

# 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 2022 instructions* (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

**1 Tax file number (TFN)\***

871 017 237

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

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)\***

Jasper Super Fund

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

38 727 668 615

**4 Current postal address\***

13 Digney Street

Suburb or town\* Dynnyrne

State\* TAS

Postcode\* 7005

Country - if not Australia

**5 Annual return status**

Is this an amendment to the SMSF's 2022 return?

**A** No  Yes

Is this the first required return for a newly registered SMSF\*?

**B** No  Yes

**6 SMSF auditor**

Auditor's name

Title: Mr

Family name\*

Boys

Suffix

First given name\*

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

04 01712708

Postal address\*

P O Box 3375

Suburb or town\* Rundle Mall

State\* SA

Postcode\* 5000

Country - if not Australia

Date audit was completed **A**

Day Month Year  
23/09/2022

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 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 (must be six digits)  Fund Account number

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

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

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

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

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**

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

**8 Status of SMSF**

Australian superannuation fund

**A** No  Yes

Fund benefit structure \* **B**  **A**  Code

Does the fund trust deed allow acceptance of the Government's Super Co-contributions 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  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 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 2022*.

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

Net capital gain	<b>A</b>	\$	3088.00	
Gross rent and other leasing and hiring income	<b>B</b>	\$	.00	
Gross interest	<b>C</b>	\$	804.00	
Forestry managed investment scheme income	<b>X</b>	\$	.00	
Gross foreign income	<b>D1</b>	\$	2893.00	
Net foreign income	<b>D</b>	\$	2111.00	Loss <input type="checkbox"/>

Australian franking credits from a New Zealand company	<b>E</b>	\$	.00	Number <input type="checkbox"/>
Transfers from foreign funds	<b>F</b>	\$	.00	<input type="checkbox"/>

**Calculation of assessable contributions**

Assessable employer contributions  
**R1** \$ .00

Plus Assessable personal contributions  
**R2** \$ 4020.00

Plus <sup>^</sup>No-TFN quoted contributions  
**R3** \$ .00  
*(an amount must be included even if it is zero)*

Less Transfer of liability to life insurance company or PST  
**R6** \$ .00

Gross payments where ABN not quoted	<b>H</b>	\$	.00	Loss <input type="checkbox"/>
Gross distribution from partnerships	<b>I</b>	\$	.00	<input type="checkbox"/>
*Unfranked dividend amount	<b>J</b>	\$	342.00	
*Franked dividend amount	<b>K</b>	\$	16103.00	
*Dividend franking credit	<b>L</b>	\$	6467.00	Code <input type="checkbox"/>
*Gross trust distributions	<b>M</b>	\$	6595.00	<b>P</b> <input type="checkbox"/>
<b>Assessable contributions</b> (R1 plus R2 plus R3 less R6)	<b>R</b>	\$	4020.00	

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

\*Net non-arm's length private company dividends  
**U1** \$ .00

Plus \*Net non-arm's length trust distributions  
**U2** \$ .00

Plus \*Net other non-arm's length income  
**U3** \$ .00

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

<sup>^</sup>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.

<b>GROSS INCOME</b> (Sum of labels A to U)	<b>W</b>	\$	39530.00	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b>	\$	2358.00	
<b>TOTAL ASSESSABLE INCOME</b> (W less Y)	<b>V</b>	\$	37172.00	Loss <input type="checkbox"/>

Place your attachments here.

