

**Compliance Workpapers**  
**Yap Superannuation Fund**  
**Financial Year - 2023**



**Fund Details**

<b>Fund Name</b>	Yap Superannuation Fund
<b>Contact no</b>	
<b>Financial Year</b>	2023
<b>Established Date</b>	06/07/2006
<b>ABN</b>	84 353 844 026
<b>TFN</b>	849729609
<b>Trustee Type</b>	Corporate
<b>Trustees</b>	Yap Superannuation Fund Pty Ltd
<b>ACN</b>	611325350

## Review Points

## Statement of Financial Position

Assets	Qty	2023	2022	Change (\$)	Change (%)	
<b>Investments</b>	0.00	2,521,349.47	1,685,645.35	835,704.12	49.58	<a href="#">WP-1</a> <a href="#">WP-2</a> <a href="#">WP-3</a>
<b>Units In Listed Unit Trusts</b>	0.00	2,521,349.47	1,685,645.35	835,704.12	49.58	
Ishares Asia 50 ETF	7,509.00	678,062.70	157,295.15	520,767.55	331.08	<a href="#">WP-1</a>
Ishares Global Consumer Staples ETF	2,005.00	184,399.85	168,740.80	15,659.05	9.28	<a href="#">WP-1</a>
Ishares Global Healthcare ETF	4,468.00	567,614.72	385,081.68	182,533.04	47.40	<a href="#">WP-1</a>
Vanguard Australian Shares Index ETF	768.00	69,173.76	64,320.00	4,853.76	7.55	<a href="#">WP-1</a>
Vanguard Ftse Asia Ex Japan Shares Index ETF	5,220.00	354,855.60	356,056.20	-1,200.60	0.34	<a href="#">WP-1</a>
Vanguard Us Total Market Shares Index ETF	2,026.00	667,242.84	554,151.52	113,091.32	20.41	<a href="#">WP-1</a>
<b>Other Assets</b>	0.00	17,916.14	15,025.80	2,890.34	19.24	
<b>Cash At Bank</b>	0.00	1,538.43	1,987.47	-449.04	22.59	<a href="#">WP-1</a> <a href="#">WP-2</a>
CBA Bank Account	0.00	1,538.43	1,987.47	-449.04	22.59	
<b>Current Tax Assets</b>	0.00	613.40	2,072.64	-1,459.24	70.40	<a href="#">WP-1</a> <a href="#">WP-2</a> <a href="#">WP-3</a>
Excessive Foreign Tax Credit Writeoff	0.00	-3,031.03	0.00	-3,031.03	100.00	
<b>Foreign Tax Credits</b>	0.00	6,391.88	0.00	6,391.88	100.00	
<b>Units In Listed Unit Trusts</b>	0.00	6,391.88	0.00	6,391.88	100.00	
Ishares Asia 50 ETF	0.00	2,468.01	0.00	2,468.01	100.00	
Ishares Global Consumer Staples ETF	0.00	530.42	0.00	530.42	100.00	

Assets	Qty	2023	2022	Change (\$)	Change (%)	
Ishares Global Healthcare ETF	0.00	1,073.62	0.00	1,073.62	100.00	
Vanguard Australian Shares Index ETF	0.00	3.43	0.00	3.43	100.00	
Vanguard Ftse Asia Ex Japan Shares Index ETF	0.00	1,174.96	0.00	1,174.96	100.00	
Vanguard Us Total Market Shares Index ETF	0.00	1,141.44	0.00	1,141.44	100.00	
<b>Franking Credits</b>	0.00	1,059.70	0.00	1,059.70	100.00	
<b>Units In Listed Unit Trusts</b>	0.00	1,059.70	0.00	1,059.70	100.00	
Vanguard Australian Shares Index ETF	0.00	1,059.70	0.00	1,059.70	100.00	
Income Tax Payable	0.00	0.00	2,072.64	-2,072.64	100.00	
Provision for Income Tax	0.00	-3,807.15	0.00	-3,807.15	100.00	
<b>Receivables</b>	0.00	15,764.31	10,965.69	4,798.62	43.76	<a href="#">WP-1</a>
<b>Investment Income Receivable</b>	0.00	15,764.31	0.00	15,764.31	100.00	
<b>Distributions</b>	0.00	15,764.31	0.00	15,764.31	100.00	
<b>Units In Listed Unit Trusts</b>	0.00	15,764.31	0.00	15,764.31	100.00	
Ishares Asia 50 ETF	0.00	5,657.49	0.00	5,657.49	100.00	
Ishares Global Consumer Staples ETF	0.00	2,187.38	0.00	2,187.38	100.00	
Ishares Global Healthcare ETF	0.00	5,183.61	0.00	5,183.61	100.00	
Vanguard Australian Shares Index ETF	0.00	682.78	0.00	682.78	100.00	
Vanguard Ftse Asia Ex Japan Shares Index ETF	0.00	2,053.05	0.00	2,053.05	100.00	
<b>Sundry Debtors</b>	0.00	0.00	10,965.69	-10,965.69	100.00	
Sundry	0.00	0.00	10,965.69	-10,965.69	100.00	
<b>Total Assets</b>	0.00	2,539,265.61	1,700,671.15	838,594.46	49.31	

Liabilities	Qty	2023	2022	Change (\$)	Change (%)	
Total Liabilities	0.00	0.00	0.00	0.00	0.00	

Member Entitlements	Qty	2023	2022	Change (\$)	Change (%)	
<b>Member Entitlement Accounts</b>	0.00	2,539,265.61	1,700,671.15	838,594.46	49.31	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Dr Andrew Lee</b>	0.00	1,548,155.41	1,109,982.17	438,173.24	39.48	
Account Based Pension (65.79% Tax Free)	0.00	585,615.97	546,565.81	39,050.16	7.14	
Account Based Pension 2 (100.00% Tax Free)	0.00	32,834.83	30,649.10	2,185.73	7.13	
Account Based Pension 3 (100.00% Tax Free)	0.00	50,499.96	47,134.37	3,365.59	7.14	
Account Based Pension 4 (100.00% Tax Free)	0.00	17,653.78	16,474.92	1,178.86	7.16	
Account Based Pension 5 (100.00% Tax Free)	0.00	252,867.78	236,007.44	16,860.34	7.14	
Account Based Pension 6 (100.00% Tax Free)	0.00	220,136.21	205,461.68	14,674.53	7.14	
Account Based Pension 7 (100.00% Tax Free)	0.00	29,669.18	27,688.85	1,980.33	7.15	
Accumulation	0.00	358,877.70	0.00	358,877.70	100.00	
<b>Ms Lai Yap</b>	0.00	991,110.20	590,688.98	400,421.22	67.79	
Account Based Pension (0.00% Tax Free)	0.00	163,788.58	153,026.55	10,762.03	7.03	
Account Based Pension 2 (100.00% Tax Free)	0.00	116,791.59	109,115.81	7,675.78	7.03	
Account Based Pension 3 (100.00% Tax Free)	0.00	351,652.37	328,546.62	23,105.75	7.03	
Accumulation	0.00	358,877.66	0.00	358,877.66	100.00	
Total Member Entitlements	0.00	2,539,265.61	1,700,671.15	838,594.46	49.31	

## Operating Statement

Income	2023	2022	Change (\$)	Change (%)	
<b>Investment Gains</b>	175,704.12	-164,230.27	339,934.39	206.99	
<b>Increase in Market Value</b>	175,704.12	-164,230.27	339,934.39	206.99	<a href="#">WP-1</a>
<b>Units In Listed Unit Trusts</b>	175,704.12	0.00	175,704.12	100.00	
Ishares Asia 50 ETF	4,204.55	0.00	4,204.55	100.00	
Ishares Global Consumer Staples ETF	15,659.05	0.00	15,659.05	100.00	
Ishares Global Healthcare ETF	39,096.04	0.00	39,096.04	100.00	
Vanguard Australian Shares Index ETF	4,853.76	0.00	4,853.76	100.00	
Vanguard Ftse Asia Ex Japan Shares Index ETF	-1,200.60	0.00	-1,200.60	100.00	
Vanguard Us Total Market Shares Index ETF	113,091.32	0.00	113,091.32	100.00	
<b>Investment Income</b>	50,807.56	29,893.05	20,914.51	69.96	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Distributions</b>	42,713.85	29,880.86	12,832.99	42.95	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Units In Listed Unit Trusts</b>	42,713.85	0.00	42,713.85	100.00	
Ishares Asia 50 ETF	16,773.22	0.00	16,773.22	100.00	
Ishares Global Consumer Staples ETF	4,144.83	0.00	4,144.83	100.00	
Ishares Global Healthcare ETF	8,612.63	0.00	8,612.63	100.00	
Vanguard Australian Shares Index ETF	3,878.88	0.00	3,878.88	100.00	
Vanguard Ftse Asia Ex Japan Shares Index ETF	9,304.29	0.00	9,304.29	100.00	
<b>Foreign Income</b>	7,609.52	0.00	7,609.52	100.00	
<b>Foreign Dividend</b>	7,609.52	0.00	7,609.52	100.00	

Income	2023	2022	Change (\$)	Change (%)	
<b>Units In Listed Unit Trusts</b>	7,609.52	0.00	7,609.52	100.00	
Vanguard Us Total Market Shares Index ETF	7,609.52	0.00	7,609.52	100.00	
<b>Interest</b>	484.19	12.19	472.00	3,872.03	
<b>Cash At Bank</b>	484.19	0.00	484.19	100.00	
CBA Bank Account	484.19	0.00	484.19	100.00	
<b>Member Receipts</b>	660,000.00	0.00	660,000.00	100.00	
<b>Contributions</b>	660,000.00	0.00	660,000.00	100.00	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Member</b>	660,000.00	0.00	660,000.00	100.00	
<b>Personal Non-Concessional</b>	660,000.00	0.00	660,000.00	100.00	
Dr Andrew Lee	330,000.00	0.00	330,000.00	100.00	
Ms Lai Yap	330,000.00	0.00	330,000.00	100.00	
<b>Total Income</b>	886,511.68	-134,337.22	1,020,848.90	759.92	
Expenses	2023	2022	Change (\$)	Change (%)	
<b>Member Payments</b>	39,560.00	43,710.00	-4,150.00	9.49	
<b>Pensions Paid</b>	39,560.00	43,710.00	-4,150.00	9.49	<a href="#">WP-1</a>
<b>Dr Andrew Lee</b>	27,750.00	0.00	27,750.00	100.00	
Account Based Pension (65.79% Tax Free)	13,660.00	0.00	13,660.00	100.00	
Account Based Pension 2 (100.00% Tax Free)	770.00	0.00	770.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	1,180.00	0.00	1,180.00	100.00	
Account Based Pension 4 (100.00% Tax Free)	410.00	0.00	410.00	100.00	



Expenses	2023	2022	Change (\$)	Change (%)	
Account Based Pension 5 (100.00% Tax Free)	5,900.00	0.00	5,900.00	100.00	
Account Based Pension 6 (100.00% Tax Free)	5,140.00	0.00	5,140.00	100.00	
Account Based Pension 7 (100.00% Tax Free)	690.00	0.00	690.00	100.00	
<b>Ms Lai Yap</b>	11,810.00	0.00	11,810.00	100.00	
Account Based Pension (0.00% Tax Free)	3,060.00	0.00	3,060.00	100.00	
Account Based Pension 2 (100.00% Tax Free)	2,180.00	0.00	2,180.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	6,570.00	0.00	6,570.00	100.00	
<b>Other Expenses</b>	783.00	506.00	277.00	54.74	
Accountancy Fee	465.00	0.00	465.00	100.00	<a href="#">WP-1</a>
ASIC Fee	59.00	56.00	3.00	5.36	
Auditor Fee	0.00	450.00	-450.00	100.00	
SMSF Supervisory Levy	259.00	0.00	259.00	100.00	
<b>Total Expenses</b>	40,343.00	44,216.00	-3,873.00	8.76	
Income Tax	2023	2022	Change (\$)	Change (%)	
<b>Income Tax Expense</b>	6,838.18	-1,336.60	8,174.78	611.61	<a href="#">WP-1</a> <a href="#">WP-2</a> <a href="#">WP-3</a> <a href="#">WP-4</a>
Excessive Foreign Tax Credit Writeoff Expense	3,031.03	0.00	3,031.03	100.00	
Income Tax Expense	3,807.15	-1,336.60	5,143.75	384.84	
Prior Years Under Provision for Income Tax	736.04	0.00	736.04	100.00	
<b>Total Income Tax</b>	7,574.22	-1,336.60	8,910.82	666.68	

Net Profit(Loss) Total	838,594.46	-177,216.62	
------------------------	------------	-------------	--

**Market Value**

Current Status : Good to Go Prior Status : N/A					Prepared By : N/A	Reviewed By : N/A
Security Code	Security Name	Source Price	Units	Market Price	Market Value	
<b>SECURITY</b>						
IAA	Ishares Asia 50 ETF	90.30	7,509.00	90.30	678,062.70	
IXI	Ishares Global Consumer Staples ETF	91.97	2,005.00	91.97	184,399.85	
IXJ	Ishares Global Healthcare ETF	127.04	4,468.00	127.04	567,614.72	
VAE	Vanguard Ftse Asia Ex Japan Shares Index ETF	67.98	5,220.00	67.98	354,855.60	
VAS	Vanguard Australian Shares Index ETF	90.07	768.00	90.07	69,173.76	
VTS	Vanguard Us Total Market Shares Index ETF	329.34	2,026.00	329.34	667,242.84	

**Pension Limit**

				Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Age	Year To Date	Minimum	Maximum	
<b>Ms Lai Yap</b>						
	Account Based Pension (0.00% Tax Free)	61	3,060.00	3,060.00		
	Account Based Pension 2 (100.00% Tax Free)	61	2,180.00	2,180.00		
	Account Based Pension 3 (100.00% Tax Free)	61	6,570.00	6,570.00		
<b>Dr Andrew Lee</b>						
	Account Based Pension (65.79% Tax Free)	71	13,660.00	13,660.00		
	Account Based Pension 2 (100.00% Tax Free)	71	770.00	770.00		
	Account Based Pension 3 (100.00% Tax Free)	71	1,180.00	1,180.00		
	Account Based Pension 4 (100.00% Tax Free)	71	410.00	410.00		
	Account Based Pension 5 (100.00% Tax Free)	71	5,900.00	5,900.00		
	Account Based Pension 6 (100.00% Tax Free)	71	5,140.00	5,140.00		
	Account Based Pension 7 (100.00% Tax Free)	71	690.00	690.00		

**Tax Effective Allocation of Pension Payment (Member Level)**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
Account Name	Drawdown To Date	Minimum	Tax Free %	
<b>Ms Lai Yap (Age: 61 at 30/06/2023)</b>				
Account Based Pension (0.00% Tax Free)	3,060.00	3,060.00	0.00	
Account Based Pension 2 (100.00% Tax Free)	2,180.00	2,180.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	6,570.00	6,570.00	100.00	
<b>Dr Andrew Lee (Age: 71 at 30/06/2023)</b>				
Account Based Pension (65.79% Tax Free)	13,660.00	13,660.00	65.79	
Account Based Pension 2 (100.00% Tax Free)	770.00	770.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	1,180.00	1,180.00	100.00	
Account Based Pension 4 (100.00% Tax Free)	410.00	410.00	100.00	
Account Based Pension 5 (100.00% Tax Free)	5,900.00	5,900.00	100.00	
Account Based Pension 6 (100.00% Tax Free)	5,140.00	5,140.00	100.00	
Account Based Pension 7 (100.00% Tax Free)	690.00	690.00	100.00	

Preservation Components for Member above 65

				Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
Account Name	Account Type	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount		
<b>Ms Lai Yap (Age: 61 at 30/06/2023)</b>						
Accumulation	Accumulation	358,877.66	0.00	0.00		
Account Based Pension (0.00% Tax Free)	Pension	13,822.03	0.00	149,966.55		
Account Based Pension 2 (100.00% Tax Free)	Pension	9,855.78	0.00	106,935.81		
Account Based Pension 3 (100.00% Tax Free)	Pension	29,675.75	0.00	321,976.62		
<b>Dr Andrew Lee (Age: 71 at 30/06/2023)</b>						
Accumulation	Accumulation	0.00	0.00	358,877.70		
Account Based Pension (65.79% Tax Free)	Pension	0.00	0.00	585,615.97		
Account Based Pension 2 (100.00% Tax Free)	Pension	0.00	0.00	32,834.83		
Account Based Pension 3 (100.00% Tax Free)	Pension	0.00	0.00	50,499.96		
Account Based Pension 4 (100.00% Tax Free)	Pension	0.00	0.00	17,653.78		
Account Based Pension 5 (100.00% Tax Free)	Pension	0.00	0.00	252,867.78		
Account Based Pension 6 (100.00% Tax Free)	Pension	0.00	0.00	220,136.21		
Account Based Pension 7 (100.00% Tax Free)	Pension	0.00	0.00	29,669.18		

## Lump Sum Payment - Good to Go

Great news! After review there is nothing that requires your attention.

**Tax Component Verification (Pension)**

		Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
Account Name	Calculated tax free %	Current year tax free %	Prior year tax free %	
<b>Ms Lai Yap (Age: 61 at 30/06/2023)</b>				
Account Based Pension (0.00% Tax Free)	0.00	0.00	0.00	
Account Based Pension 2 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	100.00	100.00	100.00	
<b>Dr Andrew Lee (Age: 71 at 30/06/2023)</b>				
Account Based Pension (65.79% Tax Free)	65.78	65.79	65.79	
Account Based Pension 2 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 3 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 4 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 5 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 6 (100.00% Tax Free)	100.00	100.00	100.00	
Account Based Pension 7 (100.00% Tax Free)	100.00	100.00	100.00	



## Work Test - Good to Go

Great news! After review there is nothing that requires your attention.



**Contribution Cap Limit**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Current Year Contributions		Concessional	Non-Concessional
<p>Dr Andrew Lee Date of Birth: 21/11/1951 (Age: 70 at 30/06/2023)</p>				
	Caps		27,500.00	330,000.00
	Cumulative available unused cap		0.00	0.00
	Maximum cap available		27,500.00	330,000.00
	Contributions made (to this fund)		0.00	330,000.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		0.00	330,000.00
	Amount above caps		0.00	0.00
<p>Ms Lai Yap Date of Birth: 23/04/1962 (Age: 60 at 30/06/2023)</p>				
	Caps		27,500.00	330,000.00
	Cumulative available unused cap		0.00	0.00
	Maximum cap available		27,500.00	330,000.00
	Contributions made (to this fund)		0.00	330,000.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		0.00	330,000.00
	Amount above caps		0.00	0.00







## Negative Balance - Good to Go

Great news! After review there is nothing that requires your attention.

**Contra Bank Entries**

				Current Status : Good to Go Prior Status : Warning		Prepared By : N/A	Reviewed By : N/A
	Date	Description	Debits	Credits	Balance		
<b>CBA Bank Account</b>							
	15/07/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	108.00	0.00	7,660.58		
	31/10/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	108.00	21,644.65		

## Income Comparison

					Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Date	Income Type	Total Income	Franking Credit	Estimated Income	Estimated Franking Credit	
<b>VAS : Vanguard Australian Shares Index ETF (ASX:VAS)</b>							
	03/10/2022	Distribution	1,114.04	0.00	1,114.04	423.92	
	03/01/2023	Distribution	575.80	0.00	575.80	201.69	
	03/04/2023	Distribution	443.13	0.00	443.13	165.13	
	30/06/2023	Distribution	682.78	0.00	682.78	241.18	
<b>VAE : Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)</b>							
	03/10/2022	Distribution	4,771.69	0.00	4,771.70	0.00	
	03/01/2023	Distribution	980.06	0.00	980.07	0.00	

### Benefits Paid to Member < 60 - Good to Go

Great news! After review there is nothing that requires your attention.

## Retirement Condition - Good to Go

Great news! After review there is nothing that requires your attention.

**Tax Effective Allocation of Pension Payment (Pension Account Level)**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Drawdown To Date	Minimum	Tax Free %
<b>Ms Lai Yap (Age: 61 at 30/06/2023)</b>				
	Account Based Pension (0.00% Tax Free)	3,060.00	3,060.00	0.00
	Account Based Pension 2 (100.00% Tax Free)	2,180.00	2,180.00	100.00
	Account Based Pension 3 (100.00% Tax Free)	6,570.00	6,570.00	100.00
<b>Dr Andrew Lee (Age: 71 at 30/06/2023)</b>				
	Account Based Pension (65.79% Tax Free)	13,660.00	13,660.00	65.79
	Account Based Pension 2 (100.00% Tax Free)	770.00	770.00	100.00
	Account Based Pension 3 (100.00% Tax Free)	1,180.00	1,180.00	100.00
	Account Based Pension 4 (100.00% Tax Free)	410.00	410.00	100.00
	Account Based Pension 5 (100.00% Tax Free)	5,900.00	5,900.00	100.00
	Account Based Pension 6 (100.00% Tax Free)	5,140.00	5,140.00	100.00
	Account Based Pension 7 (100.00% Tax Free)	690.00	690.00	100.00



### Preservation Components - Not Applicable

The system did not find any data to process.

### Tax Component Verification (Accumulation) - Not Applicable

The system did not find any data to process.

General Ledger

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Receipts / Contributions / Member / Personal Non-Concessional / Dr Andrew Lee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	0.00	330,000.00	330,000.00
30/06/2023	Closing Balance	0.00	0.00	0.00	330,000.00
<b>Member Receipts / Contributions / Member / Personal Non-Concessional / Ms Lai Yap</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	0.00	330,000.00	330,000.00
30/06/2023	Closing Balance	0.00	0.00	0.00	330,000.00
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	4,204.55	4,204.55
30/06/2023	Closing Balance	0.00	0.00	0.00	4,204.55
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Ishares Global Consumer Staples ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	15,659.05	15,659.05
30/06/2023	Closing Balance	0.00	0.00	0.00	15,659.05
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Market Value Adjustment	0.00	0.00	39,096.04	39,096.04
30/06/2023	Closing Balance	0.00	0.00	0.00	39,096.04
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	4,853.76	4,853.76
30/06/2023	Closing Balance	0.00	0.00	0.00	4,853.76
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Vanguard Ftse Asia Ex Japan Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	1,200.60	0.00	1,200.60
30/06/2023	Closing Balance	0.00	0.00	0.00	1,200.60
<b>Investment Gains / Increase in Market Value / Units In Listed Unit Trusts / Vanguard Us Total Market Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	113,091.32	113,091.32
30/06/2023	Closing Balance	0.00	0.00	0.00	113,091.32
<b>Investment Income / Distributions / Units In Listed Unit Trusts / Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	0.00	1,491.95	1,491.95
21/12/2022	IAA AUD DRP	0.00	0.00	8,647.72	10,139.67
30/06/2023	Distribution - Tax Statement	0.00	0.00	976.06	11,115.73
30/06/2023	IAA AUD DRP	0.00	0.00	5,657.49	16,773.22

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	16,773.22
<b>Investment Income / Distributions / Units In Listed Unit Trusts / Ishares Global Consumer Staples ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	0.00	209.42	209.42
21/12/2022	IXI AUD DRP	0.00	0.00	1,427.03	1,636.45
30/06/2023	Distribution - Tax Statement	0.00	0.00	321.00	1,957.45
30/06/2023	IXI AUD DRP	0.00	0.00	2,187.38	4,144.83
30/06/2023	Closing Balance	0.00	0.00	0.00	4,144.83
<b>Investment Income / Distributions / Units In Listed Unit Trusts / Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	0.00	335.43	335.43
21/12/2022	IXJ AUD DRP	0.00	0.00	2,355.40	2,690.83
30/06/2023	Distribution - Tax Statement	0.00	0.00	738.19	3,429.02
30/06/2023	IXJ AUD DRP	0.00	0.00	5,183.61	8,612.63
30/06/2023	Closing Balance	0.00	0.00	0.00	8,612.63
<b>Investment Income / Distributions / Units In Listed Unit Trusts / Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	Distribution - Tax Statement	0.00	0.00	420.63	420.63
03/10/2022	VAS AUD EST 1.2880 FRANKED, 30% CTR, 0.0369 CFI, DRP	0.00	0.00	1,114.04	1,534.67

Date	Description	Quantity	Debits	Credits	Balance
03/01/2023	Distribution - Tax Statement	0.00	0.00	217.40	1,752.07
03/01/2023	VAS AUD EST 0.6128 FRANKED, 30% CTR, 0.0887 CFI, DRP	0.00	0.00	575.80	2,327.87
03/04/2023	Distribution - Tax Statement	0.00	0.00	167.31	2,495.18
03/04/2023	VAS AUD EST 0.5017 FRANKED, 30% CTR, 0.0359 CFI, DRP	0.00	0.00	443.13	2,938.31
30/06/2023	Distribution - Tax Statement	0.00	0.00	257.79	3,196.10
30/06/2023	VAS AUD EST 0.7328 FRANKED, 30% CTR, 0.1131 CFI, DRP	0.00	0.00	682.78	3,878.88
30/06/2023	Closing Balance	0.00	0.00	0.00	3,878.88

**Investment Income / Distributions / Units In Listed Unit Trusts / Vanguard Ftse Asia Ex Japan Shares Index ETF**

01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	Distribution - Tax Statement	0.00	0.00	653.33	653.33
03/10/2022	VAE AUD DRP	0.00	0.00	4,771.69	5,425.02
03/01/2023	Distribution - Tax Statement	0.00	0.00	108.38	5,533.40
03/01/2023	VAE AUD DRP	0.00	0.00	980.06	6,513.46
03/04/2023	Distribution - Tax Statement	0.00	0.00	104.36	6,617.82
03/04/2023	VAE AUD DRP	0.00	0.00	324.53	6,942.35
30/06/2023	Distribution - Tax Statement	0.00	0.00	308.89	7,251.24
30/06/2023	VAE AUD DRP	0.00	0.00	2,053.05	9,304.29
30/06/2023	Closing Balance	0.00	0.00	0.00	9,304.29

**Investment Income / Foreign Income / Foreign Dividend / Units In Listed Unit Trusts / Vanguard Us Total Market Shares Index ETF**

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/10/2022	VTS USD 0.7955, 15% WHT	0.00	0.00	2,548.52	2,548.52
25/01/2023	VTS USD 0.9305, 15% WHT	0.00	0.00	2,704.72	5,253.24
26/04/2023	VTS USD 0.7862, 15% WHT	0.00	0.00	2,356.28	7,609.52
30/06/2023	Closing Balance	0.00	0.00	0.00	7,609.52

**Investment Income / Interest / Cash At Bank / CBA Bank Account**

01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	Credit Interest	0.00	0.00	0.97	0.97
01/08/2022	Credit Interest	0.00	0.00	2.47	3.44
01/09/2022	Credit Interest	0.00	0.00	8.84	12.28
01/10/2022	Credit Interest	0.00	0.00	14.64	26.92
01/11/2022	Credit Interest	0.00	0.00	24.58	51.50
01/12/2022	Credit Interest	0.00	0.00	34.43	85.93
01/01/2023	Credit Interest	0.00	0.00	37.82	123.75
01/02/2023	Credit Interest	0.00	0.00	60.27	184.02
01/03/2023	Credit Interest	0.00	0.00	62.14	246.16
01/04/2023	Credit Interest	0.00	0.00	76.03	322.19
01/05/2023	Credit Interest	0.00	0.00	78.09	400.28
01/06/2023	DEPOSIT INTEREST	0.00	0.00	83.91	484.19
30/06/2023	Closing Balance	0.00	0.00	0.00	484.19

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension (65.79% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	13,660.00	0.00	13,660.00
30/06/2023	Closing Balance	0.00	0.00	0.00	13,660.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	13,660.00	13,660.00
30/05/2023	Pension Drawdown - Paid	0.00	13,660.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 2 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	770.00	0.00	770.00
30/06/2023	Closing Balance	0.00	0.00	0.00	770.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	770.00	770.00
30/05/2023	Pension Drawdown - Paid	0.00	770.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 3 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	1,180.00	0.00	1,180.00
30/06/2023	Closing Balance	0.00	0.00	0.00	1,180.00



Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	1,180.00	1,180.00
30/05/2023	Pension Drawdown - Paid	0.00	1,180.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 4 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	410.00	0.00	410.00
30/06/2023	Closing Balance	0.00	0.00	0.00	410.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	410.00	410.00
30/05/2023	Pension Drawdown - Paid	0.00	410.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 5 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	5,900.00	0.00	5,900.00
30/06/2023	Closing Balance	0.00	0.00	0.00	5,900.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	5,900.00	5,900.00
30/05/2023	Pension Drawdown - Paid	0.00	5,900.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 6 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	5,140.00	0.00	5,140.00
30/06/2023	Closing Balance	0.00	0.00	0.00	5,140.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	5,140.00	5,140.00
30/05/2023	Pension Drawdown - Paid	0.00	5,140.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Dr Andrew Lee / Account Based Pension 7 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	690.00	0.00	690.00
30/06/2023	Closing Balance	0.00	0.00	0.00	690.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	690.00	690.00
30/05/2023	Pension Drawdown - Paid	0.00	690.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Ms Lai Yap / Account Based Pension (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	3,060.00	0.00	3,060.00
30/06/2023	Closing Balance	0.00	0.00	0.00	3,060.00

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	3,060.00	3,060.00
30/05/2023	Pension Drawdown - Paid	0.00	3,060.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Ms Lai Yap / Account Based Pension 2 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	2,180.00	0.00	2,180.00
30/06/2023	Closing Balance	0.00	0.00	0.00	2,180.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	2,180.00	2,180.00
30/05/2023	Pension Drawdown - Paid	0.00	2,180.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Ms Lai Yap / Account Based Pension 3 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Gross	0.00	6,570.00	0.00	6,570.00
30/06/2023	Closing Balance	0.00	0.00	0.00	6,570.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/05/2023	Pension Drawdown - Net	0.00	0.00	6,570.00	6,570.00
30/05/2023	Pension Drawdown - Paid	0.00	6,570.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
<b>Other Expenses / Accountancy Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
09/09/2022	Transfer To Sun Accounting NetBank INV-10377	0.00	465.00	0.00	465.00
30/06/2023	Closing Balance	0.00	0.00	0.00	465.00
<b>Other Expenses / ASIC Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	59.00	0.00	59.00
30/06/2023	Closing Balance	0.00	0.00	0.00	59.00
<b>Other Expenses / SMSF Supervisory Levy</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	259.00	0.00	259.00
30/06/2023	Closing Balance	0.00	0.00	0.00	259.00
<b>Income Tax Expense / Income Tax Expense</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Fund Income Tax	0.00	3,807.15	0.00	3,807.15
30/06/2023	Closing Balance	0.00	0.00	0.00	3,807.15
<b>Income Tax Expense / Excessive Foreign Tax Credit Writeoff Expense</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Excessive foreign tax credit written off	0.00	3,031.03	0.00	3,031.03
30/06/2023	Closing Balance	0.00	0.00	0.00	3,031.03
<b>Prior Years Under Provision for Income Tax</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	736.04	0.00	736.04
30/06/2023	Closing Balance	0.00	0.00	0.00	736.04
<b>Investments - Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	1,727.00	0.00	0.00	157,295.15
13/07/2022	OMT - IAA	5,782.00	516,563.00	0.00	673,858.15
30/06/2023	Market Value Adjustment	0.00	4,204.55	0.00	678,062.70
30/06/2023	Closing Balance	7,509.00	0.00	0.00	678,062.70
<b>Investments - Ishares Global Consumer Staples ETF</b>					
01/07/2022	Opening Balance	2,005.00	0.00	0.00	168,740.80
30/06/2023	Market Value Adjustment	0.00	15,659.05	0.00	184,399.85
30/06/2023	Closing Balance	2,005.00	0.00	0.00	184,399.85
<b>Investments - Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	3,272.00	0.00	0.00	385,081.68
13/07/2022	OMT - IXJ	1,196.00	143,437.00	0.00	528,518.68
30/06/2023	Market Value Adjustment	0.00	39,096.04	0.00	567,614.72

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	4,468.00	0.00	0.00	567,614.72
<b>Investments - Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	768.00	0.00	0.00	64,320.00
30/06/2023	Market Value Adjustment	0.00	4,853.76	0.00	69,173.76
30/06/2023	Closing Balance	768.00	0.00	0.00	69,173.76
<b>Investments - Vanguard Ftse Asia Ex Japan Shares Index ETF</b>					
01/07/2022	Opening Balance	5,220.00	0.00	0.00	356,056.20
30/06/2023	Market Value Adjustment	0.00	0.00	1,200.60	354,855.60
30/06/2023	Closing Balance	5,220.00	0.00	0.00	354,855.60
<b>Investments - Vanguard Us Total Market Shares Index ETF</b>					
01/07/2022	Opening Balance	2,026.00	0.00	0.00	554,151.52
30/06/2023	Market Value Adjustment	0.00	113,091.32	0.00	667,242.84
30/06/2023	Closing Balance	2,026.00	0.00	0.00	667,242.84
<b>Cash At Bank - CBA Bank Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	1,987.47
01/07/2022	Credit Interest	0.00	0.97	0.00	1,988.44
13/07/2022	Direct Credit 396297 IAA PAYMENT JUL22/00805565	0.00	1,237.93	0.00	3,226.37
13/07/2022	Direct Credit 396297 IXI PAYMENT JUL22/00802261	0.00	1,783.22	0.00	5,009.59

Date	Description	Quantity	Debits	Credits	Balance
13/07/2022	Direct Credit 396297 IXJ PAYMENT JUL22/00808584	0.00	2,758.99	0.00	7,768.58
15/07/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	108.00	7,660.58
18/07/2022	Direct Credit 358020 VAE PAYMENT JUL22/00802222	0.00	1,635.77	0.00	9,296.35
18/07/2022	Direct Credit 358020 VAS PAYMENT JUL22/00830301	0.00	1,658.52	0.00	10,954.87
22/07/2022	Direct Credit 358020 VTS DIVIDEND VTS50/00815637	0.00	1,891.26	0.00	12,846.13
01/08/2022	Credit Interest	0.00	2.47	0.00	12,848.60
01/09/2022	Credit Interest	0.00	8.84	0.00	12,857.44
09/09/2022	Transfer To Sun Accounting NetBank INV- 10377	0.00	0.00	465.00	12,392.44
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	1,077.60	0.00	13,470.04
01/10/2022	Credit Interest	0.00	14.64	0.00	13,484.68
18/10/2022	Direct Credit 358020 VAE PAYMENT OCT22/00802180	0.00	4,771.69	0.00	18,256.37
18/10/2022	Direct Credit 358020 VAS PAYMENT OCT22/00830903	0.00	1,114.04	0.00	19,370.41
24/10/2022	Direct Credit 358020 VTS DIVIDEND VTS51/00815496	0.00	2,166.24	0.00	21,536.65
31/10/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	108.00	0.00	21,644.65
01/11/2022	Credit Interest	0.00	24.58	0.00	21,669.23
01/12/2022	Credit Interest	0.00	34.43	0.00	21,703.66

Date	Description	Quantity	Debits	Credits	Balance
01/01/2023	Credit Interest	0.00	37.82	0.00	21,741.48
05/01/2023	Direct Credit 396297 IAA PAYMENT JAN23/00805226	0.00	8,647.72	0.00	30,389.20
05/01/2023	Direct Credit 396297 IXI PAYMENT JAN23/00802166	0.00	1,427.03	0.00	31,816.23
05/01/2023	Direct Credit 396297 IXJ PAYMENT JAN23/00808356	0.00	2,355.40	0.00	34,171.63
18/01/2023	Direct Credit 358020 VAE PAYMENT JAN23/00802138	0.00	980.06	0.00	35,151.69
18/01/2023	Direct Credit 358020 VAS PAYMENT JAN23/00830989	0.00	575.80	0.00	35,727.49
25/01/2023	Direct Credit 358020 VTS DIVIDEND VTS52/00815288	0.00	2,299.01	0.00	38,026.50
01/02/2023	Credit Interest	0.00	60.27	0.00	38,086.77
01/03/2023	Credit Interest	0.00	62.14	0.00	38,148.91
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	0.00	59.00	38,089.91
01/04/2023	Credit Interest	0.00	76.03	0.00	38,165.94
20/04/2023	Direct Credit 358020 VAE PAYMENT APR23/00802060	0.00	324.53	0.00	38,490.47
20/04/2023	Direct Credit 358020 VAS PAYMENT APR23/00831251	0.00	443.13	0.00	38,933.60
26/04/2023	Direct Credit 358020 VTS DIVIDEND VTS53/00815150	0.00	2,002.83	0.00	40,936.43
01/05/2023	Credit Interest	0.00	78.09	0.00	41,014.52
30/05/2023	Transfer To LAI FONG YAP NetBank SM	0.00	0.00	39,560.00	1,454.52



