



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: TPD Superannuation Fund
 Client Code: _____ Period Ended: 30 June 2023
 Partner/Manager: Nicole Accountant: Joshua Challenor
DUE DATE: _____

Description	Reference	N/A	Completed	Reviewed
Points Carried Forward	1	<input type="checkbox"/>	<input type="checkbox"/>	
Check Engagement Letter for C\$	2	<input type="checkbox"/>	<input type="checkbox"/>	
Financial Statements	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Depreciation Schedule	4	<input type="checkbox"/>	<input type="checkbox"/>	
Income Tax Return	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Members Annual Statements	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Client Management Letter	7	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Section 290-170 Notices	8	<input type="checkbox"/>	<input type="checkbox"/>	
Investment Strategy	9	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes	10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Trial Balance	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Review Points	12	<input type="checkbox"/>	<input type="checkbox"/>	
Query Sheet	13	<input type="checkbox"/>	<input type="checkbox"/>	
Accountant Checklist	14	<input type="checkbox"/>	<input type="checkbox"/>	
TBAR Checklist	15	<input type="checkbox"/>	<input type="checkbox"/>	

Description	Reference	N/A	Completed	Reviewed
Bank Reconciliations	16	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Trust Tax Statements	17	<input type="checkbox"/>	<input type="checkbox"/>	NC
Dividend Statements	18	<input type="checkbox"/>	<input type="checkbox"/>	
Rental Property Summary	19	<input type="checkbox"/>	<input type="checkbox"/>	
Capital Gains Tax Reports - BGL	20	<input type="checkbox"/>	<input type="checkbox"/>	NC
End of Period Closing Figures	21	<input type="checkbox"/>	<input type="checkbox"/>	
GST Reconciliation	22	<input type="checkbox"/>	<input type="checkbox"/>	
Other Source Documents	23	<input type="checkbox"/>	<input type="checkbox"/>	
Tax Reconciliation- BGL	24	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
General Ledger - BGL	25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Create Entries Report - BGL	26	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Tax Agent Portal Reports	27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	NC
Market Value of Investments	28	<input type="checkbox"/>	<input type="checkbox"/>	
Actuarial Certificate	29	<input type="checkbox"/>	<input type="checkbox"/>	
Pension Documents	30	<input type="checkbox"/>	<input type="checkbox"/>	
ETP Roll-In Documents	31	<input type="checkbox"/>	<input type="checkbox"/>	
LRBA Documentation	32	<input type="checkbox"/>	<input type="checkbox"/>	
Super Contribution Breakdown Report	33	<input type="checkbox"/>	<input type="checkbox"/>	
Sundry workpaper(s)	34	<input type="checkbox"/>	<input type="checkbox"/>	

Completed By: <u>Joshua Challenor</u>	Date: <u>12/01/2024</u>
Reviewed By: _____	Date: _____

REVIEWED
 By NC at 4:44 pm, Feb 06, 2024

12 January 2024

TPD Superannuation Fund
246 Gympie Road
Kedron QLD 4031

Dear Paul

Enclosed are the following documents for consideration for the year ended 30 June 2023.

- Financial Statements
- Income Tax Return
- Minutes
- Annual Members Statements

Our estimate indicates the following outcome:

Entity	Amount	Refund / Payable	Lodgement Due Date	Payment Due Date
TPD Superannuation Fund	NIL	N/A	15 May 2024	N/A



You now need to:

- Check the **Financials, Income Tax Returns and associated documentation** carefully, and if:
 - **Correct** please sign the pages indicated and **return these to our office by 26 January 2024** for lodgement with the ATO. The onus is on you to return these in a timely manner by this date.
 - **Incorrect** advise us of the necessary changes immediately.
- **Retain a copy.** It is important that you retain a copy of our paperwork and your supporting records in accordance with legal requirements. Please refer to this link - <https://www.ato.gov.au/Super/self-managed-super-funds/administering-and-reporting/record-keeping-requirements/>

Please use the payment slip attached to make payment for your Superannuation Fund's income tax by the due date specified in the table above. We ask that you diarise any payment due dates as the ATO may impose penalties if payment is not received by the due date and reminder notices are not issued.

ATO myGov/Online Services for Businesses

Please note if you have registered for the ATO myGov portal, any Australian Tax Office correspondence will be issued directly to you via this portal. This includes any assessment notices for your income tax returns and any Business Activity Statements or PAYG Instalment notices.

Final Tax Return

Please note that the above accounts and tax return have been prepared as final returns. There will be no further lodgements required for the fund.

EFT Refunds

Any applicable refunds will be deposited directly into the nominated bank accounts. Please confirm the nominated bank details on page 2 of the relevant income tax returns are correct and advise if an update is required. Please note, if you have an existing debt with the ATO, any anticipated refund will likely be offset against this to reduce or clear the account. Any remaining balance will be refunded to you.

Our account for services will follow shortly and we appreciate payment within our 14 day trading terms. Lodgement will be completed upon receipt of your signed documentation and settlement of the account.

We thank you for your ongoing support and the opportunity to be of service. Please do not hesitate to contact our office, should you have any queries in relation to the above.

Yours sincerely

Mark Herron
Director

Financial statements and reports for the year ended
30 June 2023

TPD Superannuation Fund

TPD Superannuation Fund
Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

SMSF Audit Report

Investment Summary with Market Movement

TPD Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2	0.00	100.00
Total Investments		<u>0.00</u>	<u>100.00</u>
Other Assets			
NAB Account (8561)		0.00	5,804.99
Total Other Assets		<u>0.00</u>	<u>5,804.99</u>
Total Assets		<u>0.00</u>	<u>5,904.99</u>
Net assets available to pay benefits		<u>0.00</u>	<u>5,904.99</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Carbone, Pasquale - Pension (Account Based Pension)	3, 4	0.00	5,904.99
Total Liability for accrued benefits allocated to members' accounts		<u>0.00</u>	<u>5,904.99</u>

TPD Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2		
Terra Property trust		0.00	100.00
Total Investments		<u>0.00</u>	<u>100.00</u>
Other Assets			
Bank Accounts			
NAB Account (8561)		0.00	5,804.99
Total Other Assets		<u>0.00</u>	<u>5,804.99</u>
Total Assets		<u>0.00</u>	<u>5,904.99</u>
Net assets available to pay benefits		<u>0.00</u>	<u>5,904.99</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
Carbone, Pasquale - Pension (Account Based Pension)	3, 4	0.00	5,904.99
Total Liability for accrued benefits allocated to members' accounts		<u>0.00</u>	<u>5,904.99</u>



