



Financial Statements

For the year ended 30 June 2023

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Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
REVENUE			
Investment Revenue			
Unit Trusts (Unlisted)	2	248,770.17	165,815.32
		248,770.17	165,815.32
Other Revenue			
Cash at Bank	3	1,243.42	150.98
Market Movement Non-Realised	4	63,199.52	37,448.15
Market Movement Realised	5	-	2,160.69
ATO Interest		3.39	-
		64,446.33	39,759.82
Total Revenue		313,216.50	205,575.14
EXPENSES			
General Expense			
Fund Administration Expenses	6	2,850.00	2,750.00
Fund Lodgement Expenses	7	259.00	259.00
		3,109.00	3,009.00
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		310,107.50	202,566.14
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		310,107.50	202,566.14

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
INVESTMENTS			
Unit Trusts (Unlisted)	8	2,874,093.67	2,625,894.15
		2,874,093.67	2,625,894.15
OTHER ASSETS			
Cash at Bank	9	65,959.48	80,131.81
Accrued Income	10	33,308.80	26,478.49
		99,268.28	106,610.30
TOTAL ASSETS		2,973,361.95	2,732,504.45
LIABILITIES			
TOTAL LIABILITIES		-	-
NET ASSETS AVAILABLE TO PAY BENEFITS		2,973,361.95	2,732,504.45
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	11	2,973,361.95	2,732,504.45
		2,973,361.95	2,732,504.45

This Statement is to be read in conjunction with the notes to the Financial Statements

Note 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared for distribution to members to satisfy the accountability requirements of the Superannuation Industry (Supervision) Act 1993 and the Trust Deed. The Trustees have determined that the fund is not a reporting entity. The following is a summary of the material accounting policies adopted by the fund in the preparation of the financial report.

Measurement of Assets

Assets of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- (i) Shares in listed companies, government securities and other fixed interest securities by reference to the relevant market quotations at the reporting date;
- (ii) Mortgage loans by reference to the outstanding principal of the loans;
- (iii) Units in managed funds by reference to the unit redemption price at reporting date;
- (iv) Insurance policies by reference to the surrender value of the policy; and
- (v) Property, Plant and equipment at trustees' assessment of their realisable value.

Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income and deferred tax expense (income)).

Current income tax expenses charged to the profit or loss is the tax payable on taxable income calculated using the applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid (recovered from) the relevant taxation authority.

Future income tax benefits are not brought to account unless there is virtual certainty of realisation of the asset or tax loss as the case may be.

The fund brings to account the future tax liability and corresponding expense for unrealised capital gains. Due to the uncertainty of realisation no future tax benefit is recognised for unrealised capital losses.

As the fund is a full pension fund, the net fund income is exempt pension income and hence there is no income tax liability on earnings.

Superannuation Contributions Surcharge (abolished from 1/7/05)

The trustees are unable to determine the amount of the surcharge liability for the current reporting period with sufficient accuracy for inclusion in the financial report until an assessment is received from the Australian Taxation Office. The fund recognises superannuation contributions surcharge as an expense at the time of receipt of an assessment and the cost is charged to the relevant member's account.

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Note 2: Unit Trusts (Unlisted)		
Balmain Opportunity Trust	41,620.98	39,581.18
MA Bendigo Hotel Fund	20,200.00	12,322.00
MA Credit Opportunities Fund	65,752.62	53,786.60
MA Real Asset Opportunities Fund	45,150.00	3,342.00
MA Real Asset Opportunities Fund Class C	2,850.00	2,700.00
MA Sustainable Future	5,340.96	-
Moelis Australia Secured Loan Series	31,154.21	24,586.92
Trilogy Enhanced Income fund	-	42.88
Trilogy first Mortgage Income Trust - Distribution	25,471.40	19,483.14
Trilogy Industrial Property Trust	11,230.00	9,970.60
	248,770.17	165,815.32
Note 3: Cash at Bank		
CBA Accelerator Cash Account	1,243.42	150.98
	1,243.42	150.98
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	63,199.52	37,448.15
	63,199.52	37,448.15
Note 5: Market Movement Realised		
Market Movement Realised - Shares - Listed	-	87.84
Market Movement Realised - Trusts - Unit	-	2,072.85
	-	2,160.69
Note 6: Fund Administration Expenses		
Accountancy Fees	2,410.00	2,750.00
Audit Fees	440.00	-
	2,850.00	2,750.00
Note 7: Fund Lodgement Expenses		
ATO Supervisory Levy	259.00	259.00
	259.00	259.00