## 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).

	<b>DEDUCTIONS</b>	<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="0.00"/>	<b>A2</b> \$ <input type="text" value="0.00"/>
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0.00"/>	<b>B2</b> \$ <input type="text" value="0.00"/>
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0.00"/>	<b>D2</b> \$ <input type="text" value="0.00"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0.00"/>	<b>E2</b> \$ <input type="text" value="0.00"/>
Insurance premiums - members	<b>F1</b> \$ <input type="text" value="0.00"/>	<b>F2</b> \$ <input type="text" value="0.00"/>
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="330.00"/>	<b>H2</b> \$ <input type="text" value="0.00"/>
Investment expenses	<b>I1</b> \$ <input type="text" value="166.00"/>	<b>I2</b> \$ <input type="text" value="0.00"/>
Management and administration expenses	<b>J1</b> \$ <input type="text" value="901.00"/>	<b>J2</b> \$ <input type="text" value="64.00"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0.00"/>	<b>U2</b> \$ <input type="text" value="0.00"/>
Other amounts	<b>L1</b> \$ <input type="text" value="0.00"/> <small>Code <input type="text"/></small>	<b>L2</b> \$ <input type="text" value="0.00"/> <small>Code <input type="text"/></small>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0.00"/>	
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXP.</b>
	<b>N</b> \$ <input type="text" value="1397.00"/> <small>(Total A1 to M1)</small>	<b>Y</b> \$ <input type="text" value="64.00"/> <small>(Total A2 to L2)</small>
<b>TAXABLE INCOME OR LOSS</b> <small>Loss <input type="text"/></small>		<b>TOTAL SMSF EXPENSES</b>
	<b>O</b> \$ <input type="text" value="35775.00"/> <small>(Total assessable income less total deductions)</small>	<b>Z</b> \$ <input type="text" value="1461.00"/> <small>(N plus Y)</small>

## 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.

### 13 Calculation statement

Taxable income	<b>A</b> \$ <input type="text" value="35775.00"/>
	<small>(an amount must be included even if it is zero)</small>
Tax on taxable income	<b>T1</b> \$ <input type="text" value="5366.25"/>
	<small>(an amount must be included even if it is zero)</small>
Tax on No-TFN quoted contributions	<b>J</b> \$ <input type="text" value="0.00"/>
	<small>(an amount must be included even if it is zero)</small>
Gross tax	<b>B</b> \$ <input type="text" value="5366.25"/> <small>(T1 plus J)</small>

Foreign income tax offset		
<b>C1</b> \$	577.00	
Rebates and tax offsets		
<b>C2</b> \$		
	Non-refundable non-carry forward tax offsets	<b>C</b> \$ 577.00 (C1 plus C2)

Early stage venture capital limited partnership tax offset		<b>T2</b> \$ 4789.25 (B less C - cannot be less than zero)
<b>D1</b> \$		

Early stage venture capital limited partnership tax offset carried forward from previous year		Early stage investor tax offset carried forward from previous year	
<b>D2</b> \$		<b>D4</b> \$	

Early stage investor tax offset		Non-refundable carry forward tax offsets	<b>D</b> \$
<b>D3</b> \$			(D1 plus D2 plus D3 plus D4)

**SUBTOTAL 2 T3** \$ 4789.25  
(T2 less D - cannot be less than zero)

Complying fund's franking credits tax offset		Refundable tax offsets	<b>E</b> \$ 6466.96 (E1 plus E2 plus E3 plus E4)
<b>E1</b> \$	6466.96		

No-TFN tax offset		<b>TAX PAYABLE T5</b> \$ 0.00 (T3 less E - cannot be less than zero)
<b>E2</b> \$		
National rental affordability scheme tax offset		
<b>E3</b> \$		

Exploration credit tax offset		Section 102AAM interest charge	<b>G</b> \$
<b>E4</b> \$			

Credit for interest on early payments - amount of interest		Eligible credits	<b>H</b> \$
<b>H1</b> \$			(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

Credit for tax withheld - foreign resident withholding		Tax offset refunds (Remainder of refundable tax offsets)	<b>I</b> \$ 1677.71 <i>unused amount from label E - an amount must be included even if it is zero</i>
<b>H2</b> \$			

Credit for tax withheld - where ABN or TFN not quoted (non-individual)		PAYG instalments raised	<b>K</b> \$
<b>H3</b> \$			

Credit for TFN amounts withheld from payments from closely held trusts		Supervisory levy	<b>L</b> \$ 259.00
<b>H5</b> \$			

Credit for interest on no-TFN tax offset		Supervisory levy adjustment for wound up funds	<b>M</b> \$
<b>H6</b> \$			

Credit for amounts withheld from foreign resident capital gains withholding		Supervisory levy adjustment for new funds	<b>N</b> \$
<b>H8</b> \$			

<b>AMOUNT DUE OR REFUNDABLE S</b> \$ -1418.71 A positive amount at S is what you owe, while a negative amount is refundable to you		(T5 plus G less H less I less K plus L less M plus N)
---	--	---

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2022.

