

Caspry Superannuation Fund

ABN 72 941 377 607

Trustees: Clare Pryor & Stephen Pryor

Financial Statements

For the year ended 30 June 2021

Caspry Superannuation Fund

Reports

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Caspry Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Employer		51,032	48,700
Member		-	2,774
Investment Gains			
Market Gains	8	175,852	54,181
Investment Income			
Distributions	7A	80,802	48,204
Dividends		-	3,000
Interest	7B	48	48
Other Income		53,673	2
		361,406	156,909
Expenses			
Member Payments			
Insurance Premiums		5,767	2,000
Other Expenses			
Accountancy Fee		9,350	-
Adviser Fee		6,061	6,061
Auditor Fee		440	-
Bank Fees		1	288
Fund Administration Fee		279	-
Investment Management Fee		17,425	15,479
Regulatory Fees		273	-
SMSF Supervisory Levy		518	-
Sundry		3,799	1,097
		43,912	24,925
Benefits Accrued as a Result of Operations before Income Tax		317,493	131,984
Income Tax			
Income Tax Expense		13,686	4,598
Prior Years Over Provision for Income Tax		(172)	-
		13,514	4,598
Benefits Accrued as a Result of Operations		303,979	127,386

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

Caspry Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments	6A	1,762,677	1,483,797
Shares in Listed Companies	6B	3,480	-
Shares in Unlisted Companies	6C	18,871	45,300
Units In Unlisted Unit Trusts	6D	76,470	100,000
Other Assets			
Cash At Bank		327,503	232,207
Sundry Assets		1	9,127
Total Assets		<u>2,189,002</u>	<u>1,870,432</u>
Liabilities			
Other Creditors and Accruals		6,199	-
Income Tax Payable		2,687	(7,831)
Other Taxes Payable		-	2,126
Total Liabilities		<u>8,886</u>	<u>(5,705)</u>
Net Assets Available to Pay Benefits		<u>2,180,116</u>	<u>1,876,137</u>
<i>Represented by:</i>			
Liability for Accrued Benefits			
	2		
Mr Stephen Pryor		1,191,156	1,026,105
Mrs Clare Pryor		988,960	850,031
Total Liability for Accrued Benefits		<u>2,180,116</u>	<u>1,876,137</u>

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

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

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

This report should be read in conjunction with the accompanying compilation report.

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

This report should be read in conjunction with the accompanying compilation report.

Caspry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 21 July 2022 by the trustee of the fund.

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,876,137	1,748,751
Benefits Accrued during the period	303,979	127,386
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	2,180,116	1,876,137

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

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
Vested Benefits at beginning of period	1,876,137	1,748,751
Benefits Accrued during the period	303,979	127,386
Benefits Paid during the period	0	0
Vested Benefits at end of period	2,180,116	1,876,137

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Managed Investments

	Current	Previous
At market value:		
MLC MasterKey Superannuation GS - Platinum Global Fund <T>	0	34,993
Pearl Managed Fund	1,742,677	1,428,804
Pearl VC Fund	20,000	20,000
	1,762,677	1,483,797

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
EML Payments Limited	3,480	0
	3,480	0

This report should be read in conjunction with the accompanying compilation report.

Caspry Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6C – Shares in Unlisted Companies

	Current	Previous
At market value:		
Tapp Group Ltd	3,571	30,000
Vetshare Ltd	15,300	15,300
	18,871	45,300

Note 6D – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Resimax	76,470	100,000
	76,470	100,000

Note 7A – Distributions

	Current	Previous
Pearl Managed Fund	69,665	0
Resimax	11,138	0
	80,802	0

Note 7B – Interest

	Current	Previous
Asgard Infinity E-Wrap Account	47	0
UBank	1	0
	48	0

Note 8 – Market Gains

	Current	Previous
Managed Investments		
MLC MasterKey Superannuation GS - Platinum Global Fund <T>	(34,278)	0
Pearl Managed Fund	236,476	0
Shares in Listed Companies		
EML Payments Limited	80	0
Shares in Unlisted Companies		
Tapp Group Ltd	(26,429)	0
Units In Unlisted Unit Trusts		
Resimax	2	0
	175,852	0

Note 9 – Subsequent Events

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

This report should be read in conjunction with the accompanying compilation report.

