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Financial statements and reports for the year ended  
30 June 2017

Jenways Super Fund

# Jenways Super Fund

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## Jenways Super Fund

# Operating Statement

For the year ended 30 June 2017

	Note	2017	2016
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		23.74	0.00
Transfers In		126,018.12	0.00
<b>Total Income</b>		<u>126,041.86</u>	<u>0.00</u>
<b>Expenses</b>			
Bank Charges		0.02	0.00
Commission		938.10	0.00
<b>Investment Losses</b>			
Changes in Market Values	6	16,213.12	0.00
<b>Total Expenses</b>		<u>17,151.24</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>108,890.62</u>	<u>0.00</u>
Income Tax Expense	7	(1,758.56)	0.00
<b>Benefits accrued as a result of operations</b>		<u>110,649.18</u>	<u>0.00</u>

## Jenways Super Fund

# Detailed Operating Statement

For the year ended 30 June 2017

	2017	2016
	\$	\$
<b>Income</b>		
Interest Received		
WBC DIY Wkg Account 408566	23.74	0.00
	<u>23.74</u>	<u>0.00</u>
Transfers In		
Spyve, Jennifer June - Accumulation (Accumulation)	56,623.73	0.00
Spyve, John Wayne - Accumulation (Accumulation)	69,394.39	0.00
	<u>126,018.12</u>	<u>0.00</u>
<b>Total Income</b>	<u>126,041.86</u>	<u>0.00</u>
<b>Expenses</b>		
Bank Charges	0.02	0.00
Commission	938.10	0.00
	<u>938.12</u>	<u>0.00</u>
<b>Investment Losses</b>		
Unrealised Movements in Market Value		
Other Assets		
Silver Bullion Perth Mint	16,213.12	0.00
	<u>16,213.12</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>16,213.12</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>17,151.24</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>108,890.62</u>	<u>0.00</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(1,758.56)	0.00
<b>Total Income Tax</b>	<u>(1,758.56)</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>110,649.18</u>	<u>0.00</u>

Jenways Super Fund

# Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	108,866.76	0.00
<b>Total Investments</b>		<u>108,866.76</u>	<u>0.00</u>
<b>Other Assets</b>			
WBC DIY Wkg Account 408566		23.86	0.00
Deferred Tax Asset		1,758.56	0.00
<b>Total Other Assets</b>		<u>1,782.42</u>	<u>0.00</u>
<b>Total Assets</b>		<u>110,649.18</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>110,649.18</u>	<u>0.00</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	3, 4		
Spyve, Jennifer - Accumulation		49,718.46	0.00
Spyve, John - Accumulation		60,930.72	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>110,649.18</u>	<u>0.00</u>

## Jenways Super Fund

# Detailed Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2		
Silver Bullion Perth Mint		108,866.76	0.00
<b>Total Investments</b>		<u>108,866.76</u>	<u>0.00</u>
<b>Other Assets</b>			
Bank Accounts			
WBC DIY Wkg Account 408566		23.86	0.00
Deferred Tax Asset		1,758.56	0.00
<b>Total Other Assets</b>		<u>1,782.42</u>	<u>0.00</u>
<b>Total Assets</b>		<u>110,649.18</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>110,649.18</u>	<u>0.00</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	3, 4		
Spyve, Jennifer - Accumulation		49,718.46	0.00
Spyve, John - Accumulation		60,930.72	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>110,649.18</u>	<u>0.00</u>

# Notes to the Financial Statements

For the year ended 30 June 2017

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

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 the 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 at the fair value of the consideration received or receivable.

#### **Interest revenue**

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

# Notes to the Financial Statements

For the year ended 30 June 2017

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## 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).

## d. Liability for Accrued Benefits

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

## e. Income Tax

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

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

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

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

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

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

## f. 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: Other Assets

2017  
\$

2016  
\$



## Jenways Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2017

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Silver Bullion Perth Mint	108,866.76	0.00
	<hr/>	<hr/>
	108,866.76	0.00
	<hr/>	<hr/>

### Note 3: Liability for Accrued Benefits

	2017 \$	2016 \$
Liability for accrued benefits at beginning of year	0.00	0.00
Benefits accrued as a result of operations	110,649.18	0.00
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<hr/> 110,649.18 <hr/>	<hr/> 0.00 <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.