TPD Superannuation Fund
Operating Statement
 For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Expenses			
Accountancy Fees		4,015.00	0.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		550.00	0.00
ASIC Fees		59.00	0.00
		<u>4,883.00</u>	<u>0.00</u>
Member Payments			
Pensions Paid		921.99	0.00
Investment Losses			
Changes in Market Values	6	100.00	0.00
Total Expenses		<u>5,904.99</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>(5,904.99)</u>	<u>0.00</u>
Income Tax Expense	7	0.00	0.00
Benefits accrued as a result of operations		<u>(5,904.99)</u>	<u>0.00</u>



TPD Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Total Income	<u>0.00</u>	<u>0.00</u>
Expenses		
Accountancy Fees	4,015.00	0.00
ASIC Fees	59.00	0.00
ATO Supervisory Levy	259.00	0.00
Auditor's Remuneration	<u>550.00</u>	<u>0.00</u>
	4,883.00	0.00
Member Payments		
Pensions Paid		
Carbone, Pasquale - Pension (Account Based Pension)	<u>921.99</u>	<u>0.00</u>
	921.99	0.00
Investment Losses		
Realised Movements in Market Value		
Units in Unlisted Unit Trusts (Australian)		
Terra Property trust	<u>100.00</u>	<u>0.00</u>
	100.00	0.00
Changes in Market Values	<u>100.00</u>	<u>0.00</u>
Total Expenses	<u>5,904.99</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax	<u>(5,904.99)</u>	<u>0.00</u>
Total Income Tax	<u>0.00</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>(5,904.99)</u>	<u>0.00</u>



Notes to the Financial Statements

For the year ended 30 June 2023

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.

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

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

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. 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: Units in Unlisted Unit Trusts (Australian)

	2023 \$	2022 \$
Terra Property trust	0.00	100.00
	0.00	100.00

Note 3: Liability for Accrued Benefits

TPD Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	5,904.99	0.00
Benefits accrued as a result of operations	(5,904.99)	0.00
Current year member movements	0.00	5,904.99
	<hr/>	<hr/>
Liability for accrued benefits at end of year	0.00	5,904.99
	<hr/>	<hr/>

Note 4: 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.

	2023 \$	2022 \$
Vested Benefits	<hr/> 0.00	<hr/> 5,904.99
	<hr/>	<hr/>

Note 5: Guaranteed Benefits

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

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Total Unrealised Movement	0.00	0.00
	<hr/>	<hr/>

Realised Movements in Market Value

	2023 \$	2022 \$
Units in Unlisted Unit Trusts (Australian)		
Terra Property trust	(100.00)	0.00
	<hr/>	<hr/>
	(100.00)	0.00
	<hr/>	<hr/>
Total Realised Movement	(100.00)	0.00
	<hr/>	<hr/>
Changes in Market Values	(100.00)	0.00
	<hr/>	<hr/>

Note 7: Income Tax Expense

	2023 \$	2022 \$
The components of tax expense comprise		

TPD Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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%	(885.75)	0.00
Less:		
Tax effect of:		
Realised Accounting Capital Gains	(15.00)	0.00
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	732.45	0.00
Pension Payments	138.30	0.00
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

TPD Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(5,904.99)
Less	
Realised Accounting Capital Gains	(100.00)
	<u>(100.00)</u>
Add	
SMSF non deductible expenses	4,883.00
Pension Payments	921.99
	<u>5,804.99</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
	<u>0.00</u>
AMOUNT DUE OR REFUNDABLE	<u>0.00</u>



TPD Superannuation Fund
Trustees Declaration

TPD Super Pty Ltd ACN: 605603101

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Pasquale Carbone
TPD Super Pty Ltd
Director

Dated this day of

Independent Auditor's Report

Self-Managed Superannuation Fund

Approved Self-managed superannuation fund (SMSF) auditor details

Name	Anthony Boys (Super Audits)
Business name	
Business Postal address	PO Box 3376, Rundle Mall, South Australia, 5000
SMSF auditor number (SAN)	100014140

SMSF details

Fund name	TPD Superannuation Fund
Australian business number (ABN) or tax file number (TFN)	74102499079
Fund address	246 Gympie Road, Kedron, Queensland, 4031
Year of income being audited	2023

To the SMSF trustees

of the TPD Superannuation Fund

Independent Auditor's Report

PART A - FINANCIAL AUDIT

Opinion

I have audited the special purpose financial report of the TPD Superannuation Fund comprising the Statement of Financial Position as at 30 June 2023, and the Operating Statement, a summary of significant accounting policies and other explanatory notes.

In my opinion, the financial report presents fairly in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2023 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards (issued by the Auditing and Assurance Standards Board). My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report.

I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence standards)* (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm or network firm *[select the appropriate option]* (did not prepare the financial statements for the fund / did prepare the financial statements for the SMSF but it was only a routine or mechanical service and appropriate safeguards were applied). Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of accounting

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist TPD Superannuation Fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Independent Auditor's Report

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

TPD Superannuation Fund
Independent Auditor's Report
Self-Managed Superannuation Fund

PART B - COMPLIANCE ENGAGEMENT

Opinion

I have undertaken a reasonable assurance engagement on TPD Superannuation Fund's compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below for the year ended 30 June 2023.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of TPD Superannuation Fund has complied, in all material respects, with the listed provisions, for the year ended 30 June 2023.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2023. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustees have complied, in all material respects, with the listed provisions for the year ended 30 June 2023.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with the requirements of the listed provisions for the year ended 30 June 2023.

TPD Superannuation Fund
Independent Auditor's Report
Self-Managed Superannuation Fund

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2023 does not provide assurance on whether compliance with the listed provisions will continue in the future.

Signature of approved SMSF auditor:

.....

Anthony Boys (Super Audits)

Date:

/ /

Independent Auditor's Report

Appendix 1 – Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above.