Caspry Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Operating Statement Profit vs. Provision for Income Tax		2021
		\$
Benefits Accrued as a Result of Operations before Income Tax		317,493
<u>ADD:</u>		
Franking Credits		6,990
Taxable Capital Gains		20,343
<u>LESS:</u>		
Market Gains		175,852
Distributed Capital Gains		30,525
Non-Taxable Income		610
Rounding		1
Taxable Income or Loss		137,839
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	137,839	20,676
Gross Tax @ 45% for Net Non-Arm's Length Income	0	0
No-TFN Quoted Contributions @ 32%	0	0
Change in Carried Forward Losses	0	0
Provision for Income Tax		20,676

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	20,676
<u>LESS:</u>	
Franking Credits	6,990
Income Tax Expense	13,686

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	20,676
<u>LESS:</u>	
Franking Credits	6,990
Foreign Tax Credits	1,017
Income Tax Instalments Paid	6,075
Income Tax Payable (Receivable)	6,593

Exempt Current Pension Income Settings

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

Caspry Superannuation Fund

Trustee Declaration

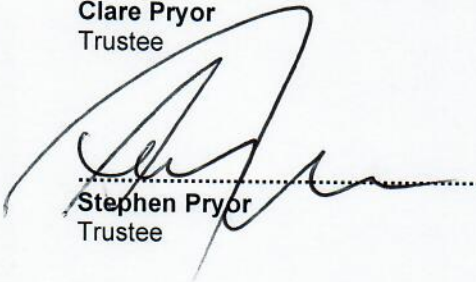
In the opinion of the Trustees of the Caspry Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Clare Pryor
Trustee

..... Dated:/...../.....

Stephen Pryor
Trustee

Caspary Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Asgard Infinity E-Wrap Account				59,223	59,223			3%
Cash Holding Account - Pearl Multi-Asset Growth				25,395	25,395			1%
Commonwealth Bank Account of Australia				84,571	84,571			4%
Portofolio Cash - Pearl Multi-Asset Growth				158,162	158,162			7%
UBank				152	152			-%
				327,503	327,503			15%
<u>Listed Securities Market</u>								
EML Payments Limited (ASX:EML)	1,000	3.4000	3.4800	3,400	3,480	80	2%	-%
				3,400	3,480	80	2%	-%
<u>Managed Funds Market</u>								
Pearl VC Fund	20,000	1.0000	1.0000	20,000	20,000	0	0%	1%
Pearl Managed Fund	1	1,372,736.0800	1,742,676.9700	1,372,736	1,742,677	369,941	27%	80%
				1,392,736	1,762,677	369,941	27%	81%
<u>Unlisted Market</u>								
Resimax	100,000	0.7647	0.7647	76,468	76,470	2	0%	3%
Tapp Group Ltd	142,857	0.2100	0.0250	30,000	3,571	(26,429)	(88)%	-%
Vetshare Ltd	85,000	0.7059	0.1800	60,000	15,300	(44,700)	(75)%	1%
				166,468	95,341	(71,126)	(43)%	4%
				1,890,107	2,189,001	298,894	16%	100%

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

Caspry Superannuation Fund
Investment Movement Summary
For the period 1 July 2020 to 30 June 2021