Tax losses carried forward to later income years	<b>U</b> \$ .00
Net capital losses carried forward to later income years	<b>V</b> \$ .00

**Section H: Assets and liabilities**

**15 Assets**

**15a Australian managed investments**

Listed trusts	<b>A</b>	\$	427041.00
Unlisted trusts	<b>B</b>	\$	.00
Insurance policy	<b>C</b>	\$	.00
Other managed investments	<b>D</b>	\$	.00

**15b Australian direct investments**

<b>Limited recourse borrowing arrangements</b>	
Australian resident real property	<b>J1</b> \$ .00
Australian non-residential real property	<b>J2</b> \$ .00
Overseas real property	<b>J3</b> \$ .00
Australian shares	<b>J4</b> \$ .00
Overseas shares	<b>J5</b> \$ .00
Other	<b>J6</b> \$ .00
Property Count	<b>J7</b> .00

Cash and term deposits	<b>E</b>	\$	120977.00
Debt securities	<b>F</b>	\$	.00
Loans	<b>G</b>	\$	.00
Listed shares	<b>H</b>	\$	271304.00
Unlisted shares	<b>I</b>	\$	.00
Limited recourse borrowing arrangement	<b>J</b>	\$	.00
Non-residential real property	<b>K</b>	\$	.00
Residential real property	<b>L</b>	\$	.00
Collectables and personal use assets	<b>M</b>	\$	.00
Other assets	<b>O</b>	\$	2945.00

**15c Other investments**

Crypto-Currency	<b>N</b>	\$	.00
-----------------	----------	----	-----

**15d Overseas direct investments**

Overseas shares	<b>P</b>	\$	.00
Overseas non-residential real property	<b>Q</b>	\$	.00
Overseas residential real property	<b>R</b>	\$	.00
Overseas managed investments	<b>S</b>	\$	.00
Other overseas assets	<b>T</b>	\$	.00

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> (Sum of labels A to T)	<b>U</b>	\$	822267.00
---	----------	----	-----------

**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$ .00

**15f Limited recourse borrowing arrangements**

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1	\$	.00	
Permissible temporary borrowings	V2	\$	.00	
Other borrowings	V3	\$	.00	
				Borrowings V \$ .00

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W	\$	822267.00
Reserve accounts	X	\$	.00
Other liabilities	Y	\$	.00
<b>TOTAL LIABILITIES</b>	<b>Z</b>	<b>\$</b>	<b>822267.00</b>

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. **C**

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

## Section K: Declarations

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

### Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### Privacy

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

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

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

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

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

*J. M. Ward.*

Date

Day	Month	Year
30	09	2022

### Preferred trustee or director contact details:

Title: Ms

Family name\*

Ward

Suffix

*W*

First given name\*

Frances

Other given names

Phone number\*

03

62858953

Email address

*francesw1010@gmail.com*

Non-individual trustee name (if applicable)

*FRANCES MARY WARD PTY LTD*

ABN of non-individual trustee

Time taken to prepare and complete this annual return

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: Dr

Family name\*

Hamilton

Suffix

First given name\*

John

Other given names

William

Tax agent's practice

has

Tax agent's phone number

03

62251081

Reference number

JASPER

Tax agent number

57669007

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



## 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 NUMBER**

Title:

Account status  Code

Family name

First given name

Other given names

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

**Date of birth**  
Day Month Year

**If deceased, date of death**  
Day Month Year

### Contributions

**OPENING ACCOUNT BALANCE** \$

Employer contributions **A** \$

ABN of principal employer

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal **H** \$

Receipt date

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

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

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

**TOTAL CONTRIBUTIONS** **N** \$

Accumulation phase account balance  
\$

Retirement phase account balance - Non CDBIS  
\$

Retirement phase account balance - CDBIS  
\$

TRIS Count

Accumulation phase value  
**X1** \$

Retirement phase value  
\$

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

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

**CLOSING ACCOUNT BALANCE** **S** \$

Sensitive (when completed)

## 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 NUMBER

Title:

Account status  Code

Family name

First given name

Other given names

Member's TFN  
See the Privacy note in the Declaration

Date of birth  
Day Month Year

If deceased, date of death  
Day Month Year

### Contributions

**OPENING ACCOUNT BALANCE** \$

Employer contributions **A** \$

ABN of principal employer

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

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** \$

Accumulation phase account balance  
\$

Retirement phase account balance - Non CDBIS  
\$

Retirement phase account balance - CDBIS  
\$

TRIS Count

Accumulation phase value  
**X1** \$

Retirement phase value  
\$

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

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

**CLOSING ACCOUNT BALANCE** **S** \$

Sensitive (when completed)

## Part A Electronic lodgment declaration (Form P, T, C, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronically.

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, lodgments cannot be accepted electronically if the TFN is not quoted.

