" value="54999"/> -00 |
| plus Assessable personal contributions | R2 \$ <input type="text" value="0"/> -00 |
| plus [#] No-TFN-quoted contributions | R3 \$ <input type="text" value="0"/> -00 <small>(an amount must be included even if it is zero)</small> |
| less Transfer of liability to life insurance company or PST | R6 \$ <input type="text"/> -00 |

| | | |
|---|---|-------------------------------------|
| Gross distribution from partnerships | I \$ <input type="text"/> -00 | Loss <input type="checkbox"/> |
| *Unfranked dividend amount | J \$ <input type="text" value="0"/> -00 | |
| *Franked dividend amount | K \$ <input type="text" value="0"/> -00 | |
| *Dividend franking credit | L \$ <input type="text" value="0"/> -00 | |
| *Gross trust distributions | M \$ <input type="text" value="126547"/> -00 | Code <input type="text" value="Q"/> |
| Assessable contributions (R1 plus R2 plus R3 less R6) | R \$ <input type="text" value="54999"/> -00 | |

| | |
|---|---|
| Calculation of non-arm's length income | |
| *Net non-arm's length private company dividends | U1 \$ <input type="text" value="0"/> -00 |
| plus *Net non-arm's length trust distributions | U2 \$ <input type="text" value="0"/> -00 |
| plus *Net other non-arm's length income | U3 \$ <input type="text" value="0"/> -00 |

| | | |
|--|---|-------------------------------------|
| *Other income | S \$ <input type="text" value="4466"/> -00 | Code <input type="text" value="O"/> |
| *Assessable income due to changed tax status of fund | T \$ <input type="text" value="0"/> -00 | |
| Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) | U \$ <input type="text" value="0"/> -00 | |

#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 \$ <input type="text" value="255520"/> -00 | Loss <input type="checkbox"/> |
| Exempt current pension income | Y \$ <input type="text"/> -00 | |
| TOTAL ASSESSABLE INCOME (W less Y) | V \$ <input type="text" value="255520"/> -00 | Loss <input type="checkbox"/> |

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

| | DEDUCTIONS | NON-DEDUCTIBLE EXPENSES |
|--|---|--|
| Interest expenses within Australia | A1 \$ <input type="text" value="0"/> -00 | A2 \$ <input type="text" value="0"/> -00 |
| Interest expenses overseas | B1 \$ <input type="text" value="0"/> -00 | B2 \$ <input type="text" value="0"/> -00 |
| Capital works expenditure | D1 \$ <input type="text" value="0"/> -00 | D2 \$ <input type="text" value="0"/> -00 |
| Decline in value of depreciating assets | E1 \$ <input type="text" value="0"/> -00 | E2 \$ <input type="text" value="0"/> -00 |
| Insurance premiums – members | F1 \$ <input type="text" value="0"/> -00 | F2 \$ <input type="text" value="0"/> -00 |
| SMSF auditor fee | H1 \$ <input type="text" value="0"/> -00 | H2 \$ <input type="text" value="0"/> -00 |
| Investment expenses | I1 \$ <input type="text" value="19871"/> -00 | I2 \$ <input type="text" value="0"/> -00 |
| Management and administration expenses | J1 \$ <input type="text" value="6166"/> -00 | J2 \$ <input type="text" value="0"/> -00 |
| Forestry managed investment scheme expense | U1 \$ <input type="text" value="0"/> -00 | U2 \$ <input type="text" value="0"/> -00 |
| Other amounts | L1 \$ <input type="text" value="6996"/> -00 Code <input type="text" value="0"/> | L2 \$ <input type="text" value="0"/> -00 Code <input type="text"/> |
| Tax losses deducted | M1 \$ <input type="text" value="0"/> -00 | |

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$ -00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

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 \$ | <input type="text" value="222487"/> | -00 |
| | | <i>(an amount must be included even if it is zero)</i> | |
| #Tax on taxable income | T1 \$ | <input type="text" value="33373.05"/> | |
| | | <i>(an amount must be included even if it is zero)</i> | |
| #Tax on no-TFN-quoted contributions | J \$ | <input type="text" value="0"/> | |
| | | <i>(an amount must be included even if it is zero)</i> | |

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

| | | | |
|--|--------------|--------------------------------------|--|
| Foreign income tax offset | C1 \$ | <input type="text" value="1310.48"/> | |
| Rebates and tax offsets | C2 \$ | <input type="text"/> | |
| Non-refundable non-carry forward tax offsets | C \$ | <input type="text" value="1310.48"/> | |
| | | <i>(C1 plus C2)</i> | |

