

Trust Tax Return

2023

1 Jul 2022—30 Jun 2023

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM T)

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

Privacy

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

Tax File Number	Name of trust	Year
TFN Recorded	Cooper Property Trust	2023

Important

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

Declaration - I declare that:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature	Date

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
COOP10	24805968	HFB Accounting Pty Ltd	0732861322

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date

Trust Tax Return

2023

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TFN Recorded

TRUST DETAILS

Name of Trust	Previous name of Trust
Cooper Property Trust	
Tax File Number	Australian Business Number
TFN Recorded	94 293 671 563

CURRENT POSTAL ADDRESS

PO Box 24	
Cleveland	
State	Postcode
QLD	4163
Country	
Australia	

PREVIOUS POSTAL ADDRESS

State	Postcode

FULL NAME OF THE NON-INDIVIDUAL TRUSTEE TO WHOM NOTICES SHOULD BE SENT

Name of non-individual	ABN	Contact number
Cooper Concepts Pty Ltd		07 32861322

CONTACT DETAILS

Name	Phone number	Hours taken to prepare and complete this return
Samantha Sheriff	07 32861322	

Trust information

TYPE OF TRUST

U - Fixed unit trust,
other than a public unit
trust described in P or
Q

Is any tax payable by the trustee?

No

Final tax return?

No

1 DESCRIPTION OF MAIN BUSINESS ACTIVITY

A

67120

Renting or Leasing of non-residential buildings as own

Income excluding foreign income

5 BUSINESS INCOME AND EXPENSES

Income	Primary production	Non-primary production	Totals
Other business income		\$192,746.00	\$192,746.00
Total other business income	G	H \$192,746.00	\$192,746.00
Total business income		\$192,746.00	\$192,746.00

Expenses

Contractor, sub-contractor and commission expenses		\$11,665.00	C	\$11,665.00
Other depreciation		\$5,034.00		
Depreciation expenses			K	\$5,034.00
Repairs and maintenance		\$6,492.00	M	\$6,492.00
All other expenses		\$65,719.00	N	\$65,719.00
Total expenses		\$88,910.00	O	\$88,910.00

Reconciliation expenses	Primary production	Non-primary production	Totals
Net income or loss from business	Q	R \$103,836.00	S \$103,836.00

Is the trust a small business entity?

No

Net small business income

V

11 GROSS INTEREST - INCLUDING AUSTRALIAN GOVERNMENT LOAN INTEREST

J

\$1,305.00

15 Total of items 5 to 14

\$105,141

Deductions

20 NET AUSTRALIAN INCOME - OTHER THAN CAPITAL GAINS

\$105,141.00

Capital gains and foreign income

21 CAPITAL GAINS

Prior year losses brought forward

Did you have a CGT event during the year?

G

No

Losses carried forward

Net Capital Losses from Collectables	\$0.00
Other Net Capital Losses	\$0.00

Foreign income**22 ATTRIBUTED FOREIGN INCOME**

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? **S** No

24 TOTAL OF ITEMS 20 TO 23 \$105,141.00

26 TOTAL NET INCOME \$105,141.00

29 OVERSEAS TRANSACTIONS

Was the aggregate amount of your transactions or dealings with international related parties greater than \$2 million? **W** No

Thin capitalisation

Did the thin capitalisation provisions affect you? **O** No

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust? **A** No

Transactions with specified countries **C** No

30 PERSONAL SERVICES INCOME

Does your income include an individual's personal services income? (PSI) **N** No

Key financial information

33 ALL CURRENT ASSETS **F** \$279,312.00

34 TOTAL ASSETS **G** \$721,820.00

35 ALL CURRENT LIABILITIES **I** \$13,536.00

36 TOTAL LIABILITIES **J** \$126,577.00

Business and professional items

37 BUSINESS NAME OF MAIN BUSINESS THE COOPER PROPERTY TRUST

38 BUSINESS ADDRESS OF MAIN BUSINESS

Address	Town/City	State	Postcode	Country
UNIT 6016 / BUILDING 6 PARKLAND BOULEVARD	BRISBANE	QLD	4000	

42 TRADE DEBTORS **E** \$26,136.00

43 TRADE CREDITORS **H** \$4,811.00

57 INCOME OF THE TRUST ESTATE **A** \$105,141.00

Beneficiary not entitled

60 BENEFICIARY UNDER LEGAL DISABILITY WHO IS PRESENTLY ENTITLED TO INCOME FROM ANOTHER TRUST No

61 NON-RESIDENT TRUST

Is the trust a non-resident trust? No

Beneficiary – The Cooper Discretionary Trust

Tax File Number

TFN Recorded

Entity code

U

T - Trust

NAME OF COMPANY / PARTNERSHIP / TRUST ETC

The Cooper
Discretionary Trust

RESIDENTIAL / BUSINESS ADDRESS

Address	Town/City	State	Postcode	Country
64 Rapallo Ave	SURFERS PARADISE	QLD	4217	Australia

Distribution type

Manual

Assessment calculation code

V

35

Inter Vivos - Resident beneficiary - A trustee

Share of income of the trust estate

W

\$7,444.00

Credit for tax withheld – foreign resident withholding (excluding capital gains)