Section or Regulation	Explanation
S17A	The fund must meet the definition of a self-managed super fund (SMSF)
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	<p>The fund must be maintained for the sole purpose of providing benefits to any or all of the following:</p> <ul style="list-style-type: none"> • fund members upon their retirement • fund members upon reaching a prescribed age • the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years

Independent Auditor's Report

S109	All investment transactions must be made and maintained at arms-length – that is, purchase, sale price and income from an asset reflects a true market value and or rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

TPD Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Units in Unlisted Unit Trusts (Australian)								
IP-MATT010 Terra Property trust	0.00	1.000000	0.00	0.00	0.00	0.00	0.00	(100.00)
			0.00		0.00	0.00	0.00	(100.00)
			0.00		0.00	0.00	0.00	(100.00)

NOTICE OF EARLY TERMINATION OF TPD Superannuation Fund

Dear Beneficiary

I, Pasquale, the sole director of the corporate trustee of TPD Superannuation Fund, TPD Super Pty Ltd, give notice, that I hereby terminate the Self-Managed Super Fund as of today, 30 June 2023, hereinafter referred to as the vesting day.

The termination is to take effect immediately.

Yours faithfully

Pasquale Carbone
Director

MINUTES OF MEETING

TPD Superannuation Fund

Date: 30/06/2023

Present: Pasquale Carbone in his capacity as sole director of TPD Super Pty Ltd ACN 605 603 101 ("the trustee")

Chairman: The following person was appointed chairman of the meeting:

Pasquale Carbone

Charge: The chairman tabled a letter from the trustee giving written notice of the trustee's determination to terminate TPD Superannuation Fund. The vesting date of the trust will be 30/06/2023.

The trustee has distributed the remaining funds as a lump sum pension payment to the member of the Superannuation Fund.

The trustee has closed the bank account, and will lodge a final tax return and compliance paper work with the ATO and ASIC.

Resolution: That TPD Superannuation Fund vest to be effective immediately and the trustee take all steps necessary to wind up the Self-Managed Superannuation Fund.

Closure: There being no further business the meeting terminated.

Signed as a correct minute of meeting:

Director

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 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

- Place 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, 9 and 11.

- ❗ 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)

TPD Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

246 Gympie Road

Suburb/town	State/territory	Postcode
Kedron	QLD	4031

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

Tax File Number

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** / /

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.

Tax File Number

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

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

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

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

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

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** \$

Assessable contributions
(R1 plus R2 plus R3 less R6)

R \$

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
(subject to 45% tax rate) (U1 plus U2 plus U3)

U \$

#This is a mandatory label.

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

GROSS INCOME <small>(Sum of labels A to U)</small>	W \$	<input type="text"/>	Loss <input type="checkbox"/>
--	-------------	----------------------	-------------------------------

Exempt current pension income **Y** \$ 1

TOTAL ASSESSABLE INCOME (W less Y)	V \$	<input type="text"/> -1	Loss <input type="checkbox"/>
---	-------------	-------------------------	-------------------------------

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text"/>	H2 \$ <input type="text" value="550"/>	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text"/>	J2 \$ <input type="text" value="4,333"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/> <input type="text" value="Code"/>	L2 \$ <input type="text"/> <input type="text" value="Code"/>	
Tax losses deducted	M1 \$ <input type="text"/>		

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

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

#TAXABLE INCOME OR 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 C1 \$ <input style="width: 150px;" type="text"/>	Non-refundable non-carry forward tax offsets C \$ <input style="width: 150px;" type="text"/>
Rebates and tax offsets C2 \$ <input style="width: 150px;" type="text"/>	<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$ <input style="width: 150px;" type="text" value="0.00"/>	Non-refundable carry forward tax offsets D \$ <input style="width: 150px;" type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$ <input style="width: 150px;" type="text" value="0.00"/>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$ <input style="width: 150px;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year D4 \$ <input style="width: 150px;" type="text" value="0.00"/>	SUBTOTAL 2 T3 \$ <input style="width: 150px;" type="text" value="0.00"/>
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset E1 \$ <input style="width: 150px;" type="text"/>	Refundable tax offsets E \$ <input style="width: 150px;" type="text"/>
No-TFN tax offset E2 \$ <input style="width: 150px;" type="text"/>	<i>(E1 plus E2 plus E3 plus E4)</i>
National rental affordability scheme tax offset E3 \$ <input style="width: 150px;" type="text"/>	
Exploration credit tax offset E4 \$ <input style="width: 150px;" type="text" value="0.00"/>	

#TAX PAYABLE **T5** \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>	
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>	
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>	
H6	Credit for interest on no-TFN tax offset	<input type="text"/>	
H8	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>	
			Eligible credits
			H \$ <input type="text"/>
			<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0.00"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	---	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="0.00"/>	<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 \$ <input type="text"/>
Net capital losses carried forward to later income years	V \$ <input type="text"/>

Section G: Supplementary member information

MEMBER 7

Title: Mr Mrs Miss Ms Other Account status C Code

Family name Carbone

First given name Pasquale Other given names

Member's TFN Provided Date of birth Provided If deceased, date of death / /

Contributions OPENING ACCOUNT BALANCE \$ 5,904.99

i 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 / /
 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

Accumulation phase account balance
S1 \$ 0.00
 Retirement phase account balance - Non CDBIS
S2 \$ 0.00
 Retirement phase account balance - CDBIS
S3 \$ 0.00

Allocated earnings or losses
O \$ 4,983.00 Loss L
 Inward rollovers and transfers
P \$
 Outward rollovers and transfers
Q \$
 Lump Sum payments
R1 \$ Code
 Income stream payments
R2 \$ 921.99 Code M

0 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 \$**



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

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

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** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$
(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 \$

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

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

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 / /

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 / /

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

TPD Superannuation Fund

Members Statement

Pasquale Carbone
 212 Roghan Road
 Taigum, Queensland, 4018, Australia

Your Details

Date of Birth : 09/10/1943
 Age: 79
 Tax File Number: Provided
 Date Joined Fund: 01/07/2021
 Service Period Start Date:
 Date Left Fund: 30/06/2023
 Member Code: CARPAS00002P
 Account Start Date: 30/06/2022
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit:

Your Balance

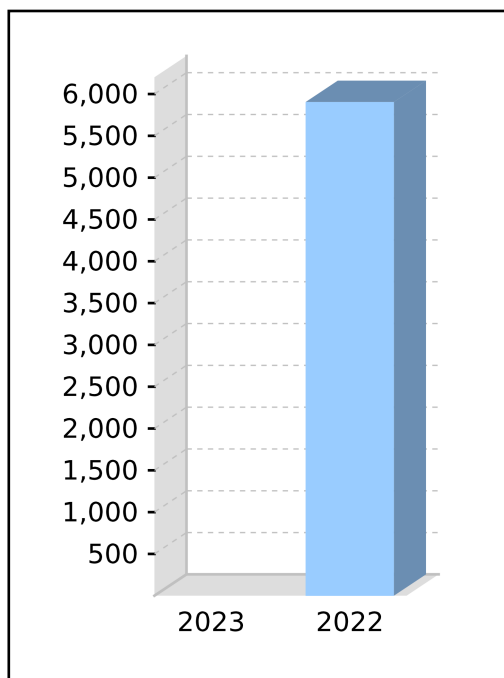
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (100.00%)
 Taxable



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	5,904.99	5,904.99
<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	(4,983.00)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	921.99	
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 30/06/2023	0.00	5,904.99

TPD Superannuation Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Pasquale Carbone
Director

Memorandum of Resolutions of the Director(s) of

TPD Super Pty Ltd ACN: 605603101
ATF TPD Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.