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Asgard Infinity E-Wrap Account		5,073		54,429		280	0		59,223	59,223
Cash Holding Account - Pearl Multi-Asset Growth		49,335		0		23,940	0		25,395	25,395
Commonwealth Bank Account of Australia		17,210		92,651		25,290	0		84,571	84,571
Portfolio Cash - Pearl Multi-Asset Growth		160,438		0		2,276	0		158,162	158,162
UBank		151		1		0	0		152	152
		232,207		147,081		51,785	0		327,503	327,503
<u>Listed Securities Market</u>										
EML Payments Limited (ASX:EML)	0	0	1,000	3,400	0	0	0	1,000	3,400	3,480
		0		3,400		0	0		3,400	3,480
<u>Managed Funds Market</u>										
MLC MasterKey Superannuation GS - Platinum Global Fund <T>	1,147	11,050	0	0	1,147	715	(10,335)	0	0	0
Pearl Managed Fund	1	1,295,339	0	77,397	0	0	0	1	1,372,736	1,742,677
Pearl VC Fund	20,000	20,000	0	0	0	0	0	20,000	20,000	20,000
		1,326,389		77,397		715	(10,335)		1,392,736	1,762,677
<u>Unlisted Market</u>										
Resimax	100,000	100,000	0	0	0	23,532	0	100,000	76,468	76,470
Tapp Group Ltd	142,857	30,000	0	0	0	0	0	142,857	30,000	3,571
Vetshare Ltd	85,000	60,000	0	0	0	0	0	85,000	60,000	15,300
		190,000		0		23,532	0		166,468	95,341
Fund Total		1,748,596		227,878		76,033	(10,335)		1,890,107	2,189,001

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2021

Quantity /Description	Accounting Treatment				Taxation Treatment							
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation				
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
<u>Bank</u>												
Asgard Infinity E-Wrap Account												
30/06/2021	59,223	59,223	59,223	0	0	0	0	59,223				0
	59,223	59,223	59,223	0	0	0	0	59,223				0
Cash Holding Account - Pearl Multi-Asset Growth												
30/06/2021	25,395	25,395	25,395	0	0	0	0	25,395				0
	25,395	25,395	25,395	0	0	0	0	25,395				0
Commonwealth Bank Account of Australia												
30/06/2021	84,571	84,571	84,571	0	0	0	0	84,571				0
	84,571	84,571	84,571	0	0	0	0	84,571				0
Portofolio Cash - Pearl Multi-Asset Growth												
30/06/2021	158,162	158,162	158,162	0	0	0	0	158,162				0
	158,162	158,162	158,162	0	0	0	0	158,162				0
UBank												
30/06/2021	152	152	152	0	0	0	0	152				0
	152	152	152	0	0	0	0	152				0
Bank Total												
		327,503	327,503	0	0	0	0	327,503				0
<u>Listed Securities Market</u>												
EML Payments Limited (ASX:EML)												
2/09/2020	1,000	3,480	3,400	80	0	0	0	3,400				80
	1,000	3,480	3,400	80	0	0	0	3,400				80
Listed Securities Market Total												
		3,480	3,400	80	0	0	0	3,400				80
<u>Managed Funds Market</u>												
Pearl Managed Fund												
30/06/2018	1	1,742,677	1,372,736	369,941	610	728	0	1,372,008			370,669	
	1	1,742,677	1,372,736	369,941	610	728	0	1,372,008			370,669	
Pearl VC Fund												
28/01/2017	20,000	20,000	20,000	0	0	0	0	20,000			0	
	20,000	20,000	20,000	0	0	0	0	20,000			0	

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2021

Quantity /Description	Accounting Treatment			Taxation Treatment									
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation					
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss	
Managed Funds MarketTotal	1,762,677	1,392,736	369,941	610	728	0	1,392,008		370,669				
<u>Unlisted Market</u>													
Resimax													
29/11/2019	100,000	76,470	76,468	2	0	0	0	76,468		2			
	100,000	76,470	76,468	2	0	0	0	76,468		2			
Tapp Group Ltd													
16/04/2019	71,429	1,786	15,000	(13,214)	0	0	0	15,000					13,214
17/04/2019	71,429	1,786	15,000	(13,214)	0	0	0	15,000					13,214
	142,857	3,571	30,000	(26,429)	0	0	0	30,000					26,429
Vetshare Ltd													
15/03/2012	35,000	6,300	35,000	(28,700)	0	0	0	35,000					28,700
16/04/2014	50,000	9,000	25,000	(16,000)	0	0	0	25,000					16,000
	85,000	15,300	60,000	(44,700)	0	0	0	60,000					44,700
Unlisted MarketTotal	95,341	166,468	(71,126)	0	0	0	166,468		2				71,129