Date	Description	Quantity	Debits	Credits	Balance
01/06/2023	DEPOSIT INTEREST	0.00	83.91	0.00	1,538.43
30/06/2023	Closing Balance	0.00	0.00	0.00	1,538.43
<b>Other Assets - Unsettled Trades / Acquisitions / Units In Listed Unit Trusts / Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	OMT - IAA	0.00	0.00	516,563.00	516,563.00
13/07/2022	OMT - IAA	0.00	516,563.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Acquisitions / Units In Listed Unit Trusts / Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	OMT - IXJ	0.00	0.00	143,437.00	143,437.00
13/07/2022	OMT - IXJ	0.00	143,437.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	IAA AUD DRP	0.00	8,647.72	0.00	8,647.72
05/01/2023	IAA AUD DRP	0.00	0.00	8,647.72	0.00
30/06/2023	IAA AUD DRP	0.00	5,657.49	0.00	5,657.49
30/06/2023	Closing Balance	0.00	0.00	0.00	5,657.49
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Ishares Global Consumer Staples ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
21/12/2022	IXI AUD DRP	0.00	1,427.03	0.00	1,427.03
05/01/2023	IXI AUD DRP	0.00	0.00	1,427.03	0.00
30/06/2023	IXI AUD DRP	0.00	2,187.38	0.00	2,187.38
30/06/2023	Closing Balance	0.00	0.00	0.00	2,187.38
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	IXJ AUD DRP	0.00	2,355.40	0.00	2,355.40
05/01/2023	IXJ AUD DRP	0.00	0.00	2,355.40	0.00
30/06/2023	IXJ AUD DRP	0.00	5,183.61	0.00	5,183.61
30/06/2023	Closing Balance	0.00	0.00	0.00	5,183.61
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	VAS AUD EST 1.2880 FRANKED, 30% CTR, 0.0369 CFI, DRP	0.00	1,114.04	0.00	1,114.04
18/10/2022	VAS AUD EST 1.2880 FRANKED, 30% CTR, 0.0369 CFI, DRP	0.00	0.00	1,114.04	0.00
03/01/2023	VAS AUD EST 0.6128 FRANKED, 30% CTR, 0.0887 CFI, DRP	0.00	575.80	0.00	575.80
18/01/2023	VAS AUD EST 0.6128 FRANKED, 30% CTR, 0.0887 CFI, DRP	0.00	0.00	575.80	0.00
03/04/2023	VAS AUD EST 0.5017 FRANKED, 30% CTR, 0.0359 CFI, DRP	0.00	443.13	0.00	443.13

Date	Description	Quantity	Debits	Credits	Balance
20/04/2023	VAS AUD EST 0.5017 FRANKED, 30% CTR, 0.0359 CFI, DRP	0.00	0.00	443.13	0.00
30/06/2023	VAS AUD EST 0.7328 FRANKED, 30% CTR, 0.1131 CFI, DRP	0.00	682.78	0.00	682.78
30/06/2023	Closing Balance	0.00	0.00	0.00	682.78
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Vanguard Ftse Asia Ex Japan Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	VAE AUD DRP	0.00	4,771.69	0.00	4,771.69
18/10/2022	VAE AUD DRP	0.00	0.00	4,771.69	0.00
03/01/2023	VAE AUD DRP	0.00	980.06	0.00	980.06
18/01/2023	VAE AUD DRP	0.00	0.00	980.06	0.00
03/04/2023	VAE AUD DRP	0.00	324.53	0.00	324.53
20/04/2023	VAE AUD DRP	0.00	0.00	324.53	0.00
30/06/2023	VAE AUD DRP	0.00	2,053.05	0.00	2,053.05
30/06/2023	Closing Balance	0.00	0.00	0.00	2,053.05
<b>Other Assets - Receivables / Investment Income Receivable / Foreign Income / Foreign Dividend / Units In Listed Unit Trusts / Vanguard Us Total Market Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/10/2022	VTS USD 0.7955, 15% WHT	0.00	0.00	2,166.24	2,166.24
24/10/2022	VTS USD 0.7955, 15% WHT	0.00	2,166.24	0.00	0.00
25/01/2023	VTS USD 0.9305, 15% WHT	0.00	0.00	2,299.01	2,299.01
25/01/2023	VTS USD 0.9305, 15% WHT	0.00	2,299.01	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
26/04/2023	VTS USD 0.7862, 15% WHT	0.00	0.00	2,002.83	2,002.83
26/04/2023	VTS USD 0.7862, 15% WHT	0.00	2,002.83	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / CBA Bank Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	Credit Interest	0.00	0.00	0.97	0.97
01/07/2022	Credit Interest	0.00	0.97	0.00	0.00
01/08/2022	Credit Interest	0.00	0.00	2.47	2.47
01/08/2022	Credit Interest	0.00	2.47	0.00	0.00
01/09/2022	Credit Interest	0.00	0.00	8.84	8.84
01/09/2022	Credit Interest	0.00	8.84	0.00	0.00
01/10/2022	Credit Interest	0.00	0.00	14.64	14.64
01/10/2022	Credit Interest	0.00	14.64	0.00	0.00
01/11/2022	Credit Interest	0.00	0.00	24.58	24.58
01/11/2022	Credit Interest	0.00	24.58	0.00	0.00
01/12/2022	Credit Interest	0.00	0.00	34.43	34.43
01/12/2022	Credit Interest	0.00	34.43	0.00	0.00
01/01/2023	Credit Interest	0.00	0.00	37.82	37.82
01/01/2023	Credit Interest	0.00	37.82	0.00	0.00
01/02/2023	Credit Interest	0.00	0.00	60.27	60.27

Date	Description	Quantity	Debits	Credits	Balance
01/02/2023	Credit Interest	0.00	60.27	0.00	0.00
01/03/2023	Credit Interest	0.00	0.00	62.14	62.14
01/03/2023	Credit Interest	0.00	62.14	0.00	0.00
01/04/2023	Credit Interest	0.00	0.00	76.03	76.03
01/04/2023	Credit Interest	0.00	76.03	0.00	0.00
01/05/2023	Credit Interest	0.00	0.00	78.09	78.09
01/05/2023	Credit Interest	0.00	78.09	0.00	0.00
01/06/2023	DEPOSIT INTEREST	0.00	0.00	83.91	83.91
01/06/2023	DEPOSIT INTEREST	0.00	83.91	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Member Income Receivable / Contributions / Dr Andrew Lee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	330,000.00	0.00	330,000.00
13/07/2022	Contribution Received	0.00	0.00	71,718.50	258,281.50
13/07/2022	Contribution Received	0.00	0.00	258,281.50	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Member Income Receivable / Contributions / Ms Lai Yap</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	330,000.00	0.00	330,000.00
13/07/2022	Contribution Received	0.00	0.00	71,718.50	258,281.50

Date	Description	Quantity	Debits	Credits	Balance
13/07/2022	Contribution Received	0.00	0.00	258,281.50	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Sundry Debtors / Sundry</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	10,965.69
13/07/2022	Distributions Receivable	0.00	0.00	1,237.93	9,727.76
13/07/2022	Distributions Receivable	0.00	0.00	1,783.22	7,944.54
13/07/2022	Distributions Receivable	0.00	0.00	2,758.99	5,185.55
18/07/2022	Distributions Receivable	0.00	0.00	1,635.77	3,549.78
18/07/2022	Distributions Receivable	0.00	0.00	1,658.52	1,891.26
22/07/2022	Distributions Receivable	0.00	0.00	1,891.26	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Current Tax Assets / Income Tax Payable</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	2,072.64
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	0.00	2,072.64	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Current Tax Assets / Provision for Income Tax</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Tax Effect Of Income	0.00	0.00	3,807.15	3,807.15
30/06/2023	Closing Balance	0.00	0.00	0.00	3,807.15

Date	Description	Quantity	Debits	Credits	Balance
<b>Other Assets - Current Tax Assets / Franking Credits / Units In Listed Unit Trusts / Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	Distribution - Tax Statement	0.00	419.27	0.00	419.27
03/01/2023	Distribution - Tax Statement	0.00	216.70	0.00	635.97
03/04/2023	Distribution - Tax Statement	0.00	166.77	0.00	802.74
30/06/2023	Distribution - Tax Statement	0.00	256.96	0.00	1,059.70
30/06/2023	Closing Balance	0.00	0.00	0.00	1,059.70
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Ishares Asia 50 ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	1,491.95	0.00	1,491.95
30/06/2023	Distribution - Tax Statement	0.00	976.06	0.00	2,468.01
30/06/2023	Closing Balance	0.00	0.00	0.00	2,468.01
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Ishares Global Consumer Staples ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	209.42	0.00	209.42
30/06/2023	Distribution - Tax Statement	0.00	321.00	0.00	530.42
30/06/2023	Closing Balance	0.00	0.00	0.00	530.42
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Ishares Global Healthcare ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
21/12/2022	Distribution - Tax Statement	0.00	335.43	0.00	335.43

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Distribution - Tax Statement	0.00	738.19	0.00	1,073.62
30/06/2023	Closing Balance	0.00	0.00	0.00	1,073.62
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Vanguard Australian Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	Distribution - Tax Statement	0.00	1.36	0.00	1.36
03/01/2023	Distribution - Tax Statement	0.00	0.70	0.00	2.06
03/04/2023	Distribution - Tax Statement	0.00	0.54	0.00	2.60
30/06/2023	Distribution - Tax Statement	0.00	0.83	0.00	3.43
30/06/2023	Closing Balance	0.00	0.00	0.00	3.43
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Vanguard Ftse Asia Ex Japan Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/10/2022	Distribution - Tax Statement	0.00	653.33	0.00	653.33
03/01/2023	Distribution - Tax Statement	0.00	108.38	0.00	761.71
03/04/2023	Distribution - Tax Statement	0.00	104.36	0.00	866.07
30/06/2023	Distribution - Tax Statement	0.00	308.89	0.00	1,174.96
30/06/2023	Closing Balance	0.00	0.00	0.00	1,174.96
<b>Other Assets - Current Tax Assets / Foreign Tax Credits / Units In Listed Unit Trusts / Vanguard Us Total Market Shares Index ETF</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/10/2022	VTS USD 0.7955, 15% WHT	0.00	382.28	0.00	382.28
25/01/2023	VTS USD 0.9305, 15% WHT	0.00	405.71	0.00	787.99



Date	Description	Quantity	Debits	Credits	Balance
26/04/2023	VTS USD 0.7862, 15% WHT	0.00	353.45	0.00	1,141.44
30/06/2023	Closing Balance	0.00	0.00	0.00	1,141.44
<b>Other Assets - Current Tax Assets / Excessive Foreign Tax Credit Writeoff</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Excessive foreign tax credit written off	0.00	0.00	3,031.03	3,031.03
30/06/2023	Closing Balance	0.00	0.00	0.00	3,031.03
<b>Other Creditors and Accruals / Accountancy Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
09/09/2022	Transfer To Sun Accounting NetBank INV-10377	0.00	0.00	465.00	465.00
09/09/2022	Transfer To Sun Accounting NetBank INV-10377	0.00	465.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Creditors and Accruals / ASIC Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	0.00	59.00	59.00
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	59.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Income Tax Suspense</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	0.00	1,077.60	1,077.60
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	1,077.60	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Fund Suspense / CBA Bank Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	Credit Interest	0.00	0.00	0.97	0.97
01/07/2022	Credit Interest	0.00	0.97	0.00	0.00
13/07/2022	Direct Credit 396297 IAA PAYMENT JUL22/00805565	0.00	0.00	1,237.93	1,237.93
13/07/2022	Direct Credit 396297 IAA PAYMENT JUL22/00805565	0.00	1,237.93	0.00	0.00
13/07/2022	Direct Credit 396297 IXI PAYMENT JUL22/00802261	0.00	0.00	1,783.22	1,783.22
13/07/2022	Direct Credit 396297 IXI PAYMENT JUL22/00802261	0.00	1,783.22	0.00	0.00
13/07/2022	Direct Credit 396297 IXJ PAYMENT JUL22/00808584	0.00	0.00	2,758.99	2,758.99
13/07/2022	Direct Credit 396297 IXJ PAYMENT JUL22/00808584	0.00	2,758.99	0.00	0.00
15/07/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	108.00	0.00	108.00
18/07/2022	Direct Credit 358020 VAE PAYMENT JUL22/00802222	0.00	0.00	1,635.77	1,527.77
18/07/2022	Direct Credit 358020 VAE PAYMENT JUL22/00802222	0.00	1,635.77	0.00	108.00

Date	Description	Quantity	Debits	Credits	Balance
18/07/2022	Direct Credit 358020 VAS PAYMENT JUL22/00830301	0.00	0.00	1,658.52	1,550.52
18/07/2022	Direct Credit 358020 VAS PAYMENT JUL22/00830301	0.00	1,658.52	0.00	108.00
22/07/2022	Direct Credit 358020 VTS DIVIDEND VTS50/00815637	0.00	0.00	1,891.26	1,783.26
22/07/2022	Direct Credit 358020 VTS DIVIDEND VTS50/00815637	0.00	1,891.26	0.00	108.00
01/08/2022	Credit Interest	0.00	0.00	2.47	105.53
01/08/2022	Credit Interest	0.00	2.47	0.00	108.00
01/09/2022	Credit Interest	0.00	0.00	8.84	99.16
01/09/2022	Credit Interest	0.00	8.84	0.00	108.00
09/09/2022	Transfer To Sun Accounting NetBank INV-10377	0.00	0.00	465.00	357.00
09/09/2022	Transfer To Sun Accounting NetBank INV-10377	0.00	465.00	0.00	108.00
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	0.00	1,077.60	969.60
14/09/2022	Direct Credit 012721 ATO ATO005000016954226	0.00	1,077.60	0.00	108.00
01/10/2022	Credit Interest	0.00	0.00	14.64	93.36
01/10/2022	Credit Interest	0.00	14.64	0.00	108.00
18/10/2022	Direct Credit 358020 VAE PAYMENT OCT22/00802180	0.00	0.00	4,771.69	4,663.69
18/10/2022	Direct Credit 358020 VAE PAYMENT OCT22/00802180	0.00	4,771.69	0.00	108.00

Date	Description	Quantity	Debits	Credits	Balance
18/10/2022	Direct Credit 358020 VAS PAYMENT OCT22/00830903	0.00	0.00	1,114.04	1,006.04
18/10/2022	Direct Credit 358020 VAS PAYMENT OCT22/00830903	0.00	1,114.04	0.00	108.00
24/10/2022	Direct Credit 358020 VTS DIVIDEND VTS51/00815496	0.00	0.00	2,166.24	2,058.24
24/10/2022	Direct Credit 358020 VTS DIVIDEND VTS51/00815496	0.00	2,166.24	0.00	108.00
31/10/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	0.00	108.00	0.00
31/10/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	108.00	0.00	108.00
31/10/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	108.00	0.00
01/11/2022	Credit Interest	0.00	0.00	24.58	24.58
01/11/2022	Credit Interest	0.00	24.58	0.00	0.00
01/12/2022	Credit Interest	0.00	0.00	34.43	34.43
01/12/2022	Credit Interest	0.00	34.43	0.00	0.00
01/01/2023	Credit Interest	0.00	0.00	37.82	37.82
01/01/2023	Credit Interest	0.00	37.82	0.00	0.00
05/01/2023	Direct Credit 396297 IAA PAYMENT JAN23/00805226	0.00	0.00	8,647.72	8,647.72
05/01/2023	Direct Credit 396297 IAA PAYMENT JAN23/00805226	0.00	8,647.72	0.00	0.00
05/01/2023	Direct Credit 396297 IXI PAYMENT JAN23/00802166	0.00	0.00	1,427.03	1,427.03

Date	Description	Quantity	Debits	Credits	Balance
05/01/2023	Direct Credit 396297 IXI PAYMENT JAN23/00802166	0.00	1,427.03	0.00	0.00
05/01/2023	Direct Credit 396297 IXJ PAYMENT JAN23/00808356	0.00	0.00	2,355.40	2,355.40
05/01/2023	Direct Credit 396297 IXJ PAYMENT JAN23/00808356	0.00	2,355.40	0.00	0.00
18/01/2023	Direct Credit 358020 VAE PAYMENT JAN23/00802138	0.00	0.00	980.06	980.06
18/01/2023	Direct Credit 358020 VAE PAYMENT JAN23/00802138	0.00	980.06	0.00	0.00
18/01/2023	Direct Credit 358020 VAS PAYMENT JAN23/00830989	0.00	0.00	575.80	575.80
18/01/2023	Direct Credit 358020 VAS PAYMENT JAN23/00830989	0.00	575.80	0.00	0.00
25/01/2023	Direct Credit 358020 VTS DIVIDEND VTS52/00815288	0.00	0.00	2,299.01	2,299.01
25/01/2023	Direct Credit 358020 VTS DIVIDEND VTS52/00815288	0.00	2,299.01	0.00	0.00
01/02/2023	Credit Interest	0.00	0.00	60.27	60.27
01/02/2023	Credit Interest	0.00	60.27	0.00	0.00
01/03/2023	Credit Interest	0.00	0.00	62.14	62.14
01/03/2023	Credit Interest	0.00	62.14	0.00	0.00
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	0.00	59.00	59.00
30/03/2023	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	0.00	59.00	0.00	0.00
01/04/2023	Credit Interest	0.00	0.00	76.03	76.03

Date	Description	Quantity	Debits	Credits	Balance
01/04/2023	Credit Interest	0.00	76.03	0.00	0.00
20/04/2023	Direct Credit 358020 VAE PAYMENT APR23/00802060	0.00	0.00	324.53	324.53
20/04/2023	Direct Credit 358020 VAE PAYMENT APR23/00802060	0.00	324.53	0.00	0.00
20/04/2023	Direct Credit 358020 VAS PAYMENT APR23/00831251	0.00	0.00	443.13	443.13
20/04/2023	Direct Credit 358020 VAS PAYMENT APR23/00831251	0.00	443.13	0.00	0.00
26/04/2023	Direct Credit 358020 VTS DIVIDEND VTS53/00815150	0.00	0.00	2,002.83	2,002.83
26/04/2023	Direct Credit 358020 VTS DIVIDEND VTS53/00815150	0.00	2,002.83	0.00	0.00
01/05/2023	Credit Interest	0.00	0.00	78.09	78.09
01/05/2023	Credit Interest	0.00	78.09	0.00	0.00
30/05/2023	Transfer To LAI FONG YAP NetBank SM	0.00	0.00	39,560.00	39,560.00
30/05/2023	Transfer To LAI FONG YAP NetBank SM	0.00	39,560.00	0.00	0.00
01/06/2023	DEPOSIT INTEREST	0.00	0.00	83.91	83.91
01/06/2023	DEPOSIT INTEREST	0.00	83.91	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension (65.79% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	546,565.81
30/05/2023	Pension Drawdown - Gross	0.00	13,660.00	0.00	532,905.81

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Investment Profit or Loss	0.00	0.00	52,710.16	585,615.97
30/06/2023	Closing Balance	0.00	0.00	0.00	585,615.97
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 2 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	30,649.10
30/05/2023	Pension Drawdown - Gross	0.00	770.00	0.00	29,879.10
30/06/2023	Investment Profit or Loss	0.00	0.00	2,955.73	32,834.83
30/06/2023	Closing Balance	0.00	0.00	0.00	32,834.83
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 3 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	47,134.37
30/05/2023	Pension Drawdown - Gross	0.00	1,180.00	0.00	45,954.37
30/06/2023	Investment Profit or Loss	0.00	0.00	4,545.59	50,499.96
30/06/2023	Closing Balance	0.00	0.00	0.00	50,499.96
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 4 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	16,474.92
30/05/2023	Pension Drawdown - Gross	0.00	410.00	0.00	16,064.92
30/06/2023	Investment Profit or Loss	0.00	0.00	1,588.86	17,653.78
30/06/2023	Closing Balance	0.00	0.00	0.00	17,653.78
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 5 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	236,007.44
30/05/2023	Pension Drawdown - Gross	0.00	5,900.00	0.00	230,107.44

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Investment Profit or Loss	0.00	0.00	22,760.34	252,867.78
30/06/2023	Closing Balance	0.00	0.00	0.00	252,867.78
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 6 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	205,461.68
30/05/2023	Pension Drawdown - Gross	0.00	5,140.00	0.00	200,321.68
30/06/2023	Investment Profit or Loss	0.00	0.00	19,814.53	220,136.21
30/06/2023	Closing Balance	0.00	0.00	0.00	220,136.21
<b>Member Entitlement Accounts / Dr Andrew Lee / Account Based Pension 7 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	27,688.85
30/05/2023	Pension Drawdown - Gross	0.00	690.00	0.00	26,998.85
30/06/2023	Investment Profit or Loss	0.00	0.00	2,670.33	29,669.18
30/06/2023	Closing Balance	0.00	0.00	0.00	29,669.18
<b>Member Entitlement Accounts / Dr Andrew Lee / Accumulation</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	0.00	330,000.00	330,000.00
30/06/2023	Income Taxes Allocated	0.00	1,968.66	0.00	328,031.34
30/06/2023	Investment Profit or Loss	0.00	0.00	30,846.36	358,877.70
30/06/2023	Closing Balance	0.00	0.00	0.00	358,877.70
<b>Member Entitlement Accounts / Account Based Pension (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	153,026.55



Date	Description	Quantity	Debits	Credits	Balance
30/05/2023	Pension Drawdown - Gross	0.00	3,060.00	0.00	149,966.55
30/06/2023	Income Taxes Allocated	0.00	942.20	0.00	149,024.35
30/06/2023	Investment Profit or Loss	0.00	0.00	14,764.23	163,788.58
30/06/2023	Closing Balance	0.00	0.00	0.00	163,788.58
<b>Member Entitlement Accounts / Account Based Pension 2 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	109,115.81
30/05/2023	Pension Drawdown - Gross	0.00	2,180.00	0.00	106,935.81
30/06/2023	Income Taxes Allocated	0.00	671.87	0.00	106,263.94
30/06/2023	Investment Profit or Loss	0.00	0.00	10,527.65	116,791.59
30/06/2023	Closing Balance	0.00	0.00	0.00	116,791.59
<b>Member Entitlement Accounts / Account Based Pension 3 (100.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	328,546.62
30/05/2023	Pension Drawdown - Gross	0.00	6,570.00	0.00	321,976.62
30/06/2023	Income Taxes Allocated	0.00	2,022.91	0.00	319,953.71
30/06/2023	Investment Profit or Loss	0.00	0.00	31,698.66	351,652.37
30/06/2023	Closing Balance	0.00	0.00	0.00	351,652.37
<b>Member Entitlement Accounts / Accumulation</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
13/07/2022	Contribution Allocation	0.00	0.00	330,000.00	330,000.00
30/06/2023	Income Taxes Allocated	0.00	1,968.58	0.00	328,031.42

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Investment Profit or Loss	0.00	0.00	30,846.24	358,877.66
30/06/2023	Closing Balance	0.00	0.00	0.00	358,877.66

## Permanent Documents

<a href="#">OCR_BDBN (Non-lapsing)_Lai signed.pdf</a>
<a href="#">OCR_ATO Trustee declaration_Lai signed.pdf</a>
<a href="#">OCR_ATO Trustee declaration_Andrew signed.pdf</a>
<a href="#">OCR_BDBN (Non-lapsing)_Andrew signed.pdf</a>
<a href="#">Member Application_Andrew signed.pdf</a>
<a href="#">Yap Superannuation Fund Pty Ltd_ASIC Extract.pdf</a>
<a href="#">OCR_(B) Yap Superannuation Fund Deed of Variation dated 2016-03-15 Certified Copy.pdf</a>
<a href="#">Member Application_Lai signed.pdf</a>

## Prior Year Documents

[2022 Financial and ATR Reports.pdf](#)

# Self-managed superannuation fund annual return **2023**

## 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 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

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

Yap Superannuation Fund

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

**4 Current postal address**

PO Box 230

Suburb/town

Glen Osmond

State/territory

SA

Postcode

5064

**5 Annual return status**

Is this an amendment to the SMSF's 2023 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: MR

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

04

10702708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

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 067167

Fund account number 19343243

Fund account name

Yap Superannuation Fund Pty Ltd ATF Yap Superannuation Fund

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.

smsfdataflow

Fund's tax file number (TFN) \*\*\*\*\*

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

**9 Was the fund wound up during the income year?**

No  Yes  If yes, provide the date on which the fund was wound up 

Day	Month	Year

 Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

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

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

No  Go to Section B: Income.

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

Fund's tax file number (TFN)

## 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 2023*.

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	<b>D1</b> \$ <input type="text" value="43527"/> -00	Net foreign income	<b>D</b> \$ <input type="text" value="43527"/> -00	Loss <input type="checkbox"/>
----------------------	---	--------------------	--	-------------------------------

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

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

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

**Calculation of assessable contributions**

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

plus Assessable personal contributions **R2** \$ -00

plus **R3** \$ -00  
\*(No-TFN-quoted contributions (an amount must be included even if it is zero))

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships <b>I</b> \$ <input type="text"/> -00	Loss <input type="checkbox"/>
*Unfranked dividend amount <b>J</b> \$ <input type="text" value="0"/> -00	
*Franked dividend amount <b>K</b> \$ <input type="text" value="0"/> -00	
*Dividend franking credit <b>L</b> \$ <input type="text" value="0"/> -00	
*Gross trust distributions <b>M</b> \$ <input type="text" value="4060"/> -00	Code <input type="text" value="P"/>
<b>Assessable contributions (R1 plus R2 plus R3 less R6)</b>	<b>R</b> \$ <input type="text" value="0"/> -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> \$ <input type="text" value="0"/> -00	Code <input type="text"/>
*Assessable income due to changed tax status of fund <b>T</b> \$ <input type="text" value="0"/> -00	
<b>Net non-arm's length income (subject to 45% tax rate (U1 plus U2 plus U3))</b>	<b>U</b> \$ <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.

<b>GROSS INCOME (Sum of labels A to U)</b>	<b>W</b> \$ <input type="text" value="49674"/> -00	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b> \$ <input type="text" value="23554"/> -00	
<b>TOTAL ASSESSABLE INCOME (W less Y)</b>	<b>V</b> \$ <input type="text" value="26120"/> -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	<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="0"/> -00	<b>H2</b> \$ <input type="text" value="0"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="0"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="480"/> -00	<b>J2</b> \$ <input type="text" value="43"/> -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="259"/> -00	<b>L2</b> \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		Code <input type="text" value=""/>

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

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

**#TAXABLE INCOME OR LOSS**  
**O** \$ -00  Loss  
 (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 2023* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input type="text" value="25381"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="3807.15"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

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

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="3360.85"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	<input type="text" value="3360.85"/>	
<i>(C1 plus C2)</i>				

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

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	<b>D</b>	\$	<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	<b>E1</b>	\$	<input type="text" value="1059.70"/>	
No-TFN tax offset	<b>E2</b>	\$	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input type="text"/>	
Refundable tax offsets	<b>E</b>	\$	<input type="text" value="1059.70"/>	
<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 tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/>
	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="613.40"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="-354.40"/>
	<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 2023*.

Tax losses carried forward to later income years **U \$**  -00

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

Fund's tax file number (TFN) \*\*\*\*\*

### Section F: Member information

#### MEMBER 1

Title: DR

Family name

Lee

First given name

Andrew

Other given names

Kwong

Member's TFN

See the Privacy note in the Declaration. \*\*\*\*\*

Day Month Year

Date of birth 21/11/1951

#### Contributions

OPENING ACCOUNT BALANCE \$ 1109982.17

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 330000

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

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

M \$ 0

TOTAL CONTRIBUTIONS N \$ 330000

(Sum of labels A to M)

#### Other transactions

Allocated earnings or losses

O \$ 135923.24

Loss

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 27750

Code

Code

M

Accumulation phase account balance

S1 \$ 358877.70

Retirement phase account balance - Non CDBIS

S2 \$ 1189277.71

Retirement phase account balance - CDBIS

S3 \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1548155.41

(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 **H1**  (Day Month Year)

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

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

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

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

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

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

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

**Other transactions**

Allocated earnings or losses **O** \$

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** \$

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** \$ -00  
 Unlisted trusts **B** \$ -00  
 Insurance policy **C** \$ -00  
 Other managed investments **D** \$ -00

**15b Australian direct investments**

**Limited recourse borrowing arrangements**  
 Australian residential real property  
**J1** \$ -00  
 Australian non-residential real property  
**J2** \$ -00  
 Overseas real property  
**J3** \$ -00  
 Australian shares  
**J4** \$ -00  
 Overseas shares  
**J5** \$ -00  
 Other  
**J6** \$ -00  
 Property count  
**J7**

Cash and term deposits **E** \$ -00  
 Debt securities **F** \$ -00  
 Loans **G** \$ -00  
 Listed shares **H** \$ -00  
 Unlisted shares **I** \$ -00  
 Limited recourse borrowing arrangements **J** \$ -00  
 Non-residential real property **K** \$ -00  
 Residential real property **L** \$ -00  
 Collectables and personal use assets **M** \$ -00  
 Other assets **O** \$ -00

**15c Other investments**

Crypto-Currency **N** \$ -00

**15d Overseas direct investments**

Overseas shares **P** \$ -00  
 Overseas non-residential real property **Q** \$ -00  
 Overseas residential real property **R** \$ -00  
 Overseas managed investments **S** \$ -00  
 Other overseas assets **T** \$ -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ -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 borrowing arrangements	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="2539265"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="0"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="2539265"/>
				-00

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write **2023**). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

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

**Important**

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

**Privacy**

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

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

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

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 2023* 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



**Yap Superannuation Fund**  
**Investment Revaluation as at 30 June 2023**

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value	
<b>Listed Securities Market</b>						
IAA	Ishares Asia 50 ETF (ASX:IAA)	30 Jun 2023	90.30000	7,509.00000	678,062.70	4,204.55
IXI	Ishares Global Consumer Staples ETF (ASX:IXI)	30 Jun 2023	91.97000	2,005.00000	184,399.85	15,659.05
IXJ	Ishares Global Healthcare ETF (ASX:IXJ)	30 Jun 2023	127.04000	4,468.00000	567,614.72	39,096.04
VAE	Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)	30 Jun 2023	67.98000	5,220.00000	354,855.60	(1,200.60)
VAS	Vanguard Australian Shares Index ETF (ASX:VAS)	30 Jun 2023	90.07000	768.00000	69,173.76	4,853.76
VTS	Vanguard Us Total Market Shares Index ETF (ASX:VTS)	30 Jun 2023	329.34000	2,026.00000	667,242.84	113,091.32
<b>Listed Securities Market Total</b>				<b>2,521,349.47</b>	<b>175,704.12</b>	
<b>Fund Total</b>				<b>2,521,349.47</b>	<b>175,704.12</b>	

**Yap Superannuation Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2022 to 30 June 2023**

Payment Date	Income Type	Ledger Data			Announcement Data					
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
<b>Cash At Bank</b>										
<b>CBA.BACCT: CBA Bank Account</b>										
01/07/2022	Interest	0.97	0.00							
01/08/2022	Interest	2.47	0.00							
01/09/2022	Interest	8.84	0.00							
01/10/2022	Interest	14.64	0.00							
01/11/2022	Interest	24.58	0.00							
01/12/2022	Interest	34.43	0.00							
01/01/2023	Interest	37.82	0.00							
01/02/2023	Interest	60.27	0.00							
01/03/2023	Interest	62.14	0.00							
01/04/2023	Interest	76.03	0.00							
01/05/2023	Interest	78.09	0.00							
01/06/2023	Interest	83.91	0.00							
		484.19	0.00							
<b>Total</b>		<b>484.19</b>	<b>0.00</b>							
<b>Units In Listed Unit Trusts</b>										
<b>IAA: Ishares Asia 50 ETF (ASX:IAA)</b>										
21/12/2022	Distribution	8,647.72	0.00		7,509	0	1.1516	8,647.72	0.00	
30/06/2023	Distribution	5,657.49	0.00		7,509	0	0.7534	5,657.49	0.00	
		14,305.21	0.00					14,305.21	0.00	
<b>IXI: Ishares Global Consumer Staples ETF (ASX:IXI)</b>										
21/12/2022	Distribution	1,427.03	0.00		2,005	0	0.7117	1,427.03	0.00	
30/06/2023	Distribution	2,187.38	0.00		2,005	0	1.0910	2,187.38	0.00	
		3,614.41	0.00					3,614.41	0.00	
<b>IXJ: Ishares Global Healthcare ETF (ASX:IXJ)</b>										
21/12/2022	Distribution	2,355.40	0.00		4,468	0	0.5272	2,355.40	0.00	
30/06/2023	Distribution	5,183.61	0.00		4,468	0	1.1602	5,183.61	0.00	
		7,539.01	0.00					7,539.01	0.00	
<b>VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)</b>										
03/10/2022	Distribution	4,771.69	0.00	*	5,220	0	0.9141	4,771.70	0.00	
03/01/2023	Distribution	980.06	0.00	*	5,220	0	0.1878	980.07	0.00	
03/04/2023	Distribution	324.53	0.00		5,220	0	0.0622	324.53	0.00	
30/06/2023	Distribution	2,053.05	0.00		5,220	0	0.3933	2,053.05	0.00	
		8,129.33	0.00					8,129.35	0.00	
<b>VAS: Vanguard Australian Shares Index ETF (ASX:VAS)</b>										
03/10/2022	Distribution	1,114.04	0.00	*	768	0	1.4506	1,114.04	423.92	
03/01/2023	Distribution	575.80	0.00	*	768	0	0.7497	575.80	201.69	
03/04/2023	Distribution	443.13	0.00	*	768	0	0.5770	443.13	165.13	
30/06/2023	Distribution	682.78	0.00	*	768	0	0.8890	682.78	241.18	
		2,815.75	0.00					2,815.75	1,031.92	
<b>VTS: Vanguard Us Total Market Shares Index ETF (ASX:VTS)</b>										

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

**Yap Superannuation Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2022 to 30 June 2023**

Payment Date	Income Type	Ledger Data			Announcement Data				
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
24/10/2022	Foreign Income	2,548.52	382.28	*	2,026	0	1.0692	2,548.51	382.28
25/01/2023	Foreign Income	2,704.72	405.71	*	2,026	0	1.1347	2,704.71	405.71
26/04/2023	Foreign Income	2,356.28	353.45	*	2,026	0	0.9886	2,356.24	353.44
		7,609.52	1,141.44					7,609.46	1,141.42
<b>Total</b>		<b>44,013.23</b>	<b>1,141.44</b>					<b>44,013.19</b>	<b>2,173.34</b>

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

## Yap Superannuation Fund

### Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

<b>Operating Statement Profit vs. Provision for Income Tax</b>		<b>2023</b>
		<b>\$</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>846,168.68</b>
<b><u>ADD:</u></b>		
Pension Non-deductible Expenses		43.41
Pensions Paid		39,560.00
Taxable Capital Gains		1,603.00
<b><u>LESS:</u></b>		
Increase in Market Value		175,704.12
Pension Exempt Income		23,554.00
Distributed Capital Gains		2,404.86
Non-Taxable Contributions		660,000.00
Non-Taxable Income		330.28
Rounding		0.83
<b>Taxable Income or Loss</b>		<b><u>25,381.00</u></b>

	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	25,381.00	3,807.15
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
<b>Provision for Income Tax</b>		<b><u>3,807.15</u></b>

### Provision for Income Tax vs. Income Tax Expense

<b>Provision for Income Tax</b>	<b>3,807.15</b>
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	3,031.03
<b>Income Tax Expense</b>	<b><u>6,838.18</u></b>