	2017 \$	2016 \$
Vested Benefits	<hr/> 110,649.18 <hr/>	<hr/> 0.00 <hr/>

### Note 5: Guaranteed Benefits

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

### Note 6: Unrealised Movements in Market Value

	2017 \$	2016 \$
<b>Other Assets</b>		
Silver Bullion Perth Mint	(16,213.12)	0.00
	<hr/> (16,213.12) <hr/>	<hr/> 0.00 <hr/>
<b>Total Unrealised Movement</b>	<hr/> (16,213.12) <hr/>	<hr/> 0.00 <hr/>

## Jenways Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2017

### Realised Movements in Market Value

	2017 \$	2016 \$
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	(16,213.12)	0.00

### Note 7: Income Tax Expense

The components of tax expense comprise	2017 \$	2016 \$
Deferred Tax Liability/Asset	(1,758.56)	0.00
Income Tax Expense	(1,758.56)	0.00

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%	16,333.59	0.00
Less:		
Tax effect of:		
Non Taxable Transfer In	18,902.72	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	2,431.97	0.00
Tax Losses	137.25	0.00
Rounding	(0.09)	0.00
Less credits:		
Current Tax or Refund	0.00	0.00

# Members Statement

Jennifer June Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

### Your Details

Date of Birth : 12/03/1957  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date 12/01/2017  
 Account Type: Consolidated  
 Account Description: Consolidated

Vested Benefits 49,718.46  
 Total Death Benefit 49,718.46  
 Nominated Beneficiaries John Spyve

### Your Balance

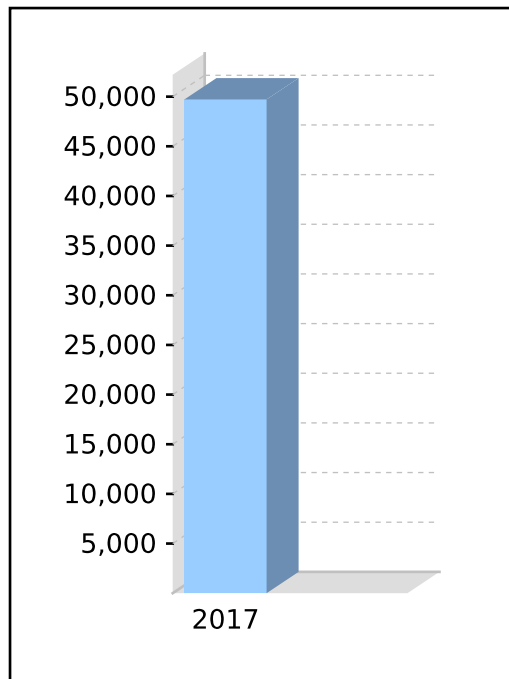
Total Benefits 49,718.46

Preservation Components

Preserved 49,718.46  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 965.88  
 Taxable 48,752.58



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<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	56,623.73
Net Earnings	(7,695.39)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(790.12)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	49,718.46

# Members Statement

John Wayne Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

### Your Details

Date of Birth : 25/11/1964  
 Age: 52  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date 12/01/2017  
 Account Type: Consolidated  
 Account Description: Consolidated

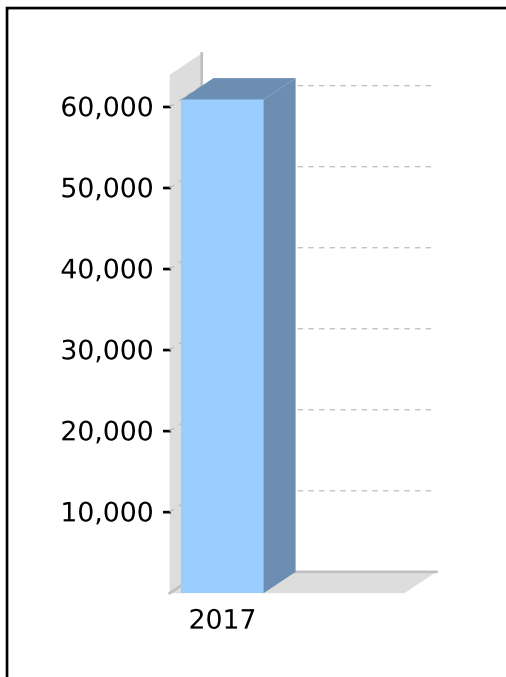
Vested Benefits 60,930.72  
 Total Death Benefit 60,930.72  
 Nominated Beneficiaries Jennifer Spyve