Caspry Superannuation Fund
Unrealised Capital Gains as at 30 June 2021

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0	0	80	0	80	0
Shares & Units - Other Shares	0	0	0	0	0	71,128
Shares & Units - Listed Trusts	0	0	0	0	0	0
Shares & Units - Other Units	0	370,671	0	0	370,671	0
Australian Real Estate	0	0	0	0	0	0
Other Real Estate	0	0	0	0	0	0
Collectables	0	0	0	0	0	0
Other CGT Assets & Other CGT Events	0	0	0	0	0	0
Distributed Capital Gains from Trusts	0	0	0	0	0	0
	0	370,671	80	0	370,751	71,128
Capital Losses Applied						
Current Year	0	71,048	80	0	71,128	
Prior Years	0	0	0	0	0	
	0	71,048	80	0	71,128	
Net Capital Gains						
Net Gain after applying losses	0	299,623	0	0	299,623	
Discount applicable		99,874				
Net Gain after applying discount	0	199,749	0	0	199,749	

Gains/Losses on Custom Holding Accounts

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
	(6,199)	(6,199)	0	0%	0
	1	1	0	0%	0
Custom Holding Accounts Totals	(6,198)	(6,198)	0		0

Caspry Superannuation Fund
Investment Income Summary
For the period 1 July 2020 to 30 June 2021

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Bank</u>														
Asgard Infinity E-Wrap Account														
47	0	0	0	0	0	0	0	0	0	47	0	0	0	0
UBank														
1	0	0	0	0	0	0	0	0	0	1	0	0	0	0
48	0	0	0	0	0	0	0	0	0	48	0	0	0	0
<u>Managed Funds Market</u>														
Pearl Managed Fund														
68,647	6,990	1,017	0	610	0	0	30,525	0	0	45,520	0	15,234	31	15,260
68,647	6,990	1,017	0	610	0	0	30,525	0	0	45,520	0	15,234	31	15,260
<u>Unlisted Market</u>														
Resimax														
11,138	0	0	0	0	0	0	0	0	0	11,138	0	0	0	0
11,138	0	0	0	0	0	0	0	0	0	11,138	0	0	0	0
79,833	6,990	1,017	0	610	0	0	30,525	0	0	56,705	0	15,234	31	15,260

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

Caspry Superannuation Fund
Investment Revaluation as at 30 June 2021

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Listed Securities Market					
EML EML Payments Limited (ASX:EML)	30 Jun 2021	3.48000	1,000	3,480	80
Listed Securities Market Total				3,480	80
Managed Funds Market					
MLC0321AU MLC MasterKey Superannuation GS - Platinum Global Fund <T>	30 Jun 2020	0.00000	0	0	(23,943)
PEARL VC Pearl VC Fund			20,000	20,000	0
PEARLCAS Pearl Managed Fund	30 Jun 2021	1,742,676.97000	1	1,742,677	236,476
Managed Funds Market Total				1,762,677	212,533
Unlisted Market					
RESI Resimax	30 Jun 2021	0.76470	100,000	76,470	2
TAPU Tapp Group Ltd	30 Jun 2021	0.02500	142,857	3,571	(26,429)
VETSH Vetshare Ltd	30 Jun 2020	0.18000	85,000	15,300	0
Unlisted Market Total				95,341	(26,426)
Fund Total				1,861,498	186,186