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Note 8: Unit Trusts (Unlisted)		
Balmain Opportunity Trust	550,000.00	550,000.00
MA Bendigo Hotel Fund	228,260.00	199,980.00
MA Credit Opportunities Fund	806,525.41	765,884.79
MA Hotel Brunswick Fund	99,990.00	100,040.50
MA Marina Fund	204,000.00	-
MA Real Asset Opportunities Fund	45,846.00	77,400.00
MA Real Asset Opportunities Fund Class C	41,142.00	30,000.00
MA Sustainable Future	190,616.99	-
Moelis Australia Secured Loan Series	201,500.00	400,000.00
Trilogy first Mortgage Income Trust	350,000.00	350,000.00
Trilogy Industrial Property Trust	156,213.27	152,588.86
	2,874,093.67	2,625,894.15
Note 9: Cash at Bank		
CBA Accelerator Cash Account	65,959.48	80,131.81
	65,959.48	80,131.81
Note 10: Accrued Income		
Accrued Income	33,308.80	-
Distributions Receivable	-	26,478.49
	33,308.80	26,478.49
Note 11A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	2,732,504.45	2,602,648.31
Add: Increase (Decrease) in Members' Benefits	310,107.50	202,567.14
Less: Benefit Paid	69,250.00	72,710.00
Liability for Members' Benefits End	2,973,361.95	2,732,504.45
Note 11B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	-
Total Vested Benefits	2,973,361.95	2,732,504.45

Member Statement

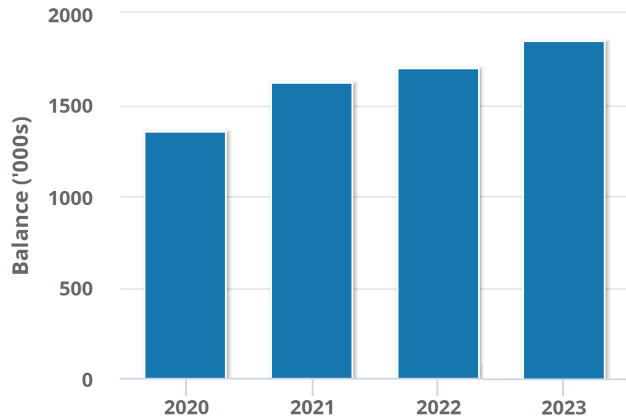
For the year ended 30 June 2023

Member details

Mr Ben Herman
47 Northcote Road
LEURA NSW 2780

Valid TFN Supplied: Yes
Date of Birth: 13/12/1955
Date Joined Fund: 01/07/2014
Date Employed:
Eligible Service Date: 20/05/2004

Your recent balance history



YOUR OPENING BALANCE

\$1,704,329.35

\$150,516.88

Balance Increase

YOUR CLOSING BALANCE

\$1,854,846.23

Your Net Fund Return

11.4901%

Your account at a glance

Opening Balance as at 01/07/2022 **\$1,704,329.35**

What has been deducted from your account

Pension Payments During Period \$42,900.00

New Earnings **\$193,416.88**

Closing Balance at 30/06/2023 **\$1,854,846.23**

Member Statement

For the year ended 30 June 2023

Consolidated - Mr Ben Herman

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,854,846.23
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$1,182,678.11
Taxable Component	\$672,168.12

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$1,854,846.23
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	11.49 %
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Member Statement

For the year ended 30 June 2023

Account Based Pension - Mr Ben Herman

PENSION ACCOUNT DETAILS

Member ID	00004
Pension Type	ACCOUNT
Pension Commencement Date	31/12/2019
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$1,487,889.64
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What has been deducted from your account

Pension Payments During Period	\$37,451.70
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New Earnings	\$168,854.10
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Closing Balance at 30/06/2023	\$1,619,292.04
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,619,292.04
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$947,123.92
Tax Free Proportion %	58.49%
Taxable Component	\$672,168.12

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mr Ben Herman

PENSION ACCOUNT DETAILS

Member ID	00005
Pension Type	ACCOUNT
Pension Commencement Date	5/11/2020
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$216,439.71
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What has been deducted from your account

Pension Payments During Period	\$5,448.30
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New Earnings	\$24,562.78
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Closing Balance at 30/06/2023	\$235,554.19
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$235,554.19
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$235,554.19
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2023

