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Financial statements and reports for the year ended  
30 June 2023

Kapunda Superannuation Fund

# Kapunda Superannuation Fund

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Kapunda Superannuation Fund

# Yearly Projected Pension Calculation Report

As at 01 July 2023

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2023)	Opening Balance	Minimum Amount	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Simpson, Clive	SIMCLI00101P	Account Based Pension	01/07/2022	85	16,811.69	1,510.00	N/A	94.97	1,434.05	75.95
					<b>16,811.69</b>	<b>1,510.00</b>			<b>1,434.05</b>	<b>75.95</b>
					<b>16,811.69</b>	<b>1,510.00</b>			<b>1,434.05</b>	<b>75.95</b>

# Kapunda Superannuation Fund

## Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
Macquarie Cash Management Account	936.54	0.00	0.00	4,255.83	0.00	0.00	402.06	402.06	42.93 %
Rabo Direct Savings Account	38.57	0.00	0.00	0.00	0.00	0.00	0.14	0.14	0.36 %
SMA Portfolio Cash Acc	34,177.13	0.00	0.00	0.00	0.00	0.00	1,083.77	1,083.77	3.17 %
	<b>35,152.24</b>	<b>0.00</b>	<b>0.00</b>	<b>4,255.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1,485.97</b>	<b>1,485.97</b>	<b>4.23 %</b>
<b>Shares in Listed Companies (Australian)</b>									
AMC.AX Amcor Plc	3,211.12	1,539.68	4,122.87	0.00	(142.90)	(627.93)	178.22	(592.61)	(94.38) %
BHP.AX BHP Group Limited	1,278.75	620.90	1,628.64	0.00	586.41	(271.01)	127.59	442.99	163.46 %
CBA.AX Commonwealth Bank Of Australia.	424,424.48	0.00	185,734.00	0.00	268,028.05	(238,690.48)	28,176.00	57,513.57	24.10 %
JHX.AX James Hardie Industries Plc	26,369.10	0.00	18,940.57	0.00	12,813.09	(7,428.53)	261.44	5,646.00	76.00 %
MQG.AX Macquarie Group Limited	3,783.73	2,004.56	4,842.47	0.00	1,796.11	(945.82)	206.76	1,057.05	111.76 %
NAB.AX National Australia Bank Limited	57,519.00	0.00	43,153.95	0.00	10,967.23	(14,365.05)	4,530.00	1,132.18	7.88 %
NCM.AX Newcrest Mining Limited	1,336.96	661.77	2,133.02	0.00	153.42	134.29	30.83	318.54	(237.20) %
WBC.AX Westpac Banking Corporation	38,220.00	0.00	36,750.55	0.00	3,454.05	(1,469.45)	3,752.00	5,736.60	390.39 %
WDS.AX Woodside Energy Group Ltd	5,699.36	0.00	6,088.14	0.00	399.41	388.78	397.60	1,185.79	(305.00) %
	<b>561,842.50</b>	<b>4,826.91</b>	<b>303,394.21</b>	<b>0.00</b>	<b>298,054.88</b>	<b>(263,275.20)</b>	<b>37,660.44</b>	<b>72,440.12</b>	<b>27.51 %</b>
	<b>596,994.74</b>	<b>4,826.91</b>	<b>303,394.21</b>	<b>4,255.83</b>	<b>298,054.88</b>	<b>(263,275.20)</b>	<b>39,146.41</b>	<b>73,926.09</b>	<b>24.77 %</b>