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 5 New Street KEW, VIC 3101
Member	Number: 1
Mr Stephen Pryor	Date of Birth: 9 July 1960 Date Joined Fund: 24 June 1996 Eligible Service Date: 24 June 1996
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	1,026,105
Total as at 1 Jul 2020	1,026,105

Withdrawal Benefit as at 30 Jun 2021	
Accumulation	1,191,156
Total as at 30 Jun 2021	1,191,156

Your Tax Components

Tax Free	43,356
Taxable - Taxed	1,147,800
Taxable - Untaxed	-

Your Preservation Components

Preserved	1,191,156
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

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

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 5 New Street KEW, VIC 3101
Member	Date of Birth: 9 July 1960
Number: 1	Date Joined Fund: 24 June 1996
Mr Stephen Pryor	Eligible Service Date: 24 June 1996
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 24 June 1996

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 1,026,105	Tax Free 3.6398 % 43,356
<i><u>Increases to your account:</u></i>	Taxable - Taxed 1,147,800
Employer Contributions 25,000	Taxable - Untaxed -
Share Of Net Fund Income 148,827	Your Preservation Components
Tax Effect Of Direct Member Expenses 238	Preserved 1,191,156
<i><u>Total Increases</u></i> <u>174,065</u>	Restricted Non Preserved -
<i><u>Decreases to your account:</u></i>	Unrestricted Non Preserved -
Contributions Tax 3,750	Your Insurance Benefits
Member Insurance Premiums 1,589	No insurance details have been recorded
Tax on Net Fund Income 3,676	Your Beneficiaries
<i><u>Total Decreases</u></i> <u>9,015</u>	No beneficiary details have been recorded
Withdrawal Benefit as at 30 Jun 2021 <u><u>1,191,156</u></u>	

For Enquiries:

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

Trustees

The Trustees of the Fund are as follows:

Clare Pryor and
Stephen Pryor

Availability of Other Fund Information

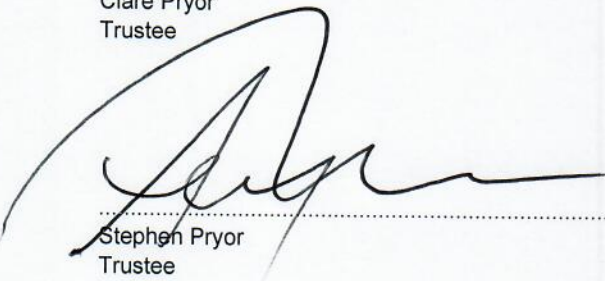
Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's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

Trustees Disclaimer

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

Signed on behalf of the Trustees of the Fund

.....
Clare Pryor
Trustee

.....

.....
Stephen Pryor
Trustee

Statement Date: 30 June 2021

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

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 5 New Street Kew, VIC 3101
Member	Number: 2
Mrs Clare Pryor	Date of Birth: 18 May 1965 Date Joined Fund: 24 June 1996 Eligible Service Date: 24 June 1996
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	850,031
Total as at 1 Jul 2020	<u><u>850,031</u></u>
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	988,960
Total as at 30 Jun 2021	<u><u>988,960</u></u>

Your Tax Components

Tax Free	50,555
Taxable - Taxed	938,405
Taxable - Untaxed	-

Your Preservation Components

Preserved	988,960
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

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

Caspry Superannuation Fund
(ABN: 72 941 377 607)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 5 New Street Kew, VIC 3101
Member	Date of Birth: 18 May 1965
Number: 2	Date Joined Fund: 24 June 1996
Mrs Clare Pryor	Eligible Service Date: 24 June 1996
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 24 June 1996