YOUR BENEFICIARY(s) - Mr Ben Herman

Denise Kerri Herman (Spouse) 100.00%

Binding Non-Lapsing

Email:

Phone:

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Member Statement

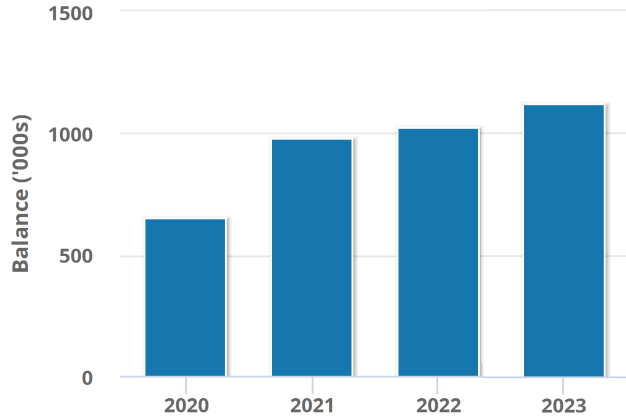
For the year ended 30 June 2023

Member details

Mrs Denise Kerri Herman
47 Northcote Road
LEURA NSW 2780

Valid TFN Supplied: Yes
 Date of Birth: 16/04/1953
 Date Joined Fund: 01/07/2014
 Date Employed:
 Eligible Service Date: 01/11/2005

Your recent balance history



YOUR OPENING BALANCE

\$1,028,175.10

\$90,340.62

Balance Increase

YOUR CLOSING BALANCE

\$1,118,515.72

Your Net Fund Return

11.4901%

Your account at a glance

Opening Balance as at 01/07/2022

\$1,028,175.10

What has been deducted from your account

Pension Payments During Period

\$26,350.00

New Earnings

\$116,690.62

Closing Balance at 30/06/2023

\$1,118,515.72

Member Statement

For the year ended 30 June 2023

Consolidated - Mrs Denise Kerri Herman

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,118,515.72
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$1,063,896.23
Taxable Component	\$54,619.49

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$1,118,515.72
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	11.49 %
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Member Statement

For the year ended 30 June 2023

Account Based Pension - Mrs Denise Kerri Herman

PENSION ACCOUNT DETAILS

Member ID	00003
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2019
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$710,155.29
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What has been deducted from your account

Pension Payments During Period	\$18,199.91
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New Earnings	\$80,597.61
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Closing Balance at 30/06/2023	\$772,552.99
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$772,552.99
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$717,933.50
Tax Free Proportion %	92.93%
Taxable Component	\$54,619.49

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mrs Denise Kerri Herman

PENSION ACCOUNT DETAILS

Member ID	00006
Pension Type	ACCOUNT
Pension Commencement Date	10/06/2021
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$318,019.81
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What has been deducted from your account

Pension Payments During Period	\$8,150.09
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New Earnings	\$36,093.01
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Closing Balance at 30/06/2023	\$345,962.73
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$345,962.73
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$345,962.73
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2023

YOUR BENEFICIARY(s) - Mrs Denise Kerri Herman

Ben Herman (Spouse)

100.00%

Binding Non-Lapsing

Email:

Phone: (04) 1726 1608

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Herman Super Fund

Member Account Balances

For the year ended 30 June 2023

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Herman, Ben (67)									
Accumulation	-	-	-	-	-	-	-	-	-
Accum (00001)	-	-	-	-	-	-	-	-	-
Pension	1,487,889.64	-	-	-	-	-	37,451.70	168,854.10	1,619,292.04
ABP (00004) - 58.49	216,439.71	-	-	-	-	-	5,448.30	24,562.78	235,554.19
ABP (00005) - 100.00	1,704,329.35	-	-	-	-	-	42,900.00	193,416.88	1,854,846.23
	1,704,329.35	-	-	-	-	-	42,900.00	193,416.88	1,854,846.23
Herman, Denise (70)									
Accumulation	-	-	-	-	-	-	-	-	-
Accum (00002)	-	-	-	-	-	-	-	-	-
Pension	710,155.29	-	-	-	-	-	18,199.91	80,597.61	772,552.99
ABP (00003) - 92.93	318,019.81	-	-	-	-	-	8,150.09	36,093.01	345,962.73
ABP (00006) - 100.00	1,028,175.10	-	-	-	-	-	26,350.00	116,690.62	1,118,515.72
	1,028,175.10	-	-	-	-	-	26,350.00	116,690.62	1,118,515.72
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	2,732,504.45	-	-	-	-	-	69,250.00	310,107.50	2,973,361.95