### Provision for Income Tax vs. Income Tax Payable

<b>Provision for Income Tax</b>	<b>3,807.15</b>
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	3,031.03
<b><u>LESS:</u></b>	
Franking Credits	1,059.70
Foreign Tax Credits	6,391.88
<b>Income Tax Payable (Receivable)</b>	<b><u>(613.40)</u></b>

---

**Yap Superannuation Fund**  
**Tax Accounting Reconciliation**  
**For the period 1 July 2022 to 30 June 2023**

---

**Exempt Current Pension Income Settings**

---

Pension Exempt % (Actuarial)	47.4200%
Pension Exempt % (Expenses)	3.3192%
Assets Segregated For Pensions	No

**Yap Superannuation Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2022 to 30 June 2023**

Description	Investment Reference	Date	Tax Return Ref.	Amount
				<b>Section B</b>
<b>Income</b>				
<b>Net Capital Gain</b>				
Gross Capital Gain - Distributed Capital Gains from Trusts	As Per Investment Disposals CGT Report	30 Jun 2023	A	2,404.00
Deferred Capital Gain Realised		30 Jun 2023	A	0.00
Less Capital Losses Applied		30 Jun 2023	A	0.00
Less Discount		30 Jun 2023	A	(801.00)
<b>Total Net Capital Gain</b>			<b>A</b>	<b>1,603.00</b>
<b>Total Gross Rent and Other Leasing &amp; Hiring Income</b>			<b>B</b>	<b>0.00</b>
<b>Gross Interest</b>				
Credit Interest	CBA.BACCT: CBA Bank Account	01 Jul 2022	C	0.97
Credit Interest	CBA.BACCT: CBA Bank Account	01 Aug 2022	C	2.47
Credit Interest	CBA.BACCT: CBA Bank Account	01 Sep 2022	C	8.84
Credit Interest	CBA.BACCT: CBA Bank Account	01 Oct 2022	C	14.64
Credit Interest	CBA.BACCT: CBA Bank Account	01 Nov 2022	C	24.58
Credit Interest	CBA.BACCT: CBA Bank Account	01 Dec 2022	C	34.43
Credit Interest	CBA.BACCT: CBA Bank Account	01 Jan 2023	C	37.82
Credit Interest	CBA.BACCT: CBA Bank Account	01 Feb 2023	C	60.27
Credit Interest	CBA.BACCT: CBA Bank Account	01 Mar 2023	C	62.14
Credit Interest	CBA.BACCT: CBA Bank Account	01 Apr 2023	C	76.03
Credit Interest	CBA.BACCT: CBA Bank Account	01 May 2023	C	78.09
DEPOSIT INTEREST	CBA.BACCT: CBA Bank Account	01 Jun 2023	C	83.91
Less Rounding			C	(0.19)
<b>Total Gross Interest</b>			<b>C</b>	<b>484.00</b>
<b>Total Forestry Managed Investment Scheme Income</b>			<b>X</b>	<b>0.00</b>
<b>Net Foreign Income</b>				
Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	21 Dec 2022	D	9,941.77
Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	30 Jun 2023	D	6,504.08
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	21 Dec 2022	D	1,393.30
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	30 Jun 2023	D	2,135.69
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	21 Dec 2022	D	2,233.32
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	30 Jun 2023	D	4,914.95
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Oct 2022	D	4,625.83
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Jan 2023	D	1,071.59
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Apr 2023	D	405.75
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	30 Jun 2023	D	2,624.06
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Oct 2022	D	26.95
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Jan 2023	D	13.93
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Apr 2023	D	10.72
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	30 Jun 2023	D	16.51

**Yap Superannuation Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2022 to 30 June 2023**

Description	Investment Reference	Date	Tax Return	
			Ref.	Amount
VTS USD 0.7955, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	24 Oct 2022	D	2,548.52
VTS USD 0.9305, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	25 Jan 2023	D	2,704.72
VTS USD 0.7862, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	26 Apr 2023	D	2,356.28
<i>Less Rounding</i>			D	(0.97)
<b>Total Net Foreign Income</b>			<b>D</b>	<b>43,527.00</b>
<b>Total Australian Franking Credits from a New Zealand Company</b>			<b>E</b>	<b>0.00</b>
<b>Total Transfers from Foreign Funds</b>			<b>F</b>	<b>0.00</b>
<b>Total Gross Payments where ABN not quoted</b>			<b>H</b>	<b>0.00</b>
<b>Total Gross Distribution from Partnerships</b>			<b>I</b>	<b>0.00</b>
<b>Total Unfranked Dividend Amount</b>			<b>J</b>	<b>0.00</b>
<b>Total Franked Dividend Amount</b>			<b>K</b>	<b>0.00</b>
<b>Total Dividend Franking Credit</b>			<b>L</b>	<b>0.00</b>
<b>Gross Trust Distributions</b>				
Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	21 Dec 2022	M	(8,646.62)
IAA AUD DRP	IAA: Ishares Asia 50 ETF	21 Dec 2022	M	8,647.72
Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	30 Jun 2023	M	(5,656.76)
IAA AUD DRP	IAA: Ishares Asia 50 ETF	30 Jun 2023	M	5,657.49
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	21 Dec 2022	M	(1,426.90)
IXI AUD DRP	IXI: Ishares Global Consumer Staples ETF	21 Dec 2022	M	1,427.03
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	30 Jun 2023	M	(2,187.19)
IXI AUD DRP	IXI: Ishares Global Consumer Staples ETF	30 Jun 2023	M	2,187.38
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	21 Dec 2022	M	(2,355.23)
IXJ AUD DRP	IXJ: Ishares Global Healthcare ETF	21 Dec 2022	M	2,355.40
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	30 Jun 2023	M	(5,183.22)
IXJ AUD DRP	IXJ: Ishares Global Healthcare ETF	30 Jun 2023	M	5,183.61
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Oct 2022	M	(4,647.25)
VAE AUD DRP	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Oct 2022	M	4,771.69
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Jan 2023	M	(963.21)
VAE AUD DRP	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Jan 2023	M	980.06
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Apr 2023	M	(301.39)
VAE AUD DRP	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Apr 2023	M	324.53
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	30 Jun 2023	M	(1,943.92)
VAE AUD DRP	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	30 Jun 2023	M	2,053.05
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Oct 2022	M	383.08
VAS AUD EST 1.2880 FRANKED, 30% CTR, 0.0369 CFI, DRP	VAS: Vanguard Australian Shares Index ETF	03 Oct 2022	M	1,114.04
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Jan 2023	M	197.99
VAS AUD EST 0.6128 FRANKED, 30% CTR, 0.0887 CFI, DRP	VAS: Vanguard Australian Shares Index ETF	03 Jan 2023	M	575.80
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Apr 2023	M	152.38
VAS AUD EST 0.5017 FRANKED, 30% CTR, 0.0359 CFI, DRP	VAS: Vanguard Australian Shares Index ETF	03 Apr 2023	M	443.13

**Yap Superannuation Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2022 to 30 June 2023**

Description	Investment Reference	Date	Tax Return	
			Ref.	Amount
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	30 Jun 2023	M	234.79
VAS AUD EST 0.7328 FRANKED, 30% CTR, 0.1131 CFI, DRP	VAS: Vanguard Australian Shares Index ETF	30 Jun 2023	M	682.78
<i>Less Rounding</i>			M	(0.26)
<b>Total Gross Trust Distributions</b>			<b>M</b>	<b>4,060.00</b>
<b>Total Assessable Employer Contributions</b>			<b>R1</b>	<b>0.00</b>
<b>Total Assessable Personal Contributions</b>			<b>R2</b>	<b>0.00</b>
<b>Total No-TFN quoted contributions</b>			<b>R3</b>	<b>0.00</b>
<b>Total Transfer of Liability to life insurance company or PST</b>			<b>R6</b>	<b>0.00</b>
<b>Total Assessable Contributions</b>			<b>R</b>	<b>0.00</b>
<b>Total Other Income</b>			<b>S</b>	<b>0.00</b>
<b>Total Assessable Income Due to Changed Tax Status of Fund</b>			<b>T</b>	<b>0.00</b>
<b>Total Net Non-arm's Length Income</b>			<b>U</b>	<b>0.00</b>
<b>Exempt Current Pension Income</b>				
Exempt Current Pension Income	Gross Interest	30 Jun 2023	Y	(229.00)
Exempt Current Pension Income	Gross Trust Distributions	30 Jun 2023	Y	(1,925.00)
Exempt Current Pension Income	Net Capital Gain	30 Jun 2023	Y	(760.00)
Exempt Current Pension Income	Net Foreign Income	30 Jun 2023	Y	(20,640.00)
<b>Total Exempt Current Pension Income</b>			<b>Y</b>	<b>(23,554.00)</b>
<b>Total Assessable Income</b>				<b>26,120.00</b>
<b>Deductions</b>			<b>Section C</b>	
<b>Total Interest Expenses within Australia</b>			<b>A</b>	<b>0.00</b>
<b>Total Interest Expenses Overseas</b>			<b>B</b>	<b>0.00</b>
<b>Total Capital Works Deductions</b>			<b>D</b>	<b>0.00</b>
<b>Total Deduction for Decline in Value of Depreciating Assets</b>			<b>E</b>	<b>0.00</b>
<b>Total Death or Disability Premiums</b>			<b>F</b>	<b>0.00</b>
<b>Total Death Benefit Increase</b>			<b>G</b>	<b>0.00</b>
<b>Total Approved Auditor Fee</b>			<b>H</b>	<b>0.00</b>
<b>Total Investment Expenses</b>			<b>I</b>	<b>0.00</b>
<b>Management and Administration Expenses</b>				
Transfer To Sun Accounting NetBank INV-10377		09 Sep 2022	J	465.00
ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee		30 Mar 2023	J	59.00
Less Current Pension Deductions		30 Jun 2023	J	(43.41)
<i>Less Rounding</i>			J	(0.59)
<b>Total Management and Administration Expenses</b>			<b>J</b>	<b>480.00</b>
<b>Total Forestry Managed Investment Scheme Deduction</b>			<b>U</b>	<b>0.00</b>
<b>Other Deductions</b>				
Direct Credit 012721 ATO ATO005000016954226		14 Sep 2022	L	259.00



**Yap Superannuation Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2022 to 30 June 2023**

Description	Investment Reference	Date	Tax Return Ref.	Amount
<b>Total Other Deductions</b>			<b>L</b>	<b>259.00</b>
<b>Tax Losses Deducted</b>				
Tax Losses Brought Forward		30 Jun 2023	M	0.00
Less Net Exempt Income		30 Jun 2023	M	0.00
<b>Total Tax Losses Deducted</b>			<b>M</b>	<b>0.00</b>
<b>Total Deductions</b>				<b>739.00</b>
<b>Taxable Income or Loss</b>			<b>(V - N) O</b>	<b>25,381.00</b>

**Income Tax Calculation Statement**

**Section D**

**Gross Tax**

Gross Tax @ 15% for Concessional Income		30 Jun 2023	T1	3,807.15
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2023	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2023	J	0.00
<b>Total Gross Tax</b>				<b>3,807.15</b>

**Credit: Foreign Tax Income Offset**

Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	21 Dec 2022	C1	1,491.95
Distribution - Tax Statement	IAA: Ishares Asia 50 ETF	30 Jun 2023	C1	976.06
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	21 Dec 2022	C1	209.42
Distribution - Tax Statement	IXI: Ishares Global Consumer Staples ETF	30 Jun 2023	C1	321.00
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	21 Dec 2022	C1	335.43
Distribution - Tax Statement	IXJ: Ishares Global Healthcare ETF	30 Jun 2023	C1	738.19
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Oct 2022	C1	653.33
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Jan 2023	C1	108.38
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	03 Apr 2023	C1	104.36
Distribution - Tax Statement	VAE: Vanguard Ftse Asia Ex Japan Shares Index ETF	30 Jun 2023	C1	308.89
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Oct 2022	C1	1.36
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Jan 2023	C1	0.70
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Apr 2023	C1	0.54
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	30 Jun 2023	C1	0.83
VTS USD 0.7955, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	24 Oct 2022	C1	382.28
VTS USD 0.9305, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	25 Jan 2023	C1	405.71
VTS USD 0.7862, 15% WHT	VTS: Vanguard Us Total Market Shares Index ETF	26 Apr 2023	C1	353.45
Excessive Foreign Tax Credit Written Off		30 Jun 2023	C1	(3,031.03)

**Total Credit: Foreign Tax Income Offset**

**C1 3,360.85**

**Total Credit: Rebates and Tax Offset**

**C2 0.00**

**Rebates and Offsets**

**C 3,360.85**

**SUBTOTAL**

**446.30**

**Credit: Refundable Franking Credits**

Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Oct 2022	E1	419.27
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Jan 2023	E1	216.70

**Yap Superannuation Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2022 to 30 June 2023**

Description	Investment Reference	Date	Tax Return Ref.	Amount
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	03 Apr 2023	E1	166.77
Distribution - Tax Statement	VAS: Vanguard Australian Shares Index ETF	30 Jun 2023	E1	256.96
<b>Total Credit: Refundable Franking Credits</b>			<b>E1</b>	<b>1,059.70</b>
<b>Total Credit: No-TFN Tax Offset</b>			<b>E2</b>	<b>0.00</b>
<b>Total Credit: Refundable National Rental Affordability Scheme Tax Offset</b>			<b>E3</b>	<b>0.00</b>
<b>Total Credit: Interest on Early Payments</b>			<b>H1</b>	<b>0.00</b>
<b>Total Credit: Foreign Resident Withholding</b>			<b>H2</b>	<b>0.00</b>
<b>Total Credit: ABN/TFN Not Quoted (Non-Individual)</b>			<b>H3</b>	<b>0.00</b>
<b>Total Credit: Interest on No-TFN Tax Offset</b>			<b>H6</b>	<b>0.00</b>
<b>Total Eligible Credits</b>				<b>0.00</b>
<b>Net Tax Payable</b>				<b>(613.40)</b>
<b>Total PAYG Instalments Raised</b>			<b>K</b>	<b>0.00</b>
<b>Total Supervisory Levy</b>			<b>L</b>	<b>259.00</b>
<b>Total Supervisory Levy Adjustment for Wound Up Funds</b>			<b>M</b>	<b>0.00</b>
<b>Total Supervisory Levy Adjustment for New Funds</b>			<b>N</b>	<b>0.00</b>
<b>Total Amount Due / (Refundable)</b>				<b>(354.40)</b>

## Yap Superannuation Fund

### Members Summary Report - For the period 1/07/2022 to 30/06/2023

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
<b>Dr Andrew Lee</b>												
30D Edward Street Norwood SA 5067												
Accumulation	Accumulation	0.00	330,000.00	0.00	30,846.36	0.00	(1,968.66)	0.00	0.00	0.00	0.00	358,877.70
Pension	Account Based Pension (65.79% T	546,565.81	0.00	0.00	52,710.16	0.00	0.00	0.00	0.00	0.00	(13,660.00)	585,615.97
Pension	Account Based Pension 2 (100.00%	30,649.10	0.00	0.00	2,955.73	0.00	0.00	0.00	0.00	0.00	(770.00)	32,834.83
Pension	Account Based Pension 3 (100.00%	47,134.37	0.00	0.00	4,545.59	0.00	0.00	0.00	0.00	0.00	(1,180.00)	50,499.96
Pension	Account Based Pension 4 (100.00%	16,474.92	0.00	0.00	1,588.86	0.00	0.00	0.00	0.00	0.00	(410.00)	17,653.78
Pension	Account Based Pension 5 (100.00%	236,007.44	0.00	0.00	22,760.34	0.00	0.00	0.00	0.00	0.00	(5,900.00)	252,867.78
Pension	Account Based Pension 6 (100.00%	205,461.68	0.00	0.00	19,814.53	0.00	0.00	0.00	0.00	0.00	(5,140.00)	220,136.21
Pension	Account Based Pension 7 (100.00%	27,688.85	0.00	0.00	2,670.33	0.00	0.00	0.00	0.00	0.00	(690.00)	29,669.18
		1,109,982.17	330,000.00	0.00	137,891.90	0.00	(1,968.66)	0.00	0.00	0.00	(27,750.00)	1,548,155.41
<b>Ms Lai Yap</b>												
30D Edward Street Norwood SA 5067												
Accumulation	Accumulation	0.00	330,000.00	0.00	30,846.24	0.00	(1,968.58)	0.00	0.00	0.00	0.00	358,877.66
Pension	Account Based Pension (0.00% Ta	153,026.55	0.00	0.00	14,764.23	0.00	(942.20)	0.00	0.00	0.00	(3,060.00)	163,788.58
Pension	Account Based Pension 2 (100.00%	109,115.81	0.00	0.00	10,527.65	0.00	(671.87)	0.00	0.00	0.00	(2,180.00)	116,791.59
Pension	Account Based Pension 3 (100.00%	328,546.62	0.00	0.00	31,698.66	0.00	(2,022.91)	0.00	0.00	0.00	(6,570.00)	351,652.37
		590,688.98	330,000.00	0.00	87,836.78	0.00	(5,605.56)	0.00	0.00	0.00	(11,810.00)	991,110.20

## Yap Superannuation Fund

### Members Summary Report - For the period 1/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases				Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
	1,700,671.15	660,000.00	0.00	225,728.68	0.00	(7,574.22)	0.00	0.00	0.00	(39,560.00)	2,539,265.61

## Yap Superannuation Fund

### Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
CBA Bank Account				1,538.43	1,538.43			0.06%
				<b>1,538.43</b>	<b>1,538.43</b>			<b>0.06%</b>
<b><u>Listed Securities Market</u></b>								
Ishares Asia 50 ETF (ASX:IAA)	7,509.00000	90.0967	90.3000	676,535.82	678,062.70	1,526.88	0.23%	26.88%
Ishares Global Consumer Staples ETF (ASX:IXI)	2,005.00000	75.9209	91.9700	152,221.45	184,399.85	32,178.40	21.14%	7.31%
Ishares Global Healthcare ETF (ASX:IXJ)	4,468.00000	101.0821	127.0400	451,634.72	567,614.72	115,980.00	25.68%	22.50%
Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)	5,220.00000	74.6300	67.9800	389,568.40	354,855.60	(34,712.80)	(8.91)%	14.07%
Vanguard Australian Shares Index ETF (ASX:VAS)	768.00000	85.2837	90.0700	65,497.88	69,173.76	3,675.88	5.61%	2.74%
Vanguard Us Total Market Shares Index ETF (ASX:VTS)	2,026.00000	232.5049	329.3400	471,054.99	667,242.84	196,187.85	41.65%	26.45%
				<b>2,206,513.26</b>	<b>2,521,349.47</b>	<b>314,836.21</b>	<b>14.27%</b>	<b>99.94%</b>
				<b>2,208,051.69</b>	<b>2,522,887.90</b>	<b>314,836.21</b>	<b>14.26%</b>	<b>100.00%</b>

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.

**Yap Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

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						
<b><u>Bank</u></b>														
CBA Bank Account														
484.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	484.19	0.00	0.00	0.00	0.00
<b>484.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>484.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>														
Ishares Asia 50 ETF (ASX:IAA)														
14,305.21	0.00	2,468.01	0.00	0.00	0.00	0.00	325.54	0.00	0.00	16,447.68	0.00	162.77	0.00	162.77
Ishares Global Consumer Staples ETF (ASX:IXI)														
3,614.41	0.00	530.42	0.00	0.00	0.00	0.00	615.52	0.00	0.00	3,529.31	0.00	307.76	0.00	307.76
Ishares Global Healthcare ETF (ASX:IXJ)														
7,539.01	0.00	1,073.62	0.00	0.00	0.00	0.00	1,463.80	0.00	0.00	7,148.83	0.00	731.90	0.00	731.90
Vanguard Australian Shares Index ETF (ASX:VAS)														
2,815.75	1,059.70	3.43	0.00	0.00	26.78	0.00	0.00	0.00	0.00	3,852.10	0.00	0.00	0.00	0.00
Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)														
8,129.33	0.00	1,174.96	0.00	0.00	303.50	0.00	0.00	0.00	0.00	9,000.79	0.00	0.00	0.00	0.00
Vanguard Us Total Market Shares Index ETF (ASX:VTS)														
6,468.08	0.00	1,141.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,609.52	0.00	0.00	0.00	0.00
<b>42,871.79</b>	<b>1,059.70</b>	<b>6,391.88</b>	<b>0.00</b>	<b>0.00</b>	<b>330.28</b>	<b>0.00</b>	<b>2,404.86</b>	<b>0.00</b>	<b>0.00</b>	<b>47,588.23</b>	<b>0.00</b>	<b>1,202.43</b>	<b>0.00</b>	<b>1,202.43</b>
<b>43,355.98</b>	<b>1,059.70</b>	<b>6,391.88</b>	<b>0.00</b>	<b>0.00</b>	<b>330.28</b>	<b>0.00</b>	<b>2,404.86</b>	<b>0.00</b>	<b>0.00</b>	<b>48,072.42</b>	<b>0.00</b>	<b>1,202.43</b>	<b>0.00</b>	<b>1,202.43</b>

\* 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.

**Yap Superannuation Fund  
Distribution Reconciliation Report  
For the period 1 July 2022 to 30 June 2023**

Net Distribution	Australian Income			Other Non-Assessable Amounts				Foreign Income			Capital Gains			AMIT	Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax
<b><i>Listed Securities Market</i></b>																
Ishares Asia 50 ETF (ASX:IAA)																
14,305.21	1.83	0.00	0.00	0.00	0.00	0.00	0.00	13,977.84	2,468.01	162.77	162.77	0.00	0.00	0.00	16,773.22	1.83
Ishares Global Consumer Staples ETF (ASX:IXI)																
3,614.41	0.32	0.00	0.00	0.00	0.00	0.00	0.00	2,998.57	530.42	307.76	307.76	0.00	0.00	0.00	4,144.83	0.32
Ishares Global Healthcare ETF (ASX:IXJ)																
7,539.01	0.56	0.00	0.00	0.00	0.00	0.00	0.00	6,074.65	1,073.62	731.90	731.90	0.00	0.00	0.00	8,612.63	0.56
Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)																
8,129.33	273.56	0.00	0.00	303.50	0.00	0.00	0.00	7,552.27	1,174.96	0.00	0.00	0.00	0.00	(303.50)	9,304.29	273.56
Vanguard Australian Shares Index ETF (ASX:VAS)																
2,815.75	2,724.29	1,059.70	0.00	26.78	0.00	0.00	0.00	64.68	3.43	0.00	0.00	0.00	0.00	(26.78)	3,878.88	3,783.99
<b>36,403.71</b>	<b>3,000.56</b>	<b>1,059.70</b>	<b>0.00</b>	<b>330.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,668.01</b>	<b>5,250.44</b>	<b>1,202.43</b>	<b>1,202.43</b>	<b>0.00</b>	<b>0.00</b>	<b>(330.28)</b>	<b>42,713.85</b>	<b>4,060.26</b>
<b>36,403.71</b>	<b>3,000.56</b>	<b>1,059.70</b>	<b>0.00</b>	<b>330.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,668.01</b>	<b>5,250.44</b>	<b>1,202.43</b>	<b>1,202.43</b>	<b>0.00</b>	<b>0.00</b>	<b>(330.28)</b>	<b>42,713.85</b>	<b>4,060.26</b>

**Yap Superannuation Fund**  
**Distribution Reconciliation Report**  
**For the period 1 July 2022 to 30 June 2023**

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains			AMIT	Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting

**Reconciliation**

	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains			Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Assesable Amounts	Foreign Tax Credits	Disc. Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Accounting	Tax
Gross Accounting Distribution	3,000.56	1,059.70		330.28	-	-	30,668.01	5,250.44	1,202.43	1,202.43	-	-	42,713.85	-
Gross Tax Distribution	3,000.56	1,059.70		-	-	-	-	-	-	-	-	-	-	4,060.26
Net Foreign Income	-	-		-	-	-	30,668.01	5,250.44	-	-	-	-	-	35,918.45
Net Distributed Capital Gain	-	-		-	-	-	-	-	2,404.86	N/A	-	-	-	2,404.86



**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
	Eligible Service Date: 6 July 2006
	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	
<b>Withdrawal Benefit as at 1 Jul 2022</b>	
Accumulation	-
Account Based Pension (65.79% Tax Free)	546,565.81
Account Based Pension 2 (100.00% Tax Free)	30,649.10
Account Based Pension 3 (100.00% Tax Free)	47,134.37
Account Based Pension 4 (100.00% Tax Free)	16,474.92
Account Based Pension 5 (100.00% Tax Free)	236,007.44
Account Based Pension 6 (100.00% Tax Free)	205,461.68
Account Based Pension 7 (100.00% Tax Free)	27,688.85
<b>Total as at 1 Jul 2022</b>	<b>1,109,982.17</b>

<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Accumulation	358,877.70
Account Based Pension (65.79% Tax Free)	585,615.97
Account Based Pension 2 (100.00% Tax Free)	32,834.83
Account Based Pension 3 (100.00% Tax Free)	50,499.96
Account Based Pension 4 (100.00% Tax Free)	17,653.78
Account Based Pension 5 (100.00% Tax Free)	252,867.78
Account Based Pension 6 (100.00% Tax Free)	220,136.21
Account Based Pension 7 (100.00% Tax Free)	29,669.18
<b>Total as at 30 Jun 2023</b>	<b>1,548,155.41</b>

Your Tax Components	
Tax Free	1,318,938.48
Taxable - Taxed	229,216.93
Taxable - Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,548,155.41

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Lai Fong Yap  
Wife  
100%

If the above does not survive me, the benefits will be allocated to the following persons:  
Christopher Jung Wai Lee  
Son  
50%

Alexander Jung Hym Lee  
Son  
50%

\* Nomination in effect from 18 April 2023

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
Accumulation Account	Eligible Service Date: 6 July 2006
Accumulation	Tax File Number Held: Yes
	Account Start Date: 6 July 2006

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2022 -	Tax Free 91.9533 % 330,000.00
<u>Increases to your account:</u>	Taxable - Taxed 28,877.70
Member Contributions 330,000.00	Taxable - Untaxed -
Share Of Net Fund Income 30,846.36	<b>Your Preservation Components</b>
<u>Total Increases</u> 360,846.36	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Tax on Net Fund Income 1,968.66	Unrestricted Non Preserved 358,877.70
<u>Total Decreases</u> 1,968.66	<b>Your Insurance Benefits</b>
Withdrawal Benefit as at 30 Jun 2023 <b>358,877.70</b>	No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Lai Fong Yap  
Wife  
100%

If the above does not survive me, the benefits will be allocated to the following persons:

Christopher Jung Wai Lee  
Son  
50%

Alexander Jung Hym Lee  
Son  
50%

\* Nomination in effect from 18 April 2023

**For Enquiries:**

mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
 (ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension (65.79% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	<b>546,565.81</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	52,710.16
<u>Total Increases</u>	<u>52,710.16</u>
<i>Decreases to your account:</i>	
Pension Payments	13,660.00
<u>Total Decreases</u>	<u>13,660.00</u>
Withdrawal Benefit as at 30 Jun 2023	<b><u>585,615.97</u></b>

Your Tax Components		
Tax Free	65.7900 %	385,276.74
Taxable - Taxed		200,339.23
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	585,615.97

Your Insurance Benefits	
No insurance details have been recorded	

**Your Beneficiaries**

Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
<b>Member</b> Number: 1	Date of Birth: 21 November 1951
<b>Dr Andrew Kwong Lee</b>	Date Joined Fund: 6 July 2006
<b>Pension Account</b>	Eligible Service Date: 6 July 2006
<b>Account Based Pension 2 (100.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>30,649.10</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	2,955.73
<u>Total Increases</u>	<u>2,955.73</u>
<i>Decreases to your account:</i>	
Pension Payments	770.00
<u>Total Decreases</u>	<u>770.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u><u>32,834.83</u></u></b>

Your Tax Components		
Tax Free	100.0000 %	32,834.83
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		32,834.83

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension 3 (100.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	<b>47,134.37</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	4,545.59
<u>Total Increases</u>	<u>4,545.59</u>
<i>Decreases to your account:</i>	
Pension Payments	1,180.00
<u>Total Decreases</u>	<u>1,180.00</u>
Withdrawal Benefit as at 30 Jun 2023	<b><u>50,499.96</u></b>

Your Tax Components		
Tax Free	100.0000 %	50,499.96
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		50,499.96

Your Insurance Benefits		
No insurance details have been recorded		

**Your Beneficiaries**

Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
<b>Member</b> Number: 1	Date of Birth: 21 November 1951
<b>Dr Andrew Kwong Lee</b>	Date Joined Fund: 6 July 2006
<b>Pension Account</b>	Eligible Service Date: 6 July 2006
<b>Account Based Pension 4 (100.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>16,474.92</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	1,588.86
<u>Total Increases</u>	<u>1,588.86</u>
<i>Decreases to your account:</i>	
Pension Payments	410.00
<u>Total Decreases</u>	<u>410.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>17,653.78</u></b>

Your Tax Components		
Tax Free	100.0000 %	17,653.78
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	17,653.78

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 30D Edward Street Norwood, SA 5067
<b>Member</b> Number: 1	Date of Birth: 21 November 1951
<b>Dr Andrew Kwong Lee</b>	Date Joined Fund: 6 July 2006
<b>Pension Account</b>	Eligible Service Date: 6 July 2006
<b>Account Based Pension 5 (100.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>236,007.44</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	22,760.34
<u>Total Increases</u>	<u>22,760.34</u>
<i>Decreases to your account:</i>	
Pension Payments	5,900.00
<u>Total Decreases</u>	<u>5,900.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>252,867.78</u></b>

Your Tax Components		
Tax Free	100.0000 %	252,867.78
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	252,867.78

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
 (ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension 6 (100.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>205,461.68</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	19,814.53
<u>Total Increases</u>	<u>19,814.53</u>
<i>Decreases to your account:</i>	
Pension Payments	5,140.00
<u>Total Decreases</u>	<u>5,140.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>220,136.21</u></b>

Your Tax Components		
Tax Free	100.0000 %	220,136.21
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	220,136.21

Your Insurance Benefits	
No insurance details have been recorded	

**Your Beneficiaries**

Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.



**Yap Superannuation Fund**  
 (ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 1	Date of Birth: 21 November 1951
Dr Andrew Kwong Lee	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension 7 (100.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	<b>27,688.85</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	2,670.33
<u>Total Increases</u>	<u>2,670.33</u>
<i>Decreases to your account:</i>	
Pension Payments	690.00
<u>Total Decreases</u>	<u>690.00</u>
Withdrawal Benefit as at 30 Jun 2023	<b><u>29,669.18</u></b>

Your Tax Components		
Tax Free	100.0000 %	29,669.18
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	29,669.18

Your Insurance Benefits	
No insurance details have been recorded	

**Your Beneficiaries**

Lai Yap has been selected as the Reversionary Beneficiary for this Pension Account.



**Trustee**

The Trustee of the Fund is as follows:

Yap Superannuation Fund Pty Ltd

The directors of the Trustee company are:

Lai Yap and  
Andrew Lee

**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 Trustee.

**Trustee Disclaimer**

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

Signed on behalf of the Trustee of the Fund

.....  
Lai Yap  
Director - Yap Superannuation Fund Pty Ltd

.....  
Andrew Lee  
Director - Yap Superannuation Fund Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member	Date of Birth: 23 April 1962
Number: 2	Date Joined Fund: 6 July 2006
Ms Lai Fong Yap	Eligible Service Date: 6 July 2006
	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	
<b>Withdrawal Benefit as at 1 Jul 2022</b>	
Accumulation	-
Account Based Pension (0.00% Tax Free)	153,026.55
Account Based Pension 2 (100.00% Tax Free)	109,115.81
Account Based Pension 3 (100.00% Tax Free)	328,546.62
<b>Total as at 1 Jul 2022</b>	<b>590,688.98</b>
<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Accumulation	358,877.66
Account Based Pension (0.00% Tax Free)	163,788.58
Account Based Pension 2 (100.00% Tax Free)	116,791.59
Account Based Pension 3 (100.00% Tax Free)	351,652.37
<b>Total as at 30 Jun 2023</b>	<b>991,110.20</b>

Your Tax Components	
Tax Free	798,443.96
Taxable - Taxed	192,666.24
Taxable - Untaxed	-

Your Preservation Components	
Preserved	412,231.22
Restricted Non Preserved	-
Unrestricted Non Preserved	578,878.98

**Your Insurance Benefits**  
No insurance details have been recorded

Your Beneficiaries	
<b>Non Lapsing Binding Death Nomination*</b>	
Christopher Jung Wai Lee	Son 50%
Alenxander Jung Hym Lee	Son 50%

If the above does not survive me, the benefits will be allocated to the following person:

Andrew Kwong Lee  
Spouse  
100%

\* Nomination in effect from 18 April 2023

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 2	Date of Birth: 23 April 1962
<b>Ms Lai Fong Yap</b>	Date Joined Fund: 6 July 2006
Accumulation Account	Eligible Service Date: 6 July 2006
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 6 July 2006

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	-
<i>Increases to your account:</i>	
Member Contributions	330,000.00
Share Of Net Fund Income	30,846.24
<u>Total Increases</u>	<u>360,846.24</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	1,968.58
<u>Total Decreases</u>	<u>1,968.58</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u><u>358,877.66</u></u></b>

Your Tax Components		
Tax Free	91.9533 %	330,000.00
Taxable - Taxed		28,877.66
Taxable - Untaxed		-

Your Preservation Components	
Preserved	358,877.66
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Christopher Jung Wai Lee  
Son  
50%

Alexander Jung Hym Lee  
Son  
50%

If the above does not survive me, the benefits will be allocated to the following person:

Andrew Kwong Lee  
Spouse  
100%

\* Nomination in effect from **18 April 2023**

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
 (ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 2	Date of Birth: 23 April 1962
Ms Lai Fong Yap	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension (0.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 June 2019

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>153,026.55</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	14,764.23
<u>Total Increases</u>	<u>14,764.23</u>
<i>Decreases to your account:</i>	
Pension Payments	3,060.00
Tax on Net Fund Income	942.20
<u>Total Decreases</u>	<u>4,002.20</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>163,788.58</u></b>

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	163,788.58
Taxable - Untaxed	-

Your Preservation Components	
Preserved	13,822.03
Restricted Non Preserved	-
Unrestricted Non Preserved	149,966.55

Your Insurance Benefits	
No insurance details have been recorded	

**Your Beneficiaries**

Andrew Lee has been selected as the Reversionary Beneficiary for this Pension Account.

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 2	Date of Birth: 23 April 1962
Ms Lai Fong Yap	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension 2 (100.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 20 June 2019

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>109,115.81</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	10,527.65
<u>Total Increases</u>	<u>10,527.65</u>
<i>Decreases to your account:</i>	
Pension Payments	2,180.00
Tax on Net Fund Income	671.87
<u>Total Decreases</u>	<u>2,851.87</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>116,791.59</u></b>

Your Tax Components		
Tax Free	100.0000 %	116,791.59
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	9,855.78
Restricted Non Preserved	-
Unrestricted Non Preserved	106,935.81

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Andrew Lee has been selected as the Reversionary Beneficiary for this Pension Account.	

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067

**Yap Superannuation Fund**  
(ABN: 84 353 844 026)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 30D Edward Street Norwood, SA 5067
Member Number: 2	Date of Birth: 23 April 1962
Ms Lai Fong Yap	Date Joined Fund: 6 July 2006
Pension Account	Eligible Service Date: 6 July 2006
Account Based Pension 3 (100.00% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 July 2019

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	<b>328,546.62</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	31,698.66
<u>Total Increases</u>	<u>31,698.66</u>
<i>Decreases to your account:</i>	
Pension Payments	6,570.00
Tax on Net Fund Income	2,022.91
<u>Total Decreases</u>	<u>8,592.91</u>
<b>Withdrawal Benefit as at 30 Jun 2023</b>	<b><u><u>351,652.37</u></u></b>

Your Tax Components		
Tax Free	100.0000 %	351,652.37
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	29,675.75
Restricted Non Preserved	-
Unrestricted Non Preserved	321,976.62

Your Insurance Benefits	
No insurance details have been recorded	

**Your Beneficiaries**

Andrew Lee has been selected as the Reversionary Beneficiary for this Pension Account.