### Your Balance

Total Benefits 60,930.72

Preservation Components  
 Preserved 60,930.72  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 776.62  
 Taxable 60,154.10



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<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	69,394.39
Net Earnings	(9,432.11)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(968.44)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	60,930.72

# Members Statement

Jay-Min Young Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

### Your Details

Date of Birth : 28/05/1997  
 Age: 20  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date 12/01/2017  
 Account Type: Consolidated  
 Account Description: Consolidated

### Vested Benefits

Total Death Benefit  
 Nominated Beneficiaries Jennifer Spyve

### Your Balance

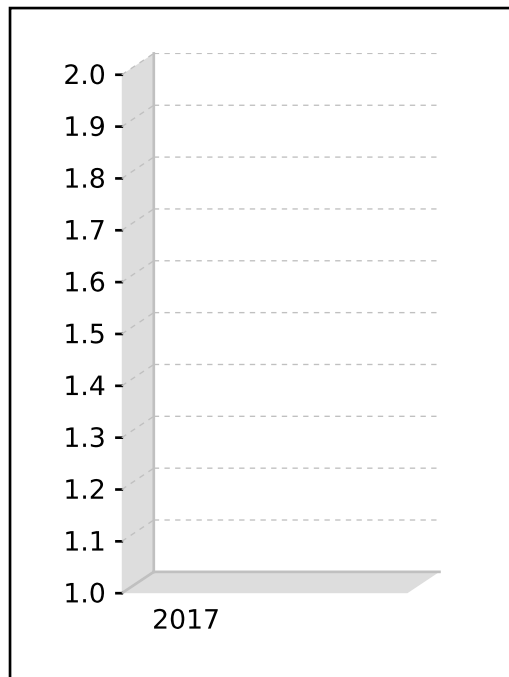
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

This Year

Opening balance at 01/07/2016

#### Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 No TFN Excess Contributions Tax  
 Excess Contributions Tax  
 Refund Excess Contributions  
 Division 293 Tax  
 Insurance Policy Premiums Paid  
 Management Fees  
 Member Expenses  
 Benefits Paid/Transfers Out  
 Superannuation Surcharge Tax  
 Internal Transfer Out

Closing balance at 30/06/2017

0.00

# Members Statement

Deni-Ka Young Collingwood  
 4/3 Ronald Street  
 Shailer Park, Queensland, 4128, Australia

### Your Details

Date of Birth : 14/04/1994  
 Age: 23  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date 12/01/2017  
 Account Type: Consolidated  
 Account Description: Consolidated

### Vested Benefits

Total Death Benefit  
 Nominated Beneficiaries David Karl Collingwood

### Your Balance

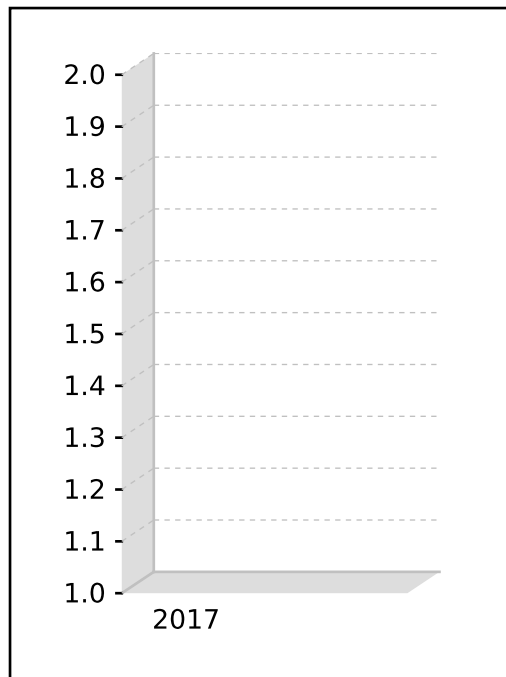
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

This Year

Opening balance at 01/07/2016

#### Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 No TFN Excess Contributions Tax  
 Excess Contributions Tax  
 Refund Excess Contributions  
 Division 293 Tax  
 Insurance Policy Premiums Paid  
 Management Fees  
 Member Expenses  
 Benefits Paid/Transfers Out  
 Superannuation Surcharge Tax  
 Internal Transfer Out