CALCULATED FUND EARNING RATE: 11.4901 %
 APPLIED FUND EARNING RATE: 11.4901 %

Herman Super Fund

Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
CBA Accelerator Cash Account	-	-	-	-	65,959.48	65,959.48	-	-	2.24
					65,959.48	65,959.48	-	-	2.24
Non-Public & Non-PST Trusts									
Balmain Opportunity Trust	CMC2251AU	550,000.0000	1.0000	1.0000	550,000.00	550,000.00	-	-	18.71
MA Bendigo Hotel Fund	MABENDIGO	202,000.0000	0.8389	1.1300	169,447.99	228,260.00	58,812.01	34.71	7.76
MA Credit Opportunities Fund	MAA8412AU	748,446.0000	1.0007	1.0776	748,972.96	806,525.41	57,552.45	7.68	27.43
MA Hotel Brunswick Fund	MAA1421AU	101,000.0000	0.9901	0.9900	100,000.00	99,990.00	(10.00)	(0.01)	3.40
MA Marina Fund	MAA7655AU	204,000.0000	0.9804	1.0000	200,000.00	204,000.00	4,000.00	2.00	6.94
MA Real Asset Opportunities Fund	MAREAL	60,000.0000	0.5731	0.7641	34,385.89	45,846.00	11,460.11	33.33	1.56
MA Real Asset Opportunities Fund Class C	MARAC	30,000.0000	0.8359	1.3714	25,078.16	41,142.00	16,063.84	64.06	1.40
MA Sustainable Future	MAA4594AU	184,171.0000	1.0045	1.0350	185,000.00	190,616.99	5,616.99	3.04	6.48
Moelis Australia Secured Loan Series	MAA7333AU	200,000.0000	1.0000	1.0075	200,000.00	201,500.00	1,500.00	0.75	6.85
Trilogy first Mortgage Income Trust	TGY0003AU	350,000.0000	1.0000	1.0000	350,000.00	350,000.00	-	-	11.90
Trilogy Industrial Property Trust	TGY1928AU	139,938.4300	0.9426	1.1163	131,910.17	156,213.27	24,303.10	18.42	5.31
					2,694,795.17	2,874,093.66	179,298.49	6.65	97.76
Total Investments					2,760,754.65	2,940,053.14	179,298.49	6.49	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Herman Super Fund

Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
208 0001	Balmain Opportunity Trust (CMC2251AU)	550,000.0000	550,000.00	550,000.00	-	N/A	550,000.00	- \$
		550,000.0000	550,000.00	550,000.00	-		550,000.00	-
208 10000	MA Real Asset Opportunities Fund (MAREAL)	60,000.0000	45,846.00	57,408.00	23,022.11	N/A	34,385.89	- \$
		60,000.0000	45,846.00	57,408.00	23,022.11		34,385.89	-
208 10002	Trilogy Industrial Property Trust (TGY1928AU)	139,938.4300	156,213.27	150,000.00	18,089.83	N/A	131,910.17	- \$
		139,938.4300	156,213.27	150,000.00	18,089.83		131,910.17	-
208 10006	MA Sustainable Future (MAA4594AU)	184,171.0000	190,616.99	185,000.00	-	N/A	185,000.00	- \$
		184,171.0000	190,616.99	185,000.00	-		185,000.00	-
208 10007	MA Marina Fund (MAA7655AU)	204,000.0000	204,000.00	200,000.00	-	N/A	200,000.00	- \$
		204,000.0000	204,000.00	200,000.00	-		200,000.00	-
208 7760	Trilogy first Mortgage Income Trust (TGY0003AU)	350,000.0000	350,000.00	350,000.00	-	N/A	350,000.00	- \$
		350,000.0000	350,000.00	350,000.00	-		350,000.00	-
208 80000	MA Hotel Brunswick Fund (MAA1421AU)	101,000.0000	99,990.00	100,000.00	-	N/A	100,000.00	- \$
		101,000.0000	99,990.00	100,000.00	-		100,000.00	-
208 80001	MA Bendigo Hotel Fund (MABENDIGO)	202,000.0000	228,260.00	200,000.00	30,552.01	N/A	169,447.99	- \$
		202,000.0000	228,260.00	200,000.00	30,552.01		169,447.99	-
208 80003	MA Real Asset Opportunities Fund Class C (MARAC)	30,000.0000	41,142.00	30,000.00	4,921.84	N/A	25,078.16	- \$
		30,000.0000	41,142.00	30,000.00	4,921.84		25,078.16	-
208 8297	Moelis Australia Secured Loan Series (MAA7333AU)	200,000.0000	201,500.00	200,000.00	-	N/A	200,000.00	- \$
		200,000.0000	201,500.00	200,000.00	-		200,000.00	-
208 8309	MA Credit Opportunities Fund (MAA8412AU)	549,223.0000	591,842.70	549,251.90	-	N/A	549,251.90	- \$
		199,223.0000	214,682.70	199,721.06	-	N/A	199,721.06	- \$