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

### 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	<input type="text" value="871 017 237"/>	Year	<input type="text" value="2022"/>		
Name of Partnership, Trust, Fund or Entity	<input type="text" value="Jasper Super Fund"/>				
Total Income or Loss	<input type="text" value="37172"/>	Total Deductions	<input type="text" value="1397"/>	Taxable Income or Loss	<input type="text" value="35775"/>

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 Partner, Trustee or Director

*J. M. Ward.*

Date

## 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.

EFT Account  -

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

Agent's reference number

Signature

*J. M. Ward.*

Date

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

I declare that:

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

Agent's signature

Date

Client's reference

Contact name

Agent's phone number

Agent's reference number

### Capital gain worksheet

Description of asset	Type	Date acquired	CGT date	Disposal amount
VGII	H			223
<input checked="" type="checkbox"/> Discount method			Capital proceeds	223
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VGII	H			1
<input type="checkbox"/> Discount method			Capital proceeds	1
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VASI	H			549
<input checked="" type="checkbox"/> Discount method			Capital proceeds	549
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VASI	H			1
<input type="checkbox"/> Discount method			Capital proceeds	1
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VDHGI	H			1539
<input checked="" type="checkbox"/> Discount method			Capital proceeds	1539
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VBLD	H			223
<input checked="" type="checkbox"/> Discount method			Capital proceeds	223
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
VBLD	H			1
<input type="checkbox"/> Discount method			Capital proceeds	1
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment

### Capital gain worksheet

Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ VAS	H			549
<input checked="" type="checkbox"/> Discount method			Capital proceeds	549
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				549
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ VAS	H			1
<input type="checkbox"/> Discount method			Capital proceeds	1
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				1
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ Van Eck	H			48
<input checked="" type="checkbox"/> Discount method			Capital proceeds	48
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				48
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ Van Eck	H			1
<input type="checkbox"/> Discount method			Capital proceeds	1
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				1
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ VAPSI	H			1405
<input checked="" type="checkbox"/> Discount method			Capital proceeds	1405
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				1405
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ VAPSI	H			2
<input type="checkbox"/> Discount method			Capital proceeds	2
<input type="checkbox"/> Active asset			Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				2
Description of asset	Type	Date acquired	CGT date	Disposal amount
▶ Ishares Core	H			51
<input checked="" type="checkbox"/> Discount method			Capital proceeds	51
<input type="checkbox"/> Active asset			Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc Indexed Deductions	Adjustment
				51

### Capital gain worksheet

Description of asset	Type	Date acquired	CGT date	Disposal amount
Ishares S& P 500	H			34
<input checked="" type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	34
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less cost base	
<b>Expenses associated with the asset</b>				Capital Gain before discount
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment
Description of asset				Disposal amount
Ishares S& P 500				1
<input type="checkbox"/> Discount method	<input type="checkbox"/> Use Additional 10% discount		Capital proceeds	1
<input type="checkbox"/> Active asset	<input type="checkbox"/> Rollover or exemption		Less indexed cost base	
<b>Expenses associated with the asset</b>				Capital gain
Date	Description	Amount	Doc	Indexed
				Deductions
				Adjustment

### CGT Summary

		Non-active assets		Active assets		Total
		Collectables	Other assets	Non-concess.	Concessional	
Gross Capital Gains	12 months	8				8
	Indexed					
	Discounted	4621				4621
Total current year capital gains						H 4629
Current year capital losses						
Current year CL applied						
Prior year capital losses						
Prior year CL applied						
CL carried forward						V
Net Capital Gains	12 months	8				8
	Indexed					
	Discounted	4621				
Applying CGT discount		3080				3080
				Active asset reduction		
				15 years exemption		
				Retirement exemption		
				Rollover relief		
<b>Net Capital Gain</b>						A 3088
<b>Credit for amounts withheld from foreign resident capital gains withholding</b>						

**Annual taxation statement**

Payer

VDHGI

Code

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income	138	138	
Franking distributions from trusts	1295	1295	
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits	407	407	
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	2052	2052	
Net capital gains	1026	1026	
Assessable foreign source income	425	425	
Other net foreign source income			
Foreign tax credit	63	63	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