**Kapunda Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	0.00	561,842.50
<b>Total Investments</b>		<u>0.00</u>	<u>561,842.50</u>
<b>Other Assets</b>			
Sundry Debtors		1,421.39	0.00
Macquarie Cash Management Account		4,255.83	936.54
Rabo Direct Savings Account		0.00	38.57
SMA Portfolio Cash Acc		0.00	34,177.13
Income Tax Refundable		11,134.47	10,429.79
<b>Total Other Assets</b>		<u>16,811.69</u>	<u>45,582.03</u>
<b>Total Assets</b>		<u>16,811.69</u>	<u>607,424.53</u>
<b>Net assets available to pay benefits</b>		<u>16,811.69</u>	<u>607,424.53</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Simpson, Clive - Pension (Account Based Pension)		0.00	232,921.77
Simpson, Clive - Pension (Account Based Pension 12)		0.00	374,502.76
Simpson, Clive - Pension (Account Based Pension 13)		16,811.69	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>16,811.69</u>	<u>607,424.53</u>

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

*Refer to compilation report*

# Kapunda Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Kkr Credit Income Fund	0.00	795.26
Mcp Master Income Trust	0.00	723.65
Transurban Group	0.00	183.53
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	766.80
	0.00	2,469.24
Dividends Received		
Amcors Plc	178.22	322.64
ANZ Group Holdings Limited	0.00	1,625.90
Australia And New Zealand Banking Group Limited	0.00	146.79
Australia And New Zealand Banking Group Limited	0.00	195.07
Bank Of Queensland Limited.	0.00	37.78
Bendigo And Adelaide Bank Limited	0.00	37.51
BHP Group Limited	89.31	637.98
Brambles Limited	0.00	119.62
Challenger Limited	0.00	44.08
Commonwealth Bank of Australia	19,723.20	17,610.00
Commonwealth Bank Of Australia.	0.00	67.16
Commonwealth Bank Of Australia.	0.00	107.29
James Hardie Industries Plc	261.44	341.93
Macquarie Bank Limited (Netwealth Portfolio)	0.00	88.89
Macquarie Group Limited	176.50	470.11
Macquarie Group Limited	0.00	99.92
Macquarie Group Limited (Netwealth Portfolio)	0.00	99.73
National Australia Bank Limited	3,171.00	2,667.00
National Australia Bank Limited	0.00	118.45
National Australia Bank Limited	0.00	85.80
Newcrest Mining Limited	21.58	142.74
Oil Search Limited	0.00	75.28
Ramsay Health Care Limited	0.00	128.54
Santos Limited	0.00	124.46
Telstra Group Limited	0.00	197.84
Transurban Group	0.00	37.20
Virgin Money Uk Plc	0.00	77.98
Westpac Banking Corporation	2,626.40	2,371.60
Westpac Banking Corporation (Netwealth Portfolio)	0.00	87.49
Westpac Banking Corporation (Netwealth Portfolio)	0.00	120.36
Woodside Energy Group Ltd	278.32	0.00
Woodside Petroleum Ltd	0.00	325.72
	26,525.97	28,612.86
Interest Received		
Macquarie Cash Management Account	402.06	60.05
Rabo Direct Savings Account	0.14	0.13
SMA Portfolio Cash Acc	1,083.77	158.33
	1,485.97	218.51
<b>Investment Gains</b>		
Realised Movements in Market Value		
Managed Investments (Australian)		
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	(2,043.89)
	0.00	(2,043.89)

The accompanying notes form part of these financial statements.

