

THE BRIAN DARRAGH SUPERANNUATION FUND

# Create Entries Report

For the period 01 July 2022 to 30 June 2023

**Create Entries Financial Year Summary 01 July 2022 - 30 June 2023**

<b>Total Profit</b>	<b>Amount</b>
Income	6,017.25
Less Expense	45,091.57
<b>Total Profit</b>	<b>(39,074.32)</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(39,074.32)
Less Permanent Differences	830.47
Less Timing Differences	0.00
Less Exempt Pension Income	5,192.00
Less Other Non Taxable Income	(42,264.57)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,827.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7.07
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.85)
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	3,190.25
Franking Credits	7.07
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>3,197.32</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

## Final Segment 1 from 01 July 2022 to 30 June 2023

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	6,017.25
Less Expense	45,091.57
<b>Total Profit</b>	<b>(39,074.32)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(39,074.32)
Less Permanent Differences	830.47
Less Timing Differences	0.00
Less Exempt Pension Income	5,193.85
Less Other Non Taxable Income	(42,264.57)
Add SMSF Non Deductible Expenses	2,827.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7.07
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	354,391.01
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	3,190.25
Franking Credits	7.07
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>3,197.32</b>

Allocation to Members	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	3,197.32
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	354,391.01
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Income Tax Expense Available for Allocation	Amount
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

Allocation to Members	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	0.00
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

### Calculation of daily member weighted balances

## Calculation of daily member weighted balances

### Patricia Anne Watson (WATPAT00001P)

#### Member Balance

01/07/2022	50010	Opening Balance	354,506.54	354,506.54
03/04/2023	54160	Pensions Paid	1.12	0.27
30/06/2023	54160	Pensions Paid	2,508.00	6.87
30/06/2023	54160	Pensions Paid	(45,032.69)	(123.38)
30/06/2023	54160	Pensions Paid	259.00	0.71
<b>Total Amount (Weighted)</b>				<b>354,391.01</b>

### Patricia Anne Watson (WATPAT00002A)

#### Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
<b>Total Amount (Weighted)</b>				<b>0.00</b>

## Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	326.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

## Foreign Tax Offset Calculations

### Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**Total Claimable Foreign Credits for the Year** **0.00**

**Foreign Tax Offset (Label C1)** 0.00

**Applied/Claimed FTO** 0.00

### Allocations of Foreign Tax Offset to Members

Patricia Anne Watson(WATPAT00001P) - 100.00 %	0.00
Patricia Anne Watson(WATPAT00002A) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

**THE BRIAN DARRAGH SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
	23900/AMP.AX	AMP Limited			82.43
(65.75)	23900/JHG.AX	Janus Henderson Group Plc			71.66
1,111.04	24700	Changes in Market Values of Investments			830.47
	<b>25000</b>	<b>Interest Received</b>			
(742.16)	25000/DARRSUPA_BAN KWESTIBD	BankWest IBD - 0280278467			5,032.69
2,255.00	30100	Accountancy Fees		2,508.00	
259.00	30400	ATO Supervisory Levy		259.00	
60.00	31500	Bank Charges		60.00	
	<b>41600</b>	<b>Pensions Paid</b>			
18,487.16	41600/WATPAT00001P	(Pensions Paid) Watson, Patricia Anne - Pension (Pension)		42,264.57	
	48500	Income Tax Expense			7.07
(21,364.29)	49000	Profit/Loss Allocation Account			39,067.25
	<b>50010</b>	<b>Opening Balance</b>			
(375,870.83)	50010/WATPAT00001P	(Opening Balance) Watson, Patricia Anne - Pension (Pension)			354,506.54
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
2,877.13	53100/WATPAT00001P	(Share of Profit/(Loss)) Watson, Patricia Anne - Pension (Pension)			3,197.32
	<b>54160</b>	<b>Pensions Paid</b>			
18,487.16	54160/WATPAT00001P	(Pensions Paid) Watson, Patricia Anne - Pension (Pension)		42,264.57	
	<b>60400</b>	<b>Bank Accounts</b>			
98.58	60400/BWA0306432	Cash at Bank/Bank Overdraft		110.24	
	<b>62550</b>	<b>Reinvestment Residual Account</b>			
	62550/AMP.AX	AMP Limited		0.73	
	<b>76000</b>	<b>Other Assets</b>			
350,221.13	76000/DARRSUPA_BAN KWESTIBD	BankWest IBD - 0280278467		310,221.13	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
3,148.64	77600/AMP.AX	AMP Limited	3,379.0000	3,818.27	
1,038.19	77600/JHG.AX	Janus Henderson Group Plc	31.0000	1,281.85	
0.00	85000	Income Tax Payable/Refundable		7.07	
				<b>402,795.43</b>	<b>402,795.43</b>