Code

VBLD

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income	31	31	
Franking distributions from trusts	1	1	
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits	0	0	
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	298	298	
Net capital gains	149	149	
Assessable foreign source income	667	667	
Other net foreign source income			
Foreign tax credit	122	122	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			



**Annual taxation statement**

Payer

VAS

Code

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income	121	121	
Franking distributions from trusts	1448	1448	
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits	445	445	
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	733	733	
Net capital gains	367	367	
Assessable foreign source income	25	25	
Other net foreign source income			
Foreign tax credit	1	1	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

Code

Van Eck

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	65	65	
Net capital gains	33	33	
Assessable foreign source income	475	475	
Other net foreign source income			
Foreign tax credit	77	77	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

VAPSI

Code

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income	689	689	
Franking distributions from trusts	82	82	
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits	34	34	
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	1875	1875	
Net capital gains	938	938	
Assessable foreign source income	85	85	
Other net foreign source income			
Foreign tax credit	4	4	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

Code

Ishares Core

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income	67	67	
Franking distributions from trusts	877	877	
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits	257	257	
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	69	69	
Net capital gains	34	34	
Assessable foreign source income	13	13	
Other net foreign source income			
Foreign tax credit	0	0	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

Code

Van Eck 2

P

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains			
Net capital gains			
Assessable foreign source income	673	673	
Other net foreign source income			
Foreign tax credit	107	107	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

**Annual taxation statement**

Payer

Code

Ishares S& P 500

	\$ Amount	\$ Share	Share %
Gross interest			100.00
Tax withheld on gross interest			
Primary production income			
Deductions incurred in deriving primary production income			
Non-primary production income			
Franking distributions from trusts			
Deductions incurred in deriving non-primary production income			
Tax withheld were ABN not quoted			
Franking credits			
TFN amounts withheld			
Credits for tax withheld from closely held trusts			
Credits for tax paid by trustee			
Credits from foreign resident withholding			
National rental affordability scheme tax offset			
Total current capital gains	46	46	
Net capital gains	23	23	
Assessable foreign source income	529	529	
Other net foreign source income			
Foreign tax credit	80	80	
Australian franking credits from New Zealand company			
Management fee refund			
Other deductions			

Worksheets and Attachments

**Foreign income**

Description	Gross income	Net income
	425.00	0.00
	475.00	0.00
	673.00	
	0.00	
425	100.00	0.00
	667.00	100.00
VAS		25.00
100	0.00	
475	100.00	0.00
	85.00	100.00
Ishares Core		13.00
100	0.00	
673	100.00	0.00
	529.00	100.00
VDHGI		425.00
100	0.00	
667	100.00	0.00
	25.00	100.00
Van Eck		475.00
100	0.00	
85	100.00	0.00
	13.00	100.00
Van Eck 2		673.00
100	0.00	
529	100.00	
<b>Totals:</b>	<b>3492.00</b>	<b>2111.00</b>

**Gross trust distributions**

Description	Amount	Code
VGII	32	P
VASI	1569	P
VDHGI	1433	P
VBLD	32	P
VAS	1569	P
VAPSI	771	P
Ishares Core	944	P
<b>Totals:</b>	<b>6350</b>	

Worksheets and Attachments

**Exempt current pension income**

Description	Amount
ecpi 35419 *6.66%	2358.00
<b>Totals:</b>	<b>2358.00</b>

**Foreign income tax offset**

Description	Amount
VGII	122.00
VASI	1.00
VDHGI	63.00
VBLD	122.00
VAS	1.00
Van Eck	77.00
VAPSI	4.00
Ishares Core	0.00
Van Eck 2	107.00
Ishares S& P 500	80.00
<b>Totals:</b>	<b>577.00</b>

**Complying fund's franking credits tax offset**

Description	Amount
Former manual entry	0.00
VGII	0.48
VASI	445.20
VDHGI	406.85
VBLD	0.48
VAS	445.20
VAPSI	33.93
Ishares Core	257.38
<b>Totals:</b>	<b>1589.52</b>



# **Jasper Super Fund**

**ABN 38 727 668 615**

## **FINANCIAL REPORT**

**For the year ended 30 June 2022**

Prepared by  
**Hamilton Accounting Services**  
P O Box 154  
SANDY BAY TAS 7006