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 850,031	Tax Free 5.1119 % 50,555
<i><u>Increases to your account:</u></i>	Taxable - Taxed 938,405
Employer Contributions 26,032	Taxable - Untaxed -
Share Of Net Fund Income 123,401	Your Preservation Components
Tax Effect Of Direct Member Expenses 627	Preserved 988,960
<u>Total Increases</u> 150,060	Restricted Non Preserved -
<i><u>Decreases to your account:</u></i>	Unrestricted Non Preserved -
Contributions Tax 3,905	Your Insurance Benefits
Member Insurance Premiums 4,178	No insurance details have been recorded
Tax on Net Fund Income 3,048	Your Beneficiaries
<u>Total Decreases</u> 11,131	No beneficiary details have been recorded
Withdrawal Benefit as at 30 Jun 2021 988,960	

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

Trustees

The Trustees of the Fund are as follows:

Clare Pryor and
Stephen Pryor

Availability of Other Fund Information

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

Trustees Disclaimer

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

Signed on behalf of the Trustees of the Fund

.....
Clare Pryor
Trustee

.....
Stephen Pryor
Trustee

Statement Date: 30 June 2021

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

Self-managed superannuation fund annual return

2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place **X** in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

Section A: Fund information

1 Tax file number (TFN)

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

! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

Caspry Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

5 New Street

Suburb/town

Kew

State/territory

VIC

Postcode

3101

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

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

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

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

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

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

BSB number Account number

Account name

C Electronic service address alias

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

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

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

Net capital gain **A** \$ -00

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

Gross interest **C** \$ -00

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

Gross foreign income	D1 \$ <input type="text" value="14367"/> -00	Net foreign income	D \$ <input type="text" value="14367"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ -00

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

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

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ <input type="text" value="51031"/> -00
plus Assessable personal contributions	R2 \$ <input type="text" value="0"/> -00
plus <small>**No-TFN-quoted contributions</small>	R3 \$ <input type="text" value="0"/> -00 <small>(an amount must be included even if it is zero)</small>
less Transfer of liability to life insurance company or PST	R6 \$ <input type="text"/> -00

Gross distribution from partnerships	I \$ <input type="text"/> -00	Loss <input type="checkbox"/>
*Unfranked dividend amount	J \$ <input type="text" value="0"/> -00	
*Franked dividend amount	K \$ <input type="text" value="0"/> -00	
*Dividend franking credit	L \$ <input type="text" value="0"/> -00	
*Gross trust distributions	M \$ <input type="text" value="42290"/> -00	Code <input type="text" value="Q"/>
Assessable contributions <small>(R1 plus R2 plus R3 less R6)</small>	R \$ <input type="text" value="51031"/> -00	

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

*Other income	S \$ <input type="text" value="53669"/> -00	Code <input type="text" value="O"/>
*Assessable income due to changed tax status of fund	T \$ <input type="text" value="0"/> -00	
Net non-arm's length income <small>(subject to 45% tax rate) (U1 plus U2 plus U3)</small>	U \$ <input type="text" value="0"/> -00	

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

GROSS INCOME <small>(Sum of labels A to U)</small>	W \$ <input type="text" value="181750"/> -00	Loss <input type="checkbox"/>
Exempt current pension income	Y \$ <input type="text"/> -00	
TOTAL ASSESSABLE INCOME <small>(W less Y)</small>	V \$ <input type="text" value="181750"/> -00	Loss <input type="checkbox"/>

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="5766"/> -00	F2 \$ <input type="text" value="0"/> -00
SMSF auditor fee	H1 \$ <input type="text" value="440"/> -00	H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="17426"/> -00	I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="15962"/> -00	J2 \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="4317"/> -00 Code 0	L2 \$ <input type="text" value="0"/> -00 Code <input type="text"/>
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00	

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

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

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

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

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income	A \$	<input type="text" value="137839"/>	-00
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	T1 \$	<input type="text" value="20675.85"/>	
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0"/>	
		<i>(an amount must be included even if it is zero)</i>	