Refer to compilation report

# Kapunda Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Amcor Plc	(142.90)	353.71
ANZ Group Holdings Limited	0.00	(2,062.18)
Australia And New Zealand Banking Group Limited	0.00	613.74
Australia And New Zealand Banking Group Limited	0.00	368.78
Bank Of Queensland Limited.	0.00	407.75
Bendigo And Adelaide Bank Limited	0.00	146.81
BHP Group Limited	586.41	1,753.57
Brambles Limited	0.00	381.53
Challenger Limited	0.00	463.52
Commonwealth Bank Of Australia.	268,028.05	0.00
Commonwealth Bank Of Australia.	0.00	959.54
Commonwealth Bank Of Australia.	0.00	723.54
James Hardie Industries Plc	12,813.09	0.00
Macquarie Bank Limited (Netwealth Portfolio)	0.00	347.65
Macquarie Group Limited	1,796.11	4,227.17
Macquarie Group Limited	0.00	1,255.20
Macquarie Group Limited (Netwealth Portfolio)	0.00	1,124.86
National Australia Bank Limited	10,967.23	0.00
National Australia Bank Limited	0.00	131.27
National Australia Bank Limited	0.00	704.28
Newcrest Mining Limited	153.42	626.32
Oil Search Limited	0.00	(5,220.16)
Ramsay Health Care Limited	0.00	562.86
Santos Limited	0.00	642.20
Telstra Group Limited	0.00	(2,837.09)
Transurban Group	0.00	6,964.50
Virgin Money Uk Plc	0.00	(7,826.06)
Westpac Banking Corporation	3,454.05	0.00
Westpac Banking Corporation (Netwealth Portfolio)	0.00	1,645.20
Westpac Banking Corporation (Netwealth Portfolio)	0.00	759.29
Woodside Energy Group Ltd	399.41	0.00
	<u>298,054.88</u>	<u>7,217.79</u>
Units in Listed Unit Trusts (Australian)		
Kkr Credit Income Fund	0.00	(1,980.22)
Mcp Master Income Trust	0.00	4,018.54
	<u>0.00</u>	<u>2,038.32</u>
Unrealised Movements in Market Value		
Managed Investments (Australian)		
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	(329.54)
	<u>0.00</u>	<u>(329.54)</u>
Shares in Listed Companies (Australian)		
Amcor Plc	(627.93)	178.62
ANZ Group Holdings Limited	0.00	463.42
Australia And New Zealand Banking Group Limited	0.00	(812.01)
Bank Of Queensland Limited.	0.00	(431.56)
Bendigo And Adelaide Bank Limited	0.00	(154.00)
BHP Group Limited	(271.01)	(1,843.03)
Brambles Limited	0.00	(1,668.23)
Challenger Limited	0.00	(502.72)
Commonwealth Bank Of Australia.	0.00	(956.58)
Commonwealth Bank Of Australia.	0.00	(669.46)
Commonwealth Bank Of Australia.	(238,690.48)	(44,565.04)

The accompanying notes form part of these financial statements.

Refer to compilation report

# Kapunda Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
James Hardie Industries Plc	(7,428.53)	(11,205.00)
Macquarie Bank Limited (Netwealth Portfolio)	0.00	(364.35)
Macquarie Group Limited	0.00	(1,277.01)
Macquarie Group Limited	(945.82)	(2,886.39)
Macquarie Group Limited (Netwealth Portfolio)	0.00	(1,134.60)
National Australia Bank Limited	(14,365.05)	2,457.00
National Australia Bank Limited	0.00	(652.00)
National Australia Bank Limited	0.00	(175.81)
Newcrest Mining Limited	134.29	(794.72)
Oil Search Limited	0.00	5,586.04
Ramsay Health Care Limited	0.00	(478.03)
Telstra Group Limited	0.00	3,321.29
Transurban Group	0.00	(8,856.76)
Virgin Money Uk Plc	0.00	7,043.90
Westpac Banking Corporation	(1,469.45)	(12,367.60)
Westpac Banking Corporation (Netwealth Portfolio)	0.00	(775.71)
Westpac Banking Corporation (Netwealth Portfolio)	0.00	(1,506.79)
Woodside Energy Group Ltd	388.78	(388.78)
Woodside Petroleum Ltd	0.00	2,074.80
	<u>(263,275.20)</u>	<u>(73,341.11)</u>
Units in Listed Unit Trusts (Australian)		
Kkr Credit Income Fund	0.00	(213.97)
Mcp Master Income Trust	0.00	(3,899.50)
	<u>0.00</u>	<u>(4,113.47)</u>
Other Investment Gains/Losses	(0.01)	0.01
<b>Changes in Market Values</b>	<u>34,779.67</u>	<u>(70,571.89)</u>
<b>Total Income</b>	<u>62,791.61</u>	<u>(39,271.28)</u>
<b>Expenses</b>		
Accountancy Fees	2,871.20	2,750.19
Actuarial Certificate	0.00	121.00
Administration Fees	1,100.74	2,539.65
Advisor Fees	5,884.27	11,078.12
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	385.00
	<u>10,500.21</u>	<u>17,132.96</u>
<b>Member Payments</b>		
Benefits Paid/Transfers Out		
Simpson, Clive - Accumulation (Accumulation)	630,000.00	0.00
Simpson, Rosemary - Accumulation (Accumulation)	0.00	478,406.79
	<u>630,000.00</u>	<u>478,406.79</u>
Pensions Paid		
Simpson, Clive - Pension (Account Based Pension 12)	0.00	14,600.00
Simpson, Clive - Pension (Account Based Pension 13)	24,038.71	0.00
Simpson, Clive - Pension (Account Based Pension)	0.00	9,100.00
Simpson, Rosemary - Pension (Account Based Pension)	0.00	10,700.00
	<u>24,038.71</u>	<u>34,400.00</u>
<b>Total Expenses</b>	<u>664,538.92</u>	<u>529,939.75</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