**Current Year Profit/(Loss): (39,074.32)**

**THE BRIAN DARRAGH SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>AMP Limited (AMP.AX)</u>					
03/04/2023	DRP - AMP			82.43	82.43 CR
				<b>82.43</b>	<b>82.43 CR</b>
<u>Janus Henderson Group Plc (JHG.AX)</u>					
24/08/2022	Div - JHG			17.36	17.36 CR
23/11/2022	Div - JHG			18.91	36.27 CR
28/02/2023	Div - JHG			17.36	53.63 CR
31/05/2023	Div - JHG			18.03	71.66 CR
				<b>71.66</b>	<b>71.66 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/09/2022	Revaluation - 29/09/2022 @ \$33.340000 (System Price) - 31.000000 Units on hand (JHG.AX)		4.65		4.65 DR
30/09/2022	Revaluation - 29/09/2022 @ \$1.110000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			511.03	506.38 CR
31/10/2022	Revaluation - 28/10/2022 @ \$34.480000 (System Price) - 31.000000 Units on hand (JHG.AX)			35.34	541.72 CR
31/10/2022	Revaluation - 28/10/2022 @ \$1.205000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			313.22	854.94 CR
30/11/2022	Revaluation - 29/11/2022 @ \$37.000000 (System Price) - 31.000000 Units on hand (JHG.AX)			78.12	933.06 CR
30/11/2022	Revaluation - 29/11/2022 @ \$1.330000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			412.12	1,345.18 CR
31/12/2022	Revaluation - 30/12/2022 @ \$35.160000 (System Price) - 31.000000 Units on hand (JHG.AX)		57.04		1,288.14 CR
31/12/2022	Revaluation - 30/12/2022 @ \$1.315000 (System Price) - 3,297.000000 Units on hand (AMP.AX)		49.45		1,238.69 CR
31/01/2023	Revaluation - 30/01/2023 @ \$35.880000 (System Price) - 31.000000 Units on hand (JHG.AX)			22.32	1,261.01 CR
31/01/2023	Revaluation - 30/01/2023 @ \$1.330000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			49.45	1,310.46 CR
28/02/2023	Revaluation - 27/02/2023 @ \$40.500000 (System Price) - 31.000000 Units on hand (JHG.AX)			143.22	1,453.68 CR
28/02/2023	Revaluation - 27/02/2023 @ \$1.045000 (System Price) - 3,297.000000 Units on hand (AMP.AX)		939.64		514.04 CR
31/03/2023	Revaluation - 30/03/2023 @ \$38.400000 (System Price) - 31.000000 Units on hand (JHG.AX)		65.10		448.94 CR
31/03/2023	Revaluation - 30/03/2023 @ \$1.080000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			115.39	564.33 CR
30/06/2023	Revaluation - 30/06/2023 @ \$41.350000 (System Price) - 31.000000 Units on hand (JHG.AX)			91.45	655.78 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.130000 (System Price) - 3,379.000000 Units on hand (AMP.AX)			174.69	830.47 CR
			<b>1,115.88</b>	<b>1,946.35</b>	<b>830.47 CR</b>