AUDITORS:

It was resolved that

Anthony Boys (Super Audits)

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Mark G W Herron

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members

Memorandum of Resolutions of the Director(s) of

TPD Super Pty Ltd ACN: 605603101
ATF TPD Superannuation Fund

on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

Signed as a true record –

.....
Pasquale Carbone
/ /

TPD Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24700	Changes in Market Values of Investments		100.00	
	30100	Accountancy Fees		4,015.00	
	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		550.00	
	30800	ASIC Fees		59.00	
	41600	Pensions Paid			
	41600/CARPAS00002P	(Pensions Paid) Carbone, Pasquale - Pension (Account Based Pension)		921.99	
	49000	Profit/Loss Allocation Account			5,904.99
	50010	Opening Balance			
(5,904.99)	50010/CARPAS00002P	(Opening Balance) Carbone, Pasquale - Pension (Account Based Pension)			5,904.99
	53100	Share of Profit/(Loss)			
	53100/CARPAS00002P	(Share of Profit/(Loss)) Carbone, Pasquale - Pension (Account Based Pension)		4,983.00	
	54160	Pensions Paid			
	54160/CARPAS00002P	(Pensions Paid) Carbone, Pasquale - Pension (Account Based Pension)		921.99	
	60400	Bank Accounts			
5,804.99	60400/0001	NAB Account (8561)			0.00
	78400	Units in Unlisted Unit Trusts (Australian)			
100.00	78400/IP-MATT0101	Terra Property trust	0.0000		0.00
				11,809.98	11,809.98
Current Year Profit/(Loss): (5,904.99)					



NAB Business Everyday Account
 For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.



037/000401
 TPD SUPERANNUATION FUND
 246 GYMPIE ROAD
 KEDRON QLD 4031

Account Balance Summary

Opening balance	\$5,804.99	Cr
Total credits	\$0.00	
Total debits	\$5,804.99	
Closing balance	\$0.00	

Statement starts 1 April 2023
Statement ends 27 June 2023

Outlet Details

Capalaba
 Shops 92 & 93, Capalaba Central S/C
 38-62 Moreton Bay Road, Capalaba Qld 4157

Account Details

TPD SUPER PTY LTD ATF TPD SUPERANNUATION FUND
 BUSINESS EVERYDAY AC
 BSB number 084-129
 Account number 24-762-8561

For Your Information

Ransomware is a type of malicious software cybercriminals use to target businesses. Scammers may use convincing emails containing a virus to lock your computer, then they demand funds, threaten to leak data and disrupt your business. Always backup your files and remain vigilant about emails containing links or attachments, especially if they are unsolicited. Make sure you regularly update your devices and anti-virus software. Learn how to spot and protect your business from ransomware at nab.com.au/ransomware

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Apr 2023	Brought forward			5,804.99 Cr
27 Apr 2023	/ Pmt 000230590703			
	419825.....	200.00		5,604.99 Cr
4 May 2023	Internet Bpay Asic			
	2296056031018.....	59.00		5,545.99 Cr
12 May 2023	Please Note From Today Your Dr Interest Rate Is 10.220%			5,545.99 Cr
2 Jun 2023	9132515 Hmw Group			
	513432.....	2,475.00		3,070.99 Cr
16 Jun 2023	Please Note From Today Your Dr Interest Rate Is 10.470%			3,070.99 Cr
22 Jun 2023	/ Pmt 000234806426			
	419825.....	59.00		3,011.99 Cr
27 Jun 2023	/ Pmt 000235054670			
	419825.....	3,011.99		0.00

ACCOUNT CLOSED

Thank you for banking with us & ~~we look forward to being able to assist in the future.~~
 The Corporations Act requires us to advise that NAB is dealing on its own behalf in relation to this transaction.



178/425216955 / E-401 S-708 I-1415



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.



037/006379
TPD SUPERANNUATION FUND
246 GYMPIE ROAD
KEDRON QLD 4031

Account Balance Summary

Opening balance	\$5,804.99 Cr
Total credits	\$0.00
Total debits	\$0.00
Closing balance	\$5,804.99 Cr

Statement starts 31 December 2022
Statement ends 31 March 2023

Outlet Details

Capalaba
Shops 92 & 93, Capalaba Central S/C
38-62 Moreton Bay Road, Capalaba Qld 4157

Account Details

TPD SUPER PTY LTD ATF TPD SUPERANNUATION FUND
BUSINESS EVERYDAY AC
BSB number 084-129
Account number 24-762-8561

Transaction Details

Date	Particulars	Debits	Credits	Balance
31 Dec 2022	Brought forward			5,804.99 Cr
17 Feb 2023	Please Note From Today Your Dr Interest Rate Is	9.720%		5,804.99 Cr
17 Mar 2023	Please Note From Today Your Dr Interest Rate Is	9.970%		5,804.99 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

090/425216955 / E-6379 S-10692 I-21383



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

037/014718

TPD SUPERANNUATION FUND
246 GYMPIE ROAD
KEDRON QLD 4031

Account Balance Summary

Opening balance	\$5,804.99	Cr
Total credits	\$0.00	
Total debits	\$0.00	
Closing balance	\$5,804.99	Cr

Statement starts 1 October 2022

Statement ends 30 December 2022

Outlet Details

Capalaba
Shops 92 & 93, Capalaba Central S/C
38-62 Moreton Bay Road, Capalaba Qld 4157

Account Details

TPD SUPER PTY LTD ATF TPD SUPERANNUATION FUND
BUSINESS EVERYDAY AC

BSB number 084-129

Account number 24-762-8561

For Your Information

Changes to your Terms and Conditions

As of 3 March 2023, the NAB Business Products Terms and Conditions are being updated and can be viewed at nab.com.au/business.