Kapunda Superannuation Fund  
**Detailed Operating Statement**

For the year ended 30 June 2023

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	2023	2022
	\$	\$
<b>Benefits accrued as a result of operations before income tax</b>	<u>(601,747.31)</u>	<u>(569,211.03)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(11,134.47)	(10,429.79)
<b>Total Income Tax</b>	<u>(11,134.47)</u>	<u>(10,429.79)</u>
<b>Benefits accrued as a result of operations</b>	<u>(590,612.84)</u>	<u>(558,781.24)</u>

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

*Refer to compilation report*

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# Kapunda Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

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### 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

# Kapunda Superannuation Fund

## 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: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Ancor Plc	0.00	3,211.12
BHP Group Limited	0.00	1,278.75
Commonwealth Bank Of Australia.	0.00	424,424.48
James Hardie Industries Plc	0.00	26,369.10
Macquarie Group Limited	0.00	3,783.73

Refer to compilation report

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

For the year ended 30 June 2023

National Australia Bank Limited	0.00	57,519.00
Newcrest Mining Limited	0.00	1,336.96
Westpac Banking Corporation	0.00	38,220.00
Woodside Energy Group Ltd	0.00	5,699.36
	0.00	561,842.50

**Note 3: Banks and Term Deposits**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Banks</b>		
Macquarie Cash Management Account	4,255.83	936.54
Rabo Direct Savings Account	0.00	38.57
SMA Portfolio Cash Acc	0.00	34,177.13
	4,255.83	35,152.24

**Note 4: Liability for Accrued Benefits**

	<b>2023</b>	<b>2022</b>
	\$	\$
Liability for accrued benefits at beginning of year	607,424.53	1,166,205.77
Benefits accrued as a result of operations	(590,612.84)	(558,781.24)
Current year member movements	0.00	0.00
	16,811.69	607,424.53

**Note 5: Vested Benefits**

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

	<b>2023</b>	<b>2022</b>
	\$	\$
Vested Benefits	16,811.69	607,424.53

**Note 6: Guaranteed Benefits**

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

**Note 7: Dividends**

<b>2023</b>	<b>2022</b>
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**Kapunda Superannuation Fund****Notes to the Financial Statements**