S = segregated pension asset

Herman Super Fund

Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
		748,446.0000	806,525.40	748,972.96	-		748,972.96	-
TOTALS			2,874,093.66	2,771,380.96	76,585.79		2,694,795.17	0.00
GRAND TOTAL								-

Provision for Deferred Income Tax = 0.00 x 0.15 = 0.00

S = segregated pension asset

Herman Super Fund

Trustee Declaration

For the year ended 30 June 2023

The trustees have determined that the fund is not a reporting entity. The trustees have determined that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member 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 then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member 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 trustees by:

Ben Herman

Denise Kerri Herman

Date: __/__/____

Minutes of Meeting of the Trustees of Herman Super Fund

Held at: 47 Northcote Road
LEURA NSW 2780

Held on: 01/12/2023

Present:
Ben Herman
Denise Kerri Herman

Minutes: The Chair reported that the minutes of the previous meeting had been signed as a true record.

Financial Statements: It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2023 and it was resolved that such statements be and are hereby adopted as tabled.

Trustee Declaration: It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.

Income Tax 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 30th June 2023, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by Jennifer Gibbon.

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, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

Allocation of Income: It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

Investment Acquisitions/Disposals: It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2023.

27/03/2023	BUY	MA Sustainable Future	185,000.00
16/06/2023	SELL	Moelis Australia Secured Loan Series	200,000.00
16/06/2023	BUY	MA Marina Fund	200,000.00

Auditors and Tax Agents: It was resolved that SuperAudits will continue acting as auditor and Jennifer Gibbon will continue as tax agent of the fund for the year ending 30th June 2024.

Trustee's Status: Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:

Investment Strategy

As at 30 June 2023

The following Investment Strategy was reviewed on 30 June 2023.

	Benchmark %	Minimum %	Maximum %
Cash	15.00	-	100.00
Australian Shares	-	-	100.00
Australian Fixed Interest	-	-	100.00
Mortgages	-	-	100.00
Direct Property	-	-	100.00
Listed Property	-	-	100.00
International Shares	-	-	100.00
International Fixed Interest	-	-	100.00
Other Assets	85.00	-	100.00

Investment Aims and Objectives

1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;

Investment Strategy

As at 30 June 2023

- c) ability of the Fund to discharge existing and prospective liabilities;
- d) liquidity of the funds investments having regard to expected cash flow requirements; and
- e) the decision not to implement a reserving policy.

Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

Review and Performance Monitoring

Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

Performance Monitoring

The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Funds investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Funds investments in accordance with the investment objectives and the Funds expected cash flow requirements.

Life Insurance

The Trustee has given consideration to the current members' age, work status and their superannuation balances. The trustee will discuss with the members should insurance be considered appropriate or necessary and obtain relevant levels of insurance coverage.

Trustee(s) Signature

Date

DD

MM

YYYY



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	I	T	H		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)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town	State/territory	Postcode
<input type="text" value="Mount Colah"/>	<input type="text" value="NSW"/>	<input type="text" value="2079"/>

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

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

SUPERAUDITS

PO BOX 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

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

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number Fund account number

Fund account name

HERMAN SUPER FUND

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

B Financial institution account details for tax refunds

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

BSB number Account number

Account name

C Electronic service address alias

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

SuperMate

Fund's tax file number (TFN) **On File**

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

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up / / 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** \$ **198,256**