Cheque usage has declined significantly over the years, with customers moving to more convenient, secure and digital payment methods. As a result, cheque books will no longer be available for newly opened NAB business transaction accounts after 3 March 2023. Additionally, if you already have an account and a cheque book wasn't requested, going forward cheque books will not be available. There is no change if you have an existing cheque book with your account, as you will still receive cheque books when required.

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Oct 2022	Brought forward			5,804.99 Cr
14 Oct 2022	Please Note From Today Your Dr Interest Rate Is	8.970%		5,804.99 Cr
11 Nov 2022	Please Note From Today Your Dr Interest Rate Is	9.220%		5,804.99 Cr
16 Dec 2022	Please Note From Today Your Dr Interest Rate Is	9.470%		5,804.99 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

037/007946

TPD SUPERANNUATION FUND
246 GYMPIE ROAD
KEDRON QLD 4031

Account Balance Summary

Opening balance	\$5,804.99	Cr
Total credits	\$0.00	
Total debits	\$0.00	
Closing balance	\$5,804.99	Cr

Statement starts 1 July 2022

Statement ends 30 September 2022

Outlet Details

Capalaba
Shops 92 & 93, Capalaba Central S/C
38-62 Moreton Bay Road, Capalaba Qld 4157

Account Details

TPD SUPER PTY LTD ATF TPD SUPERANNUATION FUND
BUSINESS EVERYDAY AC
BSB number 084-129
Account number 24-762-8561

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2022	Brought forward			5,804.99 Cr
15 Jul 2022	Please Note From Today Your Dr Interest Rate Is	7.720%		5,804.99 Cr
12 Aug 2022	Please Note From Today Your Dr Interest Rate Is	8.220%		5,804.99 Cr
16 Sep 2022	Please Note From Today Your Dr Interest Rate Is	8.720%		5,804.99 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

27/3/78/06/M007946/S013298/1026595



HerronAccountants

TAX INVOICE

ABN: 16 134 060 432

TPD Superannuation Fund
246 Gympie Road
KEDRON QLD 4031

Invoice Number NLF0002255

Invoice Date: 26 June 2023

Due Date: 10 July 2023

Total Due: \$2,090.00

To our Professional Fees and Charges in attending to the following:

Invoice in advance:

Annual administration

Review of transactions of the super fund for the period 1 July 2022 to 30 June 2023.

Input of data into BGL SimpleFund.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for the following as necessary:

- Revaluation of units in unit trusts;
- Allocation of payments made; and
- Allocation of contributions received.

Preparation of Financial Statements for the year ended 30 June 2023.

Preparation of Member Benefit Statements for the year ended 30 June 2023.

Preparation and Electronic Lodgement of Income Tax Return for the year ended 30 June 2023.

Audit

Audit of the 2023 Financial Statements as performed by Super Audits.

1,900.00

Amount subject to GST

1,900.00

GST

190.00

TOTAL

\$2,090.00

Invoiced in advance - audit fee component not yet known

from know

+ 3011.99

LIB

+ 921.99

Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice
Invoice Due Date: 10 July 2023

PAYMENT OPTIONS

Please Forward Cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No: _____

Expires: ____ - ____ CVV: ____

Name on Card: _____

Signature: _____

Payment Information

Client Code: CARB059
Invoice No: NLF0002255
Amount Due: \$2,090.00
Amount Paid: \$ _____

Direct Deposit

BSB: 124001
BoQ Account No: 21374214

Tax Invoice

TPD Superannuation Fund 246 Gympie Road KEDRON QLD 4031	Invoice	44076
	Invoice Date	28-Apr-23
	Amount	\$2,475.00
	Due Date	28-May-23

Description

2022 Super Fund Compliance Fee \$1,750.00

Attending to a review of the information supplied to us by you, with a view to determining appropriate reporting of income, expenses and balance sheet items for reporting. Including investigation where required for relevant transactions and attending to adjustments as appropriate;


Preparation of Financial Statements and Income Tax Return for the year ended 30 June 2022;

Liaison with an external firm regarding the conduct of an audit of these statements as required by the Superannuation Industry (Supervisions) Act;

Lodgement of Annual Returns with the Australian Taxation Office to ensure compliance;

Review of the operations of the fund for compliance with the Superannuation Industry (Supervision) Act and Regulations;

Sundry associated services and advice.

For the external audit of your self managed superannuation fund for the year ended 30 June 2022. \$500.00 

fund 2/6/23.

Net amount \$2,250.00
 GST \$225.00
Total \$2,475.00 



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries
www.asic.gov.au/invoices
1300 300 630

TPD SUPER PTY LTD
HMW GROUP
GPO BOX 888 BRISBANE QLD 4001

INVOICE STATEMENT

Issue date 01 May 23

TPD SUPER PTY LTD

ACN 605 603 101

Account No. 22 605603101

Summary

Opening Balance	\$0.00
New items	\$59.00
Payments & credits	\$0.00
TOTAL DUE	\$59.00

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 01 Jul 23	\$59.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

Handwritten notes:
ANZNEY PAYD!
4/5/23
PAY TO UB



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP

TPD SUPER PTY LTD

ACN 605 603 101

Account No: 22 605603101



22 605603101

TOTAL DUE	\$59.00
Immediately	\$0.00
By 01 Jul 23	\$59.00

Payment options are listed on the back of this payment slip

	Bill Code: 17301
	Ref: 2296056031018



*814 129 0002296056031018 17



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries
www.asic.gov.au/invoices
1300 300 630

TPD SUPER PTY LTD
HMW GROUP
GPO BOX 888 BRISBANE QLD 4001

INVOICE STATEMENT

Issue date 01 May 23
TPD SUPER PTY LTD

ACN 605 603 101
Account No. 22 605603101

Summary

Opening Balance	\$0.00
New items	\$59.00
Payments & credits	\$0.00
TOTAL DUE	\$59.00

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Handwritten note in a circle: HMW 4/5/2023

Please pay

Immediately	\$0.00
By 01 Jul 23	\$59.00



If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
TPD SUPER PTY LTD

ACN 605 603 101 Account No: 22 605603101



22 605603101

TOTAL DUE	\$59.00
Immediately	\$0.00
By 01 Jul 23	\$59.00

Payment options are listed on the back of this payment slip

	Biller Code: 17301
	Ref: 2296056031018



*814 129 0002296056031018 17

TPD Superannuation Fund
Statement of Taxable Income







For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(5,904.99)
Less	
Realised Accounting Capital Gains	(100.00)
	<u>(100.00)</u>
Add	
SMSF non deductible expenses	4,883.00
Pension Payments	921.99
	<u>5,804.99</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
	<u>0.00</u>
AMOUNT DUE OR REFUNDABLE	<u>0.00</u>