For the year ended 30 June 2023

	\$	\$
ANZ Group Holdings Limited	0.00	1,625.90
Ancor Plc	178.22	322.64
Australia And New Zealand Banking Group Limited	0.00	341.86
BHP Group Limited	89.31	637.98
Bank Of Queensland Limited.	0.00	37.78
Bendigo And Adelaide Bank Limited	0.00	37.51
Brambles Limited	0.00	119.62
Challenger Limited	0.00	44.08
Commonwealth Bank Of Australia.	0.00	174.45
Commonwealth Bank of Australia	19,723.20	17,610.00
James Hardie Industries Plc	261.44	341.93
Macquarie Bank Limited (Netwealth Portfolio)	0.00	88.89
Macquarie Group Limited	176.50	570.03
Macquarie Group Limited (Netwealth Portfolio)	0.00	99.73
National Australia Bank Limited	3,171.00	2,871.25
Newcrest Mining Limited	21.58	142.74
Oil Search Limited	0.00	75.28
Ramsay Health Care Limited	0.00	128.54
Santos Limited	0.00	124.46
Telstra Group Limited	0.00	197.84
Transurban Group	0.00	37.20
Virgin Money Uk Plc	0.00	77.98
Westpac Banking Corporation	2,626.40	2,371.60
Westpac Banking Corporation (Netwealth Portfolio)	0.00	207.85
Woodside Energy Group Ltd	278.32	0.00
Woodside Petroleum Ltd	0.00	325.72
	26,525.97	28,612.86

**Notes to the Financial Statements**

For the year ended 30 June 2023

**Note 8: Trust Distributions**

	<b>2023</b>	<b>2022</b>
	\$	\$
Transurban Group	0.00	183.53
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	766.80
Mcp Master Income Trust	0.00	723.65
Kkr Credit Income Fund	0.00	795.26
	0.00	2,469.24

**Note 9: Changes in Market Values****Unrealised Movements in Market Value**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Managed Investments (Australian)</b>		
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	(329.54)
	0.00	(329.54)
<b>Shares in Listed Companies (Australian)</b>		
ANZ Group Holdings Limited	0.00	463.42
Amtcor Plc	(627.93)	178.62
Australia And New Zealand Banking Group Limited	0.00	(812.01)
BHP Group Limited	(271.01)	(1,843.03)
Bank Of Queensland Limited.	0.00	(431.56)
Bendigo And Adelaide Bank Limited	0.00	(154.00)
Brambles Limited	0.00	(1,668.23)
Challenger Limited	0.00	(502.72)
Commonwealth Bank Of Australia.	0.00	(956.58)
Commonwealth Bank Of Australia.	0.00	(669.46)
Commonwealth Bank Of Australia.	(238,690.48)	(44,565.04)
James Hardie Industries Plc	(7,428.53)	(11,205.00)
Macquarie Bank Limited (Netwealth Portfolio)	0.00	(364.35)
Macquarie Group Limited	0.00	(1,277.01)
Macquarie Group Limited	(945.82)	(2,886.39)
Macquarie Group Limited (Netwealth Portfolio)	0.00	(1,134.60)
National Australia Bank Limited	(14,365.05)	2,457.00

Kapunda Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

National Australia Bank Limited	0.00	(652.00)
National Australia Bank Limited	0.00	(175.81)
Newcrest Mining Limited	134.29	(794.72)
Oil Search Limited	0.00	5,586.04
Ramsay Health Care Limited	0.00	(478.03)
Telstra Group Limited	0.00	3,321.29
Transurban Group	0.00	(8,856.76)
Virgin Money Uk Plc	0.00	7,043.90
Westpac Banking Corporation	(1,469.45)	(12,367.60)
Westpac Banking Corporation (Netwealth Portfolio)	0.00	(775.71)
Westpac Banking Corporation (Netwealth Portfolio)	0.00	(1,506.79)
Woodside Energy Group Ltd	388.78	(388.78)
Woodside Petroleum Ltd	0.00	2,074.80
	(263,275.20)	(73,341.11)
<b>Units in Listed Unit Trusts (Australian)</b>		
Kkr Credit Income Fund	0.00	(213.97)
Mcp Master Income Trust	0.00	(3,899.50)
	0.00	(4,113.47)
<b>Total Unrealised Movement</b>	(263,275.20)	(77,784.12)
<b>Realised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
Vaneck Emerging Inc Opportunities Active Etf (managed Fund)	0.00	(2,043.89)
	0.00	(2,043.89)
<b>Shares in Listed Companies (Australian)</b>		
ANZ Group Holdings Limited	0.00	(2,062.18)
Arcor Plc	(142.90)	353.71
Australia And New Zealand Banking Group Limited	0.00	613.74
Australia And New Zealand Banking Group Limited	0.00	368.78
BHP Group Limited	586.41	1,753.57