**Interest Received (25000)**

**THE BRIAN DARRAGH SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>BankWest IBD - 0280278467 (DARRSUPA_BANKWESTIBD)</u>					
30/06/2023	Bankwest Term Deposit			5,032.69	5,032.69 CR
				<b>5,032.69</b>	<b>5,032.69 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2023	Accounting Fee - FY22		2,508.00		2,508.00 DR
			<b>2,508.00</b>		<b>2,508.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023	ATO Supervisory Fee		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
31/10/2022	Bank Audit Fee		60.00		60.00 DR
			<b>60.00</b>		<b>60.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)</u>					
03/04/2023	DRP - AMP			1.12	1.12 CR
30/06/2023	Accounting Fee - FY22			2,508.00	2,509.12 CR
30/06/2023	Bankwest Term Deposit		45,032.69		42,523.57 DR
30/06/2023	ATO Supervisory Fee			259.00	42,264.57 DR
			<b>45,032.69</b>	<b>2,768.12</b>	<b>42,264.57 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			7.07	7.07 CR
				<b>7.07</b>	<b>7.07 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/09/2022	Profit/Loss Allocation - 30/09/2022		506.38		506.38 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022		348.56		854.94 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022		490.24		1,345.18 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			106.49	1,238.69 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		71.77		1,310.46 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			796.42	514.04 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		50.29		564.33 DR
03/04/2023	System Member Journals		1.12		565.45 DR
30/06/2023	System Member Journals		2,508.00		3,073.45 DR
30/06/2023	System Member Journals			45,032.69	41,959.24 CR
30/06/2023	System Member Journals		259.00		41,700.24 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		2,632.99		39,067.25 CR
			<b>6,868.35</b>	<b>45,935.60</b>	<b>39,067.25 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)</u>					

**THE BRIAN DARRAGH SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				375,870.83 CR
01/07/2022	Close Period Journal		21,364.29		354,506.54 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				354,506.54 CR
			<b>21,364.29</b>		<b>354,506.54 CR</b>

**Share of Profit/(Loss) (53100)**

(Share of Profit/(Loss)) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)

01/07/2022	Opening Balance				2,877.13 DR
01/07/2022	Close Period Journal			2,877.13	0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			506.38	506.38 CR
31/10/2022	Profit/Loss Allocation - 31/10/2022			348.56	854.94 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022			490.24	1,345.18 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022		106.49		1,238.69 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			71.77	1,310.46 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		796.42		514.04 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			50.29	564.33 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			2,632.99	3,197.32 CR
			<b>902.91</b>	<b>6,977.36</b>	<b>3,197.32 CR</b>

**Pensions Paid (54160)**

(Pensions Paid) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)

01/07/2022	Opening Balance				18,487.16 DR
01/07/2022	Close Period Journal			18,487.16	0.00 DR
03/04/2023	System Member Journals			1.12	1.12 CR
30/06/2023	System Member Journals			2,508.00	2,509.12 CR
30/06/2023	System Member Journals		45,032.69		42,523.57 DR
30/06/2023	System Member Journals			259.00	42,264.57 DR
			<b>45,032.69</b>	<b>21,255.28</b>	<b>42,264.57 DR</b>

**Bank Accounts (60400)**

Cash at Bank/Bank Overdraft (BWA0306432)

01/07/2022	Opening Balance				98.58 DR
24/08/2022	Div - JHG		17.36		115.94 DR
31/10/2022	Bank Audit Fee			60.00	55.94 DR
23/11/2022	Div - JHG		18.91		74.85 DR
28/02/2023	Div - JHG		17.36		92.21 DR
31/05/2023	Div - JHG		18.03		110.24 DR
			<b>71.66</b>	<b>60.00</b>	<b>110.24 DR</b>

**Reinvestment Residual Account (62550)**

AMP Limited (AMP.AX)

03/04/2023	DRP - AMP		0.73		0.73 DR
			<b>0.73</b>		<b>0.73 DR</b>

**Other Assets (76000)**

BankWest IBD - 0280278467 (DARRSUPA\_BANKWESTIBD)

01/07/2022	Opening Balance				350,221.13 DR
30/06/2023	Bankwest Term Deposit			40,000.00	310,221.13 DR
			<b>0.00</b>	<b>40,000.00</b>	<b>310,221.13 DR</b>