L

Australian franking credits from a New Zealand franking company

N

SHARE OF INCOME

Primary production

A

PP - NCMI

A1

PP - Excluded from NCMI

A2

Non-primary production

B

\$7,444.00

NPP - NCMI

B1

NPP - Excluded from NCMI

B2

Credit for tax withheld where ABN not quoted

C

Franked distributions

U

Franking credit

D

TFN amounts withheld

E

Share of credit for TFN amounts withheld from payments from closely held trusts

O

Capital gains

F

NCMI capital gains

F1

Excluded from NCMI capital gains

F2

Share of credit for foreign resident capital gains withholding amounts

Z

Attributed foreign income

G

Other assessable foreign source income

H

Foreign income tax offset

I

Share of national rental affordability scheme tax offset

R

Exploration credits distributed

M

Early stage venture capital limited partnership tax offset

T

Early stage investor tax offset

J

Div 6AA Eligible income

C1

SMALL BUSINESS INCOME TAX OFFSET INFORMATION

Share of net small business income

Y

Beneficiary – JOHN COOPER INVESTMENTS SUPER FUND

Tax File Number

TFN Recorded

Entity code

U

T - Trust

NAME OF COMPANY / PARTNERSHIP / TRUST ETC

JOHN COOPER
INVESTMENTS SUPER
FUND**RESIDENTIAL / BUSINESS ADDRESS**

Address	Town/City	State	Postcode
10 DORSAL DRIVE	BIRKDALE	QLD	4159

Distribution type Manual

Assessment calculation code **V** 35

Inter Vivos - Resident beneficiary - A trustee

Share of income of the trust estate **W** \$97,697.00Credit for tax withheld – foreign resident withholding (excluding capital gains) **L**Australian franking credits from a New Zealand franking company **N****SHARE OF INCOME**Primary production **A**PP - NCMI **A1**PP - Excluded from NCMI **A2**Non-primary production **B** \$97,697.00NPP - NCMI **B1**NPP - Excluded from NCMI **B2**Credit for tax withheld where ABN not quoted **C**Franked distributions **U**Franking credit **D**TFN amounts withheld **E**Share of credit for TFN amounts withheld from payments from closely held trusts **O**Capital gains **F**NCMI capital gains **F1**Excluded from NCMI capital gains **F2**Share of credit for foreign resident capital gains withholding amounts **Z**Attributed foreign income **G**Other assessable foreign source income **H**Foreign income tax offset **I**Share of national rental affordability scheme tax offset **R**Exploration credits distributed **M**Early stage venture capital limited partnership tax offset **T**Early stage investor tax offset **J**Div 6AA Eligible income **C1**

SMALL BUSINESS INCOME TAX OFFSET INFORMATION

Share of net small business income

Y

Worksheets

5 BUSINESS INCOME AND EXPENSES

Other business income

Description	PP Amount	NPP Amount
Recoveries	\$0.00	\$9,743.00
Rental Income	\$0.00	\$183,003.00
Total	\$0.00	\$192,746.00

Contractor, sub-contractor and commission expenses

Description	PP Amount	NPP Amount
Commission Paid	\$0.00	\$11,665.00
Total	\$0.00	\$11,665.00

Other depreciation

Description	PP Amount	NPP Amount
Depreciation	\$0.00	\$5,034.00
Total	\$0.00	\$5,034.00

Repairs and maintenance

Description	PP Amount	NPP Amount
Repairs & Maintenance	\$0.00	\$6,492.00
Total	\$0.00	\$6,492.00

All other expenses

Description	PP Amount	NPP Amount
Accountancy Fees	\$0.00	\$3,260.00
Cleaning & Rubbish Removal	\$0.00	\$22,753.00
Electricity	\$0.00	\$2,688.00
Fees & Permits	\$0.00	\$290.00
Insurance	\$0.00	\$1,593.00
Investment expenses - Land Tax	\$0.00	\$4,907.00
Legal Costs	\$0.00	\$3,430.00
Permits, Licences & Fees	\$0.00	\$775.00
Rates & Taxes	\$0.00	\$7,064.00
Special Building Write Off	\$0.00	\$9,898.00
Subscriptions	\$0.00	\$599.00
Telephone	\$0.00	\$982.00
Water Charges	\$0.00	\$7,480.00
Total	\$0.00	\$65,719.00

33 ALL CURRENT ASSETS

Description	Amount
CBA Online Saver A/c	\$233,910.00
Commonwealth Bank	\$19,266.00
Sundry Debtors	\$26,136.00
Total	\$279,312.00

34 TOTAL ASSETS

Description	Amount
Buildings - Development Costs	\$457,058.00
Formation Expenses	\$1,447.00
Freehold Land - 106 Birkdale Road	\$217,412.00
Furniture & Fittings	\$235,757.00
Less Accumulated Depreciation on Furniture & Fittings	(\$210,281.00)
Less: Building Write Off	(\$258,885.00)
Sundry Debtors	\$26,136.00
CBA Online Saver A/c	\$233,910.00
Commonwealth Bank	\$19,266.00
Total	\$721,820.00

35 ALL CURRENT LIABILITIES

Description	Amount
GST Account	\$8,219.00
Sundry Creditors	\$506.00
Trade Creditors (883A)	\$4,811.00
Total	\$13,536.00

36 TOTAL LIABILITIES

Description	Amount
Conversion Balances - John Cooper Investments Super Fund	\$100,410.00
Conversion Balances - The Cooper Discretionary Trust	\$554.00
Drawings - John Cooper Investments Super Fund	(\$395,536.00)
Drawings - The Cooper Discretionary Trust	(\$15,141.00)
Share of Profit - John Cooper Investments Super Fund	\$392,823.00
Share of Profit - The Cooper Discretionary Trust	\$29,931.00
Trade Creditors (883A)	\$4,811.00
GST Account	\$8,219.00
Sundry Creditors	\$506.00
Total	\$126,577.00

42

TRADE DEBTORS

Description	Amount
Sundry Debtors	\$26,136.00
Total	\$26,136.00

43

TRADE CREDITORS

Description	Amount
Trade Creditors (883A)	\$4,811.00
Total	\$4,811.00