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

Foreign income tax offset	C1 \$	<input type="text" value="1017.41"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	C \$	<input type="text" value="1017.41"/>	
		<i>(C1 plus C2)</i>	

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

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

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

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="6990.23"/>	
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text"/>	
Refundable tax offsets	E \$	<input type="text" value="6990.23"/>	
		<i>(E1 plus E2 plus E3 plus E4)</i>	

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

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

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="6852.21"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/> -00

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance – Non CDBIS
S2 \$

Retirement phase account balance – CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

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

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$ <input type="text" value="0"/>	-00
Unlisted trusts	B	\$ <input type="text" value="1839146"/>	-00
Insurance policy	C	\$ <input type="text" value="0"/>	-00
Other managed investments	D	\$ <input type="text" value="0"/>	-00

15b Australian direct investments

Limited recourse borrowing arrangements		Cash and term deposits	E	\$ <input type="text" value="327502"/>	-00
Australian residential real property		Debt securities	F	\$ <input type="text" value="0"/>	-00
J1	\$ <input type="text" value="0"/>	Loans	G	\$ <input type="text" value="0"/>	-00
Australian non-residential real property		Listed shares	H	\$ <input type="text" value="3480"/>	-00
J2	\$ <input type="text" value="0"/>	Unlisted shares	I	\$ <input type="text" value="18871"/>	-00
Overseas real property		Limited recourse borrowing arrangements	J	\$ <input type="text" value="0"/>	-00
J3	\$ <input type="text" value="0"/>	Non-residential real property	K	\$ <input type="text" value="0"/>	-00
Australian shares		Residential real property	L	\$ <input type="text" value="0"/>	-00
J4	\$ <input type="text" value="0"/>	Collectables and personal use assets	M	\$ <input type="text" value="0"/>	-00
Overseas shares		Other assets	O	\$ <input type="text" value="2"/>	-00
J5	\$ <input type="text" value="0"/>				
Other					
J6	\$ <input type="text" value="0"/>				
Property count					
J7	<input type="text" value="0"/>				

15c Other investments

Crypto-Currency	N	\$ <input type="text" value="0"/>	-00
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15d Overseas direct investments

Overseas shares	P	\$ <input type="text" value="0"/>	-00	
Overseas non-residential real property	Q	\$ <input type="text" value="0"/>	-00	
Overseas residential real property	R	\$ <input type="text" value="0"/>	-00	
Overseas managed investments	S	\$ <input type="text" value="0"/>	-00	
Other overseas assets	T	\$ <input type="text" value="0"/>	-00	
TOTAL AUSTRALIAN AND OVERSEAS ASSETS		U	\$ <input type="text" value="2189001"/>	-00
(Sum of labels A to T)				

15e In-house assets

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

A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowings arrangements	V1 \$ <input type="text" value="0"/> -00	
Permissible temporary borrowings	V2 \$ <input type="text" value="0"/> -00	
Other borrowings	V3 \$ <input type="text" value="0"/> -00	
	Borrowings	V \$ <input type="text" value="0"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$ <input type="text" value="2180115"/> -00	
Reserve accounts	X \$ <input type="text" value="0"/> -00	
Other liabilities	Y \$ <input type="text" value="8886"/> -00	
TOTAL LIABILITIES	Z \$ <input type="text" value="2189001"/> -00	

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

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

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

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election. **C**

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title:

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 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2021**

When completing this form

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

Caspry Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="0"/> -00		K \$ <input type="text" value="0"/> -00
Other shares	B \$ <input type="text" value="0"/> -00		L \$ <input type="text" value="0"/> -00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> -00		M \$ <input type="text" value="0"/> -00
Other units	D \$ <input type="text" value="10334"/> -00		N \$ <input type="text" value="10334"/> -00
Real estate situated in Australia	E \$ <input type="text" value="0"/> -00		O \$ <input type="text" value="0"/> -00
Other real estate	F \$ <input type="text" value="0"/> -00		P \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="30498"/> -00		
Collectables	H \$ <input type="text" value="0"/> -00		Q \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> -00		R \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> -00		
Total current year capital gains	J \$ <input type="text" value="40832"/> -00		