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

| | | | |
|---|--------------|-------------------------------------|--|
| Early stage venture capital limited partnership tax offset | D1 \$ | <input type="text" value="0"/> | |
| Early stage venture capital limited partnership tax offset carried forward from previous year | D2 \$ | <input type="text" value="0"/> | |
| Early stage investor tax offset | D3 \$ | <input type="text" value="0"/> | |
| Early stage investor tax offset carried forward from previous year | D4 \$ | <input type="text" value="0"/> | |
| Non-refundable carry forward tax offsets | D \$ | <input type="text" value="0"/> | |
| | | <i>(D1 plus D2 plus D3 plus D4)</i> | |

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

| | | | |
|---|--------------|---------------------------------------|--|
| Complying fund's franking credits tax offset | E1 \$ | <input type="text" value="20901.26"/> | |
| No-TFN tax offset | E2 \$ | <input type="text"/> | |
| National rental affordability scheme tax offset | E3 \$ | <input type="text"/> | |
| Exploration credit tax offset | E4 \$ | <input type="text"/> | |
| Refundable tax offsets | E \$ | <input type="text" value="20901.26"/> | |
| | | <i>(E1 plus E2 plus E3 plus E4)</i> | |

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

| | |
|--|---|
| Credit for interest on early payments – amount of interest | H1 \$ <input type="text"/> |
| Credit for tax withheld – foreign resident withholding (excluding capital gains) | H2 \$ <input type="text" value="0"/> |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual) | H3 \$ <input type="text" value="724"/> |
| Credit for TFN amounts withheld from payments from closely held trusts | H5 \$ <input type="text"/> |
| Credit for interest on no-TFN tax offset | H6 \$ <input type="text"/> |
| Credit for foreign resident capital gains withholding amounts | H8 \$ <input type="text"/> |
| Eligible credits | H \$ <input type="text" value="724"/> |
| | <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i> |

| | |
|---|---|
| #Tax offset refunds (Remainder of refundable tax offsets) | I \$ <input type="text" value="0"/> |
| | <i>(unused amount from label E – an amount must be included even if it is zero)</i> |

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

| | |
|---|--|
| AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you. | S \$ <input type="text" value="6100.31"/> |
| | <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 **U \$** -00

Net capital losses carried forward to later income years **V \$** -00

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

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 \$

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 \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

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**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

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 \$

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

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 \$
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

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=""/> | -00 | | |
| Permissible temporary borrowings | V2 \$ <input type="text" value=""/> | -00 | | |
| Other borrowings | V3 \$ <input type="text" value=""/> | -00 | Borrowings | V \$ <input type="text" value="0"/> |
| | | | | W \$ <input type="text" value="2286329"/> |
| | | | | X \$ <input type="text" value="0"/> |
| | | | | Y \$ <input type="text" value="14990"/> |
| | | | TOTAL LIABILITIES | Z \$ <input type="text" value="2301319"/> |

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$ -00

Reserve accounts **X** \$ -00

Other liabilities **Y** \$ -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

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.

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

Fund's tax file number (TFN) 99058133

Section K: **Declarations**

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

Important

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

Privacy

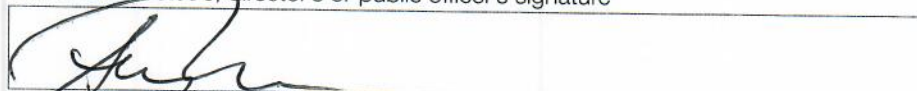
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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



Date Day 21 / Month 8 / Year 23

Preferred trustee or director contact details:

Title: MR

Family name

Pryor

First given name

Stephen

Other given names

Phone number

04

03199158


Email address

steve@elthamvet.comm.au

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature



Date Day / Month / Year

Tax agent's contact details

Title: MR

Family name

Money

First given name

Paul

Other given names

Tax agent's practice

Paul Money Partners Pty Ltd

Tax agent's phone number

03 85667600

Reference number

PRYO0002

Tax agent number

24641980

Capital gains tax (CGT) schedule **2022**

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

Caspry Superannuation Fund

1 Current year capital gains and capital losses

| | Capital gain | Capital loss |
|---|--|--|
| Shares in companies listed on an Australian securities exchange | A \$ <input type="text" value="0"/> -00 | K \$ <input type="text" value="0"/> -00 |
| Other shares | B \$ <input type="text" value="0"/> -00 | L \$ <input type="text" value="0"/> -00 |
| Units in unit trusts listed on an Australian securities exchange | C \$ <input type="text" value="0"/> -00 | M \$ <input type="text" value="0"/> -00 |
| Other units | D \$ <input type="text" value="0"/> -00 | N \$ <input type="text" value="0"/> -00 |
| Real estate situated in Australia | E \$ <input type="text" value="0"/> -00 | O \$ <input type="text" value="0"/> -00 |
| Other real estate | F \$ <input type="text" value="0"/> -00 | P \$ <input type="text" value="0"/> -00 |
| Amount of capital gains from a trust (including a managed fund) | G \$ <input type="text" value="58787"/> -00 | |
| Collectables | H \$ <input type="text" value="0"/> -00 | Q \$ <input type="text" value="0"/> -00 |
| Other CGT assets and any other CGT events | I \$ <input type="text" value="0"/> -00 | R \$ <input type="text" value="0"/> -00 |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | S \$ <input type="text" value="0"/> -00 | |
| Total current year capital gains | J \$ <input type="text" value="58787"/> -00 | |

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

Fund's tax file number (TFN) 99058133

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2022**Losses schedule**

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

Superannuation funds should complete and attach this schedule to their 2022 tax return.

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

Place *X* in all applicable boxes.

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

Tax file number (TFN)

99058133

Name of entity

Caspry Superannuation Fund

Australian business number

72941377607

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

1 Tax losses carried forward to later income years

| Year of loss | | |
|-------------------------------------|----------|---------------------------|
| 2021–22 | B | <input type="text"/> -00 |
| 2020–21 | C | <input type="text"/> -00 |
| 2019–20 | D | <input type="text"/> -00 |
| 2018–19 | E | <input type="text"/> -00 |
| 2017–18 | F | <input type="text"/> -00 |
| 2016–17 and earlier income years | G | <input type="text"/> -00 |
| Total | U | <input type="text"/> 0-00 |

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

2 Net capital losses carried forward to later income years

| Year of loss | | |
|-------------------------------------|----------|---------------------------|
| 2021–22 | H | <input type="text"/> -00 |
| 2020–21 | I | <input type="text"/> -00 |
| 2019–20 | J | <input type="text"/> -00 |
| 2018–19 | K | <input type="text"/> -00 |
| 2017–18 | L | <input type="text"/> -00 |
| 2016–17 and earlier income years | M | <input type="text"/> -00 |
| Total | V | <input type="text"/> 0-00 |

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

Part B – Ownership and business continuity test – company and listed widely held trust only

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

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

1 Whether continuity of majority ownership test passed

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

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

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G** -00

Net capital losses **H** -00

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses **I** -00

Net capital losses **J** -00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

99058133

Fund name

Caspry Superannuation Fund

Year of return

2022

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

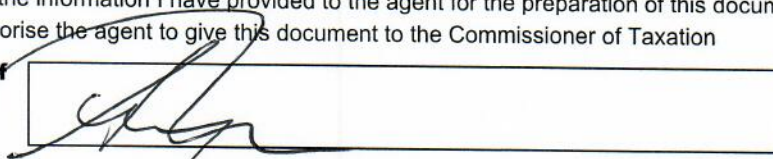
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director



Date

21/8/23

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

24641980

Account name

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

Signature of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name

MR Paul Money

Agent's phone

03 85667600

Agent's reference

24641980

Client's reference

PRYO0002

**MINUTES OF THE MEETING OF THE TRUSTEES OF
CASPRY SUPERANNUATION FUND
HELD ON/...../..... AT
5 NEW STREET, KEW VIC**

PRESENT

Stephen Pryor

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting be signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

| Member Name/Contribution type | Amount |
|--------------------------------------|---------------|
| <i>Mr Stephen Pryor</i> | |
| Employer | 27,500 |
| Member | 575 |
| <i>Mrs Clare Pryor</i> | |
| Employer | 27,500 |
| Member | 575 |

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report and Member Statement for the period ended 30 June 2022 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2022, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

TAX AGENT:

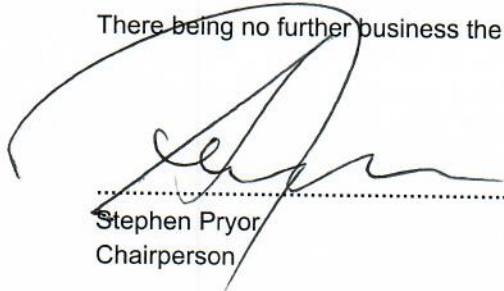
It was resolved that

Mr Paul Money
of
Paul Money Partners Pty Ltd
25 Wellington Street
Collingwood, VIC 3066

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.



.....
Stephen Pryor
Chairperson

Dated: 21/8/23