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067



**Trustee**

The Trustee of the Fund is as follows:

Yap Superannuation Fund Pty Ltd

The directors of the Trustee company are:

Lai Yap and  
Andrew Lee

**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 Trustee.

**Trustee Disclaimer**

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

Signed on behalf of the Trustee of the Fund

.....  
Lai Yap  
Director - Yap Superannuation Fund Pty Ltd

.....  
Andrew Lee  
Director - Yap Superannuation Fund Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**  
mail Yap Superannuation Fund, 30D Edward Street, Norwood SA 5067



**Yap Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Dr Andrew Lee**

**Date of Birth:** 21 Nov 1951  
**Age:** 71 (at 30/06/2023)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

**Prior Year Contributions** **Non-Concessional**  
The bring Forward Rule IS being triggered this year  
3-year cap in effect from previous years N/A  
**Total non-concessional contributions in previous 2 years** **N/A**

<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1,2	27,500.00	330,000.00
Cumulative Available Unused Cap	3	0.00	0.00
Contributions made (to this fund)	4	0.00	330,000.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	330,000.00
Amount above caps	5	0.00	0.00
Available		27,500.00	0.00

**Notes**

- 1 . 'Bring Forward Rule' IS being triggered this year
- 2 . Non-concessional cap shown is the total for current and following 2 years
- 3 . Total Superannuation Balance was \$500,000 or more at 30 June 2022, member not eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	0.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	<b>Contributions as allocated</b>	<b>0.00</b>
<b>NonConcessional</b>	Personal	330,000.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	<b>Contributions as allocated</b>	<b>330,000.00</b>
<b>Other</b>	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

**Transactions**

---

**Yap Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

---

**Dr Andrew Lee**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>	<b>Source</b>
13/07/2022	Personal		330,000.00		manual
	<b>Totals:</b>		<b>330,000.00</b>		

---

**Yap Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Ms Lai Yap**

**Date of Birth:** 23 Apr 1962  
**Age:** 61 (at 30/06/2023)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

<b>Prior Year Contributions</b>		<b>Non-Concessional</b>	
The bring Forward Rule IS being triggered this year			N/A
3-year cap in effect from previous years			N/A
Total non-concessional contributions in previous 2 years			N/A
<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1,2	27,500.00	330,000.00
Cumulative Available Unused Cap	3	0.00	0.00
Contributions made (to this fund)	4	0.00	330,000.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	330,000.00
Amount above caps	5	0.00	0.00
Available		27,500.00	0.00

**Notes**

- 1 . 'Bring Forward Rule' IS being triggered this year
- 2 . Non-concessional cap shown is the total for current and following 2 years
- 3 . Total Superannuation Balance was \$500,000 or more at 30 June 2022, member not eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	0.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	<b>Contributions as allocated</b>	<b>0.00</b>
<b>NonConcessional</b>	Personal	330,000.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	<b>Contributions as allocated</b>	<b>330,000.00</b>
<b>Other</b>	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

**Transactions**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>	<b>Source</b>
13/07/2022	Personal		330,000.00		manual
<b>Totals:</b>			<b>330,000.00</b>		

**Yap Superannuation Fund  
Pension Withdrawal Limits  
For the Period 1 July 2022 to 30 June 2023**

**Dr Andrew Lee  
YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Account Based Pension (65.79% Tax Free)	13,660.00	OK!	13,660.00	OK!	13,660.00	-	-	65.79%
Account Based Pension 2 (100.00% Tax Free)	770.00	OK!	770.00	OK!	770.00	-	-	100.00%
Account Based Pension 3 (100.00% Tax Free)	1,180.00	OK!	1,180.00	OK!	1,180.00	-	-	100.00%
Account Based Pension 4 (100.00% Tax Free)	410.00	OK!	410.00	OK!	410.00	-	-	100.00%
Account Based Pension 5 (100.00% Tax Free)	5,900.00	OK!	5,900.00	OK!	5,900.00	-	-	100.00%
Account Based Pension 6 (100.00% Tax Free)	5,140.00	OK!	5,140.00	OK!	5,140.00	-	-	100.00%
Account Based Pension 7 (100.00% Tax Free)	690.00	OK!	690.00	OK!	690.00	-	-	100.00%
<b>Totals</b>								
Gross Drawdowns	27,750.00	0.00	27,750.00	0.00	27,750.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	27,750.00	0.00	27,750.00	0.00	27,750.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**Yap Superannuation Fund  
Pension Withdrawal Limits  
For the Period 1 July 2022 to 30 June 2023**

**Pension Payments**

Account Based Pension (65.79% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	13,660.00	0.00	13,660.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>13,660.00</b>	<b>0.00</b>	<b>13,660.00</b>	

Account Based Pension 2 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	770.00	0.00	770.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>770.00</b>	<b>0.00</b>	<b>770.00</b>	

Account Based Pension 3 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	1,180.00	0.00	1,180.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>1,180.00</b>	<b>0.00</b>	<b>1,180.00</b>	

Account Based Pension 4 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	410.00	0.00	410.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>410.00</b>	<b>0.00</b>	<b>410.00</b>	

Account Based Pension 5 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	5,900.00	0.00	5,900.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>5,900.00</b>	<b>0.00</b>	<b>5,900.00</b>	

Account Based Pension 6 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	5,140.00	0.00	5,140.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>5,140.00</b>	<b>0.00</b>	<b>5,140.00</b>	

Account Based Pension 7 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	690.00	0.00	690.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>690.00</b>	<b>0.00</b>	<b>690.00</b>	

**Yap Superannuation Fund  
Pension Withdrawal Limits  
For the Period 1 July 2022 to 30 June 2023**

**Ms Lai Yap  
YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Account Based Pension (0.00% Tax Free)	3,060.00	OK!	3,060.00	OK!	3,060.00	-	-	0.00%
Account Based Pension 2 (100.00% Tax Free)	2,180.00	OK!	2,180.00	OK!	2,180.00	-	-	100.00%
Account Based Pension 3 (100.00% Tax Free)	6,570.00	OK!	6,570.00	OK!	6,570.00	-	-	100.00%
<b>Totals</b>								
Gross Drawdowns	11,810.00	0.00	11,810.00	0.00	11,810.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	11,810.00	0.00	11,810.00	0.00	11,810.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**Pension Payments**

Account Based Pension (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	3,060.00	0.00	3,060.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>3,060.00</b>	<b>0.00</b>	<b>3,060.00</b>	

Account Based Pension 2 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	2,180.00	0.00	2,180.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>2,180.00</b>	<b>0.00</b>	<b>2,180.00</b>	

Account Based Pension 3 (100.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
30/05/2023	6,570.00	0.00	6,570.00	part of \$39,560.00 Transfer To LAI FONG YAP NetBank SM
<b>Totals:</b>	<b>6,570.00</b>	<b>0.00</b>	<b>6,570.00</b>	

**Yap Superannuation Fund**  
**Investment Movement Summary**  
**For the period 1 July 2022 to 30 June 2023**

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<b><u>Bank</u></b>										
CBA Bank Account		1,987.47		39,742.96		40,192.00	0.00		1,538.43	1,538.43
		<u>1,987.47</u>		<u>39,742.96</u>		<u>40,192.00</u>	<u>0.00</u>		<u>1,538.43</u>	<u>1,538.43</u>
<b><u>Listed Securities Market</u></b>										
Ishares Asia 50 ETF (ASX:IAA)	1,727.00	159,972.82	5,782.00	516,563.00	0.00	0.00	0.00	7,509.00	676,535.82	678,062.70
Ishares Global Consumer Staples ETF (ASX:IXI)	2,005.00	152,221.45	0.00	0.00	0.00	0.00	0.00	2,005.00	152,221.45	184,399.85
Ishares Global Healthcare ETF (ASX:IXJ)	3,272.00	308,197.72	1,196.00	143,437.00	0.00	0.00	0.00	4,468.00	451,634.72	567,614.72
Vanguard Australian Shares Index ETF (ASX:VAS)	768.00	65,497.88	0.00	0.00	0.00	0.00	0.00	768.00	65,497.88	69,173.76
Vanguard Ftse Asia Ex Japan Shares Index ETF (ASX:VAE)	5,220.00	389,568.40	0.00	0.00	0.00	0.00	0.00	5,220.00	389,568.40	354,855.60
Vanguard Us Total Market Shares Index ETF (ASX:VTS)	2,026.00	471,054.99	0.00	0.00	0.00	0.00	0.00	2,026.00	471,054.99	667,242.84
		<u>1,546,513.26</u>		<u>660,000.00</u>		<u>0.00</u>	<u>0.00</u>		<u>2,206,513.26</u>	<u>2,521,349.47</u>
<b>Fund Total</b>		<u><b>1,548,500.73</b></u>		<u><b>699,742.96</b></u>		<u><b>40,192.00</b></u>	<u><b>0.00</b></u>		<u><b>2,208,051.69</b></u>	<u><b>2,522,887.90</b></u>

**iShares Asia 50 ETF**

ARSN 625 112 950  
BlackRock Investment Management (Australia) Limited  
ABN 13 006 165 975 AFSL 230523

Update your information:

 [www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

 Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia  
Enquiries: (within Australia) 1-300-ishare (474 273)  
(international) +61 3 9415 4695

055004 000 IAA



YAP SUPERANNUATION FUND PTY  
LTD  
<YAP SUPERANNUATION FUND A/C>  
30D EDWARD ST  
NORWOOD SA 5067

TFN/ABN Status: Quoted  
Holder Identification Number (HIN)

**HIN WITHHELD**

**ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2023**

The following tax return items are valid for Australian resident individual unitholders only.

**PART A – SUMMARY OF 2023 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS**

Item	Tax Return Label	Tax Attribution Amount
Share of non-primary production income	13U	\$1.83
Franked distributions from trusts	13C	\$0.00
Share of franking credits from franked dividends	13Q	\$0.00
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$162.77
Total current year capital gains	18H	\$325.54
Assessable foreign source income	20E	\$16,445.85
Other net foreign source income	20M	\$16,445.85
Foreign income tax offset	20O	\$2,468.01

**PART B – COMPONENTS OF DISTRIBUTION**

Item	Cash Distribution	Tax Paid/Offsets	Tax Attribution
<b>Australian income</b>			
Unfranked distributions			\$0.00
Unfranked CFI distributions			\$0.00
Interest (subject to non resident WHT)			\$0.27
Interest (not subject to non resident WHT)			\$0.00
Other income - clean building MIT income			\$0.00
Other income - excluded from NCMI			\$0.00
Other income - NCMI			\$0.00
Other income			\$1.56
<b>Non primary production income</b>			<b>\$1.83</b>
<b>Franked distributions</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital gains</b>			
Discounted capital gains TAP - clean building MIT income			\$0.00
Discounted capital gains TAP - excluded from NCMI			\$0.00
Discounted capital gains TAP - NCMI			\$0.00
Discounted capital gains TAP			\$0.00
Discounted capital gains NTAP			\$162.77
Capital gains – other method TAP - clean building MIT income			\$0.00
Capital gains – other method TAP - excluded from NCMI			\$0.00
Capital gains – other method TAP - NCMI			\$0.00
Capital gains – other method TAP			\$0.00
Capital gains – other method NTAP			\$0.00
<b>Net capital gain</b>			<b>\$162.77</b>
AMIT CGT gross up amount			\$162.77
<b>Total current year capital gains</b>			<b>\$325.54</b>
<b>Foreign income</b>			
<b>Assessable foreign source income</b>		<b>\$2,468.01</b>	<b>\$16,445.85</b>
<b>Other non-assessable amounts</b>			
<b>Non-assessable non-exempt amount</b>			<b>\$0.00</b>
<b>Gross amount</b>	<b>\$14,305.21</b>		<b>\$16,773.22</b>
AMIT cost base net amount - excess (reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
<b>Net cash distribution</b>	<b>\$14,305.21</b>		

To assist you in completing your tax return, you may refer to the iShares tax booklet available here:

<https://www.blackrock.com/au/individual/literature/tax-information/australian-tax-booklet-for-australian-domiciled-ishares-etfs-en-au.pdf>



## iShares Global Consumer Staples ETF

ARSN 625 114 552  
BlackRock Investment Management (Australia) Limited  
ABN 13 006 165 975 AFSL 230523

Update your information:

 [www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

 Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia  
Enquiries: (within Australia) 1-300-ishare (474 273)  
(international) +61 3 9415 4695

055002 000 IXI



YAP SUPERANNUATION FUND PTY  
LTD  
<YAP SUPERANNUATION FUND A/C>  
30D EDWARD ST  
NORWOOD SA 5067

TFN/ABN Status: Quoted  
Holder Identification Number (HIN)

HIN WITHHELD

### ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2023

The following tax return items are valid for Australian resident individual unitholders only.

PART A – SUMMARY OF 2023 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS			
Item	Tax Return Label	Tax Attribution Amount	
Share of non-primary production income	13U	\$0.32	
Franked distributions from trusts	13C	\$0.00	
Share of franking credits from franked dividends	13Q	\$0.00	
Share of credit for TFN amounts withheld	13R	\$0.00	
Share of credit for foreign resident withholding amounts	13A	\$0.00	
Net capital gain	18A	\$307.76	
Total current year capital gains	18H	\$615.52	
Assessable foreign source income	20E	\$3,528.99	
Other net foreign source income	20M	\$3,528.99	
Foreign income tax offset	20O	\$530.42	
PART B – COMPONENTS OF DISTRIBUTION			
Item	Cash Distribution	Tax Paid/Offsets	Tax Attribution
<b>Australian income</b>			
Unfranked distributions			\$0.00
Unfranked CFI distributions			\$0.00
Interest (subject to non resident WHT)			\$0.32
Interest (not subject to non resident WHT)			\$0.00
Other income - clean building MIT income			\$0.00
Other income - excluded from NCMI			\$0.00
Other income - NCMI			\$0.00
Other income			\$0.00
<b>Non primary production income</b>			<b>\$0.32</b>
<b>Franked distributions</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital gains</b>			
Discounted capital gains TAP - clean building MIT income			\$0.00
Discounted capital gains TAP - excluded from NCMI			\$0.00
Discounted capital gains TAP - NCMI			\$0.00
Discounted capital gains TAP			\$0.00
Discounted capital gains NTAP			\$307.76
Capital gains – other method TAP - clean building MIT income			\$0.00
Capital gains – other method TAP - excluded from NCMI			\$0.00
Capital gains – other method TAP - NCMI			\$0.00
Capital gains – other method TAP			\$0.00
Capital gains – other method NTAP			\$0.00
<b>Net capital gain</b>			<b>\$307.76</b>
AMIT CGT gross up amount			\$307.76
<b>Total current year capital gains</b>			<b>\$615.52</b>
<b>Foreign income</b>			
<b>Assessable foreign source income</b>		<b>\$530.42</b>	<b>\$3,528.99</b>
<b>Other non-assessable amounts</b>			
<b>Non-assessable non-exempt amount</b>			<b>\$0.00</b>
<b>Gross amount</b>	<b>\$3,614.41</b>		<b>\$4,144.83</b>
AMIT cost base net amount - excess (reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
<b>Net cash distribution</b>	<b>\$3,614.41</b>		

To assist you in completing your tax return, you may refer to the iShares tax booklet available here:

<https://www.blackrock.com/au/individual/literature/tax-information/australian-tax-booklet-for-australian-domiciled-ishares-etfs-en-au.pdf>

## iShares Global Healthcare ETF

ARSN 625 114 347  
BlackRock Investment Management (Australia) Limited  
ABN 13 006 165 975 AFSL 230523

Update your information:

 [www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

 Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia  
Enquiries: (within Australia) 1-300-ishare (474 273)  
(international) +61 3 9415 4695

055003 000 IXJ



YAP SUPERANNUATION FUND PTY  
LTD  
<YAP SUPERANNUATION FUND A/C>  
30D EDWARD ST  
NORWOOD SA 5067

TFN/ABN Status: Quoted  
Holder Identification Number (HIN)

HIN WITHHELD

### ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2023

The following tax return items are valid for Australian resident individual unitholders only.

#### PART A – SUMMARY OF 2023 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS

Item	Tax Return Label	Tax Attribution Amount
Share of non-primary production income	13U	\$0.56
Franked distributions from trusts	13C	\$0.00
Share of franking credits from franked dividends	13Q	\$0.00
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$731.90
Total current year capital gains	18H	\$1,463.80
Assessable foreign source income	20E	\$7,148.27
Other net foreign source income	20M	\$7,148.27
Foreign income tax offset	20O	\$1,073.62

#### PART B – COMPONENTS OF DISTRIBUTION

Item	Cash Distribution	Tax Paid/Offsets	Tax Attribution
<b>Australian income</b>			
Unfranked distributions			\$0.00
Unfranked CFI distributions			\$0.00
Interest (subject to non resident WHT)			\$0.56
Interest (not subject to non resident WHT)			\$0.00
Other income - clean building MIT income			\$0.00
Other income - excluded from NCMI			\$0.00
Other income - NCMI			\$0.00
Other income			\$0.00
<b>Non primary production income</b>			<b>\$0.56</b>
<b>Franked distributions</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital gains</b>			
Discounted capital gains TAP - clean building MIT income			\$0.00
Discounted capital gains TAP - excluded from NCMI			\$0.00
Discounted capital gains TAP - NCMI			\$0.00
Discounted capital gains TAP			\$0.00
Discounted capital gains NTAP			\$731.90
Capital gains – other method TAP - clean building MIT income			\$0.00
Capital gains – other method TAP - excluded from NCMI			\$0.00
Capital gains – other method TAP - NCMI			\$0.00
Capital gains – other method TAP			\$0.00
Capital gains – other method NTAP			\$0.00
<b>Net capital gain</b>			<b>\$731.90</b>
AMIT CGT gross up amount			\$731.90
<b>Total current year capital gains</b>			<b>\$1,463.80</b>
<b>Foreign income</b>			
<b>Assessable foreign source income</b>		<b>\$1,073.62</b>	<b>\$7,148.27</b>
<b>Other non-assessable amounts</b>			
<b>Non-assessable non-exempt amount</b>			<b>\$0.00</b>
<b>Gross amount</b>	<b>\$7,539.01</b>		<b>\$8,612.63</b>
AMIT cost base net amount - excess (reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
<b>Net cash distribution</b>	<b>\$7,539.01</b>		

To assist you in completing your tax return, you may refer to the iShares tax booklet available here:

<https://www.blackrock.com/au/individual/literature/tax-information/australian-tax-booklet-for-australian-domiciled-ishares-etfs-en-au.pdf>

## Contact Us:



Online:

[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)



By Mail:

Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

## Enquiries:

(within Australia) 1300 757 905  
(international) +61 3 9415 4813

## Holder Identification Number (HIN)

HIN WITHHELD

105515 000 VAE



YAP SUPERANNUATION FUND PTY  
LTD  
<YAP SUPERANNUATION FUND A/C>  
30D EDWARD ST  
NORWOOD SA 5067

## ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2023

The following tax return items are valid for Australian resident individual unitholders only.

### PART A – SUMMARY OF 2023 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS

Item	Tax Return Label	Amount
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$273.56
Franked distributions from trusts	13C	\$0.00
Share of franking credits from franked dividends	13Q	\$0.00
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$0.00
Total current year capital gains	18H	\$0.00
Assessable foreign source income	20E	\$8,727.23
Other net foreign source income	20M	\$8,727.23
Foreign income tax offset	20O	\$1,174.96

### PART B – COMPONENTS OF ATTRIBUTION

Item	Cash Distribution	Tax Paid/Offsets	Attribution
<b>Australian Income</b>			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$3.98		\$4.14
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income - clean building MIT income	\$0.00		\$0.00
Other income - excluded from NCMI	\$0.00		\$0.00
Other income - NCMI	\$0.00		\$0.00
Other income	\$274.58		\$269.42
<b>Non primary production income</b>	<b>\$278.56</b>		<b>\$273.56</b>
<b>Franked distributions</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Gains</b>			
Discounted capital gains TAP - clean building MIT income	\$0.00		\$0.00
Discounted capital gains TAP - excluded from NCMI	\$0.00		\$0.00
Discounted capital gains TAP - NCMI	\$0.00		\$0.00
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$337.37		\$0.00
Capital gains – other method TAP - clean building MIT income	\$0.00		\$0.00
Capital gains – other method TAP - excluded from NCMI	\$0.00		\$0.00
Capital gains – other method TAP - NCMI	\$0.00		\$0.00
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
<b>Net capital gain</b>	<b>\$337.37</b>		<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$337.37		
<b>Total current year capital gains</b>	<b>\$674.74</b>		<b>\$0.00</b>
<b>Foreign Income</b>			
<b>Assessable foreign source income</b>	<b>\$7,176.03</b>	<b>\$1,174.96</b>	<b>\$8,727.23</b>
<b>Other Non-assessable Amounts</b>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
<b>Gross Amount</b>	<b>\$8,129.33</b>		<b>\$9,000.79</b>
AMIT cost base net amount - excess (reduce cost base)			\$303.49
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
<b>Net Cash Distribution</b>	<b>\$8,129.33</b>		

## Contact Us:



Online:

[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)



By Mail:

Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

## Enquiries:

(within Australia) 1300 757 905  
(international) +61 3 9415 4813

## Holder Identification Number (HIN)

HIN WITHHELD

105516 000 VAS



YAP SUPERANNUATION FUND PTY  
LTD  
<YAP SUPERANNUATION FUND A/C>  
30D EDWARD ST  
NORWOOD SA 5067

## ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2023

The following tax return items are valid for Australian resident individual unitholders only.

PART A – SUMMARY OF 2023 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS			
Item	Tax Return Label	Amount	
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$316.44	
Franked distributions from trusts	13C	\$3,467.55	
Share of franking credits from franked dividends	13Q	\$1,059.70	
Share of credit for TFN amounts withheld	13R	\$0.00	
Share of credit for foreign resident withholding amounts	13A	\$0.00	
Net capital gain	18A	\$0.00	
Total current year capital gains	18H	\$0.00	
Assessable foreign source income	20E	\$68.11	
Other net foreign source income	20M	\$68.11	
Foreign income tax offset	20O	\$3.43	
PART B – COMPONENTS OF ATTRIBUTION			
Item	Cash Distribution	Tax Paid/Offsets	Attribution
<b>Australian Income</b>			
Unfranked distributions	\$57.25		\$26.80
Unfranked CFI distributions	\$210.20		\$210.91
Interest - subject to non resident WHT	\$18.21		\$26.04
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income - clean building MIT income	\$0.48		\$0.47
Other income - excluded from NCMI	\$0.64		\$0.64
Other income - NCMI	\$5.11		\$7.41
Other income	\$37.83		\$44.17
<b>Non primary production income</b>	<b>\$329.72</b>		<b>\$316.44</b>
<b>Franked distributions</b>	<b>\$2,406.15</b>	<b>\$1,059.70</b>	<b>\$3,467.55</b>
<b>Capital Gains</b>			
Discounted capital gains TAP - clean building MIT income	\$0.00		\$0.00
Discounted capital gains TAP - excluded from NCMI	\$0.00		\$0.00
Discounted capital gains TAP - NCMI	\$0.00		\$0.00
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$7.62		\$0.00
Capital gains – other method TAP - clean building MIT income	\$0.00		\$0.00
Capital gains – other method TAP - excluded from NCMI	\$0.00		\$0.00
Capital gains – other method TAP - NCMI	\$0.00		\$0.00
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
<b>Net capital gain</b>	<b>\$7.62</b>		<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$7.62		
<b>Total current year capital gains</b>	<b>\$15.24</b>		<b>\$0.00</b>
<b>Foreign Income</b>			
<b>Assessable foreign source income</b>	<b>\$64.64</b>	<b>\$3.43</b>	<b>\$68.11</b>
<b>Other Non-assessable Amounts</b>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
<b>Gross Amount</b>	<b>\$2,815.75</b>		<b>\$3,852.10</b>
AMIT cost base net amount - excess (reduce cost base)			\$26.78
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
<b>Net Cash Distribution</b>	<b>\$2,815.75</b>		



## Activity statement 001

<b>Date generated</b>	22 August 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **22 August 2021** to **22 August 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Jun 2022	11 Aug 2022	Original Activity Statement for the period ending 30 Jun 22		\$0.00	\$0.00
20 Mar 2022	12 May 2022	Original Activity Statement for the period ending 31 Mar 22		\$0.00	\$0.00
23 Dec 2021	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21		\$0.00	\$0.00
19 Sep 2021	11 Nov 2021	Original Activity Statement for the period ending 30 Sep 21		\$0.00	\$0.00



## Income tax 551

<b>Date generated</b>	22 August 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **22 August 2021** to **22 August 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
9 Sep 2022	14 Sep 2022	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$1,077.60		\$0.00
9 Sep 2022	9 Sep 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$1,077.60	\$1,077.60 CR
15 Nov 2021	18 Nov 2021	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$915.59		\$0.00
15 Nov 2021	15 Nov 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$915.59	\$915.59 CR

# Financial Year Summary

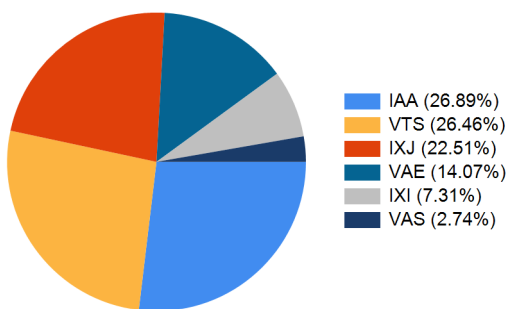
1 JULY 2022 - 30 JUNE 2023



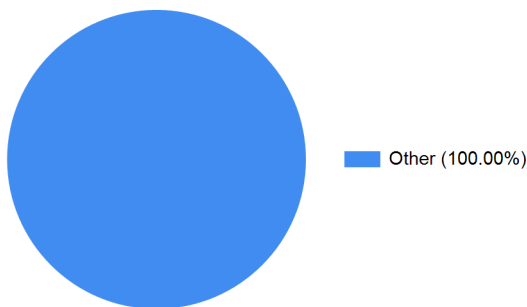
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2023
Shares	2779916	YAP SUPERANNUATION FUND PTY LTD <YAP SUPERANNUATION FUND A/C>	\$2,521,349.47
CDIA	19343243	YAP SUPERANNUATION FUND PTY LTD <YAP SUPERANNUATION FUND A/C>	\$1,538.43
<b>TOTAL PORTFOLIO VALUE</b>			<b>\$2,522,887.90</b>

## Allocation as at 30 June 2023

### Shares in your portfolio



### Sectors in your portfolio



## Estimated Interest & Dividends

## 2022-2023 Financial Year

Est. Franked Dividends	\$2,946.89
Est. Unfranked Dividends	\$35,126.20
Est. Franking Credits	\$1,262.96
Est. Interest Received from Interest Rate Securities	\$0.00
Interest Received from Cash Account(s)	\$484.19
<b>TOTAL INCOME</b>	<b>\$38,557.28</b>

## Fees & Charges

## 2022-2023 Financial Year

Total Brokerage (inc. GST)	\$0.00
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
<b>TOTAL FEES &amp; CHARGES</b>	<b>\$0.00</b>

# Financial Year Summary

1 JULY 2022 - 30 JUNE 2023



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESSE statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.



30 JUNE 2023

**SHARES - 2779916 - HIN 73967805**

**YAP SUPERANNUATION FUND PTY LTD <YAP SUPERANNUATION FUND A/C>**

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
IAA - ISHS ASIA 50 ETF ETF UNITS (ISHARES ASIA 50 ETF)	7,509	\$90.3000	\$678,062.70	26.88%
IXI - ISHS GLOBAL CONS ETF ETF UNITS (ISHARES GLOBAL CONSUMER STAPLES ETF)	2,005	\$91.9700	\$184,399.85	7.31%
IXJ - ISHS GLOB HEALTH ETF ETF UNITS (ISHARES GLOBAL HEALTHCARE ETF)	4,468	\$127.0400	\$567,614.72	22.50%
VAE - VGD FTSE ASIA EX JPN ETF UNITS (VANGUARD FTSE ASIA EX JAPAN SHARES INDEX ETF)	5,220	\$67.9800	\$354,855.60	14.07%
VAS - VNGD AUS SHARES ETF UNITS (VANGUARD AUSTRALIAN SHARES INDEX ETF)	768	\$90.0700	\$69,173.76	2.74%
VTS - VNGD US TOTAL MARKET CDI 1:1 (VANGUARD US TOTAL MARKET SHARES INDEX ETF)	2,026	\$329.3400	\$667,242.84	26.45%
<b>Sub Total</b>			<b>\$2,521,349.47</b>	<b>99.94%</b>

Cash Accounts	Portfolio Value	% of Portfolio
CDIA - 06716719343243	\$1,538.43	0.06%
<b>TOTAL</b>	<b>\$2,522,887.90</b>	<b>100.00%</b>

30 JUNE 2023

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESS statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



YAP SUPERANNUATION FUND PTY LTD <YAP  
SUPERANNUATION FUND A/C>

SHARES - 2779916 - HIN 73967805

Total Buys and Sells	2022 - 2023 Financial Year
Total Buys (inc. Brokerage + GST)	\$0.00
Total Sells (inc. Brokerage + GST)	\$0.00

There are no transactions on this account.

# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)  
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)  
Boardroom Limited (<https://boardroomlimited.com.au>)  
Security Transfer Registrars (<https://www.securitytransfer.com.au>)  
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESS statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

SHARES - 2779916 - HIN 73967805

YAP SUPERANNUATION FUND PTY LTD <YAP SUPERANNUATION FUND A/C>

## ESTIMATED DIVIDEND SUMMARY

### IAA - ISHS ASIA 50 ETF ETF UNITS (ISHARES ASIA 50 ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
21-Dec-2022	05-Jan-2023	Interim	\$1.1516	7,509	\$8,647.72	\$0.00	\$8,647.72	\$0.00
01-Jul-2022	13-Jul-2022	Final	\$0.7168	1,727	\$1,237.93	\$0.00	\$1,237.93	\$0.00
<b>Sub Total</b>					<b>\$9,885.65</b>	<b>\$0.00</b>	<b>\$9,885.65</b>	<b>\$0.00</b>

### IXI - ISHS GLOBAL CONS ETF ETF UNITS (ISHARES GLOBAL CONSUMER STAPLES ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
21-Dec-2022	05-Jan-2023	Interim	\$0.7117	2,005	\$1,427.03	\$0.00	\$1,427.03	\$0.00
01-Jul-2022	13-Jul-2022	Final	\$0.8894	2,005	\$1,783.22	\$0.00	\$1,783.22	\$0.00
<b>Sub Total</b>					<b>\$3,210.25</b>	<b>\$0.00</b>	<b>\$3,210.25</b>	<b>\$0.00</b>

### IXJ - ISHS GLOB HEALTH ETF ETF UNITS (ISHARES GLOBAL HEALTHCARE ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
21-Dec-2022	05-Jan-2023	Interim	\$0.5272	4,468	\$2,355.40	\$0.00	\$2,355.40	\$0.00
01-Jul-2022	13-Jul-2022	Final	\$0.8432	3,272	\$2,758.99	\$0.00	\$2,758.99	\$0.00
<b>Sub Total</b>					<b>\$5,114.39</b>	<b>\$0.00</b>	<b>\$5,114.39</b>	<b>\$0.00</b>

### VAE - VGD FTSE ASIA EX JPN ETF UNITS (VANGUARD FTSE ASIA EX JAPAN SHARES INDEX ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
03-Apr-2023	20-Apr-2023	Interim	\$0.0622	5,220	\$324.53	\$0.00	\$324.53	\$0.00
03-Jan-2023	18-Jan-2023	Interim	\$0.1878	5,220	\$980.07	\$0.00	\$980.07	\$0.00
03-Oct-2022	18-Oct-2022	Interim	\$0.9141	5,220	\$4,771.70	\$0.00	\$4,771.70	\$0.00
01-Jul-2022	18-Jul-2022	Final	\$0.3134	5,220	\$1,635.77	\$0.00	\$1,635.77	\$0.00
<b>Sub Total</b>					<b>\$7,712.07</b>	<b>\$0.00</b>	<b>\$7,712.07</b>	<b>\$0.00</b>

### VAS - VN GD AUS SHARES ETF UNITS (VANGUARD AUSTRALIAN SHARES INDEX ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
03-Apr-2023	20-Apr-2023	Interim	\$0.5770	768	\$57.82	\$385.31	\$443.13	\$165.13
03-Jan-2023	18-Jan-2023	Interim	\$0.7497	768	\$105.17	\$470.63	\$575.80	\$201.70
03-Oct-2022	18-Oct-2022	Interim	\$1.4506	768	\$124.86	\$989.18	\$1,114.04	\$423.94
01-Jul-2022	18-Jul-2022	Final	\$2.1595	768	\$556.75	\$1,101.77	\$1,658.52	\$472.19
<b>Sub Total</b>					<b>\$844.60</b>	<b>\$2,946.89</b>	<b>\$3,791.49</b>	<b>\$1,262.96</b>

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

## VTS - VNGD US TOTAL MARKET CDI 1:1 (VANGUARD US TOTAL MARKET SHARES INDEX ETF)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
24-Mar-2023	26-Apr-2023	Interim	\$0.9886	2,026	\$2,002.80	\$0.00	\$2,002.80	\$0.00
23-Dec-2022	25-Jan-2023	Final	\$1.1348	2,026	\$2,299.00	\$0.00	\$2,299.00	\$0.00
26-Sep-2022	24-Oct-2022	Interim	\$1.0692	2,026	\$2,166.23	\$0.00	\$2,166.23	\$0.00
24-Jun-2022	22-Jul-2022	Interim	\$0.9335	2,026	\$1,891.21	\$0.00	\$1,891.21	\$0.00
<b>Sub Total</b>					<b>\$8,359.24</b>	<b>\$0.00</b>	<b>\$8,359.24</b>	<b>\$0.00</b>
<b>TOTAL</b>					<b>\$35,126.20</b>	<b>\$2,946.89</b>	<b>\$38,073.09</b>	<b>\$1,262.96</b>

## ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

**TOTAL**

**\$0.00**

## INTEREST INCOME SUMMARY

Account	Interest
CDIA - 19343243	\$484.19
<b>TOTAL</b>	<b>\$484.19</b>

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

(1) This is an estimate prepared by Commonwealth Securities Limited based upon units that you hold in accordance with our records and may not distinguish between cash dividends or dividends reinvested through any particular company's dividend reinvestment plan. Your actual entitlement will be determined by information recorded in the company's share registry at the relevant record dates. Amounts that may have been withheld for failing to provide your tax file number to your share registries are not disclosed on this report.

Dividends are estimated by CommSec based on the total registered Units held on the Record Date of the dividend. The following fields are estimated in accordance with the calculations outlined below:

- (a) Units = Total registered units of security held on the Record Date of the dividend
- (b) Est. Unfranked Amount = Units X Dividend per security X Unfranked %
- (c) Est. Franked Amount = Units X Dividend per security X Franked %
- (d) Est. Franking Credit = (Est. Franked Amount X company tax rate)/(100 - company tax rate)
- (e) Est. Total Dividend = Units x Dividend per security

(2) In order to be eligible to claim the benefit of a franking credit, you must be a 'qualified person'. You will be a qualified person if you satisfy:

One of the specific concessions in the legislation (for example, you are an individual whose total franking credit entitlement for the income year does not exceed \$5,000); and/or  
The 45-day rule

The 45-day rule requires that if you are an Australian tax resident shareholder, you must have held the security 'at risk' for at least 45 consecutive days, not including date of purchase and date of sale. Where the 45 day holding requirement has not been satisfied, the 45-day rule may apply to deny the franking credits attached to the dividend received in respect of the particular security. The 45-day rule is complex. You should obtain your own taxation advice to understand how these provisions apply to you.

Please refer to the statements provided by the Share Registry for tax return purposes. These may include details of any foreign tax credits you may be entitled to and breakdown of any trust distribution you may have received.