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

Fund's tax file number (TFN) 99058133

2 Capital lossesTotal current year capital losses **A** \$ 10334.00Total current year capital losses applied **B** \$ 10334.00Total prior year net capital losses applied **C** \$ 0.00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$.00Total capital losses applied **E** \$ 10334.00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ 0.00Other net capital losses carried forward to later income years **B** \$ 0.00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ 10155.00**5 CGT concessions for small business**Small business active asset reduction **A** \$.00Small business retirement exemption **B** \$.00Small business rollover **C** \$.00Total small business concessions applied **D** \$.00**6 Net capital gain**Net capital gain **A** \$ 20343.001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN) 99058133

7 Earnout arrangements

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

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

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

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

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

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

! Request for amendment

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

2021**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.

Superannuation funds should complete and attach this schedule to their 2021 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

99058133

Name of entity

Caspry Superannuation Fund

Australian business number

72941377607

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2020–21	B	<input type="text"/> -00
2019-20	C	<input type="text"/> -00
2018-19	D	<input type="text"/> -00
2017-18	E	<input type="text"/> -00
2016-17	F	<input type="text"/> -00
2015-16 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2020-21	H	<input type="text"/> -00
2019-20	I	<input type="text"/> -00
2018-19	J	<input type="text"/> -00
2017-18	K	<input type="text"/> -00
2016-17	L	<input type="text"/> -00
2015-16 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 0-00

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

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

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

Do not complete items 1 or 2 of **Part B** if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020-21 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2020-21	A	<input type="checkbox"/>	<input type="checkbox"/>
2019-20	B	<input type="checkbox"/>	<input type="checkbox"/>
2018-19	C	<input type="checkbox"/>	<input type="checkbox"/>
2017-18	D	<input type="checkbox"/>	<input type="checkbox"/>
2016-17	E	<input type="checkbox"/>	<input type="checkbox"/>
2015-16 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses	G	<input type="text" value=""/>	-00
Net capital losses	H	<input type="text" value=""/>	-00

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

Tax losses	I	<input type="text" value=""/>	-00
Net capital losses	J	<input type="text" value=""/>	-00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

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

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number	Fund name	Year of return
99058133	Caspry Superannuation Fund	2021

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

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

Declaration

I declare that:

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

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number	Account name
24641980	Clare Pryor & Stephen Pryor ATF Caspry Superannuation Fund

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

Signature of trustee or director

Date

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

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR Paul Money	03 85667600	24641980	PRYO0002

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

PRESENT:

Clare Pryor
Stephen Pryor

REPORTS AND STATEMENTS:

The Statement of Financial Position, Operating Statement and Notes thereto, Trustee's Declaration, Auditor's Report, Member Statements and Self Managed Superannuation Fund Annual Return for the period ended 30 June 2021 were tabled.

It was resolved that:

- (a) The Statement of Financial Position, Operating Statement and Notes thereto, Auditor's Report and Member 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.

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....

Clare Pryor
Chairperson

**RESOLUTIONS OF THE TRUSTEES OF
CASPRY SUPERANNUATION FUND
PASSED ON/...../.....**

**APPROVAL OF
PREVIOUS MINUTES:**

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

**ALLOCATION OF
CONTRIBUTION:**

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

Member Name/Contribution type	Amount
<i>Mr Stephen Pryor</i> Employer	25,000
<i>Mrs Clare Pryor</i> Employer	26,032

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

**REPORTING ENTITY
CONCEPT:**

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

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

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2021 were tabled for consideration at the meeting.

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

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2021, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2021.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2021 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2021 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2021 and existing investment strategy have been reviewed by the Trustees, after considering:

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

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

TRUSTEE AND MEMBER STATUS:

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

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