Refer to compilation report

**Notes to the Financial Statements**

For the year ended 30 June 2023

Bank Of Queensland Limited.	0.00	407.75
Bendigo And Adelaide Bank Limited	0.00	146.81
Brambles Limited	0.00	381.53
Challenger Limited	0.00	463.52
Commonwealth Bank Of Australia.	268,028.05	0.00
Commonwealth Bank Of Australia.	0.00	959.54
Commonwealth Bank Of Australia.	0.00	723.54
James Hardie Industries Plc	12,813.09	0.00
Macquarie Bank Limited (Netwealth Portfolio)	0.00	347.65
Macquarie Group Limited	1,796.11	4,227.17
Macquarie Group Limited	0.00	1,255.20
Macquarie Group Limited (Netwealth Portfolio)	0.00	1,124.86
National Australia Bank Limited	10,967.23	0.00
National Australia Bank Limited	0.00	131.27
National Australia Bank Limited	0.00	704.28
Newcrest Mining Limited	153.42	626.32
Oil Search Limited	0.00	(5,220.16)
Ramsay Health Care Limited	0.00	562.86
Santos Limited	0.00	642.20
Telstra Group Limited	0.00	(2,837.09)
Transurban Group	0.00	6,964.50
Virgin Money Uk Plc	0.00	(7,826.06)
Westpac Banking Corporation	3,454.05	0.00
Westpac Banking Corporation (Netwealth Portfolio)	0.00	1,645.20
Westpac Banking Corporation (Netwealth Portfolio)	0.00	759.29
Woodside Energy Group Ltd	399.41	0.00
	298,054.88	7,217.79
<b>Units in Listed Unit Trusts (Australian)</b>		
Kkr Credit Income Fund	0.00	(1,980.22)
Mcp Master Income Trust	0.00	4,018.54
	0.00	2,038.32



**Notes to the Financial Statements**

For the year ended 30 June 2023

<b>Total Realised Movement</b>	298,054.88	7,212.22
<b>Changes in Market Values</b>	34,779.68	(70,571.90)
<b>Note 10: Income Tax Expense</b>		
	<b>2023</b>	<b>2022</b>
The components of tax expense comprise	\$	\$
Current Tax	(11,134.47)	(10,429.79)
Income Tax Expense	(11,134.47)	(10,429.79)

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%	(90,262.10)	(85,381.65)
Less:		
Tax effect of:		
Exempt Pension Income	5,871.60	5,509.95
Realised Accounting Capital Gains	44,708.23	1,081.83
Accounting Trust Distributions	0.00	370.39
Add:		
Tax effect of:		
Decrease in MV of Investments	39,491.28	11,667.62
SMSF Non-Deductible Expenses	1,574.85	1,897.95
Pension Payments	3,605.81	5,160.00
Benefit Payments	94,500.00	71,761.02
Franking Credits	1,670.17	1,739.29
Net Capital Gains	0.00	1,036.05
Taxable Trust Distributions	0.00	129.81
Distributed Foreign Income	0.00	117.68
Rounding	(0.18)	(0.10)
Income Tax on Taxable Income or Loss	0.00	1,165.50
Less credits:		
Franking Credits	11,134.47	11,595.29

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

For the year ended 30 June 2023

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Current Tax or Refund	(11,134.47)	(10,429.79)
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# Kapunda Superannuation Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the Kapunda Superannuation Fund which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## **The Responsibility of the Trustee(s)**

The Trustee(s) of Kapunda Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

## **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

John Curley

of

Unit 5 113 Darling St, PO Box 424, Dubbo, New South Wales 2830

Signed:



Dated: 20/02/2024

## Trustees Declaration

Kapunda SF Pty Ltd ACN: 626666340

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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:



.....  
Clive Simpson  
Kapunda SF Pty Ltd  
Director

# Kapunda Superannuation Fund

## Members Statement

Clive Simpson

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Rosemary Simpson
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	16,811.69
Date Joined Fund:	01/11/2007	Total Death Benefit:	16,811.69
Service Period Start Date:	02/07/1973	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	Consolidated	Disability Benefit:	0.00
Account Start Date:	01/07/2009	Purchase Price:	171,183.54
Account Type:	Consolidated		
Account Description:	Consolidated		

### Your Balance

Total Benefits	16,811.69
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	16,811.69
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,969.87
Taxable	841.82

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	607,424.53
<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	63,425.87
Internal Transfer In	1,844,849.06
<u>Decreases to Member account during the period</u>	
Pensions Paid	24,038.71
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	630,000.00
Superannuation Surcharge Tax	
Internal Transfer Out	1,844,849.06
Closing balance at 30/06/2023	16,811.69

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

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

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

## To complete this annual return

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

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- Is this an amendment to the SMSF's 2023 return? **A** No **Yes**
- Is this the first required return for a newly registered SMSF? **B** No **Yes**

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes

---

## 7 Electronic funds transfer (EFT)

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

### A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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

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

**9 Was the fund wound up during the income year?**  
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

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

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

**No** **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Number

Transfers from foreign funds **F** \$

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

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

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

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

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

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

Loss

Code

**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** \$

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

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

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

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

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (N plus Y)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

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

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

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

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

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

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

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

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

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

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

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

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

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

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

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

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years **U \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

- A** \$ Employer contributions
- A1** \$ ABN of principal employer
- B** \$ Personal contributions
- C** \$ CGT small business retirement exemption
- D** \$ CGT small business 15-year exemption amount
- E** \$ Personal injury election
- F** \$ Spouse and child contributions
- G** \$ Other third party contributions

- H** \$ Proceeds from primary residence disposal
- H1** \$ Receipt date  /  /
- I** \$ Assessable foreign superannuation fund amount
- J** \$ Non-assessable foreign superannuation fund amount
- K** \$ Transfer from reserve: assessable amount
- L** \$ Transfer from reserve: non-assessable amount
- M** \$ Contributions from non-complying funds and previously non-complying funds
- T** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

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

- O** \$ Allocated earnings or losses  Loss
- P** \$ Inward rollovers and transfers
- Q** \$ Outward rollovers and transfers
- R1** \$ Lump Sum payments  Code
- R2** \$ Income stream payments  Code

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** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date / /

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

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

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

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

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

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

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

**Other transactions**

**S1 \$** Accumulation phase account balance

**S2 \$** Retirement phase account balance - Non CDBIS

**S3 \$** Retirement phase account balance - CDBIS

TRIS Count

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

**O \$** Allocated earnings or losses Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments Code

**R2 \$** Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 3**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

**Other transactions**

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

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

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 \$**

**MEMBER 4**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date Day / Month / Year

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

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

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

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

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

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

**M \$**

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

**Other transactions**

**S1 \$** Accumulation phase account balance

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

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

**O \$** Allocated earnings or losses Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments Code

**R2 \$** Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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



**MEMBER 5**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

**Other transactions**

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

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

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 \$**

**MEMBER 6**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions** OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- |   |  |
|---|--|
| <p><b>A \$</b> Employer contributions</p> <p><b>A1</b> ABN of principal employer</p> <p><b>B \$</b> Personal contributions</p> <p><b>C \$</b> CGT small business retirement exemption</p> <p><b>D \$</b> CGT small business 15-year exemption amount</p> <p><b>E \$</b> Personal injury election</p> <p><b>F \$</b> Spouse and child contributions</p> <p><b>G \$</b> Other third party contributions</p> | <p><b>H \$</b> Proceeds from primary residence disposal</p> <p><b>H1</b> Receipt date <span style="margin-left: 20px;">Day</span> / <span style="margin-left: 20px;">Month</span> / <span style="margin-left: 20px;">Year</span></p> <p><b>I \$</b> Assessable foreign superannuation fund amount</p> <p><b>J \$</b> Non-assessable foreign superannuation fund amount</p> <p><b>K \$</b> Transfer from reserve: assessable amount</p> <p><b>L \$</b> Transfer from reserve: non-assessable amount</p> <p><b>M \$</b> Contributions from non-complying funds and previously non-complying funds</p> <p><b>T \$</b> Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|---|--|