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** \$ ~~0.00~~

Gross rent and other leasing and hiring income **B** \$ ~~0.00~~

Gross interest **C** \$ ~~0.00~~

Forestry managed investment scheme income **X** \$ ~~0.00~~

Gross foreign income	D1 \$ <input type="text" value="0"/> 0.00	Net foreign income	D \$ <input type="text" value="0"/> 0.00	Loss <input type="checkbox"/>
----------------------	---	--------------------	--	----------------------------------

Australian franking credits from a New Zealand company **E** \$ ~~0.00~~

Transfers from foreign funds **F** \$ ~~0.00~~

Number

Gross payments where ABN not quoted **H** \$ ~~0.00~~

Gross distribution from partnerships **I** \$ ~~0.00~~

Loss

*Unfranked dividend amount **J** \$ ~~0.00~~

*Franked dividend amount **K** \$ ~~0.00~~

*Dividend franking credit **L** \$ ~~0.00~~

*Gross trust distributions **M** \$ ~~0.00~~

Code

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ <input type="text" value="0"/> 0.00
plus Assessable personal contributions	R2 \$ <input type="text" value="0"/> 0.00
plus **No-TFN-quoted contributions <i>(an amount must be included even if it is zero)</i>	R3 \$ <input type="text" value="0"/> 0.00
less Transfer of liability to life insurance company or PST	R6 \$ <input type="text" value="0"/> 0.00

Assessable contributions
R \$ ~~0.00~~
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	U1 \$ <input type="text" value="0"/> 0.00
plus *Net non-arm's length trust distributions	U2 \$ <input type="text" value="0"/> 0.00
plus *Net other non-arm's length income	U3 \$ <input type="text" value="0"/> 0.00

*Other income **S** \$ ~~0.00~~

*Assessable income due to changed tax status of fund **T** \$ ~~0.00~~

Net non-arm's length income
U \$ ~~0.00~~
(subject to 45% tax rate (U1 plus U2 plus U3))

Code

#This is a mandatory label.

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

GROSS INCOME (Sum of labels **A** to **U**) **W** \$ ~~0.00~~ Loss

Exempt current pension income **Y** \$ ~~0.00~~

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ ~~0.00~~ 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	A1	\$ <input type="text" value="0"/>	A2	\$ <input type="text" value="0"/>
Interest expenses overseas	B1	\$ <input type="text" value="0"/>	B2	\$ <input type="text" value="0"/>
Capital works expenditure	D1	\$ <input type="text" value="0"/>	D2	\$ <input type="text" value="0"/>
Decline in value of depreciating assets	E1	\$ <input type="text" value="0"/>	E2	\$ <input type="text" value="0"/>
Insurance premiums – members	F1	\$ <input type="text" value="0"/>	F2	\$ <input type="text" value="0"/>
SMSF auditor fee	H1	\$ <input type="text" value="0"/>	H2	\$ <input type="text" value="440"/>
Investment expenses	I1	\$ <input type="text" value="0"/>	I2	\$ <input type="text" value="0"/>
Management and administration expenses	J1	\$ <input type="text" value="0"/>	J2	\$ <input type="text" value="2,410"/>
Forestry managed investment scheme expense	U1	\$ <input type="text" value="0"/>	U2	\$ <input type="text" value="0"/>
Other amounts	L1	\$ <input type="text" value="0"/>	L2	\$ <input type="text" value="259"/>
Tax losses deducted	M1	\$ <input type="text" value="0"/>		

TOTAL DEDUCTIONS
N \$ <input type="text" value="0"/>
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ <input type="text" value="3,109"/>
(Total A2 to L2)

#TAXABLE INCOME OR LOSS	Loss
O \$ <input type="text" value="0"/>	<input type="text"/>
(TOTAL ASSESSABLE INCOME <i>less</i> TOTAL DEDUCTIONS)	

TOTAL SMSF EXPENSES
Z \$ <input type="text" value="3,109"/>
(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** \$ ~~0.00~~
(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** \$

Rebates and tax offsets **C2** \$

Non-refundable non-carry forward tax offsets **C** \$
(C1 plus C2)

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

Early stage venture capital limited partnership tax offset **D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year **D2** \$

Early stage investor tax offset **D3** \$

Early stage investor tax offset carried forward from previous year **D4** \$

Non-refundable carry forward tax offsets **D** \$
(D1 plus D2 plus D3 plus D4)