For details of the components of your ASX listed trust distributions you will need to refer to the Annual Tax Statement issued by the trust manager.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESS statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

## GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.





# TAX INVOICE

Yap Superannuation Fund  
30D Edward St  
NORWOOD SA 5067

**Invoice Date**  
9 Sep 2022

**Invoice Number**  
INV-10377

**Reference**  
INV-10377

**ABN**  
36 117 366 254

Sun Accounting  
48 Cumberland Ave  
CUMBERLAND PARK SA  
5041  
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
To our fee account for professional services provided in respect of the following of the year ended 30 June 2022:  Statutory audit of the financial statements including testing of income and expenditure, verification of assets and liabilities, allocations to member accounts, taxation calculations, valuation of assets and other related matters  Statutory audit of the fund's compliance with the Superannuation Industry (Supervision) Act 1993 and its Regulations (SIS)  Resultant independent auditor's report on the financial statements and on SIS compliance	1.00	422.7273	10%	422.73
			Subtotal	422.73
			TOTAL GST 10%	42.27
			<b>TOTAL AUD</b>	<b>465.00</b>

## Due Date: 23 Sep 2022

We would appreciate payment within 14 days

If preferred, electronic payments may be made to Sun Accounting: BSB no. 105 148 Account no. 026 765 140

Please quote the reference above and check our account details before submitting the transaction.



### Section 3: Security Details

**Code:** The unique trading code of the security used by the Australian Stock Exchange (ASX) (e.g. the ASX code for Woolworths Limited is WOW, etc.).

**Security name:** The full name of the company or trust in which the securities are held (e.g. Woolworths Limited, etc.).

**Units:** Number of securities being transferred.

**Consideration:** The full amount paid in settlement of the transfer of securities. You may set your own consideration.

**Date of transfer:** Insert date of transfer. Please note this is not the date of the purchase agreement but the date of completion of the transfer. This should be on or before the date of seller and buyer signatures.

### Section 4: Signatures

#### Seller's signature:

Joint holders – all holders must sign.

Under Power of Attorney – if not already noted, a certified copy of the Power of Attorney must be sent with the transfer form.

Deceased estate – all executors should sign and, if not already provided, a certified copy of Probate or Letters of Administration must be sent with the transfer form.

Company – signatures of two directors (or a director and the secretary) or if there is a sole director, signature of that director.

**Date signed:** Insert the date signed by the seller/s. This should be the same as or after the date of transfer.

**Buyer's signature:** Same requirements as seller's signature.

**Date signed:** Insert the date signed by the buyer/s. This should be the same as or after the date of transfer.

## 1. Seller/s/Transferor/s Details

**A fee of \$54 PER SECURITY TRANSFER (GST Inclusive) will be debited from the bank account linked to the buyer's trading account.**

Account registration name (Full name/s, company name or name of estate) – This must match the registration details exactly

LAI FONG YAP

Account designation<sup>1</sup> – If applicable for your trust account

Registered street address – Must be an Australian address – Cannot be a PO Box

30D EDWARD ST

Suburb

NORWOOD

State

SA

Postcode

5067

Country

AUSTRALIA

Trading account number

4082571

Holder Identification Number (HIN)

x0042540048

Contact number

0402470897

## 2. Buyer/s/Transferee/s Details

Account registration name (Full name/s, company name or name of estate) – This must match the registration details exactly

YAP SUPERANNUATION FUND PTY LTD

Account designation<sup>1</sup> – If applicable for your trust account

YAP SUPERANNUATION FUND

Registered street address – Must be an Australian address – Cannot be a PO Box

30D EDWARD ST

Suburb

NORWOOD

State

SA

Postcode

5067

Country

AUSTRALIA

Trading account number

2779916

Holder Identification Number (HIN)

x0073967805

Contact number

0402470897

## 3. Security Details

Code	Security name	Units	Consideration (\$AUD)
IAA	iShares Asia 50 ETF	5782	\$516,563
IXJ	iShares Global Healthcare ETF	1196	\$143,437

**i** For CommSec Pocket Accounts, only approved securities will be transferred.

Date of Purchase - Optional - DD / MM / YYYY

13 / 07 / 2022

## 4. Signatures

I/We the registered holder/s and undersigned Seller/s for the above consideration do hereby transfer to the above name/s hereinafter called the Buyer/s the securities as specified above standing in my/our name/s in the books of the above named Company, subject to the several conditions on which I/we held the same at the time of signing hereof and I/we the Buyer/s do hereby agree to accept the said securities subject to the same conditions. I/We have not received any notice of revocation of the Power of Attorney by death of the grantor or otherwise, under which this transfer is signed.

## Seller/Transferor 1

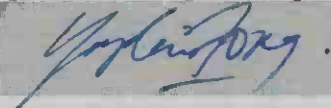
Full Name

LAI FONG YAP

Date - DD / MM / YYYY

13 / 07 / 2022

Signature - Must be signed pen to paper

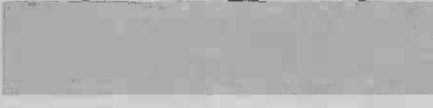


## Seller/Transferor 2

Full Name

Date - DD / MM / YYYY

Signature - Must be signed pen to paper



## Seller/Transferor 3

Full Name

Date - DD / MM / YYYY

Signature - Must be signed pen to paper



## Buyer/Transferee 1

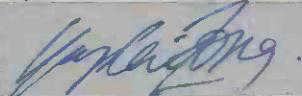
Full Name

LAI FONG YAP

Date - DD / MM / YYYY

13 / 07 / 2022

Signature - Must be signed pen to paper



## Buyer/Transferee 2

Full Name

ANDREW KWONG LEE

Date - DD / MM / YYYY

13 / 07 / 2022

Signature - Must be signed pen to paper



## Buyer/Transferee 3

Full Name

Date - DD / MM / YYYY

Signature - Must be signed pen to paper



Commonwealth Securities Limited (CommSec) ABN 60 067 254 399 AFSL 238814, a Participant of the ASX Group and Cboe Australia (formerly Chi-X Australia).

## How to submit your documents

Once completed and signed, email the form to

✉ OMTRequests@CommSec.com.au

☎ 13 15 19

🌐 commsec.com.au



Account Number 06 7167 19343243

Statement Period 28 Jun 2022 - 27 Dec 2022

Closing Balance \$21,703.66 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



047

MS LAI FONG YAP  
 30D EDWARD ST  
 NORWOOD SA 5067

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

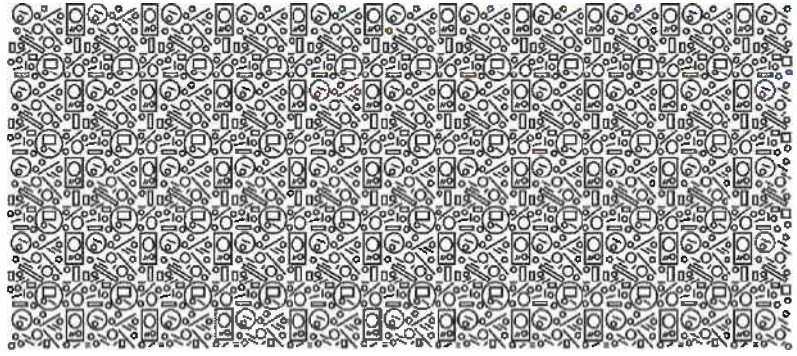
Name: YAP SUPERANNUATION FUND PTY LTD ITF YAP  
 SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
28 Jun	2022 OPENING BALANCE			\$1,987.47 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2022 is \$11.25			
01 Jul	Credit Interest		0.97	\$1,988.44 CR
13 Jul	Direct Credit 396297 IXJ PAYMENT JUL22/00808584		2,758.99	\$4,747.43 CR
13 Jul	Direct Credit 396297 IXI PAYMENT JUL22/00802261		1,783.22	\$6,530.65 CR
13 Jul	Direct Credit 396297 IAA PAYMENT JUL22/00805565		1,237.93	\$7,768.58 CR
15 Jul	Direct Debit 062934 COMMSEC SECURITI COMMSEC	108.00		\$7,660.58 CR
18 Jul	Direct Credit 358020 VAE PAYMENT JUL22/00802222		1,635.77	\$9,296.35 CR
18 Jul	Direct Credit 358020 VAS PAYMENT JUL22/00830301		1,658.52	\$10,954.87 CR
22 Jul	Direct Credit 358020 VTS DIVIDEND VTS50/00815637		1,891.26	\$12,846.13 CR
01 Aug	Credit Interest		2.47	\$12,848.60 CR
01 Sep	Credit Interest		8.84	\$12,857.44 CR





Date	Transaction	Debit	Credit	Balance
09 Sep	Transfer To Sun Accounting NetBank INV-10377	465.00		\$12,392.44 CR
14 Sep	Direct Credit 012721 ATO ATO005000016954226		1,077.60	\$13,470.04 CR
01 Oct	Credit Interest		14.64	\$13,484.68 CR
18 Oct	Direct Credit 358020 VAS PAYMENT OCT22/00830903		1,114.04	\$14,598.72 CR
18 Oct	Direct Credit 358020 VAE PAYMENT OCT22/00802180		4,771.69	\$19,370.41 CR
24 Oct	Direct Credit 358020 VTS DIVIDEND VTS51/00815496		2,166.24	\$21,536.65 CR
31 Oct	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		108.00	\$21,644.65 CR
01 Nov	Credit Interest		24.58	\$21,669.23 CR
01 Dec	Credit Interest		34.43	\$21,703.66 CR
27 Dec	2022 CLOSING BALANCE			\$21,703.66 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$1,987.47 CR		\$573.00		\$20,289.19		\$21,703.66 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
27 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	2.10%

Note. Interest rates are effective as at the date shown but are subject to change.

**Important Information:**

We try to get things right the first time – but if we don't, we'll do what we can to fix it.

You can fix most problems simply by contacting us.

Write to: CBA Group Customer Relations, Reply Paid 41, Sydney NSW 2001

Tell us online: [commbank.com.au/support/compliments-and-complaints.html](http://commbank.com.au/support/compliments-and-complaints.html)

Call: 1800 805 605 (free call)

You can also contact the Australian Financial Complaints Authority, AFCA, an independent external dispute resolution body approved by ASIC - time limits may apply, visit AFCA, [afca.org.au](http://afca.org.au), website for more information.

Write to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

Email: [info@afca.org.au](mailto:info@afca.org.au)

Call: 1800 931 678, free call Monday to Friday 9am– 5pm, AEST



## Important Notice

### Changes to cheque access from 3 June 2023

We are phasing out cheque access<sup>1</sup> from 3 June 2023, as follows:

- If you open a CommBank account from 3 June 2023, cheque access to that account won't be available. Some exceptions apply<sup>2</sup>.
- If a cheque book was not issued for your account<sup>2</sup> before 3 June 2023, cheque access to that account won't be available from 3 June 2023.
- From 3 June 2023 replacement cheque books will no longer be issued automatically. To obtain a replacement cheque book, please contact us or visit your nearest branch.
- If you switch from a CommBank account where a cheque book was previously issued, to a new CommBank account, and your cheque book is linked to your new account, you can continue to have cheque access to your new account until all of the cheques in your cheque book are used. Once you've used all the cheques in that cheque book, cheque access will no longer be available from 3 June 2023.
- All account Terms and Conditions will be updated to reflect these changes on 3 June 2023 on [commbank.com.au](https://commbank.com.au)

Using NetBank, the CommBank app or CommBiz (for business and institutional customers), you can manage your money securely online anywhere, anytime and you can access a range of handy features, including:

- Transferring money between your accounts in real-time
- Paying money to someone using PayID
- Setting up a recurring transfer or scheduling a transfer for later
- Paying your bills using PayTo, BPAY® or direct debit

For your personal accounts you can also use phone banking to transfer money to someone or between your accounts by calling us at 13 2221. For your business accounts you can manage your money securely online anywhere, anytime using NetBank, the CommBank app or CommBiz. For more information visit [commbank.com.au/changes-to-cheques](https://commbank.com.au/changes-to-cheques)

<sup>1</sup> Cheque access means being able to take money out of your account using a cheque from a cheque book issued to you on request and linked to your account, or a cheque obtained by you on request, over the counter in branch.

<sup>2</sup> Selected business and institutional banking accounts are excluded. Speak with your Relationship Manager, or visit [commbank.com.au/changes-to-cheques](https://commbank.com.au/changes-to-cheques)

® Registered to BPAY Pty Ltd ABN 69 079 137 518



Account Number 06 7167 19343243

Statement Period 28 Dec 2022 - 27 Jun 2023

Closing Balance \$1,538.43 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



047

MS LAI FONG YAP  
 30D EDWARD ST  
 NORWOOD SA 5067

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: YAP SUPERANNUATION FUND PTY LTD ITF YAP  
 SUPERANNUATION FUND

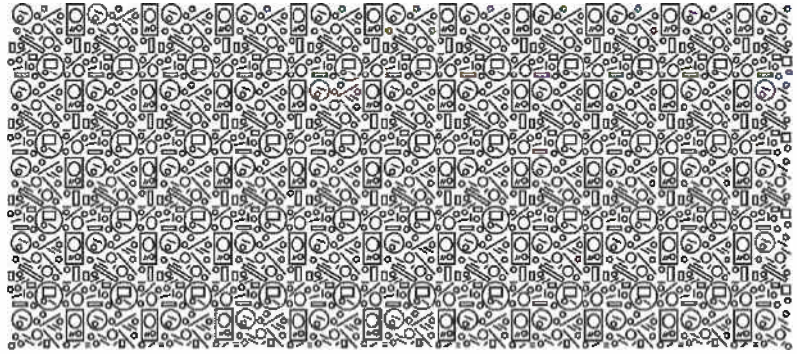
Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
28 Dec	2022 OPENING BALANCE			\$21,703.66 CR
01 Jan	Credit Interest		37.82	\$21,741.48 CR
05 Jan	Direct Credit 396297 IXI PAYMENT JAN23/00802166		1,427.03	\$23,168.51 CR
05 Jan	Direct Credit 396297 IXJ PAYMENT JAN23/00808356		2,355.40	\$25,523.91 CR
05 Jan	Direct Credit 396297 IAA PAYMENT JAN23/00805226		8,647.72	\$34,171.63 CR
18 Jan	Direct Credit 358020 VAE PAYMENT JAN23/00802138		980.06	\$35,151.69 CR
18 Jan	Direct Credit 358020 VAS PAYMENT JAN23/00830989		575.80	\$35,727.49 CR
25 Jan	Direct Credit 358020 VTS DIVIDEND VTS52/00815288		2,299.01	\$38,026.50 CR
01 Feb	Credit Interest		60.27	\$38,086.77 CR
01 Mar	Credit Interest		62.14	\$38,148.91 CR
30 Mar	ASIC NetBank BPAY 17301 2296113253506 ASIC annual fee	59.00		\$38,089.91 CR
01 Apr	Credit Interest		76.03	\$38,165.94 CR
20 Apr	Direct Credit 358020 VAS PAYMENT APR23/00831251		443.13	\$38,609.07 CR







Date	Transaction	Debit	Credit	Balance
20 Apr	Direct Credit 358020 VAE PAYMENT APR23/00802060		324.53	\$38,933.60 CR
26 Apr	Direct Credit 358020 VTS DIVIDEND VTS53/00815150		2,002.83	\$40,936.43 CR
01 May	Credit Interest		78.09	\$41,014.52 CR
30 May	Transfer To LAI FONG YAP NetBank SMSF Min Pension Withdrawal F...	39,560.00		\$1,454.52 CR
01 Jun	Credit Interest		83.91	\$1,538.43 CR
27 Jun 2023	CLOSING BALANCE			\$1,538.43 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$21,703.66 CR		\$39,619.00		\$19,453.77		\$1,538.43 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
27 Jun	Less than \$10,000.00	0.35%
	\$10,000.00 and over	3.00%

Note. Interest rates are effective as at the date shown but are subject to change.

**Important Information:**

We try to get things right the first time – but if we don't, we'll do what we can to fix it.  
 You can fix most problems simply by contacting us.  
 Write to: CBA Group Customer Relations, Reply Paid 41, Sydney NSW 2001  
 Tell us online: [commbank.com.au/support/compliments-and-complaints.html](http://commbank.com.au/support/compliments-and-complaints.html)  
 Call: 1800 805 605 (free call)

You can also contact the Australian Financial Complaints Authority, AFCA, an independent external dispute resolution body approved by ASIC - time limits may apply, visit AFCA, [afca.org.au](http://afca.org.au), website for more information.  
 Write to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001  
 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Call: 1800 931 678, free call Monday to Friday 9am– 5pm, AEST

# Important Safety Notice: Keeping Your Accounts Safe.

Contact us immediately, anytime, on **13 2221** if you notice any suspicious activity on your account or if you need to report a lost or stolen card.

## What to look out for

Other people may make unauthorised transactions on your account by gaining access to your personal information. They commonly gain your personal information by posing as another person or business, or by stealing your passwords. This is usually done by SMS or email phishing, and via telephone scams. This information is then often used to make unauthorised transactions on your accounts.

## How can I keep my accounts safe?

Keep your devices, PIN and passwords secure so that nobody can gain access or discover this information.

- Memorise your codes and delete or destroy any record of them.
- If you are waiting for your card in the mail, secure your letterbox at all times.
- Don't tell anyone your passwords or PINs – including family, friends and anyone who claims they are from the bank.
- Don't choose any passwords or PINs which are easily guessed, such as your birthday, name, phone number, or numbers which form a pattern.

Keep your cards and devices safe, take extra care of your online wallets and mobile banking applications.

- Activate and set a PIN on your card as soon as you receive it.
- Regularly check your card is still in your possession.
- Cancel, cut up and securely dispose of any card you no longer use.
- Don't let anyone else register their own thumbprint or other biometrics on your device.
- Don't leave your card unattended when you are in public, including at work.



### **Has there been an unauthorised transaction on your account?**

1. Double check that the transaction was not made by you, or an authorised person on the account.
2. Document the incorrect transaction.
3. Contact the merchant that charged you (most issues can be resolved faster that way).

For more information, visit:

**[commbank.com.au/support/disputing-a-transaction.html](http://commbank.com.au/support/disputing-a-transaction.html)**

If the issue is still unresolved, contact us within 30 days of your transaction statement date, and we may be able to exercise our chargeback rights to recover your funds.

Please note: We cannot request a chargeback on BPAY payments because different rules apply (these rules are set out in the ePayments Code).

To find out more about chargebacks, visit:

**[commbank.com.au/support/faqs/1387.html](http://commbank.com.au/support/faqs/1387.html)**

**Important information:** This document is a guideline only. If you don't take reasonable measures to protect your cards and devices, or protect your personal and security information, or prevent others from accessing such information, you may be liable for any unauthorised transactions. Your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code and is set out in your account Terms and Conditions. For a copy visit [commbank.com.au](http://commbank.com.au). To notify us of any account security issues, simply call 13 2221, 24 hours a day, 7 days a week.



YAP SUPERANNUATION FUND PTY LTD ITF YAP  
SUPERANNUATION FUND  
30D EDWARD ST  
NORWOOD SA Australia 5067

21 August 2023

Dear YAP SUPERANNUATION FUND PTY LTD ITF YAP SUPERANNUATION FUND,

Here's your account information and a list of transactions from 26/06/23-21/08/23. ■

**Account name** YAP SUPERANNUATION FUND PTY LTD ITF YAP SUPERANNUATION FUND  
**BSB** 067167  
**Account number** 19343243  
**Account type** CDIA  
**Date opened** 27/06/2016

Date	Transaction details	Amount	Balance
01 Jul 2023	Credit Interest	\$0.44	\$1,538.87
13 Jul 2023	Direct Credit 396297 IXI PAYMENT JUL23/00802078	\$2,187.38	\$3,726.25
13 Jul 2023	Direct Credit 396297 IAA PAYMENT JUL23/00804920	\$5,657.49	\$9,383.74
13 Jul 2023	Direct Credit 396297 IXJ PAYMENT JUL23/00807996	\$5,183.61	\$14,567.35
18 Jul 2023	Direct Credit 358020 VAE PAYMENT JUL23/00802003	\$2,053.05	\$16,620.40
18 Jul 2023	Direct Credit 358020 VAS PAYMENT JUL23/00830845	\$682.78	\$17,303.18
24 Jul 2023	Direct Credit 358020 VTS DIVIDEND VTS54/00814832	\$2,079.78	\$19,382.96
01 Aug 2023	Credit Interest	\$27.44	\$19,410.40

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to [commbank.com.au/support](https://commbank.com.au/support).

Yours sincerely,

Brian Moseley  
General Manager, Retail Customer Service



Yap SF

Bank Statements **Match Transactions** Business Events

Bank Account  Date Range  to  Group By

■ Show only Unmatched

Add Upload CSV Upload PDF Export CSV Match To New Edit Delete Unmatch 0 selected 9 items

Opening Balance: \$1,538.43 | Closing Balance: \$19,459.86

<input type="checkbox"/>	Date	Description	Cash Out	Cash In	Match Summary	Processed By	Balance
<input type="checkbox"/>	01/07/2023	DEPOSIT INTEREST		\$0.44	Matched: Interest Received	Automated Feed	\$1,538.87
<input type="checkbox"/>	13/07/2023	JUL23-00802078 IXI PAYMENT		\$2,187.38	Matched: Distribution	Automated Feed	\$3,726.25
<input type="checkbox"/>	13/07/2023	JUL23-00807996 IXJ PAYMENT		\$5,183.61	Matched: Distribution	Automated Feed	\$8,909.86
<input type="checkbox"/>	13/07/2023	JUL23-00804920 IAA PAYMENT		\$5,657.49	Matched: Distribution	Automated Feed	\$14,567.35
<input type="checkbox"/>	18/07/2023	JUL23-00830845 VAS PAYMENT		\$682.78	Matched: Distribution	Automated Feed	\$15,250.13
<input type="checkbox"/>	18/07/2023	JUL23-00802003 VAE PAYMENT		\$2,053.05	Matched: Distribution	Automated Feed	\$17,303.18
<input type="checkbox"/>	24/07/2023	VTS54-00814832 VTS DIVIDEND		\$2,079.78	Matched: Foreign Income	Automated Feed	\$19,382.96
<input type="checkbox"/>	01/08/2023	DEPOSIT INTEREST		\$27.44	Matched: Interest Received	Automated Feed	\$19,410.40
<input type="checkbox"/>	01/09/2023	DEPOSIT INTEREST		\$49.46	Matched: Interest Received	Automated Feed	\$19,459.86



Yap Superannuation Fund

## **ACTUARIAL CERTIFICATE**

Apricot Actuaries Pty Ltd  
ABN 44 613 006 769

[www.apricotactuaries.com.au](http://www.apricotactuaries.com.au)  
03 6240 1575

15/09/2023

Yap Superannuation Fund Pty Ltd  
as trustee(s) for Yap Superannuation Fund  
c/o Emily Cooper from BARTLEY PARTNERS PTY LTD

## *ACTUARY'S CERTIFICATE UNDER SECTION 295-390 2022/23*

When a complying superannuation fund has assets in retirement phase, a proportion of the fund's income can be exempt from income tax. This is referred to as exempt current pension income (ECPI).

ECPI can work in two ways:

### **(1) Segregated assets**

The ordinary income and statutory income that an SMSF earns from segregated current pension assets is tax exempt.

We understand that your fund is not eligible to use the segregated method for the purposes of claiming ECPI.

### **(2) Proportionate method (s295-390)**

Where a fund contains assets that are in retirement phase and not treated as segregated for the purpose of ECPI then under section 295-390 of the Income Tax Assessment Act a proportion of the income from those assets is tax exempt. The proportion is equal to:

$$\frac{\text{Average value of unsegregated current pension liabilities}}{\text{Average value of unsegregated superannuation liabilities}}$$

The value of these liabilities must be specified by an Actuary in an Actuary's certificate obtained by the trustee before the date for lodgement of the fund's income tax return. **I**

**am pleased to attach your certificate for 2022/23.**

---

#### **Apricot Actuaries**

42 Sandy Bay Rd, Battery Point,  
Tasmania, 7004, Australia

---

#### **CONTACTS**

**PHONE**

03 6240 1575

**EMAIL**

info@apricotactuaries.com.au

**WEB**

www.apricotactuaries.com.au



Your accountant has ordered this certificate on your behalf. Please review the information in the attached certificate which should be read in its entirety.

Yours sincerely,



**Jim Hennington** BComm, FIAA, DipFP  
**Fellow of the Institute of Actuaries of Australia**

---

**Apricot Actuaries**

42 Sandy Bay Rd, Battery Point,  
Tasmania, 7004, Australia

---

**CONTACTS****PHONE**

03 6240 1575

**EMAIL**

[info@apricotactuaries.com.au](mailto:info@apricotactuaries.com.au)

**WEB**

[www.apricotactuaries.com.au](http://www.apricotactuaries.com.au)



# S295-390 ACTUARIAL CERTIFICATE

<b>Fund name:</b>	Yap Superannuation Fund
<b>Tax year:</b>	2022/23
<b>Reference:</b>	A60601694758743
<b>Fund type:</b>	Accumulation and account-based income stream benefits (pension) only
<b>Certificate type:</b>	Actuarial certificate for the purposes of section 295-390 of the Income Tax Assessment Act 1997 - Exempt Income
<b>Trustee name:</b>	Yap Superannuation Fund Pty Ltd

## ECPI - PROPORTIONATE METHOD:

I hereby certify that the tax exempt proportion of the Fund's applicable income (from assets that were not segregated or deemed to be segregated) for the 2022/23 financial year is:

**47.42%**

This percentage should only be applied to income from unsegregated assets, including the income from unsegregated assets earned over the following periods:

- 01/07/2022 - 30/06/2023

This calculation is based on data supplied by Emily Cooper from BARTLEY PARTNERS PTY LTD on behalf of the trustee(s). A summary of the key data is provided in the following pages.

Please carefully read the following pages which contain details of the information used in this actuarial certificate, including the methodology used and the assumptions I have made. These form part of the certificate and should be read in their entirety.

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Actuaries Institute and other relevant professional standards.

Date: 15/09/2023

**Jim Hennington, Fellow of the Institute of Actuaries of Australia**

Find out more about your actuary on [LinkedIn](#)

---

## Apricot Actuarial

42 Sandy Bay Rd, Battery Point,  
Tasmania, 7004, Australia

---

## CONTACTS

**PHONE**  
03 6240 1575

**EMAIL**  
[info@apricotactuarial.com.au](mailto:info@apricotactuarial.com.au)

**WEB**  
[www.apricotactuarial.com.au](http://www.apricotactuarial.com.au)

## What to do with this certificate

Ordinary income and statutory income that a complying superannuation fund earns from assets held to provide pension benefits is exempt from income tax. This is referred to as exempt current pension income (ECPI).

Where the fund has retirement phase assets that are not segregated (or deemed to be segregated) then an exempt proportion is calculated by an Actuary. This proportion is applied to the net ordinary assessable income of those unsegregated assets including net capital gains, but excluding assessable contributions and non-arm's length income. Income derived from segregated assets (or assets that the ATO deems to have been segregated) must be dealt with separately.

The total ECPI for this tax year is therefore calculated as:

- Income from assets that were unsegregated  
**x ECPI proportion**

## Key information used

The following information was provided by your accountant, for the purpose of completing your fund's actuarial certificate for the 2022/23 financial year. Please note that we have relied on this information and have not checked the terms of the Fund's Trust Deed and rules.

Member 1: Andrew Kwong Lee

Member 2: Lai Fong Yap

<b>Opening balances at 01/07/2022:</b> <sup>Note 1</sup>	
Retirement phase income stream balances (=liabilities)	\$ 1,109,982.17
Non-retirement phase balances	\$ 590,688.98
<b>Total assets (=superannuation liabilities)</b>	<b>\$ 1,700,671.15</b>
Plus	
Non-concessional contributions	\$ 660,000.00
Concessional contributions	\$ 0.00
Transfers in	\$ 0.00
Minus	
Lump sum withdrawals	\$ 11,810.00
Pension payments/withdrawals	\$ 27,750.00
Equals	
<b>Balance before income and expenses</b>	<b>\$ 2,321,111.15</b>
Preliminary net income	\$ 218,395.03
<b>Closing balance at 30/06/2023:</b> <sup>Note 1</sup>	<b>\$ 2,539,506.18</b>

Based on the information provided, this superannuation fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). It does not contain other types of accumulation or income stream benefits such as defined benefits. I have relied on the assessment of the fund's accountant to check that the pensions valued meet the requirements to be considered a Retirement Phase superannuation income stream under the Act in this tax year.

**Note 1:**

I understand that the information supplied to me was based on draft financial statements. Should this information change materially then this actuarial certificate should be revised accordingly.

My calculation of the average value of unsegregated current pension liabilities of the fund during the tax year was \$ 1,107,549.29. The average value of unsegregated superannuation liabilities of the fund during the tax year was \$ 2,335,504.25.

### **Assumptions made**

There are sometimes instances where our staff need to make assumptions in relation to the information provided to us. If you are concerned these assumptions are inaccurate, please contact our staff directly and we will organise a free amended certificate. The following assumptions were made in relation to this order:

- All assets which produced non-arm's length income were excluded from the application.
- Andrew Kwong Lee's pension payments have been confirmed as meeting the minimum standards by the accountant.
- Your accounting platform has indicated you wish to use the proportionate method and calculate the actuarial percentage across the whole financial year. If you wish to instead use the deemed segregated method, you will need to make the change in your accounting software. Instruction: Class/BGL

### **Methodology I have used**

By definition, the liabilities of an accumulation account or account-based income stream, without any guarantees, are equal to the value of the assets backing it. As such, I am satisfied that the amount of the assets at the end of the year, together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the fund's liabilities as they fall due. No recommendation is needed with regard to future contributions or adequacy opinion.

The value of current pension liabilities and superannuation liabilities at any particular time is therefore the account balance of the member or reserve at that date. Accordingly, the average values for this certificate have been determined using a daily weighted average calculation which takes into account details of the fund's relevant transactions over the year (as summarised in the key information above).

Since the fund design consists only of account-based benefits, no assumption has been made (or is needed) regarding rates of future return on the Fund's assets; pension increases; or a discount rate. We have however assumed that the fund will comply with Superannuation Industry Supervision (SIS) regulation requirements for allocated pensions, market linked pensions and/or account-based income streams.

### **Minimum pension standards**

The standards for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance and date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax and the tax exempt proportion shown in this certificate may not be correct.

We used the information provided to us to perform a preliminary validation that the pension standards were met. Where actual pension payments were lower than we expected, we have flagged this for your accountant to consider and to confirm to us that the standards were indeed met. We have not made further investigations to certify that the precise minimums were in fact paid.

## Binding Death Benefit Nomination – Binding Non-Lapsing

To the Trustees of Yap Superannuation Fund

I, Lai Fong Yap

of 30D Edward St, Norwood SA 5067

As a Member of the above Fund, direct you to pay my death benefit including any insurance policy payouts in respect to my membership of the Fund, to the following person/s in the proportions as shown:

Name of Beneficiary	Relationship to Me	Percentage of Benefit
Christopher Jung Wai Lee	Son	50%
Alexander Jung Hym Lee	Son	50%

If any of the persons nominated above predecease me, I direct you to pay the proportion of my death benefit that would have been payable to that person to the following person/s in the proportions shown:

Name of Beneficiary	Relationship to Me	Percentage of Benefit
Andrew Kwong Lee	Spouse	100%

I understand that:

1. I can amend or revoke this Nomination at any time by providing a new nomination.
2. Unless amended or revoked earlier, this Nomination is binding on the trustees and will not lapse unless I amend or revoke it.
3. If the total proportion of my benefit nominated above does not equal my entire benefit then I understand that the trustees shall have discretion as to where the remaining proportion of my benefit shall be paid,
4. I understand that if I have not completed this nomination correctly then it may be invalid and that the trustees may then have a discretion as to where my benefit is paid.
5. I acknowledge that I have been provided with the necessary information to enable me to make an informed nomination and I fully understand the effect of this nomination.

Signed



Date: 18 APRIL 2023

**Witnesses:** This Nomination must be signed by 2 witnesses over the age of 18 who are not named as beneficiaries for it to be valid.

We declare:

- This Nomination was signed by the Member in our presence
- We are aged 18 years or older
- We are not named as beneficiaries in this Nomination

**GLENYS MARY JONES OAM**

JP Number 31717

A Justice of the Peace  
for South Australia

Witness No 1 – Signature



Name of Witness No 1:

Date: 18/04/2023

Witness No 2 – Signature



GLENYS MARY JONES

Name of Witness No 2:

Date: 18/04/2023



# Self-managed super fund trustee declaration

**I understand that as an individual trustee or director of the corporate trustee of**

Fund name

Yap Superannuation Fund

I am responsible for ensuring that the fund is operated in accordance with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing trustees' compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- Impose administrative penalties on me
- give me a written direction to rectify any contraventions or undertake a course of education
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

## Sole purpose

I understand it is my responsibility to ensure the fund is maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

## Trustee duties

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best financial interests of all the members of the fund
- keep records of decisions made about the running of the fund, including the appointment of professional advisers and the retirement of members and payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
  - the financial situation of the fund
  - the investments of the fund
  - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund,

## Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

## Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- giving financial assistance using the resources of the fund to a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers, allowed by special determinations or acquisitions from the trustee or investment manager of another regulated super fund as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- acquiring an in-house asset if the fund's in-house assets exceed 5% of the market value of the fund's total assets, or the in-house assets will exceed 5% of the market value of the fund's total assets by acquiring the asset (in-house assets are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

**Administration**

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
  - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees, the retirement of members and payment of benefits)
  - records of all changes of trustees, including directors of the corporate trustee
  - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
  - all trustee declarations
  - copies of all reports given to members
  - documented decisions about storage of collectables and personal use assets
- ensure that the following are prepared and retained for at least five years
  - an annual statement of the financial position of the fund
  - an annual operating statement
  - copies of all annual returns lodged
  - accounts and statements that accurately record and explain the transactions and financial position of the fund including asset market valuation
  - copies of Transfer balance account reports lodged
  - copies of any other statements you are required to lodge with us or provide to other super funds
- appoint an approved SMSF auditor each year, no later than 45 days before the due date for lodgment of the fund's annual return and provide documents to the auditor as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- review the independent audit report received from the approved SMSF auditor and take action as required
- notify the ATO within 28 days of any changes to the
  - membership of the fund, or trustees or directors of the corporate trustee
  - name of the fund
  - contact person and their contact details
  - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 21 days if the fund becomes an Australian Prudential Regulation Authority (APRA) regulated fund.

**DECLARATION**


*By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:*

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- Administrative penalties can be imposed on me for not complying with the legislation
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of APRA regulated funds in the case of financial loss due to fraudulent conduct or theft.
- I declare that the information provided in the form is true and correct.

**Trustee's or director's name**

Lai Fong Yap

**Trustee's or director's signature**



Date

Day: 18 / Month: 04 / Year: 2023

**Witness' name (witness must be 18 years old or over)**

Alexander Lee

**Witness' signature**



Date

Day: 18 / Month: 04 / Year: 2023





# Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

Yap Superannuation Fund
-------------------------

I am responsible for ensuring that the fund is operated in accordance with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing trustees' compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- give me a written direction to rectify any contraventions or undertake a course of education
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

## Sole purpose

I understand it is my responsibility to ensure the fund is maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

## Trustee duties

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best financial interests of all the members of the fund
- keep records of decisions made about the running of the fund, including the appointment of professional advisers and the retirement of members and payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
  - the financial situation of the fund
  - the investments of the fund
  - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

## Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

## Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- giving financial assistance using the resources of the fund to a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers, allowed by special determinations or acquisitions from the trustee or investment manager of another regulated super fund as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- acquiring an in-house asset if the fund's in-house assets exceed 5% of the market value of the fund's total assets, or the in-house assets will exceed 5% of the market value of the fund's total assets by acquiring the asset (in-house assets are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

**Administration**

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
  - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees, the retirement of members and payment of benefits)
  - records of all changes of trustees, including directors of the corporate trustee
  - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
  - all trustee declarations
  - copies of all reports given to members
  - documented decisions about storage of collectables and personal use assets
- ensure that the following are prepared and retained for at least five years
  - an annual statement of the financial position of the fund
  - an annual operating statement
  - copies of all annual returns lodged
  - accounts and statements that accurately record and explain the transactions and financial position of the fund including asset market valuation
  - copies of Transfer balance account reports lodged
  - copies of any other statements you are required to lodge with us or provide to other super funds
- appoint an approved SMSF auditor each year, no later than 45 days before the due date for lodgment of the fund's annual return and provide documents to the auditor as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- review the independent audit report received from the approved SMSF auditor and take action as required
- notify the ATO within 28 days of any changes to the
  - membership of the fund, or trustees or directors of the corporate trustee
  - name of the fund
  - contact person and their contact details
  - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 21 days if the fund becomes an Australian Prudential Regulation Authority (APRA) regulated fund.