TPD Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	(IP-MATT010)		100.00		100.00 DR
			100.00		100.00 DR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
27/06/2023	bank mvmt		1,925.00		1,925.00 DR
27/06/2023	bank mvmt		2,090.00		4,015.00 DR
			4,015.00		4,015.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
13/06/2023	2022 tax lodgement		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
27/06/2023	bank mvmt		550.00		550.00 DR
			550.00		550.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
27/06/2023	bank mvmt		59.00		59.00 DR
			59.00		59.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</u>					
27/06/2023	bank mvmt		921.99		921.99 DR
			921.99		921.99 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</u>					
30/06/2023	Create Entries Member Payout (Wind Up) - 30/06/2023				0.00 DR
30/06/2023	System Member Journals				0.00 DR
			0.00		0.00 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/06/2023	System Member Journals			921.99	921.99 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4,983.00	5,904.99 CR
				5,904.99	5,904.99 CR
Opening Balance (50010)					
<u>(Opening Balance) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</u>					
01/07/2022	Opening Balance				5,904.99 CR
					5,904.99 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4,983.00		4,983.00 DR

TPD Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			4,983.00		4,983.00 DR
<u>Pensions Paid (54160)</u>					
<i>(Pensions Paid) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</i>					
27/06/2023	System Member Journals		921.99		921.99 DR
			921.99		921.99 DR
<u>Benefits Paid/Transfers Out (54500)</u>					
<i>(Benefits Paid/Transfers Out) Carbone, Pasquale - Pension (Account Based Pension) (CARPAS00002P)</i>					
30/06/2023	System Member Journals				0.00 DR
			0.00		0.00 DR
<u>Bank Accounts (60400)</u>					
<i>NAB Account (8561) (0001)</i>					
01/07/2022	Opening Balance				5,804.99 DR
27/06/2023	bank mvmt			5,804.99	0.00 DR
30/06/2023					0.00 DR
			0.00	5,804.99	0.00 DR
<u>Units in Unlisted Unit Trusts (Australian) (78400)</u>					
<i>Terra Property trust (IP-MATT0101)</i>					
01/07/2022	Opening Balance	100.00			100.00 DR
30/06/2023		(100.00)		100.00	0.00 DR
			0.00	100.00	0.00 DR
<u>Sundry Creditors (88000)</u>					
<i>Sundry Creditors (88000)</i>					
13/06/2023	2022 tax lodgement			259.00	259.00 CR
27/06/2023	bank mvmt		259.00		0.00 DR
			259.00	259.00	0.00 DR
<u>Manual Suspense Account (99900)</u>					
<i>Manual Suspense Account (99900)</i>					
30/06/2023	Create Entries Member Payout (Wind Up) - 30/06/2023				0.00 DR
			0.00		0.00 DR
Total Debits:			12,068.98		
Total Credits:				12,068.98	

TPD 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

Total Profit	Amount
Income	(100.00)
Less Expense	5,804.99
Total Profit	(5,904.99)

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(5,904.99)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(921.99)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	4,883.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(100.00)
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(4,983.00)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(4,983.00)

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Deemed Segregation

Total Profit	Amount
Income	(100.00)
Less Expense	5,804.99
Total Profit	(5,904.99)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(5,904.99)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(921.99)
Add SMSF Non Deductible Expenses	4,883.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(100.00)
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Pasquale Carbone(CARPAS00002P)	100.00	5,894.89

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(4,983.00)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(4,983.00)

Allocation to Members	Weighting%	Amount
Pasquale Carbone(CARPAS00002P)	100.00	(4,983.00)

Accumulation Weighted Balance Summary	Weighting%	Amount
Pasquale Carbone(CARPAS00002P)	100.00	5,894.89

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Pasquale Carbone(CARPAS00002P)	100.00	0.00

Calculation of daily member weighted balances

Pasquale Carbone (CARPAS00002P)

Member Balance

01/07/2022	50010	Opening Balance	5,904.99	5,904.99
27/06/2023	54160	Pensions Paid	(921.99)	(10.10)
		Total Amount (Weighted)		5,894.89

Calculation of daily member weighted balances

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	0.00
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
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
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 - Deemed Segregation	0.00
Claimable FTO	0.00

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

Pasquale Carbone(CARPAS00002P) - 100.00 % 0.00

Total Foreign Tax Offset Allocated to Members 0.00



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR TPD
SUPERANNUATION FUND
ABN 74 102 499 079
TFN 962 069 975

Activity statement 004

Date generated	12 January 2024
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

0 results found - from **12 January 2022** to **12 January 2024** sorted by **processed date** ordered **newest to oldest**





Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR TPD
SUPERANNUATION FUND
ABN 74 102 499 079
TFN 962 069 975

Income tax 002

Date generated	12 January 2024
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

7 results found - from **12 January 2022** to **12 January 2024** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
20 Dec 2023	20 Dec 2023	General interest charge			\$0.00
20 Dec 2023	19 Dec 2023	Payment received		\$259.00	\$0.00
1 Jul 2023	1 Jul 2023	General interest charge			\$259.00 DR
13 Jun 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$259.00		\$259.00 DR
7 Jun 2022	7 Jun 2022	General interest charge			\$0.00
7 Jun 2022	6 Jun 2022	Payment received		\$259.00	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$259.00 DR



TPD Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Units in Unlisted Unit Trusts (Australian)								
IP-MATT010 Terra Property trust	0.00	1.000000	0.00	0.00	0.00	0.00	0.00	(100.00)
			0.00		0.00	0.00	0.00	(100.00)
			0.00		0.00	0.00	0.00	(100.00)



TPD Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Unlisted Unit Trusts (Australian)												
IP-MATT0101 - Terra Property trust												
07/05/2015	30/06/2023	100.00	100.00	0.00	(100.00)	100.00	100.00	0.00	0.00	0.00	0.00	(100.00)
		100.00	100.00	0.00	(100.00)	100.00	100.00	0.00	0.00	0.00	0.00	(100.00)
		100.00	100.00	0.00	(100.00)	100.00	100.00	0.00	0.00	0.00	0.00	(100.00)
		100.00	100.00	0.00	(100.00)	100.00	100.00	0.00	0.00	0.00	0.00	(100.00)