# Jasper Super Fund

ABN 38 727 668 615

## FINANCIAL STATEMENTS

### Contents

	Page
Compilation Report	2
Trustees' Declaration	3
Income Statement	5
Balance Sheet	6
Notes To Financial Statement	7
Member's Statement	12

**Jasper Super Fund**  
ABN 38 727 668 615

**COMPILATION REPORT TO Jasper Super Fund**

We have compiled the accompanying special purpose financial statements of Jasper Super Fund , which comprise the balance sheet as at 30/06/2022 , the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

**The Responsibility of the Trustee**

The trustee is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the significant accounting policies used are appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our Responsibility**

On the basis of information provided by the trustee, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies as described in Note 1 to the financial statements and APES 315:Compilation of Financial Information.

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

**Assurance Disclaimer**

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

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

Name of Firm            Hamilton Accounting Services

Name of Partner        \_\_\_\_\_  
   John W Hamilton

Hamilton Accounting Services  
P O Box 154  
SANDY BAY TAS 7006

Dated : 23/09/2022

**Jasper Super Fund**  
ABN 38 727 668 615

**TRUSTEES DECLARATION**

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

The trustees declare that:

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

Specifically, the trustees declare that:

- in accordance with s120 of the *Superannuation Industry (Supervision) Act 1993*, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the *Superannuation (Supervision) Act 1993* and reg 13.14 of the *Superannuation Industry (Supervision) Regulations 1994*; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the trustees by:

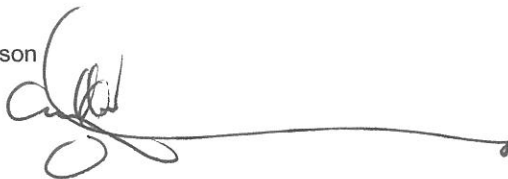
Frances Mary Ward

*F. M. Ward.*

Trustee/director:

Dated: 23/09/2022

Craig Jackson Henderson



Trustee/director:

Dated: 23/09/2022

Trustee/director:

Dated:  
23/09/2022

**Jasper Super Fund**  
ABN 38 727 668 615

Trustee/director:

Dated:  
23/09/2022

**Jasper Super Fund**  
 ABN 38 727 668 615  
**INCOME STATEMENT**  
 For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>INCOME</b>			
Employers' contributions	2	4,020.00	11,950.00
Members' contributions	3	20,000.00	94,000.00
Interest received	4	804.19	607.04
Dividends received	5	22,912.44	10,830.14
Trust distribution received	6	7,283.52	194.01
Other income	7	2,892.99	51.47
Realised Gain from Investments	8	5,076.81	84.52
		<u>62,989.95</u>	<u>117,717.18</u>
<b>EXPENSES</b>			
General administration expenses	9	(1,221.00)	(1,342.00)
Member's expenses	10	(1,250.00)	(2,500.00)
Benefits expenses	11	(166.00)	(55.00)
Other operating expenses	12	(43.95)	-
Realised losses		(24,399.95)	-
		<u>(27,080.90)</u>	<u>(3,897.00)</u>
BENEFITS ACCRUED BEFORE INCOME TAX		<u>35,909.05</u>	<u>113,820.18</u>
Income tax expense	13	(862.00)	(3,564.50)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		<u>35,047.05</u>	<u>110,255.68</u>

# Jasper Super Fund

ABN 38 727 668 615

## BALANCE SHEET

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Investments</b>			
Accounts receivable	14	258.90	156.75
Securities	15	271,304.70	268,823.37
Units in unit trusts	16	427,041.03	-
<b>Total investments</b>		<b>698,604.63</b>	<b>268,980.12</b>
<b>Other Assets</b>			
Cheque account		-	112,809.41
E trade account - 477910714		-	3,332.83
Me Bank		89,078.26	88,639.05
Liquid Assets -		1,406.83	-
ANZ V2 2		30,492.07	-
<b>Total other assets</b>		<b>120,977.16</b>	<b>204,781.29</b>
<b>TOTAL ASSETS</b>		<b>819,581.79</b>	<b>473,761.41</b>
<b>LIABILITIES</b>			
Provisions	17	3,999.20	3,137.20
Personnel-related items	18	(6,684.60)	(2,922.61)
<b>TOTAL LIABILITIES</b>		<b>(2,685.40)</b>	<b>214.59</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>822,267.19</b>	<b>473,546.82</b>
<b>Represented by:</b>			
Liability for accrued benefits allocated to members' accounts	19	822,267.19	473,546.82

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached compilation report.