**DECLARATION**


By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- Administrative penalties can be imposed on me for not complying with the legislation
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of APRA regulated funds in the case of financial loss due to fraudulent conduct or theft.
- I declare that the information provided in the form is true and correct.

Trustee's or director's name

Andrew Kwong Lee

Trustee's or director's signature



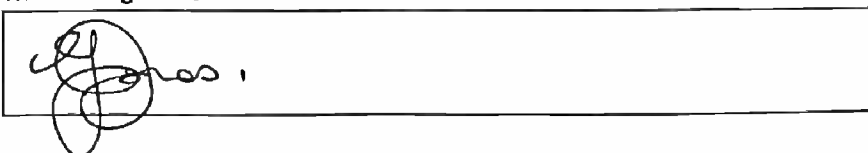
Date

Day: 18 / Month: 04 / Year: 2023

Witness' name (witness must be 18 years old or over)

GLENYS MARY JONES

Witness' signature



Date

Day: 18 / Month: 04 / Year: 2023

## Binding Death Benefit Nomination – Binding Non-Lapsing

To the Trustees of Yap Superannuation Fund

I, Andrew Kwong Lee

of 30D Edward St, Norwood SA 5067

As a Member of the above Fund, direct you to pay my death benefit including any insurance policy payouts in respect to my membership of the Fund, to the following person/s in the proportions as shown:

Name of Beneficiary (Reversionary)	Relationship to Me	Percentage of Benefit
Lai Fong Yap	Wife	100%


If any of the persons nominated above predecease me, I direct you to pay the proportion of my death benefit that would have been payable to that person to the following person/s in the proportions shown:

Name of Beneficiary	Relationship to Me	Percentage of Benefit
Christopher Jung Wai Lee	Son	50%
Alexander Jung Hym Lee	Son	50%

I understand that:

1. I can amend or revoke this Nomination at any time by providing a new nomination.
2. Unless amended or revoked earlier, this Nomination is binding on the trustees and will not lapse unless I amend or revoke it.
3. If the total proportion of my benefit nominated above does not equal my entire benefit then I understand that the trustees shall have discretion as to where the remaining proportion of my benefit shall be paid,
4. I understand that if I have not completed this nomination correctly then it may be invalid and that the trustees may then have a discretion as to where my benefit is paid.
5. I acknowledge that I have been provided with the necessary information to enable me to make an informed nomination and I fully understand the effect of this nomination.

Signed

  
\_\_\_\_\_

Date: 18 APRIL 2023.

**Witnesses:** This Nomination must be signed by 2 witnesses over the age of 18 who are not named as beneficiaries for it to be valid.

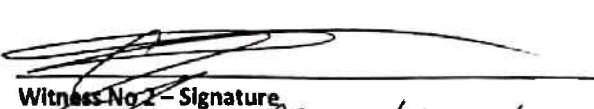
We declare:

- This Nomination was signed by the Member in our presence
- We are aged 18 years or older
- We are not named as beneficiaries in this Nomination

**GLENYS MARY JONES** JP  
JP Number 31713  
A Justice of the Peace  
for South Australia

18/04/2023  
  
\_\_\_\_\_

Witness No 1 – Signature

  
\_\_\_\_\_

Witness No 2 – Signature

Name of Witness No 1:  
GLENYS MARY JONES

Date: 18 APRIL 2023

APRIL,



Name of Witness No 2:

Date: 18 April 2023.

**Yap Superannuation Fund**  
**Application for Membership (Replacement)**

To the Trustee of the Fund.

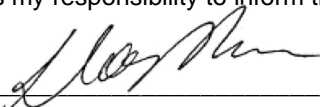
<b>FULL NAME</b>	<b>Andrew Kwong Lee</b>	<b>TAX FILE No.</b>	564137076
<b>ADDRESS</b>	30D Edward St, Norwood SA 5067		
<b>OCCUPATION</b>	Retired	<b>DATE OF BIRTH</b>	21/11/1951

I apply for admission as a Member of the Fund and, in consideration of my admission as a Member:

- I consent to being a trustee or director of a corporate trustee unless I am specifically excepted from this requirement under the Standards (eg, due to a legal disability such as under 18 years or being of unsound mind). I accept the responsibilities and liabilities of being a trustee or a director of a corporate trustee to a superannuation fund.
- I agree to be bound by the provisions of the trust deed governing the Fund. I acknowledge that the expressions and meanings in this Application are identical to those used in the trust deed.
- I undertake to provide any relevant information or documentary evidence and agree to submit to health and medical tests as requested from time to time by the Trustee related to my membership of the Fund.
- I nominate the following Preferred Dependants (eg, spouse, children and/or a person who is financially dependent on me or in an interdependency relationship with me) should be paid any benefit that I have in the Fund on my death. I understand that the nomination of a Preferred Dependant below does not bind the Trustee and is overridden by any Binding Nomination in respect of my death benefit:

<b>NAME</b>	<b>RELATIONSHIP</b>	<b>% OF BENEFIT</b>
Lai Fong Yap	Spouse	100%

- I acknowledge that the Trustee can collect my tax file number ('TFN') under the Standards.
- I understand that the Trustee will only use the TFN for legal purposes. This includes finding or identifying my superannuation benefits where other information is insufficient, and calculating tax on any eligible termination payment I may be entitled to.
- I understand that it is not an offence to omit my TFN from this application. But if I do omit to provide it now or later, I may pay more tax on my benefits than I would otherwise have to pay (but which may be later credited to a later assessment of tax) and I may lose benefits which are more difficult to find or to amalgamate with other benefits I am entitled to.
- I acknowledge that the Trustee may provide any TFN disclosed to the Trustee to the trustee of any other superannuation fund to which my benefits are transferred in the future or to the Australian Taxation Office. However, I understand that my TFN will not be passed on in the event I direct the Trustee in writing not to disclose my TFN and, in any event, my TFN will be treated as confidential in accordance with the *Privacy Act 1988* (Cth).
- I authorise the Trustee to retain and store information on my behalf despite any contrary provision in any privacy legislation.
- I declare that the information I provide to the Trustee will be true and correct. I acknowledge that it is my responsibility to inform the trustee of any error or changes regarding these matters.

**SIGNATURE:**  \_\_\_\_\_

**DATE:** 16 / 04 / 2023

**ASIC**

Australian Securities &amp; Investments Commission

**Forms Manager**

Registered Agents

**Company:** YAP SUPERANNUATION FUND PTY LTD ACN 611 325 350**Company details**

Date company registered 15-03-2016  
 Company next review date 15-03-2024  
 Company type Australian Proprietary Company  
 Company status Registered  
 Home unit company No  
 Superannuation trustee company Yes  
 Non profit company No

**Registered office**

30D EDWARD STREET , NORWOOD SA 5067

**Future address**

C/- SMSF AUSTRALIA, UNIT 8 , 435-439 FULLARTON ROAD , HIGHGATE SA 5063 Start date: 20-04-2023

**Principal place of business**

30D EDWARD STREET , NORWOOD SA 5067

**Officeholders**

LEE, ANDREW KWONG

Born 21-11-1951 at HONG KONG

30D EDWARD STREET , NORWOOD SA 5067

Office(s) held: Director, appointed 15-03-2016  
 Secretary, appointed 15-03-2016

YAP, LAI FONG

Born 23-04-1962 at MALAYSIA

30D EDWARD STREET , NORWOOD SA 5067

Office(s) held: Director, appointed 15-03-2016  
 Secretary, appointed 15-03-2016

**Company share structure**

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORDINARY SHARES	20	20.00	0.00

**Members**

LEE , ANDREW KWONG

30D EDWARD STREET , NORWOOD SA 5067

Share class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

YAP , LAI FONG

30D EDWARD STREET , NORWOOD SA 5067

Share class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

## Document history

These are the documents most recently received by ASIC from this organisation.

Received	Number	Form	Description	Status
13-04-2023	7ECC91399	484	CHANGE TO COMPANY DETAILS	Processed - awaiting imaging
10-07-2019	7EAN28701	484	CHANGE TO COMPANY DETAILS	Processed and imaged
20-03-2017	7E8889384	484	CHANGE TO COMPANY DETAILS	Processed and imaged

[ASIC Home](#) | [Privacy Statement](#) | [Conditions of use](#) | [Feedback](#)

Copyright 2003 Australian Securities & Investments Commission.



225 Fullarton Rd, Eastwood, SA 5063  
Phone: 1300 880 963      www.davidgarry.com.au  
Fax: 1300 880 953      contact@davidgarry.com.au

Company Incorporations, Family Trusts, Unit Trusts, Hybrid Trusts, Self Managed Superannuation Funds, Corporate Registry Maintenance and much more.

**DEED OF VARIATION**

**YAP SUPERANNUATION FUND**

Certified as being a true and correct copy  
or the original sighted

290492



**YAP SUPERANNUATION FUND**

**PARTICULARS**

**FUND NAME:** YAP SUPERANNUATION FUND

**DATE OF TRUST DEED:** 6 JULY 2006

**DATE OF SUBSEQUENT AMENDMENTS (IF ANY) TO THE TRUST DEED:** 30 JANUARY 2015

**EFFECTIVE DATE OF THIS DEED:** the date appearing on the signature page of this Deed

**VARIATION (OF TRUSTEE) CLAUSE:** clause 3

**VARIATION (OF DEED) CLAUSE:** clause 24.4

**CURRENT TRUSTEE:** **ANDREW KWONG LEE** of 30D EDWARD STREET, NORWOOD, SA 5067  
**LAI FONG YAP** of 30D EDWARD STREET, NORWOOD, SA 5067

**RESIGNING TRUSTEE:** **ANDREW KWONG LEE** of 30D EDWARD STREET, NORWOOD, SA 5067  
**LAI FONG YAP** of 30D EDWARD STREET, NORWOOD, SA 5067

**NEW TRUSTEE(S):** **YAP SUPERANNUATION FUND PTY LTD** ACN 611 325 350 of 30D EDWARD STREET, NORWOOD, SA 5067

**MEMBERS:** **ANDREW KWONG LEE** of 30D EDWARD STREET, NORWOOD, SA 5067  
**LAI FONG YAP** of 30D EDWARD STREET, NORWOOD, SA 5067

Certified as being a true and correct copy  
or the original sighted  
*[Signature]*  
2904 92





of the original noted  
*[Signature]*  
290492



**BACKGROUND:**

- (A) By the Trust Deed, the Fund was established for the benefit of the members of the Fund.
- (B) The Current Trustees are the trustees of the Fund.
- (C) The Members are all the members of the Fund.
- (D) The Members have consented to their appointment as directors of YAP SUPERANNUATION FUND PTY LTD as from the Effective Date.
- (E) This Deed is required (pursuant to the terms of the Trust Deed) to be executed by the parties to evidence the resignation and/or appointment of a new Trustee of the Fund.

**AGREEMENT OF THE PARTIES:**

**1. DEFINITIONS AND INTERPRETATION**

**1.1 Definitions**

In this Deed unless inconsistent with the context or subject matter the following terms shall have the meanings set out below:

**Beneficiary** means a person presently and absolutely entitled to receive a Benefit at the relevant time by reason of the membership of another person;

**Benefit** means any amount paid or payable by the Fund to or in respect of a Member or Beneficiary whether as a Lump Sum or Pension or otherwise in accordance with this Deed;

**Effective Date** means the date of this Deed;

**the Fund** means the Superannuation Trust Fund known as YAP SUPERANNUATION FUND established pursuant to the Trust Deed;

**Lump Sum** means the amount of Benefit, other than a Pension, payable to or in respect of a Member;

**Members** means each of the Members that are detailed in the Particulars;

**New Trustee(s)** means the New Trustee(s) specified in the Particulars;

**party or parties** means a party or parties to this Deed;

**Pension** means an income stream and includes a pension or annuity permitted by the Requirements;

**Regulator** means the Australian Taxation Office;

**Resigning Trustee** means the parties resigning as a Trustee as specified in the Particulars, if any;

**SIS** means the Superannuation Industry (Supervision) Act 1993;

**SIS Regulations** means the Superannuation Industry (Supervision) Regulations 1994;

**Trust Deed** means the deed dated 6 JULY 2006 and amended by Deeds dated 30 JANUARY 2015 and signed by the Trustees that established the Superannuation Trust Fund called YAP SUPERANNUATION FUND;

**Trustee** means the trustee for the time being of the Fund appointed in accordance with the provisions of the Trust Deed. Immediately prior to the Effective Date, the Trustee(s) of the Fund was that party/those parties specified as such in the Particulars;

**1.2 Interpretation**

In this Deed, unless the context otherwise requires:

- (a) clause headings shall not affect the construction of this Deed and references to clauses and paragraphs are to be construed as references to the same in this Deed;
- (b) a reference to any Act of a Parliament shall include the regulations, rules, orders and by-laws made under such Act and a reference to any Act of a Parliament shall include a reference to any amendment, re-enactment, modification, variation or extension thereof or statutory provision substituted therefor;
- (c) references to any agreement, document or other instrument shall be deemed to include references to the agreement, document or other instrument as varied, supplemented or replaced from time to time as permitted by this Deed;
- (d) every covenant or provision expressed or implied in this Deed by which more persons than one covenant or agree shall bind such persons and every two or more of them jointly and each of them severally, and every covenant or provision expressed or implied in this Deed which applies to more persons than one shall apply to such persons and every two or more of them jointly and each of them severally;
- (e) words and expressions importing the singular number shall include the plural number and vice versa, words and expressions importing natural persons shall include any company, corporation or other

body corporate, partnership, joint venture, association, trust, unincorporated association or any government or semi-government authority, agency or instrumentality of whatsoever nature or kind and howsoever named or called and vice versa;

- (f) a reference to any party shall mean and include their personal representatives, successors in title and permitted assigns respectively;
- (g) reference to an amount of money is a reference to the amount in the lawful currency of Australia;
- (h) where a word or phrase is given a definite meaning in this Deed a part of speech or other grammatical form for that word or phrase has a corresponding meaning;
- (i) reference to a time and date concerning the performance of an obligation by a party is a reference to the time and date in South Australia even though the obligation is to be performed elsewhere;
- (j) where the day on or by which anything is to be done is a Saturday, a Sunday or a public holiday in the place in which that thing is to be done, then that thing will be done on the next succeeding business day.
- (k) This Deed shall be governed by and construed in accordance with the laws in force in South Australia and the parties agree to submit to the jurisdiction of the Courts of South Australia and of all courts competent to hear appeals from those Courts in relation to any legal action, suit or proceeding arising out of or with respect to this Deed.
- (l) This Deed may be executed in any number of counterparts each of which is an original and all of which constitute one and the same instrument. A facsimile copy of this Deed constitutes a **counterpart** for the purposes of this clause.

**2. NEW TRUSTEE**

- 2.1 In accordance with the provisions of the Trust Deed, the Trustees appoint the New Trustee as Trustee of the Fund to undertake and to assume, as from the Effective Date the trusts, powers, duties and obligations conferred by the Trust Deed upon the trustee of the Fund as if the New Trustees were a party to the Trust Deed.
- 2.2 The New Trustee agrees that as from the Effective Date, to be bound by and observe and administer the trusts, powers, discretions and obligations conferred by the Trust Deed as if the New Trustee was named in the Trust Deed as an original trustee.
- 2.3 The New Trustee covenants to:
  - (a) carry out the duties and obligations of a trustee as required by the Trust Deed and by law and will not knowingly commit a breach of trust; and
  - (b) do all acts and things and execute all documents as may be necessary to give effect to this Deed.

**3. RESIGNING TRUSTEE**

- 3.1 The Resigning Trustee hereby resigns as trustee of the Fund effective from the Effective Date.
- 3.2 In accordance with the provisions of the Trust Deed, the Trustees and the Members hereby ratify and confirm that such resignation is to be effective as from the Effective Date.
- 3.3 On and from the Effective Date, the Resigning Trustee is discharged from further performance of its obligations and duties as trustee of the Fund.
- 3.4 The Resigning Trustee is to give notice in writing to each person or entity owing moneys to the Resigning Trustee as trustee of the Fund and do all such things as may be necessary for the assignment to the Trustees of the Fund of any debt or chose in action. The Resigning Trustee must do all things and sign all documents necessary to perfect the title of the Trustees of the Fund to all assets of the Fund.
- 3.5 The Trustees indemnify the Resigning Trustee against all debts which the Resigning Trustee has incurred and which are unpaid at the time of execution of this Deed by all parties, while acting in accordance with the terms of the Trust Deed and undertakes and agrees that the Trustees of the Fund will pay and discharge all such debts out of the assets of the Fund in accordance with the terms of credit or otherwise under which such debts were incurred.

**4. AMENDED TRUST DEED**

- 4.1 Except as specified in this Deed, the interests of the Members in the Fund shall remain unchanged by this Deed.

Certified as being a true and correct copy

*[Handwritten Signature]*  
 290992



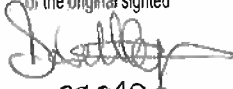
**5. GENERAL**

- 5.1 The parties must give notice to all relevant people (including but not limited to tenants, lessees, managing agents, or others in order that any rents or other income to be received in respect of Fund property) of the appointment of the New Trustees.
- 5.2 Each party to this Deed undertakes that it shall upon request, sign, execute and do all deeds, acts, documents and things as may reasonably be required by any other party to carry out and give full force and legal effect to the terms and intentions of this Deed.

**6. ACKNOWLEDGEMENTS**

- 6.1 The parties acknowledge and declare as follows:
- (a) the Fund is one and the same Fund and is a continuing fund having commenced as set out in the Trust Deed;
  - (b) it is not the intent of the parties that there will be any change to the assets of the Fund effected by this Deed;
  - (c) it is not the intent of the parties that there will be any change to the membership of the Fund, except as specified in this Deed;
  - (d) the consent of the Regulator is not required for the variation effected by this Deed.

Certified as being a true and correct copy  
of the original sighted

  
210492



EXECUTED AS A DEED on the 15 day of March 2016

Signed by **ANDREW KWONG LEE**  
in their capacity as a Trustee  
in the presence of:

[Signature]

Witness Name:

Alexander Lee

Witness Signature:

[Signature]

Signed by **LAI FONG YAP**  
in their capacity as a Trustee  
in the presence of:

[Signature]

Witness Name:

Katrina Hutchinson

Witness Signature:

[Signature]

Executed for and on behalf of  
**YAP SUPERANNUATION FUND PTY LTD**  
(ACN 611 325 350)  
as a New Trustee  
by the authority of its Directors and in accordance with  
s127 of the Corporations Act 2001, by:

Director Signature

[Signature]  
[Sole director\*]

Director/Secretary Signature

[Signature] [\*1]

[\*If not a sole director, delete]

[\*1 if a sole director do not sign here. If company has another director or secretary, that person signs here]

Signed by **ANDREW KWONG LEE**  
in their capacity as a Resigning Trustee  
in the presence of:

[Signature]

Witness Name:

Katrina Hutchinson

Witness Signature:

[Signature]

Certified as being a true and correct copy  
or the original sighted

[Signature]  
2904/2



BMCA Order # 27973

Signed by **LAI FONG YAP**  
in their capacity as a Resigning Trustee  
in the presence of:



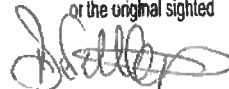
Witness Name:

Katrina Hutchinson

Witness Signature:

K Hutchinson

Certified as being a true and correct copy  
of the original sighted

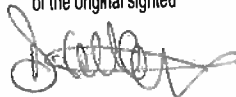
  
290492

Order #27973  
YAP SUPERANNUATION FUND  
(Superannuation - Variation of Trustee from individuals to a corporate trustee)

**Mendelawitz Morton**  
Mendelawitz Morton  
Commercial Lawyers  
39 Richardson Street  
West Perth, WA 6005

**Tel:** +618 9481 8811  
**Fax:** +618 9481 8911  
**Email:** [info@businessmentor.com.au](mailto:info@businessmentor.com.au)

Certified as being a true and correct copy  
of the original sighted



290492



**Yap Superannuation Fund**  
**Application for Membership (Replacement)**

To the Trustee of the Fund.

<b>FULL NAME</b>	Lai Fong Yap	<b>TAX FILE No.</b>	147154910
<b>ADDRESS</b>	30D Edward St, Norwood SA 5067		
<b>OCCUPATION</b>	Retired	<b>DATE OF BIRTH</b>	23/04/1962

I apply for admission as a Member of the Fund and, in consideration of my admission as a Member:

1. I consent to being a trustee or director of a corporate trustee unless I am specifically excepted from this requirement under the Standards (eg, due to a legal disability such as under 18 years or being of unsound mind). I accept the responsibilities and liabilities of being a trustee or a director of a corporate trustee to a superannuation fund.
2. I agree to be bound by the provisions of the trust deed governing the Fund. I acknowledge that the expressions and meanings in this Application are identical to those used in the trust deed.
3. I undertake to provide any relevant information or documentary evidence and agree to submit to health and medical tests as requested from time to time by the Trustee related to my membership of the Fund.
4. I nominate the following Preferred Dependants (eg, spouse, children and/or a person who is financially dependent on me or in an interdependency relationship with me) should be paid any benefit that I have in the Fund on my death. I understand that the nomination of a Preferred Dependant below does not bind the Trustee and is overridden by any Binding Nomination in respect of my death benefit:

NAME	RELATIONSHIP	% OF BENEFIT
Christopher Jung Wai Lee	Son	50%
Alexander Jung Hym Lee	Son	50%

5. I acknowledge that the Trustee can collect my tax file number ('TFN') under the Standards.
6. I understand that the Trustee will only use the TFN for legal purposes. This includes finding or identifying my superannuation benefits where other information is insufficient, and calculating tax on any eligible termination payment I may be entitled to.
7. I understand that it is not an offence to omit my TFN from this application. But if I do omit to provide it now or later, I may pay more tax on my benefits than I would otherwise have to pay (but which may be later credited to a later assessment of tax) and I may lose benefits which are more difficult to find or to amalgamate with other benefits I am entitled to.
8. I acknowledge that the Trustee may provide any TFN disclosed to the Trustee to the trustee of any other superannuation fund to which my benefits are transferred in the future or to the Australian Taxation Office. However, I understand that my TFN will not be passed on in the event I direct the Trustee in writing not to disclose my TFN and, in any event, my TFN will be treated as confidential in accordance with the *Privacy Act 1988* (Cth).
9. I authorise the Trustee to retain and store information on my behalf despite any contrary provision in any privacy legislation.
10. I declare that the information I provide to the Trustee will be true and correct. I acknowledge that it is my responsibility to inform the trustee of any error or changes regarding these matters.

**SIGNATURE:** \_\_\_\_\_

**DATE:** 16 / 04 / 2023

# Yap Superannuation Fund Fund Summary Report

As at 30 June 2022

## Fund Details

Date Formed: 07/09/2006

Tax File Number: Provided

ABN: 84353844026

Period: 01/07/2021 - 30/06/2022

Fund Type: SMSF

GST Registered: No

## Postal Address:

30D Edward St.

Norwood, South Australia 5067

## Physical Address:

30D Edward St.

Norwood, South Australia 5067

## Members

Number of Members: 2

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Yap, Lai	60	3	3	Provided	Provided
Lee, Andrew	70	7	7	Provided	Provided

## Fund Relationships

Relationship Type	Contact
Accountant	Cooper, Emily
Administrator	Cooper, Emily
Auditor	Sun, Yang
Other	Yap, Lai
Other	Lee, Andrew
Tax Agent	Cooper, Emily
Trustee	Yap Superannuation Fund Pty Ltd



# Yap Superannuation Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	1,685,645.36	1,861,968.98
<b>Total Investments</b>		<u>1,685,645.36</u>	<u>1,861,968.98</u>
<b>Other Assets</b>			
CBA Direct Investment A/C		1,987.46	4,935.77
Distributions Receivable		10,965.69	9,331.39
Income Tax Refundable		2,072.64	1,651.63
<b>Total Other Assets</b>		<u>15,025.79</u>	<u>15,918.79</u>
<b>Total Assets</b>		<u>1,700,671.15</u>	<u>1,877,887.77</u>
<b>Net assets available to pay benefits</b>		<u>1,700,671.15</u>	<u>1,877,887.77</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Yap, Lai - Pension (Account Based Pension)		153,026.55	168,372.09
Yap, Lai - Pension (Account Based Pension 2)		109,115.81	120,046.88
Yap, Lai - Pension (Account Based Pension 3)		328,546.62	361,476.64
Lee, Andrew - Pension (Account Based Pension)		546,565.81	604,674.94
Lee, Andrew - Pension (Account Based Pension 2)		30,649.10	33,915.57
Lee, Andrew - Pension (Account Based Pension 3)		47,134.37	52,145.85
Lee, Andrew - Pension (Account Based Pension 4)		16,474.92	18,229.95
Lee, Andrew - Pension (Account Based Pension 5)		236,007.44	261,094.86
Lee, Andrew - Pension (Account Based Pension 6)		205,461.68	227,295.98
Lee, Andrew - Pension (Account Based Pension 7)		27,688.85	30,635.01
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,700,671.15</u>	<u>1,877,887.77</u>

The accompanying notes form part of these financial statements.

**Yap Superannuation Fund**  
**Operating Statement**  
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	29,880.86	26,483.19
Interest Received		12.19	37.90
<b>Total Income</b>		<u>29,893.05</u>	<u>26,521.09</u>
<b>Expenses</b>			
Auditor's Remuneration		450.00	0.00
ASIC Fees		56.00	55.00
		<u>506.00</u>	<u>55.00</u>
<b>Member Payments</b>			
Pensions Paid		43,710.00	35,170.00
<b>Investment Losses</b>			
Changes in Market Values	8	164,230.27	(374,685.85)
<b>Total Expenses</b>		<u>208,446.27</u>	<u>(339,460.85)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(178,553.22)</u>	<u>365,981.94</u>
Income Tax Expense	9	(1,336.60)	(1,174.59)
<b>Benefits accrued as a result of operations</b>		<u>(177,216.62)</u>	<u>367,156.53</u>

*The accompanying notes form part of these financial statements.*

# Notes to the Financial Statements

For the year ended 30 June 2022

---

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

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

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2022

## Interest revenue

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

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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

## Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Ishares Asia 50 Etf	157,295.16	211,730.20
Ishares Global Consumer Staples Etf	168,740.80	164,049.10
Ishares Global Healthcare Etf	385,081.68	375,860.10
Vanguard Ftse Asia Ex Japan Shares Index Etf	356,056.20	437,175.00
Vanguard Australian Shares Index Etf	64,320.00	72,222.72
Vanguard Us Total Market Shares Index Etf	554,151.52	600,931.86

**Notes to the Financial Statements**

For the year ended 30 June 2022

1,685,645.36

1,861,968.98

**Note 3: Banks and Term Deposits**

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Banks</b>		
CBA Direct Investment A/C	1,987.46	4,935.77
	<u>1,987.46</u>	<u>4,935.77</u>

**Note 4: Liability for Accrued Benefits**

	<b>2022</b>	<b>2021</b>
	\$	\$
Liability for accrued benefits at beginning of year	1,877,887.77	1,510,731.24
Benefits accrued as a result of operations	(177,216.62)	367,156.53
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>1,700,671.15</u>	<u>1,877,887.77</u>

**Note 5: Vested Benefits**

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

	<b>2022</b>	<b>2021</b>
	\$	\$
Vested Benefits	<u>1,700,671.15</u>	<u>1,877,887.77</u>

**Note 6: Guaranteed Benefits**

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

Yap Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

## Note 7: Trust Distributions

	2022 \$	2021 \$
Ishares Global Healthcare Etf	4,666.41	4,316.57
Ishares Global Consumer Staples Etf	3,469.86	1,725.99
Vanguard Australian Shares Index Etf	4,807.13	1,849.48
Vanguard Us Total Market Shares Index Etf	7,257.89	5,427.66
Ishares Asia 50 Etf	2,719.84	2,393.91
Vanguard Ftse Asia Ex Japan Shares Index Etf	6,959.73	4,613.68
Ishares S&p Small-cap Etf	0.00	872.81
Vanguard All-world Ex-us Shares Index Etf	0.00	1,954.64
Vanguard Australian Property Securities Index Etf	0.00	1,165.46
VANGUARD FTSE EMERGING MARKETS SHARES ETF	0.00	21.50
VANGUARD MSCI INDEX INTERNATIONAL SHARES ETF	0.00	380.69
Ishares S&p 500 Etf	0.00	24.35
Vanguard Australian Shares High Yield Etf	0.00	1,736.45
	29,880.86	26,483.19

## Note 8: Changes in Market Values

### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Other Revaluations</b>		
Other Revaluations	0.00	28,989.91
	0.00	28,989.91
<b>Shares in Listed Companies (Australian)</b>		
Ishares Asia 50 Etf	(54,435.04)	51,757.38
Ishares Asia 50 Etf	0.00	(9,818.37)
Ishares Global Consumer Staples Etf	4,691.70	11,827.65
Ishares Global Healthcare Etf	19,879.18	57,004.78
Ishares Global Healthcare Etf	0.00	(15,703.12)
Ishares Global Healthcare Etf	0.00	(4,537.39)
Ishares S&p 500 Etf	0.00	(1,343.09)
Ishares S&p Small-cap Etf	0.00	21,813.96
Ishares S&p Small-cap Etf	0.00	0.01
Vanguard All-world Ex-us Shares Index Etf	0.00	7,680.76

Yap Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

Vanguard Australian Property Securities Index Etf	0.00	20,693.92
Vanguard Australian Shares High Yield Etf	0.00	22,023.66
Vanguard Australian Shares Index Etf	0.00	8,901.99
Vanguard Australian Shares Index Etf	(7,902.72)	6,724.84
Vanguard Ftse Asia Ex Japan Shares Index Etf	(81,118.80)	47,606.60
Vanguard Ftse Asia Ex Japan Shares Index Etf	0.00	976.46
Vanguard Us Total Market Shares Index Etf	0.00	(9,790.97)
Vanguard Us Total Market Shares Index Etf	(46,780.34)	129,876.87
	(165,666.02)	345,695.94
<b>Total Unrealised Movement</b>	(165,666.02)	374,685.85
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Ishares Global Healthcare Etf	1,435.75	0.00
Ishares S&p Small-cap Etf	0.00	0.01
	1,435.75	0.01
<b>Total Realised Movement</b>	1,435.75	0.01
<b>Changes in Market Values</b>	(164,230.27)	374,685.86
<b>Note 9: Income Tax Expense</b>		
The components of tax expense comprise	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Current Tax	(1,336.60)	(1,174.59)
Income Tax Expense	(1,336.60)	(1,174.59)
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	(26,782.98)	54,897.29
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	56,202.88

**Yap Superannuation Fund****Notes to the Financial Statements**

For the year ended 30 June 2022

---

Exempt Pension Income	4,826.40	4,427.70
Realised Accounting Capital Gains	215.36	0.00
Accounting Trust Distributions	4,482.13	3,972.48
Add:		
Tax effect of:		
Decrease in MV of Investments	24,849.90	0.00
SMSF Non-Deductible Expenses	75.90	8.25
Pension Payments	6,556.50	5,275.50
Franking Credits	200.49	176.19
Foreign Credits	594.30	500.77
Taxable Trust Distributions	519.32	694.88
Distributed Foreign Income	3,510.63	3,050.34
Rounding	(0.17)	(0.16)
Less credits:		
Franking Credits	1,336.60	1,174.59
Current Tax or Refund	<u>(1,336.60)</u>	<u>(1,174.59)</u>



# Yap Superannuation Fund

## Members Statement

Lai Fong Yap  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 07/09/2006  
 Service Period Start Date: 06/07/2006  
 Date Left Fund:  
 Member Code: YAPLAI00032P  
 Account Start Date: 01/06/2019  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries: Andrew Kwong Shui Lee  
 Nomination Type: Non Binding Nomination (Non Lapsing)  
 Vested Benefits: 153,026.55  
 Total Death Benefit: 153,026.55

### Your Balance

Total Benefits 153,026.55

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 153,026.55  
 Restricted Non Preserved

Tax Components  
 Tax Free (0.00%)  
 Taxable 153,026.55

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	168,372.09
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(11,975.54)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	3,370.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	153,026.55

# Yap Superannuation Fund

## Members Statement

Lai Fong Yap  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	Andrew Kwong Shui Lee
Age:		60	Nomination Type:	Non Binding Nomination (Non Lapsing)
Tax File Number:		Provided	Vested Benefits:	109,115.81
Date Joined Fund:		07/09/2006	Total Death Benefit:	109,115.81
Service Period Start Date:		06/07/2006		
Date Left Fund:				
Member Code:		YAPLAI00033P		
Account Start Date:		20/06/2019		
Account Phase:		Retirement Phase		
Account Description:		Account Based Pension 2		

### Your Balance

Total Benefits	109,115.81
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	109,115.81
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	109,115.81
Taxable	

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	120,046.88
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(8,531.07)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,400.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	109,115.81

# Yap Superannuation Fund

## Members Statement

Lai Fong Yap  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Andrew Kwong Shui Lee
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	328,546.62
Date Joined Fund:	07/09/2006	Total Death Benefit:	328,546.62
Service Period Start Date:	01/07/2019		
Date Left Fund:			
Member Code:	YAPLAI00107P		
Account Start Date:	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

### Your Balance

Total Benefits	328,546.62
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	328,546.62
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	328,546.62
Taxable	

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	361,476.64
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(25,700.02)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	7,230.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	328,546.62

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 06/07/2006  
 Service Period Start Date: 06/07/2006  
 Date Left Fund:  
 Member Code: LEEAND00008P  
 Account Start Date: 07/09/2006  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries: Lai Fong Yap  
 Nomination Type: Non Binding Nomination (Non Lapsing)  
 Vested Benefits: 546,565.81  
 Total Death Benefit: 546,565.81

### Your Balance

Total Benefits 546,565.81

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 546,565.81  
 Restricted Non Preserved

Tax Components  
 Tax Free (65.79%) 359,585.64  
 Taxable 186,980.17

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	604,674.94
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(42,989.13)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	15,120.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	546,565.81

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 06/07/2006  
 Service Period Start Date: 06/07/2006  
 Date Left Fund:  
 Member Code: LEEAND00009P  
 Account Start Date: 07/09/2006  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries: Lai Fong Yap  
 Nomination Type: Non Binding Nomination (Non Lapsing)  
 Vested Benefits: 30,649.10  
 Total Death Benefit: 30,649.10

### Your Balance

Total Benefits 30,649.10

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 30,649.10  
 Restricted Non Preserved

Tax Components  
 Tax Free (100.00%) 30,649.10  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	33,915.57
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(2,416.47)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	850.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	30,649.10

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 06/07/2006  
 Service Period Start Date: 06/07/2006  
 Date Left Fund:  
 Member Code: LEEAND00010P  
 Account Start Date: 07/09/2006  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 3

Nominated Beneficiaries: Lai Fong Yap  
 Nomination Type: Non Binding Nomination (Non Lapsing)  
 Vested Benefits: 47,134.37  
 Total Death Benefit: 47,134.37

### Your Balance

Total Benefits 47,134.37

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 47,134.37  
 Restricted Non Preserved

Tax Components  
 Tax Free (100.00%) 47,134.37  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	52,145.85
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(3,711.48)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,300.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	47,134.37

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 06/07/2006  
 Service Period Start Date: 06/07/2006  
 Date Left Fund:  
 Member Code: LEEAND00011P  
 Account Start Date: 07/09/2006  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 4

Nominated Beneficiaries: Lai Fong Yap  
 Nomination Type: Non Binding Nomination (Non Lapsing)  
 Vested Benefits: 16,474.92  
 Total Death Benefit: 16,474.92

### Your Balance

Total Benefits 16,474.92

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 16,474.92  
 Restricted Non Preserved