Terra Property Trust

ABN: 58 116 730 460

Balance sheet

For the year ended 30 June 2023

	Note	2023 \$		2022 \$
Current assets				
Cash and cash equivalents	3	210.00	✓	143,454.72
Trade and other receivables	4	-		331,022.36
Work in progress	5	-		11,199,375.49
Total current assets		210.00		11,673,852.57
Non-current assets				
Other non-current assets	6	-		2,530.27
Total non-current assets		-		2,530.27
Total assets		210.00		11,676,382.84
Current liabilities				
Trade and other payables	7	-		3,845,718.82
Total current liabilities		-		3,845,718.82
Non-current liabilities				
Trade and other payables	7	-		7,457,752.13
Borrowings	8	-		1,965,906.00
Total non-current liabilities		-		9,423,658.13
Total liabilities		-		13,269,376.95
Net assets (liabilities)		210.00		(1,592,994.11)
Equity				
Units Issued		200.00	✓	200.00
Settlement Sum		10.00		10.00
Retained earnings		-		(1,593,204.11)
Total equity		210.00		(1,592,994.11)

The 100 Units of Terra Property Trust held by TPD Superannuation Fund have been written off at 30 June 2023 with no value. Financials for Terra included to show that there is nothing left in Terra at 30 June 2023 as all properties have been sold and all bank accounts closed (Despite being wound up in October 2023).

Have also included vesting resolution to show that the Trust has been wound up subsequent to 30 June 2023 with no further movement in the assets or profit of Terra Property Trust.

Terra Property Trust

ABN: 58 116 730 460

Income statement

For the year ended 30 June 2023

	2023 \$		2022 \$
Revenue			
Sales	15,611,422.38	✓	-
Less: cost of sales			
Opening work in progress	11,199,375.49		4,505,239.81
Purchases	4,322,214.35	✓	6,694,135.68
Closing work in progress	-		(11,199,375.49)
	15,521,589.84		-
Gross profit (loss) from trading	89,832.54		-
Other income			
Debt Forgiven	5,837.81	✓	-
Interest Received	6,080.43	✓	-
Trust Distributions Received	1,830,000.00	✓	-
	1,841,918.24		-
	1,931,750.78		-
Expenses			
Accountancy Fees	15,500.00		4,080.00
Bank charges and borrowing costs	443.82		1,394.75
Body Corporate	(12,454.25)		-
Fees & Permits	7,075.63		-
Filing Fees	290.00		549.00
Formation Cost	2,090.00		-
Interest Paid	291,570.22	✓	359,041.59
Land Tax	6,724.12		24,060.00
Legal Costs	23,690.00		-
Rates & Taxes	3,284.69		7,391.40
Water charges	332.44		505.10
	338,546.67		397,021.84
Net profit (loss)	1,593,204.11		(397,021.84)
Retained earnings (accumulated losses) at beginning of the financial year	(1,593,204.11)		(1,196,182.27)
Retained earnings (accumulated losses) at the end of the financial year	-		(1,593,204.11)



The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Herron Accountants.

Terra Property (QLD) Pty Ltd
ATF Terra Property Trust
246 Gympie Rd
KEDRON QLD 4031

8 December 2023

Pasquale Carbone
TPD Superannuation Fund
212 Roghan Road
TAIGUM QLD 4018

RE: NOTICE OF EARLY TERMINATION OF TERRA PROPERTY TRUST

Dear Unitholder,

We, the directors of the corporate trustee of Terra Property Trust, Terra Property (QLD) Pty Ltd, give notice that we hereby terminate the trust as of today, 8 December 2023, hereinafter referred to as the vesting day.

The remaining units held in Terra Property Trust, as shown below, have been redeemed as of today.

Unitholder	Units held	Units to be redeemed	Balance
Mattsson Super Pty Ltd ACN 155 871 033 ATF The Mattsson Superannuation Fund	5	5	0
TPD Super Pty Ltd ACN 605 603 101 ATF TPD Superannuation Fund	5	5	0
Total	10	10	0

The value of the unit redemption is \$20 per unit. This amount has been included in previous payments to your nominated bank account.

The termination is to take effect immediately.

Yours faithfully



Dr Drew Mattsson
Director

SIGN HERE



Antonio Carbone
Director

SIGN HERE

Terra Property Trust

Deed poll of vesting and winding up

Table of Contents

- Parties 2
- Overview 2
- Definitions 2
- Agreed terms 2
- 1 Vesting of Trust 2**
- 2 Distributions of capital and Income of the Trust 2**
- 3 Winding up of the trust 3**
- 4 Trustee’s duties 3**
- 5 Governing jurisdiction 3**
- 6 Interpretation 3**
- Execution 5

Deed poll of vesting and winding up

Parties

Trustee	Terra Property (QLD) Pty Ltd ACN 605 600 977 of Herron Accountants, Unit 1, 48 Flinders Parade, North Lakes, QLD 4509
---------	--

Overview

The Trustee wishes to vest the Trust.

- A The Trustee has power to nominate a date that the Trust vests and terminates, under the Trust Deed.
- B This document records the terms of vesting and wind up of the Trust.

Definitions

In this document:

<i>Term</i>	<i>Definition</i>
Income	Means the net income of the Trust and any additional taxable income, as defined in the Trust Deed.
Trust	Means Terra Property Trust established by the Trust Deed.
Trust Deed	Means the trust deed for the Trust dated 7 May 2015, as varied by any deeds of variation since the establishment of the Trust.
Unitholders	Means all of the holders of units in the Trust, namely Mattsson Super Pty Ltd ACN 155 871 033 as trustee for The Mattsson Superannuation Fund, and TPD Super Pty Ltd ACN 605 603 101 as trustee for TPD Superannuation Fund.
Winding Up Date	Means 8 December 2023

Agreed terms

1 Vesting of Trust

- 1.1 The Trustee declares that the Trust will vest and terminate on the Winding Up Date.
- 1.2 It is acknowledged that as there is only one party to this document it is signed as a deed poll.

2 Distributions of capital and Income of the Trust

- 2.1 The Trustee resolves to distribute 100% of the Income for the income year ending on 30 June in the year of the Winding Up Date of the Trust to the Unitholders in proportion to their unit holdings.