Closing balance at 30/06/2017

0.00

Jenways Super Fund

# Members Summary Report

As at 30 June 2017

Opening Balance	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>Jennifer June Spyve (Age: 60)</b>											
SPYJEN00004A - Accumulation											
0.00	0.00	56,623.73	(7,695.39)	0.00	0.00	0.00	(790.12)	0.00	0.00	0.00	49,718.46
<b>0.00</b>	<b>0.00</b>	<b>56,623.73</b>	<b>(7,695.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(790.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,718.46</b>
<b>John Wayne Spyve (Age: 52)</b>											
SPYJOH00002A - Accumulation											
0.00	0.00	69,394.39	(9,432.11)	0.00	0.00	0.00	(968.44)	0.00	0.00	0.00	60,930.72
<b>0.00</b>	<b>0.00</b>	<b>69,394.39</b>	<b>(9,432.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(968.44)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,930.72</b>
<b>Jay-Min Young Spyve (Age: 20)</b>											
SPYJAY00002A - Accumulation											
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Deni-Ka Young Collingwood (Age: 23)</b>											
COLDEN00003A - Accumulation											
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>126,018.12</b>	<b>(17,127.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,758.56)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,649.18</b>

# Members Statement

Jennifer June Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

**Your Details**

Date of Birth : 12/03/1957  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: SPYJEN00004A  
 Account Start Date 12/01/2017  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries John Spyve  
 Vested Benefits 49,718.46  
 Total Death Benefit 49,718.46

**Your Balance**

Total Benefits 49,718.46

Preservation Components  
 Preserved 49,718.46  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 965.88  
 Taxable 48,752.58

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2016	
<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	56,623.73
Net Earnings	(7,695.39)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(790.12)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	49,718.46



# Members Statement

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## Trustee's Disclaimer

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

Signed by all the trustees of the fund

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John Wayne Spyve  
Director

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Jennifer June Spyve  
Director

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Deni-Ka Young Collingwood  
Director

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Jay-Min Young Spyve  
Director

# Members Statement

John Wayne Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

**Your Details**

Date of Birth : 25/11/1964  
 Age: 52  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: SPYJOH00002A  
 Account Start Date 12/01/2017  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries Jennifer Spyve  
 Vested Benefits 60,930.72  
 Total Death Benefit 60,930.72

**Your Balance**

Total Benefits 60,930.72

Preservation Components

Preserved 60,930.72  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 776.62  
 Taxable 60,154.10

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2016	
<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	69,394.39
Net Earnings	(9,432.11)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(968.44)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	60,930.72

# Members Statement

---

## Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

John Wayne Spyve  
Director

---

Jennifer June Spyve  
Director

---

Deni-Ka Young Collingwood  
Director

---

Jay-Min Young Spyve  
Director

# Members Statement

Jay-Min Young Spyve  
 57 Parker Street  
 Shailer Park, Queensland, 4128, Australia

**Your Details**

Date of Birth : 28/05/1997  
 Age: 20  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: SPYJAY00002A  
 Account Start Date 12/01/2017  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries Jennifer Spyve  
 Vested Benefits  
 Total Death Benefit

**Your Balance**

**Total Benefits**

Preservation Components  
 Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free  
 Taxable

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2016	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	0.00

# Members Statement

---

## Trustee's Disclaimer

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Signed by all the trustees of the fund

---

John Wayne Spyve  
Director

---

Jennifer June Spyve  
Director

---

Deni-Ka Young Collingwood  
Director

---

Jay-Min Young Spyve  
Director

# Members Statement

Deni-Ka Young Collingwood  
 4/3 Ronald Street  
 Shailer Park, Queensland, 4128, Australia

**Your Details**

Date of Birth : 14/04/1994  
 Age: 23  
 Tax File Number: Provided  
 Date Joined Fund: 12/01/2017  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: COLDEN00003A  
 Account Start Date 12/01/2017  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries David Karl Collingwood  
 Vested Benefits  
 Total Death Benefit

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable

**Your Detailed Account Summary**

This Year

Opening balance at	01/07/2016	
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2017	0.00

# Members Statement

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## Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