Tax Components  
 Tax Free (100.00%) 16,474.92  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	18,229.95
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,295.03)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	460.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	16,474.92

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Lai Fong Yap
Age:	70	Nomination Type:	Non Binding Nomination (Non Lapsing)
Tax File Number:	Provided	Vested Benefits:	236,007.44
Date Joined Fund:	06/07/2006	Total Death Benefit:	236,007.44
Service Period Start Date:	06/07/2006		
Date Left Fund:			
Member Code:	LEEAND00012P		
Account Start Date:	07/09/2006		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

### Your Balance

Total Benefits	236,007.44
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	236,007.44
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	236,007.44
Taxable	

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	261,094.86
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(18,557.42)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	6,530.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	236,007.44



# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Lai Fong Yap
Age:	70	Nomination Type:	Non Binding Nomination (Non Lapsing)
Tax File Number:	Provided	Vested Benefits:	205,461.68
Date Joined Fund:	06/07/2006	Total Death Benefit:	205,461.68
Service Period Start Date:	06/07/2006		
Date Left Fund:			
Member Code:	LEEAND00013P		
Account Start Date:	07/09/2006		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 6		

### Your Balance

Total Benefits	205,461.68
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	205,461.68
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	205,461.68
Taxable	

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	227,295.98
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(16,154.30)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	5,680.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	205,461.68

# Yap Superannuation Fund

## Members Statement

Andrew Kwong Shui Lee  
 30D Edward St.  
 Norwood, South Australia, 5067, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 06/07/2006  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: LEEAND00025P  
 Account Start Date: 16/08/2019  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 7

Nominated Beneficiaries: Lai Fong Yap  
 Nomination Type: N/A  
 Vested Benefits: 27,688.85  
 Total Death Benefit: 27,688.85

### Your Balance

Total Benefits 27,688.85

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 27,688.85  
 Restricted Non Preserved

Tax Components  
 Tax Free (100.00%) 27,688.85  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	30,635.01
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(2,176.16)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	770.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	27,688.85

# Yap Superannuation Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
CBA Direct Investment A/C		1,987.460000	1,987.46	1,987.46	1,987.46			0.12 %	
			<b>1,987.46</b>		<b>1,987.46</b>			<b>0.12 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
IAA.AX	Ishares Asia 50 Etf	1,727.00	91.080000	157,295.16	92.63	159,972.82	(2,677.66)	(1.67) %	9.32 %
IXI.AX	Ishares Global Consumer Staples Etf	2,005.00	84.160000	168,740.80	75.92	152,221.45	16,519.35	10.85 %	10.00 %
IXJ.AX	Ishares Global Healthcare Etf	3,272.00	117.690000	385,081.68	94.19	308,197.72	76,883.96	24.95 %	22.82 %
VAS.AX	Vanguard Australian Shares Index Etf	768.00	83.750000	64,320.00	85.28	65,497.88	(1,177.88)	(1.80) %	3.81 %
VAE.AX	Vanguard Ftse Asia Ex Japan Shares Index Etf	5,220.00	68.210000	356,056.20	74.63	389,568.40	(33,512.20)	(8.60) %	21.10 %
VTS.AX	Vanguard Us Total Market Shares Index Etf	2,026.00	273.520000	554,151.52	232.50	471,054.99	83,096.53	17.64 %	32.84 %
				<b>1,685,645.36</b>		<b>1,546,513.26</b>	<b>139,132.10</b>	<b>9.00 %</b>	<b>99.88 %</b>
				<b>1,687,632.82</b>		<b>1,548,500.72</b>	<b>139,132.10</b>	<b>8.98 %</b>	<b>100.00 %</b>

# Yap Superannuation Fund

## CGT Register Report

As at 30 June 2022

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Shares in Listed Companies (Australian)</b>													
IAA.AX - Ishares Asia 50 Etf													
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	123.06	
IXI.AX - Ishares Global Consumer Staples Etf													
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	213.68	
IXJ.AX - Ishares Global Healthcare Etf													
	06/06/2022	06/06/2022	Disposal	(105.00)		0.00		10,657.60	10,657.60			1,435.75	
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	550.71	
VAS.AX - Vanguard Australian Shares Index Etf													
	30/06/2022	30/06/2022	DistributionIn			(178.64)							
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	1,526.88	
VAE.AX - Vanguard Ftse Asia Ex Japan Shares Index Etf													
	30/06/2022	30/06/2022	DistributionIn			195.92							
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	401.15	
	30/06/2022	30/06/2022	DistributionIn				181.74						

## Yap Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(2,393.91)	23800/IAA.AX	Ishares Asia 50 Etf			2,719.84
(872.81)	23800/IJR.AX	Ishares S&p Small-cap Etf			
(24.35)	23800/IVV.AX	Ishares S&p 500 Etf			
(1,725.99)	23800/IXI.AX	Ishares Global Consumer Staples Etf			3,469.86
(4,042.06)	23800/IXJ.AX	Ishares Global Healthcare Etf			4,666.41
(274.51)	23800/IXJ.AX1	Ishares Global Healthcare Etf			
(4,613.68)	23800/VAE.AX	Vanguard Ftse Asia Ex Japan Shares Index Etf			6,959.73
(1,165.46)	23800/VAP.AX	Vanguard Australian Property Securities Index Etf			
(1,849.48)	23800/VAS.AX	Vanguard Australian Shares Index Etf			4,807.13
(1,954.64)	23800/VEU.AX	Vanguard All-world Ex-us Shares Index Etf			
(21.50)	23800/VGE.AX2	VANGUARD FTSE EMERGING MARKETS SHARES ETF			
(380.69)	23800/VGS.AX2	VANGUARD MSCI INDEX INTERNATIONAL SHARES ETF			
(1,736.45)	23800/VHY.AX	Vanguard Australian Shares High Yield Etf			
(5,427.66)	23800/VTS.AX	Vanguard Us Total Market Shares Index Etf			7,257.89
(374,685.85)	24700	Changes in Market Values of Investments		164,230.27	
	<b>25000</b>	<b>Interest Received</b>			
(0.68)	25000/ANZSIT	ANZ Share Investing Trading			
(37.22)	25000/CBADIA	CBA Direct Investment A/C			12.19
	30700	Auditor's Remuneration		450.00	
55.00	30800	ASIC Fees		56.00	
	<b>41600</b>	<b>Pensions Paid</b>			
12,180.00	41600/LEEAND00008P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension)		15,120.00	
680.00	41600/LEEAND00009P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 2)		850.00	
1,050.00	41600/LEEAND00010P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 3)		1,300.00	
370.00	41600/LEEAND00011P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 4)		460.00	
5,260.00	41600/LEEAND00012P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 5)		6,530.00	
4,580.00	41600/LEEAND00013P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 6)		5,680.00	

## Yap Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
620.00	41600/LEEAND00025P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 7)		770.00	
2,700.00	41600/YAPLAI00032P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension)		3,370.00	
1,930.00	41600/YAPLAI00033P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension 2)		2,400.00	
5,800.00	41600/YAPLAI00107P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension 3)		7,230.00	
(1,174.59)	48500	Income Tax Expense			1,336.60
367,156.53	49000	Profit/Loss Allocation Account			177,216.62
	<b>50010</b>	<b>Opening Balance</b>			
(935,996.75)	50010/LEEAND00001A	(Opening Balance) Lee, Andrew - Accumulation			935,996.75
(487,064.40)	50010/LEEAND00008P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension)			604,674.94
(27,313.46)	50010/LEEAND00009P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 2)			33,915.57
(42,011.17)	50010/LEEAND00010P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 3)			52,145.85
(14,697.38)	50010/LEEAND00011P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 4)			18,229.95
(210,351.01)	50010/LEEAND00012P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 5)			261,094.86
(183,114.00)	50010/LEEAND00013P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 6)			227,295.98
(24,697.09)	50010/LEEAND00025P	(Opening Balance) Lee, Andrew - Pension (Account Based Pension 7)			30,635.01
(135,063.87)	50010/YAPLAI00032P	(Opening Balance) Yap, Lai - Pension (Account Based Pension)			168,372.09
(96,308.45)	50010/YAPLAI00033P	(Opening Balance) Yap, Lai - Pension (Account Based Pension 2)			120,046.88
(290,110.41)	50010/YAPLAI00107P	(Opening Balance) Yap, Lai - Pension (Account Based Pension 3)			361,476.64
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(129,790.54)	53100/LEEAND00008P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension)		42,989.13	
(7,282.11)	53100/LEEAND00009P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 2)		2,416.47	
(11,184.68)	53100/LEEAND00010P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 3)		3,711.48	
(3,902.57)	53100/LEEAND00011P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 4)		1,295.03	
(56,003.85)	53100/LEEAND00012P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 5)		18,557.42	
(48,761.98)	53100/LEEAND00013P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based		16,154.30	

## Yap Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Pension 6)			
(6,557.92)	53100/LEEAND00025P	(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 7)		2,176.16	
(36,008.22)	53100/YAPLAI00032P	(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension)		11,975.54	
(25,668.43)	53100/YAPLAI00033P	(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension 2)		8,531.07	
(77,166.23)	53100/YAPLAI00107P	(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension 3)		25,700.02	
	<b>54160</b>	<b>Pensions Paid</b>			
12,180.00	54160/LEEAND00008P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension)		15,120.00	
680.00	54160/LEEAND00009P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 2)		850.00	
1,050.00	54160/LEEAND00010P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 3)		1,300.00	
370.00	54160/LEEAND00011P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 4)		460.00	
5,260.00	54160/LEEAND00012P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 5)		6,530.00	
4,580.00	54160/LEEAND00013P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 6)		5,680.00	
620.00	54160/LEEAND00025P	(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 7)		770.00	
2,700.00	54160/YAPLAI00032P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension)		3,370.00	
1,930.00	54160/YAPLAI00033P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension 2)		2,400.00	
5,800.00	54160/YAPLAI00107P	(Pensions Paid) Yap, Lai - Pension (Account Based Pension 3)		7,230.00	
	<b>57100</b>	<b>Internal Transfers Out</b>			
935,996.75	57100/LEEAND00001A	(Internal Transfers Out) Lee, Andrew - Accumulation		935,996.75	
	<b>60400</b>	<b>Bank Accounts</b>			
4,935.77	60400/CBADIA	CBA Direct Investment A/C		1,987.46	
	<b>61800</b>	<b>Distributions Receivable</b>			
1,037.17	61800/IAA.AX	Ishares Asia 50 Etf		1,237.93	
1,725.99	61800/IXI.AX	Ishares Global Consumer Staples Etf		1,783.22	
2,465.87	61800/IXJ.AX	Ishares Global Healthcare Etf		2,758.99	
2,108.14	61800/VAE.AX	Vanguard Ftse Asia Ex Japan Shares Index Etf		1,635.77	
427.34	61800/VAS.AX	Vanguard Australian Shares Index Etf		1,658.52	
1,566.88	61800/VTS.AX	Vanguard Us Total Market Shares Index Etf		1,891.26	

## Yap Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
211,730.20	77600/IAA.AX	Ishares Asia 50 Etf	1,727.0000	157,295.16	
164,049.10	77600/IXI.AX	Ishares Global Consumer Staples Etf	2,005.0000	168,740.80	
375,860.10	77600/IXJ.AX	Ishares Global Healthcare Etf	3,272.0000	385,081.68	
437,175.00	77600/VAE.AX	Vanguard Ftse Asia Ex Japan Shares Index Etf	5,220.0000	356,056.20	
72,222.72	77600/VAS.AX	Vanguard Australian Shares Index Etf	768.0000	64,320.00	
600,931.86	77600/VTS.AX	Vanguard Us Total Market Shares Index Etf	2,026.0000	554,151.52	
1,651.63	85000	Income Tax Payable/Refundable		2,072.64	
				<b>3,022,330.79</b>	<b>3,022,330.79</b>
<b>Current Year Profit/(Loss): (178,553.22)</b>					



# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Ishares Asia 50 Etf (IAA.AX)</u>					
05/01/2022	JAN22-00805946 IAA PAYMENT [System Matched Income Data]			1,481.91	1,481.91 CR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.			1,237.93	2,719.84 CR
30/06/2022	IAA.AX - Ishares Asia 50 Etf - Generate Tax Data - 30/06/2022				2,719.84 CR
			<b>0.00</b>	<b>2,719.84</b>	<b>2,719.84 CR</b>
<u>Ishares Global Consumer Staples Etf (IXI.AX)</u>					
05/01/2022	JAN22-00802225 IXI PAYMENT [System Matched Income Data]			1,686.64	1,686.64 CR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.			1,783.22	3,469.86 CR
30/06/2022	IXI.AX - Ishares Global Consumer Staples Etf - Generate Tax Data - 30/06/2022				3,469.86 CR
			<b>0.00</b>	<b>3,469.86</b>	<b>3,469.86 CR</b>
<u>Ishares Global Healthcare Etf (IXJ.AX)</u>					
05/01/2022	JAN22-00808694 IXJ PAYMENT [System Matched Income Data]			1,907.42	1,907.42 CR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.			2,758.99	4,666.41 CR
30/06/2022	IXJ.AX - Ishares Global Healthcare Etf - Generate Tax Data - 30/06/2022				4,666.41 CR
			<b>0.00</b>	<b>4,666.41</b>	<b>4,666.41 CR</b>
<u>Vanguard Ftse Asia Ex Japan Shares Index Etf (VAE.AX)</u>					
18/10/2021	OCT21-00802442 VAE PAYMENT			3,146.46	3,146.46 CR
19/01/2022	JAN22-00802360 VAE PAYMENT [System Matched Income Data]			1,306.70	4,453.16 CR
20/04/2022	APR22-00802309 VAE PAYMENT [System Matched Income Data]			870.80	5,323.96 CR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.			1,635.77	6,959.73 CR
30/06/2022	VAE.AX - Vanguard Ftse Asia Ex Japan Shares Index Etf - Generate Tax Data - 30/06/2022				6,959.73 CR
30/06/2022	VAE.AX - Vanguard Ftse Asia Ex Japan Shares Index Etf - Generate Tax Data - 30/06/2022				6,959.73 CR
30/06/2022	VAE.AX - Vanguard Ftse Asia Ex Japan Shares Index Etf - Generate Tax Data - 30/06/2022				6,959.73 CR
			<b>0.00</b>	<b>6,959.73</b>	<b>6,959.73 CR</b>
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
18/10/2021	OCT21-00829018 VAS PAYMENT			1,080.84	1,080.84 CR
19/01/2022	JAN22-00829256 VAS PAYMENT [System Matched Income Data]			534.94	1,615.78 CR
20/04/2022	APR22-00829582 VAS PAYMENT [System Matched Income Data]			1,532.83	3,148.61 CR
30/06/2022	Create journal to record next July's distribution payments as this year's			1,658.52	4,807.13 CR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Distributions Received as recorded in the annual tax statement.				
30/06/2022	VAS.AX - Vanguard Australian Shares Index Etf - Generate Tax Data - 30/06/2022				4,807.13 CR
			<b>0.00</b>	<b>4,807.13</b>	<b>4,807.13 CR</b>
<b><u>Vanguard Us Total Market Shares Index Etf (VTS.AX)</u></b>					
25/10/2021	VTS47-00815925 VTS DIVIDEND			1,675.60	1,675.60 CR
28/01/2022	VTS48-00815921 VTS DIVIDEND			2,040.03	3,715.63 CR
26/04/2022	VTS49-00815785 VTS DIVIDEND			1,651.00	5,366.63 CR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.			1,891.26	7,257.89 CR
30/06/2022	VTS.AX - Vanguard Us Total Market Shares Index Etf - Custom Tax Data - 30/06/2022				7,257.89 CR
30/06/2022	VTS.AX - Vanguard Us Total Market Shares Index Etf - Custom Tax Data - 30/06/2022				7,257.89 CR
			<b>0.00</b>	<b>7,257.89</b>	<b>7,257.89 CR</b>
<b><u>Changes in Market Values of Investments (24700)</u></b>					
<b><u>Changes in Market Values of Investments (24700)</u></b>					
30/11/2021	Revaluation - 29/11/2021 @ \$119.940000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)			29,177.28	29,177.28 CR
30/11/2021	Revaluation - 29/11/2021 @ \$78.030000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		29,858.40		681.12 DR
30/11/2021	Revaluation - 29/11/2021 @ \$86.400000 (System Price) - 2,005.000000 Units on hand (IXI.AX)			9,182.90	8,501.78 CR
30/11/2021	Revaluation - 29/11/2021 @ \$108.950000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		23,573.55		15,071.77 DR
30/11/2021	Revaluation - 29/11/2021 @ \$332.900000 (System Price) - 2,026.000000 Units on hand (VTS.AX)			73,523.54	58,451.77 CR
30/11/2021	Revaluation - 29/11/2021 @ \$93.220000 (System Price) - 768.000000 Units on hand (VAS.AX)		629.76		57,822.01 CR
31/12/2021	Revaluation - 30/12/2021 @ \$124.280000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)			14,656.18	72,478.19 CR
31/12/2021	Revaluation - 30/12/2021 @ \$76.460000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		8,195.40		64,282.79 CR
31/12/2021	Revaluation - 30/12/2021 @ \$89.330000 (System Price) - 2,005.000000 Units on hand (IXI.AX)			5,874.65	70,157.44 CR
31/12/2021	Revaluation - 30/12/2021 @ \$105.530000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		5,906.34		64,251.10 CR
31/12/2021	Revaluation - 30/12/2021 @ \$334.300000 (System Price) - 2,026.000000 Units on hand (VTS.AX)			2,836.40	67,087.50 CR
31/12/2021	Revaluation - 30/12/2021 @ \$96.760000 (System Price) - 768.000000 Units on hand (VAS.AX)			2,718.72	69,806.22 CR
31/01/2022	Revaluation - 28/01/2022 @ \$116.250000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)		27,117.31		42,688.91 CR
31/01/2022	Revaluation - 28/01/2022 @ \$75.800000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		3,445.20		39,243.71 CR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (VAE.AX)				
31/01/2022	Revaluation - 28/01/2022 @ \$88.180000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		2,305.75		36,937.96 CR
31/01/2022	Revaluation - 28/01/2022 @ \$105.160000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		638.99		36,298.97 CR
31/01/2022	Revaluation - 28/01/2022 @ \$309.520000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		50,204.28		13,905.31 DR
31/01/2022	Revaluation - 28/01/2022 @ \$89.360000 (System Price) - 768.000000 Units on hand (VAS.AX)		5,683.20		19,588.51 DR
28/02/2022	Revaluation - 25/02/2022 @ \$112.730000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)		11,887.04		31,475.55 DR
28/02/2022	Revaluation - 25/02/2022 @ \$73.540000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		11,797.20		43,272.75 DR
28/02/2022	Revaluation - 25/02/2022 @ \$84.710000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		6,957.35		50,230.10 DR
28/02/2022	Revaluation - 25/02/2022 @ \$100.130000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		8,686.81		58,916.91 DR
28/02/2022	Revaluation - 25/02/2022 @ \$299.260000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		20,786.76		79,703.67 DR
28/02/2022	Revaluation - 25/02/2022 @ \$90.330000 (System Price) - 768.000000 Units on hand (VAS.AX)			744.96	78,958.71 DR
31/03/2022	Revaluation - 30/03/2022 @ \$116.700000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)			13,406.69	65,552.02 DR
31/03/2022	Revaluation - 30/03/2022 @ \$68.940000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		24,012.00		89,564.02 DR
31/03/2022	Revaluation - 30/03/2022 @ \$83.020000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		3,388.45		92,952.47 DR
31/03/2022	Revaluation - 30/03/2022 @ \$93.940000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		10,690.13		103,642.60 DR
31/03/2022	Revaluation - 30/03/2022 @ \$309.320000 (System Price) - 2,026.000000 Units on hand (VTS.AX)			20,381.56	83,261.04 DR
31/03/2022	Revaluation - 30/03/2022 @ \$97.420000 (System Price) - 768.000000 Units on hand (VAS.AX)			5,445.12	77,815.92 DR
30/04/2022	Revaluation - 29/04/2022 @ \$120.000000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)			11,144.10	66,671.82 DR
30/04/2022	Revaluation - 29/04/2022 @ \$68.150000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		4,123.80		70,795.62 DR
30/04/2022	Revaluation - 29/04/2022 @ \$89.020000 (System Price) - 2,005.000000 Units on hand (IXI.AX)			12,030.00	58,765.62 DR
30/04/2022	Revaluation - 29/04/2022 @ \$91.270000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		4,611.09		63,376.71 DR
30/04/2022	Revaluation - 29/04/2022 @ \$299.490000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		19,915.58		83,292.29 DR
30/04/2022	Revaluation - 29/04/2022 @ \$94.390000 (System Price) - 768.000000 Units on hand (VAS.AX)		2,327.04		85,619.33 DR
31/05/2022	Revaluation - 30/05/2022 @ \$119.130000 (System Price) - 3,377.000000 Units on hand (IXJ.AX)		2,937.99		88,557.32 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/05/2022	Revaluation - 30/05/2022 @ \$67.140000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		5,272.20		93,829.52 DR
31/05/2022	Revaluation - 30/05/2022 @ \$84.960000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		8,140.30		101,969.82 DR
31/05/2022	Revaluation - 30/05/2022 @ \$90.800000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		811.69		102,781.51 DR
31/05/2022	Revaluation - 30/05/2022 @ \$291.990000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		15,195.00		117,976.51 DR
31/05/2022	Revaluation - 30/05/2022 @ \$92.760000 (System Price) - 768.000000 Units on hand (VAS.AX)		1,251.84		119,228.35 DR
08/06/2022	COMMSEC COMMONWEALTH SEC [Sell 105 IXJ] (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (IXJ.AX)			1,435.75	117,792.60 DR
08/06/2022	Unrealised Gain writeback as at 08/06/2022 (IXJ.AX)		2,594.58		120,387.18 DR
30/06/2022	Revaluation - 29/06/2022 @ \$117.690000 (System Price) - 3,272.000000 Units on hand (IXJ.AX)		3,968.15		124,355.33 DR
30/06/2022	Revaluation - 29/06/2022 @ \$68.700000 (System Price) - 5,220.000000 Units on hand (VAE.AX)			8,143.20	116,212.13 DR
30/06/2022	Revaluation - 29/06/2022 @ \$84.420000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		1,082.70		117,294.83 DR
30/06/2022	Revaluation - 29/06/2022 @ \$92.560000 (System Price) - 1,727.000000 Units on hand (IAA.AX)			3,039.52	114,255.31 DR
30/06/2022	Revaluation - 29/06/2022 @ \$277.000000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		30,369.74		144,625.05 DR
30/06/2022	Revaluation - 29/06/2022 @ \$85.340000 (System Price) - 768.000000 Units on hand (VAS.AX)		5,698.56		150,323.61 DR
30/06/2022	Revaluation - 30/06/2022 @ \$68.210000 (System Price) - 5,220.000000 Units on hand (VAE.AX)		2,557.80		152,881.41 DR
30/06/2022	Revaluation - 30/06/2022 @ \$84.160000 (System Price) - 2,005.000000 Units on hand (IXI.AX)		521.30		153,402.71 DR
30/06/2022	Revaluation - 30/06/2022 @ \$91.080000 (System Price) - 1,727.000000 Units on hand (IAA.AX)		2,555.96		155,958.67 DR
30/06/2022	Revaluation - 30/06/2022 @ \$273.520000 (System Price) - 2,026.000000 Units on hand (VTS.AX)		7,050.48		163,009.15 DR
30/06/2022	Revaluation - 30/06/2022 @ \$83.750000 (System Price) - 768.000000 Units on hand (VAS.AX)		1,221.12		164,230.27 DR
			<b>377,970.84</b>	<b>213,740.57</b>	<b>164,230.27 DR</b>

### Interest Received (25000)

#### CBA Direct Investment A/C (CBADIA)

01/08/2021	DEPOSIT INTEREST			0.34	0.34 CR
01/09/2021	DEPOSIT INTEREST			0.61	0.95 CR
01/10/2021	DEPOSIT INTEREST			0.59	1.54 CR
01/11/2021	DEPOSIT INTEREST			0.70	2.24 CR
01/12/2021	DEPOSIT INTEREST			0.83	3.07 CR
01/01/2022	DEPOSIT INTEREST			0.88	3.95 CR
01/02/2022	DEPOSIT INTEREST			1.11	5.06 CR
01/03/2022	DEPOSIT INTEREST			1.14	6.20 CR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/04/2022	DEPOSIT INTEREST			1.26	7.46 CR
07/04/2022	ATO006000016087526 ATO Note this was received from ATO being reconciliation amount from Andrew withdrawing entire balance from his super funds.			0.94	8.40 CR
01/05/2022	DEPOSIT INTEREST			1.26	9.66 CR
01/06/2022	DEPOSIT INTEREST			2.53	12.19 CR
				<b>12.19</b>	<b>12.19 CR</b>
<b>Interest Received ATO General Interest Charge (25100)</b>					
<u>Interest Received ATO General Interest Charge (25100)</u>					
19/08/2021	ATO006000015264726 ATO Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.			0.90	0.90 CR
24/08/2021	Transfer to other Ref 7123839841711 Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.		0.10		0.80 CR
24/08/2021	Transfer to other Ref 7123839841795 Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.		0.80		0.00 DR
			<b>0.90</b>	<b>0.90</b>	<b>0.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
12/11/2021	Transfer to other Yang Sun auditor		450.00		450.00 DR
			<b>450.00</b>		<b>450.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
20/03/2022	2296113253506 ASIC CommBank app BPA		56.00		56.00 DR
			<b>56.00</b>		<b>56.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension) (LEEAND00008P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		15,120.00		15,120.00 DR
			<b>15,120.00</b>		<b>15,120.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 2) (LEEAND00009P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		850.00		850.00 DR
			<b>850.00</b>		<b>850.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 3) (LEEAND00010P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		1,300.00		1,300.00 DR
			<b>1,300.00</b>		<b>1,300.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 4) (LEEAND00011P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		460.00		460.00 DR
			<b>460.00</b>		<b>460.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 5) (LEEAND00012P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		6,530.00		6,530.00 DR
			<b>6,530.00</b>		<b>6,530.00 DR</b>

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 6) (LEEAND00013P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		5,680.00		5,680.00 DR
			<b>5,680.00</b>		<b>5,680.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 7) (LEEAND00025P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		770.00		770.00 DR
			<b>770.00</b>		<b>770.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension) (YAPLAI00032P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		3,370.00		3,370.00 DR
			<b>3,370.00</b>		<b>3,370.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension 2) (YAPLAI00033P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		2,400.00		2,400.00 DR
			<b>2,400.00</b>		<b>2,400.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension 3) (YAPLAI00107P)</u>					
08/06/2022	Min withdraw smsf Transfer to xx626		7,230.00		7,230.00 DR
			<b>7,230.00</b>		<b>7,230.00 DR</b>
<b><u>Income Tax Expense (48500)</u></b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			1,336.60	1,336.60 CR
				<b>1,336.60</b>	<b>1,336.60 CR</b>
<b><u>Profit/Loss Allocation Account (49000)</u></b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/11/2021	Profit/Loss Allocation - 30/11/2021		20,375.24		20,375.24 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		1,145.32		21,520.56 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		1,759.10		23,279.66 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		613.79		23,893.45 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		8,795.52		32,688.97 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		7,656.54		40,345.51 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		5,675.96		46,021.47 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		4,043.41		50,064.88 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		1,031.42		51,096.30 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021		12,180.85		63,277.15 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		3,859.20		67,136.35 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		216.93		67,353.28 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		333.19		67,686.47 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		116.25		67,802.72 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		1,665.92		69,468.64 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		1,450.18		70,918.82 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		1,075.06		71,993.88 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		765.84		72,759.72 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		195.35		72,955.07 DR
31/12/2021	Profit/Loss Allocation - 31/12/2021		2,307.12		75,262.19 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			27,478.52	47,783.67 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			1,544.60	46,239.07 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			2,372.37	43,866.70 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			827.76	43,038.94 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/01/2022	Profit/Loss Allocation - 31/01/2022			11,861.83	31,177.11 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			10,325.77	20,851.34 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			7,654.73	13,196.61 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			5,453.03	7,743.58 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			1,390.99	6,352.59 DR
31/01/2022	Profit/Loss Allocation - 31/01/2022			16,427.37	10,074.78 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			19,116.85	29,191.63 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			1,074.58	30,266.21 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			1,650.46	31,916.67 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			575.88	32,492.55 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			8,252.31	40,744.86 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			7,183.66	47,928.52 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			5,325.41	53,253.93 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			3,793.68	57,047.61 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			967.72	58,015.33 CR
28/02/2022	Profit/Loss Allocation - 28/02/2022			11,428.54	69,443.87 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		368.35		69,075.52 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		20.70		69,054.82 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		31.80		69,023.02 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		11.09		69,011.93 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		159.01		68,852.92 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		138.42		68,714.50 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		102.62		68,611.88 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		73.09		68,538.79 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		18.65		68,520.14 CR
31/03/2022	Profit/Loss Allocation - 31/03/2022		220.20		68,299.94 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			1,206.70	69,506.64 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			67.83	69,574.47 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			104.18	69,678.65 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			36.35	69,715.00 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			520.91	70,235.91 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			453.45	70,689.36 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			336.16	71,025.52 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			239.46	71,264.98 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			61.08	71,326.06 CR
30/04/2022	Profit/Loss Allocation - 30/04/2022			721.40	72,047.46 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			10,821.70	82,869.16 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			608.30	83,477.46 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			934.30	84,411.76 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			325.99	84,737.75 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			4,671.48	89,409.23 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			4,066.54	93,475.77 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			3,014.61	96,490.38 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			2,147.54	98,637.92 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			547.81	99,185.73 CR
31/05/2022	Profit/Loss Allocation - 31/05/2022			6,469.49	105,655.22 CR
08/06/2022	System Member Journals			15,120.00	120,775.22 CR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/06/2022	System Member Journals			850.00	121,625.22 CR
08/06/2022	System Member Journals			1,300.00	122,925.22 CR
08/06/2022	System Member Journals			460.00	123,385.22 CR
08/06/2022	System Member Journals			6,530.00	129,915.22 CR
08/06/2022	System Member Journals			5,680.00	135,595.22 CR
08/06/2022	System Member Journals			770.00	136,365.22 CR
08/06/2022	System Member Journals			3,370.00	139,735.22 CR
08/06/2022	System Member Journals			2,400.00	142,135.22 CR
08/06/2022	System Member Journals			7,230.00	149,365.22 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			8,354.71	157,719.93 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			460.89	158,180.82 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			714.95	158,895.77 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			240.87	159,136.64 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			3,614.31	162,750.95 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			3,142.86	165,893.81 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			2,388.98	168,282.79 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			1,713.22	169,996.01 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			426.93	170,422.94 CR
30/06/2022	Profit/Loss Allocation - 30/06/2022			5,134.25	175,557.19 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			109.29	175,666.48 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			66.48	175,732.96 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			227.14	175,960.10 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			613.44	176,573.54 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			43.22	176,616.76 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			59.31	176,676.07 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			29.31	176,705.38 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			257.03	176,962.41 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			227.16	177,189.57 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			27.05	177,216.62 CR
			<b>76,406.12</b>	<b>253,622.74</b>	<b>177,216.62 CR</b>

### Opening Balance (50010)

(Opening Balance) Lee, Andrew - Accumulation (LEEAND00001A)

01/07/2021	Opening Balance				935,996.75 CR
					<b>935,996.75 CR</b>

(Opening Balance) Lee, Andrew - Pension (Account Based Pension) (LEEAND00008P)

01/07/2021	Opening Balance				487,064.40 CR
01/07/2021	Close Period Journal			117,610.54	604,674.94 CR
				<b>117,610.54</b>	<b>604,674.94 CR</b>

(Opening Balance) Lee, Andrew - Pension (Account Based Pension 2) (LEEAND00009P)

01/07/2021	Opening Balance				27,313.46 CR
01/07/2021	Close Period Journal			6,602.11	33,915.57 CR
				<b>6,602.11</b>	<b>33,915.57 CR</b>

(Opening Balance) Lee, Andrew - Pension (Account Based Pension 3) (LEEAND00010P)



# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				42,011.17 CR
01/07/2021	Close Period Journal			10,134.68	52,145.85 CR
				<b>10,134.68</b>	<b>52,145.85 CR</b>
<u>(Opening Balance) Lee, Andrew - Pension (Account Based Pension 4) (LEEAND00011P)</u>					
01/07/2021	Opening Balance				14,697.38 CR
01/07/2021	Close Period Journal			3,532.57	18,229.95 CR
				<b>3,532.57</b>	<b>18,229.95 CR</b>
<u>(Opening Balance) Lee, Andrew - Pension (Account Based Pension 5) (LEEAND00012P)</u>					
01/07/2021	Opening Balance				210,351.01 CR
01/07/2021	Close Period Journal			50,743.85	261,094.86 CR
				<b>50,743.85</b>	<b>261,094.86 CR</b>
<u>(Opening Balance) Lee, Andrew - Pension (Account Based Pension 6) (LEEAND00013P)</u>					
01/07/2021	Opening Balance				183,114.00 CR
01/07/2021	Close Period Journal			44,181.98	227,295.98 CR
				<b>44,181.98</b>	<b>227,295.98 CR</b>
<u>(Opening Balance) Lee, Andrew - Pension (Account Based Pension 7) (LEEAND00025P)</u>					
01/07/2021	Opening Balance				24,697.09 CR
01/07/2021	Close Period Journal			5,937.92	30,635.01 CR
				<b>5,937.92</b>	<b>30,635.01 CR</b>
<u>(Opening Balance) Yap, Lai - Pension (Account Based Pension) (YAPLAI00032P)</u>					
01/07/2021	Opening Balance				135,063.87 CR
01/07/2021	Close Period Journal			33,308.22	168,372.09 CR
				<b>33,308.22</b>	<b>168,372.09 CR</b>
<u>(Opening Balance) Yap, Lai - Pension (Account Based Pension 2) (YAPLAI00033P)</u>					
01/07/2021	Opening Balance				96,308.45 CR
01/07/2021	Close Period Journal			23,738.43	120,046.88 CR
				<b>23,738.43</b>	<b>120,046.88 CR</b>
<u>(Opening Balance) Yap, Lai - Pension (Account Based Pension 3) (YAPLAI00107P)</u>					
01/07/2021	Opening Balance				290,110.41 CR
01/07/2021	Close Period Journal			71,366.23	361,476.64 CR
				<b>71,366.23</b>	<b>361,476.64 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension) (LEEAND00008P)</u>					
01/07/2021	Opening Balance				129,790.54 CR
01/07/2021	Close Period Journal		129,790.54		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			20,375.24	20,375.24 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			3,859.20	24,234.44 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		27,478.52		3,244.08 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		19,116.85		22,360.93 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			368.35	21,992.58 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		1,206.70		23,199.28 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		10,821.70		34,020.98 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		8,354.71		42,375.69 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		613.44		42,989.13 DR
			<b>197,382.46</b>	<b>24,602.79</b>	<b>42,989.13 DR</b>