- 2.2 The Trustee resolves to distribute 100% of the capital of the Trust including the settlement sum (if any) to the Unitholders in proportion to their unit holdings.

3 Winding up of the trust

- 3.1 The Trustee declares that the Trust be formally wound up on the Winding Up Date.

4 Trustee's duties

- 4.1 On or before the Winding Up Date, the Trustee will:

- (a) pay all expenses and debts incurred by the Trustee in its capacity as trustee for the Trust;
- (b) at its discretion, retain such monies from the Trust as the Trustee deems fit to cover any contingent liabilities of the Trust;
- (c) cancel any unit certificates held by the Unitholders;
- (d) prepare the final accounts for the Trust and lodge the final tax return for the Trust with the Australian Taxation Office;
- (e) distribute the monies comprising the Income and capital of the Trust to the Unitholders; and
- (f) otherwise ensure it has discharged its duties at law, including in relation to the duty to maintain trust records and accounts.

- 4.2 For clarity, it is confirmed that all costs and expenses incurred by the Trustee in vesting the Trust are to be paid from the Trust.

5 Governing jurisdiction

- 5.1 This document is governed by and is to be construed in accordance with the laws of Queensland.

6 Interpretation

- 6.1 In this document:

- (a) singular words include the plural, and vice versa;
- (b) each word suggesting a gender includes all other genders, including neutral gender;
- (c) a reference to a person includes natural persons, firms, companies and any form of a corporation, trustee, trust, partnership, associations, unincorporated body, government and local authority or agency, or any other entity whether or not it comprises a separate legal entity;
- (d) a reference to a clause, schedule or annexure are references to this document and references to this document include every clause, the matters set out in the Overview and any schedules or annexures;
- (e) if any person signs this document on behalf of a party pursuant to a power of attorney, they confirm that there is nothing that impacts on their authority to do so;

- (f) a reference to a document or agreement (including a reference to this document) means that entire document or agreement (including all schedules or annexures) as amended, supplemented, novated, varied or replaced;
- (g) a reference to a person includes that person's estate successors, legal personal representatives, executors, administrators, permitted substitutes and permitted assigns;
- (h) where any word or phrase is defined in this document, its other grammatical forms have a corresponding meaning;
- (i) a reference to this document includes the agreement recorded by this document;
- (j) headings and any table of contents are not to be taken into account in the construction of this document;
- (k) a reference to legislation or to a modified, rewritten, consolidated provision or section of legislation (including subordinate legislation) is to that legislation as amended, re-enacted or replaced, and includes any subordinate legislation issued under it;
- (l) the applicable time zone for any action required under this document is the one applying in the situs of the person responsible for performing the action;
- (m) a reference to writing includes printing, typing, copying, facsimile, and any other method of representing words, symbols, figures or drawings in a visible and tangible manner or electronically;
- (n) if any part of this document is illegal or unenforceable it can be severed, with the remaining clauses (or parts of the clause) remaining in force;
- (o) if any part of this document is illegal or unenforceable in any jurisdiction, it can be severed in the relevant jurisdiction, with the remaining clauses (or parts of the clause) remaining in force;
- (p) unless this document provides for a notice or communication to be given orally, any notice or other communication must be in writing and signed by the person giving the notice and be addressed to the address of the person to whom it is to be given;
- (q) a reference to 'month' means a calendar month; and
- (r) if any provision of this document is ambiguous, it is to be interpreted broadly to widen and not restrict the provisions.

Counterparts

- 6.2 This document may be signed in any number of counterparts and all counterparts together make one document.

Further assurances

- 6.3 Each party must do all things and execute all further documents necessary to give full effect to this document and refrain from doing anything that might hinder the performance of this document.

Execution

Dated: 8 December 2023

EXECUTED as a deed poll

Signed, sealed and delivered by Terra Property (QLD) Pty Ltd ACN 605 600 977 as trustee for Terra Property Trust by:



Drew Mattsson
Director

SIGN HERE



Antonio Carbone
Director

SIGN HERE

Director resolution





Terra Property (QLD) Pty Ltd ACN 605 600 977

Vesting of the trust

- 1 It is proposed to vest and terminate Terra Property Trust (**Trust**) under the Trust deed.
- 2 A deed of vesting and winding up (**Deed**), which nominates a date that the Trust vests and terminates and distributes the income and capital of the Trust, is **attached**.

Resolution

- 3 To sign the Deed and any other documents necessary to wind up the Trust.

Director	Signature	Date
Antonio Carbone	 	December 2023
Drew Mattsson	 	December 2023

TERRA PROPERTY (QLD) PTY LTD ACN 605 600 977
AS TRUSTEE FOR THE TERRA PROPERTY TRUST

MEMORANDUM OF RESOLUTION OF THE DIRECTORS

IT WAS RESOLVED and agreed by the Directors of the Company, that due to extenuating market conditions including escalating costs of materials and labour throughout the development project, that the loans advanced to Terra Property Trust by Carbone Group Property Trust, Mattsson Superannuation Fund and Melitadev Pty Ltd cannot be repaid in full.

After applying the proceeds of the apartment sales against secured bank loans and paying all creditors, the following amounts were distributed to the unsecured lenders:

	Carbone Developments No 2 Pty Ltd ATF Carbone Group Property Trust	Mattsson Super Pty Ltd ATF the Mattsson Superannuation Fund	Melitadev Pty Ltd
Total funds advanced	2,936,375.00	817,375.00	2,119,000.00
Total interest accrued	937,656.55	720,808.95	218,106.75
Total loan balance	3,874,031.65	1,538,183.95	2,337,106.75
Total funds repaid	2,956,987.03	1,173,690.21	1,783,297.30
Balance unpaid	917,044.62	364,493.74	553,809.45

The directors further resolve that the remaining loan balances owed to Mattsson Superannuation Fund and Melitadev Pty Ltd are hereby assigned to Carbone Group Property Trust and appropriate compensation is to be paid by Carbone Group Property Trust to Mattsson Superannuation Fund and Melitadev Pty Ltd in consideration of this assignment.

The directors further resolve that Carbone Group Property Trust may request that the remaining loan balance is to be repaid by offsetting future distributions of profit from entities within the Carbone family group.

The directors further resolve that the Terra Property Trust and Terra Property (Qld) Pty Ltd will be wound up as soon as practical after the remaining loan balances are satisfied.

Date:

Signed by the Directors of the Company:

Antonio Carbone

Drew Mattsson

Antonio Carbone

Drew Mattsson

Director

Director