John Wayne Spyve  
Director

---

Jennifer June Spyve  
Director

---

Deni-Ka Young Collingwood  
Director

---

Jay-Min Young Spyve  
Director

## Jenways Super Fund

# Statement of Taxable Income

For the year ended 30 June 2017

---

	<b>2017</b>
	<b>\$</b>
Benefits accrued as a result of operations	108,890.62
<b>Less</b>	
Non Taxable Transfer In	126,018.12
	<u>126,018.12</u>
<b>Add</b>	
Decrease in MV of investments	16,213.12
	<u>16,213.12</u>
SMSF Annual Return Rounding	(0.62)
<b>Taxable Income or Loss</b>	<u>(915.00)</u>
Income Tax on Taxable Income or Loss	0.00
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>518.00</u>



Jenways Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2017

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>C - Income - Gross interest</b>				
	28/04/2017	25000/WBC408566	WBC DIY Wkg Account 408566	23.74
<b>Sub-Total</b>				<b>23.74</b>
<b>Ignore Cents</b>				<b>0.74</b>
<b>Total</b>				<b>23.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				23.00
<b>Sub-Total</b>				<b>23.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>23.00</b>
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
				23.00
<b>Sub-Total</b>				<b>23.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>23.00</b>
<b>J1 - Expenses - Management and administration expenses</b>				
	13/04/2017	31500	Bank Charges	0.02
	13/04/2017	32800	Commission	938.10
<b>Sub-Total</b>				<b>938.12</b>
<b>Ignore Cents</b>				<b>0.12</b>
<b>Total</b>				<b>938.00</b>
<b>N - TOTAL DEDUCTIONS</b>				
				938.00
<b>Sub-Total</b>				<b>938.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>938.00</b>
<b>Z - TOTAL SMSF EXPENSES</b>				
				938.00
<b>Sub-Total</b>				<b>938.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>938.00</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>N - Supervisory levy adjustment for new funds</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>

Jenways Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2017

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				518.00
<b>Sub-Total</b>				<b>518.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>518.00</b>

**Jenways Super Fund**

**Transfer Balance Account Summary**

For The Period 01 July 2016 - 30 June 2017

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Member	Pension Type	Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
--------	--------------	------	------------------	------------	-------	--------	---------	-----------	---------------

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Deni-Ka Collingwood

Jay-Min Spyve

Jennifer Spyve


John Spyve

# Self-managed superannuation fund annual return


# 2017

## 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 2017* (NAT 71287).

 The *Self-managed superannuation fund annual return instructions 2017* (NAT 71606) (the instructions) can assist you to complete this annual return.


## TO COMPLETE THIS ANNUAL RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS.
- Place  in ALL applicable boxes.

## Section A: Fund information

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

### 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.

### 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 2017 return? **A** No Yes

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

---

## 6 SMSF auditor

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

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

Was Part B of the audit report qualified?      **B** No      Yes

If the audit report was qualified, have the reported compliance issues been rectified?      **C** 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 Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits)

Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

### B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits)

Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

### C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

---

**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 Contribution? **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 an income stream 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 your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2017*.

Code

Have you applied an exemption or rollover?

**M** No Yes

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		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

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

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

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

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

Code

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

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

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

**Net non-arm's length income**  
(subject to 47% tax rate)  
(**U1** plus **U2** plus **U3**) **U** \$

Code

\*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** **W**  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y**

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
Death benefit increase	<b>G1 \$</b>		
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		
<b>TOTAL DEDUCTIONS</b> <b>N \$</b> (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y \$</b> (Total <b>A2</b> to <b>L2</b> )	
<b>#TAXABLE INCOME OR LOSS</b> <b>O \$</b> (TOTAL ASSESSABLE INCOME <i>less</i> TOTAL DEDUCTIONS)		Loss <input type="checkbox"/>	<b>TOTAL SMSF EXPENSES</b> <b>Z \$</b> (N <i>plus</i> Y)

#This is a mandatory label.



## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2017* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<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>		
Rebates and tax offsets	Non-refundable non-carry forward tax offsets	
<b>C2 \$</b>	<b>C \$</b>	<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>		
Early stage investor tax offset	Non-refundable carry forward tax offsets	
<b>D2 \$</b>	<b>D \$</b>	<i>(D1 plus D2)</i>

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

Complying fund's franking credits tax offset		
<b>E1 \$</b>		
No-TFN tax offset		
<b>E2 \$</b>		
National rental affordability scheme tax offset		
<b>E3 \$</b>		
Exploration credit tax offset	Refundable tax offsets	
<b>E4 \$</b>	<b>E \$</b>	<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 \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<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>	<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 2017*.