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

**Other transactions**

<p><b>S1 \$</b> Accumulation phase account balance</p> <p><b>S2 \$</b> Retirement phase account balance – Non CDBIS</p> <p><b>S3 \$</b> Retirement phase account balance – CDBIS</p>	<p><b>O \$</b> Allocated earnings or losses <span style="float: right;">Loss</span></p> <p><b>P \$</b> Inward rollovers and transfers</p> <p><b>Q \$</b> Outward rollovers and transfers</p> <p><b>R1 \$</b> Lump Sum payments <span style="float: right;">Code</span></p> <p><b>R2 \$</b> Income stream payments <span style="float: right;">Code</span></p>
<p style="text-align: center;"><b>CLOSING ACCOUNT BALANCE S \$</b> <span style="float: right;">(S1 plus S2 plus S3)</span></p>	

TRIS Count

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

## Section G: Supplementary member information

### MEMBER 7

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

/ /

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

### Other transactions

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

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

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

TRIS Count

- Accumulation phase value **X1 \$**
- Retirement phase value **X2 \$**
- Outstanding limited recourse borrowing arrangement amount **Y \$**

**MEMBER 8**

Title: Mr Mrs Miss Ms Other

Family name

Account status

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

/ /

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1** Personal contributions

**B \$** CGT small business retirement exemption

**C \$** CGT small business 15-year exemption amount

**D \$** Personal injury election

**E \$** Spouse and child contributions

**F \$** Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$** Receipt date Day / Month / Year

**H1** Assessable foreign superannuation fund amount

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

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

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

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

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

**M \$**

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

**Other transactions**

**S1 \$** Accumulation phase account balance

**S2 \$** Retirement phase account balance - Non CDBIS

**S3 \$** Retirement phase account balance - CDBIS

TRIS Count

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

**O \$** Allocated earnings or losses

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments

**R2 \$** Income stream payments

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 9**

Title: Mr Mrs Miss Ms Other

Family name

Account status

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

/ /

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

**Other transactions**

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

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

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 \$**

**MEMBER 10**

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

/ /

**Contributions**

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date

/ /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

**Other transactions**

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**OFFICIAL: Sensitive** (when completed)

**MEMBER 11**

Title: Mr Mrs Miss Ms Other

Family name

Account status

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

/ /

**Contributions**

**OPENING ACCOUNT BALANCE \$**

**I** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

**Other transactions**

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

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

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

- Accumulation phase value **X1 \$**
- Retirement phase value **X2 \$**
- Outstanding limited recourse borrowing arrangement amount **Y \$**

**MEMBER 12**

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

**S1 \$** Accumulation phase account balance

**S2 \$** Retirement phase account balance - Non CDBIS

**S3 \$** Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

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

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**OFFICIAL: Sensitive** (when completed)



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## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b Australian direct investments

Cash and term deposits **E \$**

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

---

15c Other investments

Crypto-Currency **N \$**

---

15d Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

---

### 15e In-house assets

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

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

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

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

---

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1 \$</b>	
Permissible temporary borrowings <b>V2 \$</b>	
Other borrowings <b>V3 \$</b>	
	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W \$</b>
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
	<b>TOTAL LIABILITIES Z \$</b>

---

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

**Section J: Other information**

**Family trust election status**

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

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

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

## Section K: **Declarations**

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

### **Important**

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

### **Privacy**

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

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

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

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

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

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Cannot generate Rental Property Statement report. Rental Property Statement has no data to prepare