# Jasper Super Fund

ABN 38 727 668 615

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

2022  
\$

2021  
\$

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

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

The financial statements were authorised for issue on 30/06/2022 by the directors of the trustee company.

#### a. Measurement of Investments

The fund initially recognises:

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

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

- that the buyer and 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 values have been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period; and
- (iv) investment properties at trustees' assessment of their realisable value.

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

#### b. Cash and Cash Equivalents

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

These notes should be read in conjunction with the attached compilation report.



**Jasper Super Fund**  
ABN 38 727 668 615  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2022

2022  
\$

2021  
\$

**c. Revenue**

Revenue is recognised at the market 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.

**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**

Distribution revenue is recognised when the distribution is received.

**Remeasurement changes in market values**

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

**d. 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 income 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.

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

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

These notes should be read in conjunction with the attached compilation report.

**Jasper Super Fund**  
**ABN 38 727 668 615**  
**MEMBER'S INFORMATION STATEMENT**  
**For the year ended 30 June 2022**

	2022 \$	2021 \$
<b>Craig Jackson Henderson</b>		
Withdrawal benefit at beginning of the year	46,231.27	41,538.28
Share of Net income / (Loss)	(4,308.81)	7,192.99
	41,922.46	48,731.27
Benefits/Pensions paid	(1,250.00)	(2,500.00)
Withdrawal benefits at end of year	40,672.46	46,231.27
Comprising:		
Withdrawal benefit which must be preserved	(4,308.81)	-
Withdrawal benefit which is unrestricted non-preserved	44,981.27	46,231.27
Tax components:		
Tax Free	0.44% 180.58	180.58
Taxable - Taxed	99.56% 40,491.88	46,050.69

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Superannuation Contributions Surcharge**

The cost of the superannuation contributions surcharge, if any, relating to your surchargeable contributions are deductible from your member's account at the time of receipt of an assessment from the Australian Taxation Office.

**Contact Details**

If you require further information on your withdrawal benefit please contact Frances Ward or write to the Trustees,

Jasper Super Fund  
13 Digney Street  
Dyynyrne 7005

# Jasper Super Fund

ABN 38 727 668 615

## MEMORANDUM OF RESOLUTIONS OF THE TRUSTEES OF Jasper Super Fund

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

REVIEW OF INVESTMENT STRATEGY: It was resolved that having regard to the composition of the fund's existing

investments, the fund's investment strategy and its present liquidity, the purchase of the assets identified in the schedule hereto be confirmed.

It was resolved that the Fund's existing investment strategy has been reviewed by the trustees who 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 and,

(4) the ability of the fund to discharge its existing and prospective liabilities is satisfied that the said investment strategy requires no further modification or adaptation at the time.

ALLOCATION OF NET INCOME: It was resolved that the net income of the fund be proportionally allocated to members based on the member's daily fund balance.

REPORTS AND STATEMENTS: The Statement of Financial Position, Operating Statement and Notes thereto, Trustee's Declaration, Auditor's Report, Members Statements, Income Tax and Regulatory Return for the period ended 30th June 2022 were tabled.

It was resolved that:

(a) The Statement of Financial Position, Operating Statement and Notes

thereto, Auditor's Report and Members Statements be adopted by the Trustee and the Trustee be authorised to sign the Trustee Declaration.

(b) The Self Managed Superannuation Fund Annual Return be adopted and signed by a representative of the trustee, and

(c) The Trustee's Declaration be adopted and signed by the trustee.

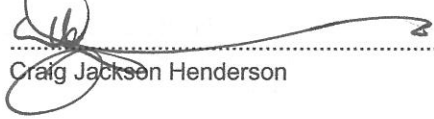
TRUSTEE STATUS: Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 126K of the SIS Act.

AUDITORS: It was resolved that the Financial Reports and Annual Returns be forwarded to Anthony Boys of Super Audits to conduct the annual audit of the fund for the next financial year.

**Jasper Super Fund**  
ABN 38 727 668 615

*F. M. Ward.* ..... 23/09/2022

Frances Mary Ward

 ..... 23/09/2022

Craig Jackson Henderson