**THE BRIAN DARRAGH SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>AMP Limited (AMP.AX)</u>					
01/07/2022	Opening Balance	3,297.00			3,148.64 DR
30/09/2022	Revaluation - 29/09/2022 @ \$1.110000 (System Price) - 3,297.000000 Units on hand		511.03		3,659.67 DR
31/10/2022	Revaluation - 28/10/2022 @ \$1.205000 (System Price) - 3,297.000000 Units on hand		313.22		3,972.89 DR
30/11/2022	Revaluation - 29/11/2022 @ \$1.330000 (System Price) - 3,297.000000 Units on hand		412.12		4,385.01 DR
31/12/2022	Revaluation - 30/12/2022 @ \$1.315000 (System Price) - 3,297.000000 Units on hand			49.45	4,335.56 DR
31/01/2023	Revaluation - 30/01/2023 @ \$1.330000 (System Price) - 3,297.000000 Units on hand		49.45		4,385.01 DR
28/02/2023	Revaluation - 27/02/2023 @ \$1.045000 (System Price) - 3,297.000000 Units on hand			939.64	3,445.37 DR
31/03/2023	Revaluation - 30/03/2023 @ \$1.080000 (System Price) - 3,297.000000 Units on hand		115.39		3,560.76 DR
03/04/2023	DRP - AMP	82.00	82.82		3,643.58 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.130000 (System Price) - 3,379.000000 Units on hand		174.69		3,818.27 DR
		<b>3,379.00</b>	<b>1,658.72</b>	<b>989.09</b>	<b>3,818.27 DR</b>
<u>Janus Henderson Group Plc (JHG.AX)</u>					
01/07/2022	Opening Balance	31.00			1,038.19 DR
30/09/2022	Revaluation - 29/09/2022 @ \$33.340000 (System Price) - 31.000000 Units on hand			4.65	1,033.54 DR
31/10/2022	Revaluation - 28/10/2022 @ \$34.480000 (System Price) - 31.000000 Units on hand		35.34		1,068.88 DR
30/11/2022	Revaluation - 29/11/2022 @ \$37.000000 (System Price) - 31.000000 Units on hand		78.12		1,147.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$35.160000 (System Price) - 31.000000 Units on hand			57.04	1,089.96 DR
31/01/2023	Revaluation - 30/01/2023 @ \$35.880000 (System Price) - 31.000000 Units on hand		22.32		1,112.28 DR
28/02/2023	Revaluation - 27/02/2023 @ \$40.500000 (System Price) - 31.000000 Units on hand		143.22		1,255.50 DR
31/03/2023	Revaluation - 30/03/2023 @ \$38.400000 (System Price) - 31.000000 Units on hand			65.10	1,190.40 DR
30/06/2023	Revaluation - 30/06/2023 @ \$41.350000 (System Price) - 31.000000 Units on hand		91.45		1,281.85 DR
		<b>31.00</b>	<b>370.45</b>	<b>126.79</b>	<b>1,281.85 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		7.07		7.07 DR
			<b>7.07</b>		<b>7.07 DR</b>
<b>Member Data Clearing Account (94920)</b>					



THE BRIAN DARRAGH SUPERANNUATION FUND

# General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			<b>0.00</b>		<b>0.00 DR</b>

**Total Debits: 125,252.44**

**Total Credits: 125,252.44**

# 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	/	T	#		S	T				
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- 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 2023 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 2023*.

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** \$

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

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

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

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

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

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

Loss

Code

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

**Net non-arm's length income** **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.

**GROSS INCOME** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
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 2023* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

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

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

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

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>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>	

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

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

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

Section 102AAM interest charge  
**G \$**

	Credit for 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>(H2 plus H3 plus H5 plus H6 plus H8)</i>

	<b>#Tax offset refunds</b>	<b>I \$</b>
	(Remainder of refundable tax offsets)	
		<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>	<b>S \$</b>
	A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	
		<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 \$**  
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** \$

---

## 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> )
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### 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 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](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 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: 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

**THE BRIAN DARRAGH SUPERANNUATION FUND**  
**Detailed Purchase and Disposal Report**

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
<b>Other Assets (76000)</b>				
<u>BankWest IBD - 0280278467 (DARRSUPA_BANKWESTIBD)</u>				
30/06/2023	Bankwest Term Deposit			(40,000.00)
		0.00		(40,000.00)
<b>Shares in Listed Companies (Australian) (77600)</b>				
<u>AMP Limited (AMP.AX)</u>				
03/04/2023	DRP - AMP	82.00	1.01	82.82
		82.00		82.82