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

## Section F: Member information

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

### MEMBER 1

Title: Mr Mrs Miss Ms Other

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

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

OPENING ACCOUNT BALANCE \$

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** \$

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 Contributions) **M** \$

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

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**

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

OPENING ACCOUNT BALANCE \$

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 \$**

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 Contributions) **M \$**

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

CLOSING ACCOUNT BALANCE **S \$**

**Sensitive** (when completed)

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 3**

Title: Mr Mrs Miss Ms Other

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**

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

OPENING ACCOUNT BALANCE \$

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** \$

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 Contributions) **M** \$

**TOTAL CONTRIBUTIONS N** \$

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 4**

Title: Mr Mrs Miss Ms Other

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**

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

OPENING ACCOUNT BALANCE \$

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 \$**

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 Contributions) **M \$**

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

CLOSING ACCOUNT BALANCE **S \$**

**Sensitive** (when completed)

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments	Listed trusts	<b>A \$</b>
	Unlisted trusts	<b>B \$</b>
	Insurance policy	<b>C \$</b>
	Other managed investments	<b>D \$</b>

15b Australian direct investments	Cash and term deposits	<b>E \$</b>	
	<b>Limited recourse borrowing arrangements</b>	Debt securities	<b>F \$</b>
		Loans	<b>G \$</b>
		Listed shares	<b>H \$</b>
		Unlisted shares	<b>I \$</b>
		Limited recourse borrowing arrangements	<b>J \$</b>
		Other assets	<b>O \$</b>
	Australian residential real property	<b>J1 \$</b>	
	Australian non-residential real property	<b>J2 \$</b>	
	Overseas real property	<b>J3 \$</b>	
	Australian shares	<b>J4 \$</b>	
	Overseas shares	<b>J5 \$</b>	
Other	<b>J6 \$</b>		
Non-residential real property	<b>K \$</b>		
Residential real property	<b>L \$</b>		
Collectables and personal use assets	<b>M \$</b>		

15c Overseas direct investments	Overseas shares	<b>P \$</b>
	Overseas non-residential real property	<b>Q \$</b>
	Overseas residential real property	<b>R \$</b>
	Overseas managed investments	<b>S \$</b>
	Other overseas assets	<b>T \$</b>
	<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>	
(Sum of labels <b>A</b> to <b>T</b> )		

15d 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?	<b>A</b>	No	Yes	\$
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15e Limited recourse borrowing arrangements	If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>	No	Yes
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>	No	Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	
<b>V1 \$</b>	
Permissible temporary borrowings	
<b>V2 \$</b>	
Other borrowings	
<b>V3 \$</b>	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G) <b>W \$</b>	
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
<b>TOTAL LIABILITIES Z \$</b>	

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**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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**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 2016–17 income year, write **2017**). **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 2017*. **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 2017* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2017*. **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 current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return      Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2017* 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      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

 Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

# Jenways Super Fund

## Projected Investment Strategy

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### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee will at all times act prudently to maximise the rate of return, subject to acceptable risk parameters, and maintenance of appropriate diversification across a broad range of assets.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 0 %	0 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date:

.....  
John Spyve

Jenways Super Fund

# Projected Investment Strategy

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Jennifer Spyve

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Deni-Ka Collingwood

.....  
Jay-Min Spyve

Jenways Super Fund

# Investment Summary with Market Movement

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
WBC DIY Wkg Account 408566		23.860000	23.86	23.86	23.86			
			<b>23.86</b>		<b>23.86</b>			
<b>Other Assets</b>								
SLV001 Silver Bullion Perth Mint	5,082.48	21.420000	108,866.76	24.61	125,079.88	(16,213.12)	(16,213.12)	0.00
			<b>108,866.76</b>		<b>125,079.88</b>	<b>(16,213.12)</b>	<b>(16,213.12)</b>	<b>0.00</b>
			<b>108,890.62</b>		<b>125,103.74</b>	<b>(16,213.12)</b>	<b>(16,213.12)</b>	<b>0.00</b>