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 2) (LEEAND00009P)</u>					
01/07/2021	Opening Balance				7,282.11 CR
01/07/2021	Close Period Journal		7,282.11		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			1,145.32	1,145.32 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			216.93	1,362.25 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		1,544.60		182.35 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		1,074.58		1,256.93 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			20.70	1,236.23 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		67.83		1,304.06 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		608.30		1,912.36 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		460.89		2,373.25 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		43.22		2,416.47 DR
			<b>11,081.53</b>	<b>1,382.95</b>	<b>2,416.47 DR</b>
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 3) (LEEAND00010P)</u>					
01/07/2021	Opening Balance				11,184.68 CR
01/07/2021	Close Period Journal		11,184.68		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			1,759.10	1,759.10 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			333.19	2,092.29 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		2,372.37		280.08 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		1,650.46		1,930.54 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			31.80	1,898.74 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		104.18		2,002.92 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		934.30		2,937.22 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		714.95		3,652.17 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		59.31		3,711.48 DR
			<b>17,020.25</b>	<b>2,124.09</b>	<b>3,711.48 DR</b>
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 4) (LEEAND00011P)</u>					
01/07/2021	Opening Balance				3,902.57 CR
01/07/2021	Close Period Journal		3,902.57		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			613.79	613.79 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			116.25	730.04 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		827.76		97.72 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		575.88		673.60 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			11.09	662.51 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		36.35		698.86 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		325.99		1,024.85 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		240.87		1,265.72 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		29.31		1,295.03 DR
			<b>5,938.73</b>	<b>741.13</b>	<b>1,295.03 DR</b>
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 5) (LEEAND00012P)</u>					
01/07/2021	Opening Balance				56,003.85 CR
01/07/2021	Close Period Journal		56,003.85		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			8,795.52	8,795.52 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			1,665.92	10,461.44 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		11,861.83		1,400.39 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2022	Profit/Loss Allocation - 28/02/2022		8,252.31		9,652.70 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			159.01	9,493.69 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		520.91		10,014.60 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		4,671.48		14,686.08 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		3,614.31		18,300.39 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		257.03		18,557.42 DR
			<b>85,181.72</b>	<b>10,620.45</b>	<b>18,557.42 DR</b>
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 6) (LEEAND00013P)</u>					
01/07/2021	Opening Balance				48,761.98 CR
01/07/2021	Close Period Journal		48,761.98		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			7,656.54	7,656.54 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			1,450.18	9,106.72 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		10,325.77		1,219.05 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		7,183.66		8,402.71 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			138.42	8,264.29 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		453.45		8,717.74 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		4,066.54		12,784.28 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		3,142.86		15,927.14 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		227.16		16,154.30 DR
			<b>74,161.42</b>	<b>9,245.14</b>	<b>16,154.30 DR</b>
<u>(Share of Profit/(Loss)) Lee, Andrew - Pension (Account Based Pension 7) (LEEAND00025P)</u>					
01/07/2021	Opening Balance				6,557.92 CR
01/07/2021	Close Period Journal		6,557.92		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			1,031.42	1,031.42 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			195.35	1,226.77 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		1,390.99		164.22 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		967.72		1,131.94 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			18.65	1,113.29 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		61.08		1,174.37 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		547.81		1,722.18 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		426.93		2,149.11 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		27.05		2,176.16 DR
			<b>9,979.50</b>	<b>1,245.42</b>	<b>2,176.16 DR</b>
<u>(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension) (YAPLAI00032P)</u>					
01/07/2021	Opening Balance				36,008.22 CR
01/07/2021	Close Period Journal		36,008.22		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			5,675.96	5,675.96 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			1,075.06	6,751.02 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		7,654.73		903.71 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		5,325.41		6,229.12 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			102.62	6,126.50 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		336.16		6,462.66 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		3,014.61		9,477.27 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		2,388.98		11,866.25 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		109.29		11,975.54 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>54,837.40</b>	<b>6,853.64</b>	<b>11,975.54 DR</b>
<u>(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension 2) (YAPLAI00033P)</u>					
01/07/2021	Opening Balance				25,668.43 CR
01/07/2021	Close Period Journal		25,668.43		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			4,043.41	4,043.41 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			765.84	4,809.25 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		5,453.03		643.78 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		3,793.68		4,437.46 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			73.09	4,364.37 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		239.46		4,603.83 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		2,147.54		6,751.37 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		1,713.22		8,464.59 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		66.48		8,531.07 DR
			<b>39,081.84</b>	<b>4,882.34</b>	<b>8,531.07 DR</b>
<u>(Share of Profit/(Loss)) Yap, Lai - Pension (Account Based Pension 3) (YAPLAI00107P)</u>					
01/07/2021	Opening Balance				77,166.23 CR
01/07/2021	Close Period Journal		77,166.23		0.00 DR
30/11/2021	Profit/Loss Allocation - 30/11/2021			12,180.85	12,180.85 CR
31/12/2021	Profit/Loss Allocation - 31/12/2021			2,307.12	14,487.97 CR
31/01/2022	Profit/Loss Allocation - 31/01/2022		16,427.37		1,939.40 DR
28/02/2022	Profit/Loss Allocation - 28/02/2022		11,428.54		13,367.94 DR
31/03/2022	Profit/Loss Allocation - 31/03/2022			220.20	13,147.74 DR
30/04/2022	Profit/Loss Allocation - 30/04/2022		721.40		13,869.14 DR
31/05/2022	Profit/Loss Allocation - 31/05/2022		6,469.49		20,338.63 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		5,134.25		25,472.88 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		227.14		25,700.02 DR
			<b>117,574.42</b>	<b>14,708.17</b>	<b>25,700.02 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension) (LEEAND00008P)</u>					
01/07/2021	Opening Balance				12,180.00 DR
01/07/2021	Close Period Journal			12,180.00	0.00 DR
08/06/2022	System Member Journals		15,120.00		15,120.00 DR
			<b>15,120.00</b>	<b>12,180.00</b>	<b>15,120.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 2) (LEEAND00009P)</u>					
01/07/2021	Opening Balance				680.00 DR
01/07/2021	Close Period Journal			680.00	0.00 DR
08/06/2022	System Member Journals		850.00		850.00 DR
			<b>850.00</b>	<b>680.00</b>	<b>850.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 3) (LEEAND00010P)</u>					
01/07/2021	Opening Balance				1,050.00 DR
01/07/2021	Close Period Journal			1,050.00	0.00 DR
08/06/2022	System Member Journals		1,300.00		1,300.00 DR
			<b>1,300.00</b>	<b>1,050.00</b>	<b>1,300.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 4) (LEEAND00011P)</u>					
01/07/2021	Opening Balance				370.00 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Close Period Journal			370.00	0.00 DR
08/06/2022	System Member Journals		460.00		460.00 DR
			<b>460.00</b>	<b>370.00</b>	<b>460.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 5) (LEEAND00012P)</u>					
01/07/2021	Opening Balance				5,260.00 DR
01/07/2021	Close Period Journal			5,260.00	0.00 DR
08/06/2022	System Member Journals		6,530.00		6,530.00 DR
			<b>6,530.00</b>	<b>5,260.00</b>	<b>6,530.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 6) (LEEAND00013P)</u>					
01/07/2021	Opening Balance				4,580.00 DR
01/07/2021	Close Period Journal			4,580.00	0.00 DR
08/06/2022	System Member Journals		5,680.00		5,680.00 DR
			<b>5,680.00</b>	<b>4,580.00</b>	<b>5,680.00 DR</b>
<u>(Pensions Paid) Lee, Andrew - Pension (Account Based Pension 7) (LEEAND00025P)</u>					
01/07/2021	Opening Balance				620.00 DR
01/07/2021	Close Period Journal			620.00	0.00 DR
08/06/2022	System Member Journals		770.00		770.00 DR
			<b>770.00</b>	<b>620.00</b>	<b>770.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension) (YAPLAI00032P)</u>					
01/07/2021	Opening Balance				2,700.00 DR
01/07/2021	Close Period Journal			2,700.00	0.00 DR
08/06/2022	System Member Journals		3,370.00		3,370.00 DR
			<b>3,370.00</b>	<b>2,700.00</b>	<b>3,370.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension 2) (YAPLAI00033P)</u>					
01/07/2021	Opening Balance				1,930.00 DR
01/07/2021	Close Period Journal			1,930.00	0.00 DR
08/06/2022	System Member Journals		2,400.00		2,400.00 DR
			<b>2,400.00</b>	<b>1,930.00</b>	<b>2,400.00 DR</b>
<u>(Pensions Paid) Yap, Lai - Pension (Account Based Pension 3) (YAPLAI00107P)</u>					
01/07/2021	Opening Balance				5,800.00 DR
01/07/2021	Close Period Journal			5,800.00	0.00 DR
08/06/2022	System Member Journals		7,230.00		7,230.00 DR
			<b>7,230.00</b>	<b>5,800.00</b>	<b>7,230.00 DR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) Lee, Andrew - Accumulation (LEEAND00001A)</u>					
01/07/2021	Opening Balance				935,996.75 DR
					<b>935,996.75 DR</b>
<b>Bank Accounts (60400)</b>					
<u>CBA Direct Investment A/C (CBADIA)</u>					
01/07/2021	Opening Balance				4,935.77 DR
13/07/2021	JUL21-00808474 IXJ PAYMENT Update bank statement CR side: change from 23800 Received to 61800 Receivable to offset last FY's Receivables		2,465.87		7,401.64 DR
13/07/2021	JUL21-00802290 IXI PAYMENT Update bank statement CR side: change from 23800 Received to 61800 Receivable to		1,725.99		9,127.63 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	offset last FY's Receivables				
13/07/2021	JUL21-00806241 IAA PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)		1,037.17		10,164.80 DR
16/07/2021	JUL21-00802472 VAE PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)		2,108.14		12,272.94 DR
16/07/2021	JUL21-00828135 VAS PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)		427.34		12,700.28 DR
23/07/2021	VTS46-00815636 VTS DIVIDEND Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)		1,566.88		14,267.16 DR
01/08/2021	DEPOSIT INTEREST		0.34		14,267.50 DR
19/08/2021	ATO006000015264726 ATO Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.		0.90		14,268.40 DR
24/08/2021	Transfer to other Ref 7123839841711 Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.			0.10	14,268.30 DR
24/08/2021	Transfer to other Ref 7123839841795 Andrew tried to rollover his super funds to smsf but bungled it, ended up making lump sum withdrawal. Contacted ATO to explain, all good.			0.80	14,267.50 DR
01/09/2021	DEPOSIT INTEREST		0.61		14,268.11 DR
01/10/2021	DEPOSIT INTEREST		0.59		14,268.70 DR
18/10/2021	OCT21-00802442 VAE PAYMENT		3,146.46		17,415.16 DR
18/10/2021	OCT21-00829018 VAS PAYMENT		1,080.84		18,496.00 DR
25/10/2021	VTS47-00815925 VTS DIVIDEND		1,675.60		20,171.60 DR
01/11/2021	DEPOSIT INTEREST		0.70		20,172.30 DR
12/11/2021	Transfer to other Yang Sun auditor			450.00	19,722.30 DR
18/11/2021	ATO009000015757416 ATO		915.59		20,637.89 DR
01/12/2021	DEPOSIT INTEREST		0.83		20,638.72 DR
01/01/2022	DEPOSIT INTEREST		0.88		20,639.60 DR
05/01/2022	JAN22-00808694 IXJ PAYMENT [System Matched Income Data]		1,907.42		22,547.02 DR
05/01/2022	JAN22-00802225 IXI PAYMENT [System Matched Income Data]		1,686.64		24,233.66 DR
05/01/2022	JAN22-00805946 IAA PAYMENT [System Matched Income Data]		1,481.91		25,715.57 DR
19/01/2022	JAN22-00802360 VAE PAYMENT [System Matched Income Data]		1,306.70		27,022.27 DR
19/01/2022	JAN22-00829256 VAS PAYMENT [System Matched Income Data]		534.94		27,557.21 DR
28/01/2022	VTS48-00815921 VTS DIVIDEND		2,040.03		29,597.24 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2022	DEPOSIT INTEREST		1.11		29,598.35 DR
01/03/2022	DEPOSIT INTEREST		1.14		29,599.49 DR
20/03/2022	2296113253506 ASIC CommBank app BPA			56.00	29,543.49 DR
01/04/2022	DEPOSIT INTEREST		1.26		29,544.75 DR
07/04/2022	ATO006000016087526 ATO Note this was received from ATO being reconciliation amount from Andrew withdrawing entire balance from his super funds.		0.94		29,545.69 DR
20/04/2022	APR22-00829582 VAS PAYMENT [System Matched Income Data]		1,532.83		31,078.52 DR
20/04/2022	APR22-00802309 VAE PAYMENT [System Matched Income Data]		870.80		31,949.32 DR
26/04/2022	VTS49-00815785 VTS DIVIDEND		1,651.00		33,600.32 DR
01/05/2022	DEPOSIT INTEREST		1.26		33,601.58 DR
01/06/2022	DEPOSIT INTEREST		2.53		33,604.11 DR
08/06/2022	COMMSEC COMMONWEALTH SEC [Sell 105 IXJ] (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		12,093.35		45,697.46 DR
08/06/2022	Min withdraw smsf Transfer to xx626			43,710.00	1,987.46 DR
			<b>41,268.59</b>	<b>44,216.90</b>	<b>1,987.46 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Ishares Asia 50 Etf (IAA.AX)</u>					
01/07/2021	Opening Balance				1,037.17 DR
13/07/2021	JUL21-00806241 IAA PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)			1,037.17	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.		1,237.93		1,237.93 DR
			<b>1,237.93</b>	<b>1,037.17</b>	<b>1,237.93 DR</b>
<u>Ishares Global Consumer Staples Etf (IXI.AX)</u>					
01/07/2021	Opening Balance				1,725.99 DR
13/07/2021	JUL21-00802290 IXI PAYMENT Update bank statement CR side: change from 23800 Received to 61800 Receivable to offset last FY's Receivables			1,725.99	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.		1,783.22		1,783.22 DR
			<b>1,783.22</b>	<b>1,725.99</b>	<b>1,783.22 DR</b>
<u>Ishares Global Healthcare Etf (IXJ.AX)</u>					
01/07/2021	Opening Balance				2,465.87 DR
13/07/2021	JUL21-00808474 IXJ PAYMENT Update bank statement CR side: change from 23800 Received to 61800 Receivable to offset last FY's Receivables			2,465.87	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in		2,758.99		2,758.99 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	the annual tax statement.				
			<b>2,758.99</b>	<b>2,465.87</b>	<b>2,758.99 DR</b>
<u>Vanguard Ftse Asia Ex Japan Shares Index Etf (VAE.AX)</u>					
01/07/2021	Opening Balance				2,108.14 DR
16/07/2021	JUL21-00802472 VAE PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)			2,108.14	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.		1,635.77		1,635.77 DR
			<b>1,635.77</b>	<b>2,108.14</b>	<b>1,635.77 DR</b>
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
01/07/2021	Opening Balance				427.34 DR
16/07/2021	JUL21-00828135 VAS PAYMENT Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)			427.34	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.		1,658.52		1,658.52 DR
			<b>1,658.52</b>	<b>427.34</b>	<b>1,658.52 DR</b>
<u>Vanguard Us Total Market Shares Index Etf (VTS.AX)</u>					
01/07/2021	Opening Balance				1,566.88 DR
23/07/2021	VTS46-00815636 VTS DIVIDEND Manually update bank statement txn to balance net cash distributions in FY21 tax statement (remove distribution received in July 2021 which belonged to FY2021)			1,566.88	0.00 DR
30/06/2022	Create journal to record next July's distribution payments as this year's Distributions Received as recorded in the annual tax statement.		1,891.26		1,891.26 DR
			<b>1,891.26</b>	<b>1,566.88</b>	<b>1,891.26 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Ishares Asia 50 Etf (IAA.AX)</u>					
01/07/2021	Opening Balance	1,727.00			211,730.20 DR
30/11/2021	Revaluation - 29/11/2021 @ \$108.950000 (System Price) - 1,727.000000 Units on hand			23,573.55	188,156.65 DR
31/12/2021	Revaluation - 30/12/2021 @ \$105.530000 (System Price) - 1,727.000000 Units on hand			5,906.34	182,250.31 DR
31/01/2022	Revaluation - 28/01/2022 @ \$105.160000 (System Price) - 1,727.000000 Units on hand			638.99	181,611.32 DR
28/02/2022	Revaluation - 25/02/2022 @ \$100.130000 (System Price) - 1,727.000000 Units on hand			8,686.81	172,924.51 DR
31/03/2022	Revaluation - 30/03/2022 @ \$93.940000 (System Price) - 1,727.000000 Units on			10,690.13	162,234.38 DR



# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand				
30/04/2022	Revaluation - 29/04/2022 @ \$91.270000 (System Price) - 1,727.000000 Units on hand			4,611.09	157,623.29 DR
31/05/2022	Revaluation - 30/05/2022 @ \$90.800000 (System Price) - 1,727.000000 Units on hand			811.69	156,811.60 DR
30/06/2022	Revaluation - 29/06/2022 @ \$92.560000 (System Price) - 1,727.000000 Units on hand		3,039.52		159,851.12 DR
30/06/2022	Revaluation - 30/06/2022 @ \$91.080000 (System Price) - 1,727.000000 Units on hand			2,555.96	157,295.16 DR
		<b>1,727.00</b>	<b>3,039.52</b>	<b>57,474.56</b>	<b>157,295.16 DR</b>
<b>Ishares Global Consumer Staples Etf (IXI.AX)</b>					
01/07/2021	Opening Balance	2,005.00			164,049.10 DR
30/11/2021	Revaluation - 29/11/2021 @ \$86.400000 (System Price) - 2,005.000000 Units on hand		9,182.90		173,232.00 DR
31/12/2021	Revaluation - 30/12/2021 @ \$89.330000 (System Price) - 2,005.000000 Units on hand		5,874.65		179,106.65 DR
31/01/2022	Revaluation - 28/01/2022 @ \$88.180000 (System Price) - 2,005.000000 Units on hand			2,305.75	176,800.90 DR
28/02/2022	Revaluation - 25/02/2022 @ \$84.710000 (System Price) - 2,005.000000 Units on hand			6,957.35	169,843.55 DR
31/03/2022	Revaluation - 30/03/2022 @ \$83.020000 (System Price) - 2,005.000000 Units on hand			3,388.45	166,455.10 DR
30/04/2022	Revaluation - 29/04/2022 @ \$89.020000 (System Price) - 2,005.000000 Units on hand		12,030.00		178,485.10 DR
31/05/2022	Revaluation - 30/05/2022 @ \$84.960000 (System Price) - 2,005.000000 Units on hand			8,140.30	170,344.80 DR
30/06/2022	Revaluation - 29/06/2022 @ \$84.420000 (System Price) - 2,005.000000 Units on hand			1,082.70	169,262.10 DR
30/06/2022	Revaluation - 30/06/2022 @ \$84.160000 (System Price) - 2,005.000000 Units on hand			521.30	168,740.80 DR
		<b>2,005.00</b>	<b>27,087.55</b>	<b>22,395.85</b>	<b>168,740.80 DR</b>
<b>Ishares Global Healthcare Etf (IXJ.AX)</b>					
01/07/2021	Opening Balance	3,377.00			375,860.10 DR
30/11/2021	Revaluation - 29/11/2021 @ \$119.940000 (System Price) - 3,377.000000 Units on hand		29,177.28		405,037.38 DR
31/12/2021	Revaluation - 30/12/2021 @ \$124.280000 (System Price) - 3,377.000000 Units on hand		14,656.18		419,693.56 DR
31/01/2022	Revaluation - 28/01/2022 @ \$116.250000 (System Price) - 3,377.000000 Units on hand			27,117.31	392,576.25 DR
28/02/2022	Revaluation - 25/02/2022 @ \$112.730000 (System Price) - 3,377.000000 Units on hand			11,887.04	380,689.21 DR
31/03/2022	Revaluation - 30/03/2022 @ \$116.700000 (System Price) - 3,377.000000 Units on hand		13,406.69		394,095.90 DR
30/04/2022	Revaluation - 29/04/2022 @ \$120.000000 (System Price) - 3,377.000000 Units on hand		11,144.10		405,240.00 DR
31/05/2022	Revaluation - 30/05/2022 @ \$119.130000 (System Price) - 3,377.000000 Units on hand			2,937.99	402,302.01 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/06/2022	COMMSEC COMMONWEALTH SEC [Sell 105 IXJ] (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(105.00)		10,657.60	391,644.41 DR
08/06/2022	Unrealised Gain writeback as at 08/06/2022			2,594.58	389,049.83 DR
30/06/2022	Revaluation - 29/06/2022 @ \$117.690000 (System Price) - 3,272.000000 Units on hand			3,968.15	385,081.68 DR
		<b>3,272.00</b>	<b>68,384.25</b>	<b>59,162.67</b>	<b>385,081.68 DR</b>
<u>Vanguard Ftse Asia Ex Japan Shares Index Etf (VAE.AX)</u>					
01/07/2021	Opening Balance	5,220.00			437,175.00 DR
30/11/2021	Revaluation - 29/11/2021 @ \$78.030000 (System Price) - 5,220.000000 Units on hand			29,858.40	407,316.60 DR
31/12/2021	Revaluation - 30/12/2021 @ \$76.460000 (System Price) - 5,220.000000 Units on hand			8,195.40	399,121.20 DR
31/01/2022	Revaluation - 28/01/2022 @ \$75.800000 (System Price) - 5,220.000000 Units on hand			3,445.20	395,676.00 DR
28/02/2022	Revaluation - 25/02/2022 @ \$73.540000 (System Price) - 5,220.000000 Units on hand			11,797.20	383,878.80 DR
31/03/2022	Revaluation - 30/03/2022 @ \$68.940000 (System Price) - 5,220.000000 Units on hand			24,012.00	359,866.80 DR
30/04/2022	Revaluation - 29/04/2022 @ \$68.150000 (System Price) - 5,220.000000 Units on hand			4,123.80	355,743.00 DR
31/05/2022	Revaluation - 30/05/2022 @ \$67.140000 (System Price) - 5,220.000000 Units on hand			5,272.20	350,470.80 DR
30/06/2022	Revaluation - 29/06/2022 @ \$68.700000 (System Price) - 5,220.000000 Units on hand		8,143.20		358,614.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$68.210000 (System Price) - 5,220.000000 Units on hand			2,557.80	356,056.20 DR
		<b>5,220.00</b>	<b>8,143.20</b>	<b>89,262.00</b>	<b>356,056.20 DR</b>
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
01/07/2021	Opening Balance	768.00			72,222.72 DR
30/11/2021	Revaluation - 29/11/2021 @ \$93.220000 (System Price) - 768.000000 Units on hand			629.76	71,592.96 DR
31/12/2021	Revaluation - 30/12/2021 @ \$96.760000 (System Price) - 768.000000 Units on hand		2,718.72		74,311.68 DR
31/01/2022	Revaluation - 28/01/2022 @ \$89.360000 (System Price) - 768.000000 Units on hand			5,683.20	68,628.48 DR
28/02/2022	Revaluation - 25/02/2022 @ \$90.330000 (System Price) - 768.000000 Units on hand		744.96		69,373.44 DR
31/03/2022	Revaluation - 30/03/2022 @ \$97.420000 (System Price) - 768.000000 Units on hand		5,445.12		74,818.56 DR
30/04/2022	Revaluation - 29/04/2022 @ \$94.390000 (System Price) - 768.000000 Units on hand			2,327.04	72,491.52 DR
31/05/2022	Revaluation - 30/05/2022 @ \$92.760000 (System Price) - 768.000000 Units on hand			1,251.84	71,239.68 DR
30/06/2022	Revaluation - 29/06/2022 @ \$85.340000 (System Price) - 768.000000 Units on hand			5,698.56	65,541.12 DR
30/06/2022	Revaluation - 30/06/2022 @ \$83.750000			1,221.12	64,320.00 DR

# Yap Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System Price) - 768.000000 Units on hand				
		<b>768.00</b>	<b>8,908.80</b>	<b>16,811.52</b>	<b>64,320.00 DR</b>
<u>Vanguard Us Total Market Shares Index Etf (VTS.AX)</u>					
01/07/2021	Opening Balance	2,026.00			600,931.86 DR
30/11/2021	Revaluation - 29/11/2021 @ \$332.900000 (System Price) - 2,026.000000 Units on hand		73,523.54		674,455.40 DR
31/12/2021	Revaluation - 30/12/2021 @ \$334.300000 (System Price) - 2,026.000000 Units on hand		2,836.40		677,291.80 DR
31/01/2022	Revaluation - 28/01/2022 @ \$309.520000 (System Price) - 2,026.000000 Units on hand			50,204.28	627,087.52 DR
28/02/2022	Revaluation - 25/02/2022 @ \$299.260000 (System Price) - 2,026.000000 Units on hand			20,786.76	606,300.76 DR
31/03/2022	Revaluation - 30/03/2022 @ \$309.320000 (System Price) - 2,026.000000 Units on hand		20,381.56		626,682.32 DR
30/04/2022	Revaluation - 29/04/2022 @ \$299.490000 (System Price) - 2,026.000000 Units on hand			19,915.58	606,766.74 DR
31/05/2022	Revaluation - 30/05/2022 @ \$291.990000 (System Price) - 2,026.000000 Units on hand			15,195.00	591,571.74 DR
30/06/2022	Revaluation - 29/06/2022 @ \$277.000000 (System Price) - 2,026.000000 Units on hand			30,369.74	561,202.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$273.520000 (System Price) - 2,026.000000 Units on hand			7,050.48	554,151.52 DR
		<b>2,026.00</b>	<b>96,741.50</b>	<b>143,521.84</b>	<b>554,151.52 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				1,651.63 DR
18/11/2021	ATO009000015757416 ATO			915.59	736.04 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		1,336.60		2,072.64 DR
			<b>1,336.60</b>	<b>915.59</b>	<b>2,072.64 DR</b>
<b>Total Debits:</b>			<b>1,420,418.83</b>		
<b>Total Credits:</b>				<b>1,420,418.83</b>	

## Yap Superannuation Fund

# Unrealised Capital Gains - Detailed Report

As at 30 June 2022

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>										
IAA.AX - Ishares Asia 50 Etf										
	08/02/2018	58.00	4,960.97	0.00	4,960.97	5,282.6400	321.67	0.00	214.45	0.00
	07/05/2018	282.00	24,939.27	0.00	24,939.27	25,684.5600	745.29	0.00	496.86	0.00
	03/07/2019	1,154.00	103,107.79	0.00	103,107.79	105,106.3200	1,998.53	0.00	1,332.35	0.00
	10/12/2020	233.00	26,964.79	0.00	26,964.79	21,221.6400	(5,743.15)	0.00	0.00	0.00
		<b>1,727.00</b>	<b>159,972.82</b>	<b>0.00</b>	<b>159,972.82</b>	<b>157,295.1600</b>	<b>(2,677.66)</b>	<b>0.00</b>	<b>2,043.66</b>	<b>0.00</b>
IXI.AX - Ishares Global Consumer Staples Etf										
	24/12/2020	1,002.00	76,012.64	0.00	76,012.64	84,328.3200	8,315.68	0.00	5,543.79	0.00
	07/01/2021	1,003.00	76,208.81	0.00	76,208.81	84,412.4800	8,203.67	0.00	5,469.11	0.00
		<b>2,005.00</b>	<b>152,221.45</b>	<b>0.00</b>	<b>152,221.45</b>	<b>168,740.8000</b>	<b>16,519.35</b>	<b>0.00</b>	<b>11,012.90</b>	<b>0.00</b>
IXJ.AX - Ishares Global Healthcare Etf										
	18/06/2019	1,117.00	99,936.10	0.00	99,936.10	131,459.7300	31,523.63	0.00	21,015.75	0.00
	20/06/2019	445.00	39,815.76	0.00	39,815.76	52,372.0500	12,556.29	0.00	8,370.86	0.00
	21/06/2019	275.00	24,928.64	0.00	24,928.64	32,364.7500	7,436.11	0.00	4,957.41	0.00
	03/07/2019	169.00	15,017.01	0.00	15,017.01	19,889.6100	4,872.60	0.00	3,248.40	0.00
	10/12/2020	1,266.00	128,500.21	0.00	128,500.21	148,995.5400	20,495.33	0.00	13,663.55	0.00
		<b>3,272.00</b>	<b>308,197.72</b>	<b>0.00</b>	<b>308,197.72</b>	<b>385,081.6800</b>	<b>76,883.96</b>	<b>0.00</b>	<b>51,255.97</b>	<b>0.00</b>
VAE.AX - Vanguard Ftse Asia Ex Japan Shares Index Etf										
	03/07/2019	2,708.00	182,331.22	(1,361.44)	183,692.66	184,712.6800	1,020.02	0.00	680.01	0.00
	21/01/2021	2,512.00	207,237.18	(498.25)	207,735.43	171,343.5200	(36,391.91)	0.00	0.00	0.00
		<b>5,220.00</b>	<b>389,568.40</b>	<b>(1,859.69)</b>	<b>391,428.09</b>	<b>356,056.2000</b>	<b>(35,371.89)</b>	<b>0.00</b>	<b>680.01</b>	<b>0.00</b>
VAS.AX - Vanguard Australian Shares Index Etf										

Yap Superannuation Fund

# Unrealised Capital Gains - Detailed Report

As at 30 June 2022

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit //(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>										
VAS.AX - Vanguard Australian Shares Index Etf										
	21/06/2019	768.00	65,497.88	(366.88)	65,864.76	64,320.0000	(1,544.76)	0.00	0.00	0.00
		<b>768.00</b>	<b>65,497.88</b>	<b>(366.88)</b>	<b>65,864.76</b>	<b>64,320.0000</b>	<b>(1,544.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
VTS.AX - Vanguard Us Total Market Shares Index Etf										
	20/06/2019	1,149.00	248,010.16	0.00	248,010.16	314,274.4800	66,264.32	0.00	44,176.21	0.00
	10/12/2020	303.00	77,994.78	0.00	77,994.78	82,876.5600	4,881.78	0.00	3,254.52	0.00
	24/12/2020	235.00	60,049.01	0.00	60,049.01	64,277.2000	4,228.19	0.00	2,818.79	0.00
	07/01/2021	339.00	85,001.04	0.00	85,001.04	92,723.2800	7,722.24	0.00	5,148.16	0.00
		<b>2,026.00</b>	<b>471,054.99</b>	<b>0.00</b>	<b>471,054.99</b>	<b>554,151.5200</b>	<b>83,096.53</b>	<b>0.00</b>	<b>55,397.69</b>	<b>0.00</b>
		<b>15,018.00</b>	<b>1,546,513.26</b>	<b>(2,226.56)</b>	<b>1,548,739.83</b>	<b>1,685,645.3600</b>	<b>136,905.53</b>	<b>0.00</b>	<b>120,390.23</b>	<b>0.00</b>
			<b>1,546,513.26</b>	<b>(2,226.56)</b>	<b>1,548,739.83</b>	<b>1,685,645.3600</b>	<b>136,905.53</b>	<b>0.00</b>	<b>120,390.23</b>	<b>0.00</b>

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

## Who should complete this annual return?

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

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

## To complete this annual return

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

S	M	I	T	H	S	T				
---	---	---	---	---	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 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 Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part 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.

**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** \$

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Number

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

Loss

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

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

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

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

Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$	
plus	Assessable personal contributions
<b>R2</b> \$	
plus	**No-TFN-quoted contributions
<b>R3</b> \$	
	(an amount must be included even if it is zero)
less	Transfer of liability to life insurance company or PST
<b>R6</b> \$	

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1</b> \$	
plus	*Net non-arm's length trust distributions
<b>U2</b> \$	
plus	*Net other non-arm's length income
<b>U3</b> \$	

\*Other income **S** \$

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

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

Code

#This is a mandatory label.

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

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$	Loss
---	-------------	------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> )	<b>V</b> \$	Loss
---	-------------	------

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

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

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

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

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (**N plus Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

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

**Gross tax B \$**

*(T1 plus J)*

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

**SUBTOTAL 1**

**T2 \$**

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<b>Non-refundable carry forward tax offsets D \$</b>
Early stage investor tax offset	<b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	
		<b>SUBTOTAL 2 T3 \$</b>
		<i>(T2 less D – cannot be less than zero)</i>

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

<b>#TAX PAYABLE T5 \$</b>	<i>(T3 less E – cannot be less than zero)</i>
---------------------------	---

**Section 102AAM interest charge**

**G \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

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

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

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

**A** \$ 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** \$

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

**H** \$

Day Month Year

**H1** 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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

**S1** \$ 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**)

**O** \$ Allocated earnings or losses

**O** \$

Loss

**P** \$ Inward rollovers and transfers

**P** \$

**Q** \$ Outward rollovers and transfers

**Q** \$

**R1** \$ Lump Sum payments

**R1** \$

Code

**R2** \$ Income stream payments

**R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$
----------------------------

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

**A \$** Employer contributions

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 \$**

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

**H1** Receipt date Day / Month / Year

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

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

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

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

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

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

**M \$**

<b>TOTAL CONTRIBUTIONS N \$</b> (Sum of labels <b>A</b> to <b>M</b> )
--

**Other transactions**

**S1 \$** Accumulation phase account balance

**S2 \$** Retirement phase account balance - Non CDBIS

**S3 \$** Retirement phase account balance - CDBIS

TRIS Count
------------

<b>CLOSING ACCOUNT BALANCE S \$</b> (S1 plus S2 plus S3)
---

**O \$** Allocated earnings or losses Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments Code

**R2 \$** Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

---

## Section H: **Assets and liabilities**

### 15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b **Australian direct investments**

Cash and term deposits **E \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

---

### 15e **In-house assets**

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

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

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

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

---

**16 LIABILITIES**

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

---

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 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 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](https://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: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule

# 2022

### When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at [ato.gov.au](http://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

## 1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b>	<b>K \$</b>	
Other shares	<b>B \$</b>	<b>L \$</b>	
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b>	<b>M \$</b>	
Other units	<b>D \$</b>	<b>N \$</b>	
Real estate situated in Australia	<b>E \$</b>	<b>O \$</b>	
Other real estate	<b>F \$</b>	<b>P \$</b>	
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b>		
Collectables	<b>H \$</b>	<b>Q \$</b>	
Other CGT assets and any other CGT events	<b>I \$</b>	<b>R \$</b>	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b>		
<b>Total current year capital gains</b>	<b>J \$</b>		Add the amounts at labels <b>K</b> to <b>R</b> and write the total in item 2 label <b>A – Total current year capital losses</b> .

---

**2 Capital losses**

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add 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 \$**

Other net capital losses carried forward to later income years **B \$**

Add 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 \$**

---

**5 CGT concessions for small business**

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

---

**6 Net capital gain**

Net capital gain **A \$**

**1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.

---

**7 Earnout arrangements**

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

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

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

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

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

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / <sup>LOSS</sup>

**!** **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** \$ / <sup>LOSS</sup>

---

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

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

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

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

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

---

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

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

---

*I declare that the information on this form is true and correct.*

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

## Losses schedule

# 2022

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

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

Place  in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

---

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

#### 1 Tax losses carried forward to later income years

Year of loss	
2021–22	<b>B</b>
2020–21	<b>C</b>
2019–20	<b>D</b>
2018–19	<b>E</b>
2017–18	<b>F</b>
2016–17 and earlier income years	<b>G</b>
<b>Total</b>	<b>U</b>

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

#### 2 Net capital losses carried forward to later income years

Year of loss	
2021–22	<b>H</b>
2020–21	<b>I</b>
2019–20	<b>J</b>
2018–19	<b>K</b>
2017–18	<b>L</b>
2016–17 and earlier income years	<b>M</b>
<b>Total</b>	<b>V</b>

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

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

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

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

**1 Whether continuity of majority ownership test passed**

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

Year of loss	Yes	No
2021–22	<b>A</b>	
2020–21	<b>B</b>	
2019–20	<b>C</b>	
2018–19	<b>D</b>	
2017–18	<b>E</b>	
2016–17 and earlier income years	<b>F</b>	

**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	<b>G</b>
Net capital losses	<b>H</b>

**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	<b>I</b>
Net capital losses	<b>J</b>

**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**

---

**Part D – Life insurance companies**

- Complying superannuation class tax losses carried forward to later income years **P**
- Complying superannuation net capital losses carried forward to later income years **Q**

---

**Part E – Controlled foreign company losses**

- Current year CFC losses **M**
- CFC losses deducted **N**
- CFC losses carried forward **O**

---

**Part F – Tax losses reconciliation statement**

- Balance of tax losses brought forward from the prior income year **A**
- ADD** Uplift of tax losses of designated infrastructure project entities **B**
- SUBTRACT** Net forgiven amount of debt **C**
- ADD** Tax loss incurred (if any) during current year **D**
- ADD** Tax loss amount from conversion of excess franking offsets **E**
- SUBTRACT** Net exempt income **F**
- SUBTRACT** Tax losses forgone **G**
- SUBTRACT** Tax losses deducted **H**
- 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**
- Total tax losses carried forward to later income years **J**

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



---

**If the schedule is not lodged with the income tax return you are required to sign and date the schedule.**

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

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

**Taxpayer's declaration**

*I declare that the information on this form is true and correct.*

Signature

Date                      Day                      /                      Month                      /                      Year

Contact person

Daytime contact number (include area code)