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

Complying fund's franking credits tax offset **E1** \$

No-TFN tax offset **E2** \$

National rental affordability scheme tax offset **E3** \$

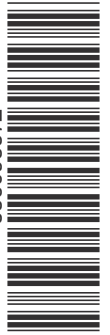
Exploration credit tax offset **E4** \$

Refundable tax offsets **E** \$
(E1 plus E2 plus E3 plus E4)

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

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

712260923



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

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

PAYG instalments raised

K \$ 0.00

Supervisory levy

L \$ 259.00

Supervisory levy adjustment for wound up funds

M \$ 0.00

Supervisory levy adjustment for new funds

N \$ 0.00

AMOUNT DUE OR REFUNDABLE	
A positive amount at S is what you owe, while a negative amount is refundable to you.	
S \$	259.00
<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 \$	0 00
Net capital losses carried forward to later income years	V \$	0 00

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Herman

First given name

Ben

Other given names

Member's TFN

See the Privacy note in the Declaration.

On File

Date of birth

Day **13** / Month **12** / Year **1955**

Contributions

OPENING ACCOUNT BALANCE \$ **1,704,329.35**

! Refer to instructions for completing these labels.

Employer contributions

A \$ 0.00

ABN of principal employer

A1

Personal contributions

B \$ 0.00

CGT small business retirement exemption

C \$ 0.00

CGT small business 15-year exemption amount

D \$ 0.00

Personal injury election

E \$ 0.00

Spouse and child contributions

F \$ 0.00

Other third party contributions

G \$ 0.00

Proceeds from primary residence disposal

H \$ 0.00

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$ 0.00

Non-assessable foreign superannuation fund amount

J \$ 0.00

Transfer from reserve: assessable amount

K \$ 0.00

Transfer from reserve: non-assessable amount

L \$ 0.00

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

T \$ 0.00

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

M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

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

Other transactions

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance - Non CDBIS

S2 \$ 1,854,846.23

Retirement phase account balance - CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1,854,846.23

(S1 plus S2 plus S3)

Allocated earnings or losses

O \$ 193,416.88

Loss

Inward rollovers and transfers

P \$ 0.00

Outward rollovers and transfers

Q \$ 0.00

Lump Sum payments

R1 \$ 0.00

Code

Income stream payments

R2 \$ 42,900.00

Code

M

Accumulation phase value **X1 \$ 0.00**

Retirement phase value **X2 \$ 0.00**

Outstanding limited recourse borrowing arrangement amount **Y \$ 0.00**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Herman**

First given name **Denise**

Other given names **Kerri**

Member's TFN See the Privacy note in the Declaration. **On File**

Date of birth **16** / **04** / **1953**

Contributions OPENING ACCOUNT BALANCE \$ **1,028,175.10**

! Refer to instructions for completing these labels.

Employer contributions
A \$ 0.00

ABN of principal employer
A1

Personal contributions
B \$ 0.00

CGT small business retirement exemption
C \$ 0.00

CGT small business 15-year exemption amount
D \$ 0.00

Personal injury election
E \$ 0.00

Spouse and child contributions
F \$ 0.00

Other third party contributions
G \$ 0.00

Proceeds from primary residence disposal
H \$ 0.00

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$ 0.00

Non-assessable foreign superannuation fund amount
J \$ 0.00

Transfer from reserve: assessable amount
K \$ 0.00

Transfer from reserve: non-assessable amount
L \$ 0.00

Contributions from non-complying funds and previously non-complying funds
T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$ 0.00

Retirement phase account balance - Non CDBIS
S2 \$ 1,118,515.72

Retirement phase account balance - CDBIS
S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1,118,515.72
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses
O \$ 116,690.62

Inward rollovers and transfers
P \$ 0.00

Outward rollovers and transfers
Q \$ 0.00

Lump Sum payments
R1 \$ 0.00

Income stream payments
R2 \$ 26,350.00

Loss

Code

Code **M**



Accumulation phase value **X1 \$ 0.00**

Retirement phase value **X2 \$ 0.00**

Outstanding limited recourse borrowing arrangement amount **Y \$ 0.00**

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.

Date of birth / /

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 \$

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 \$**

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.

Date of birth / /

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 \$

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 \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

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.

Date of birth / /

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 \$

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 \$**

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 / /

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 \$

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 \$**

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.

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 \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 8

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 \$

! 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 \$

H1 Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

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 \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 9

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 \$

! 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 \$**

MEMBER 10

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 \$

! 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 \$

H1 Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

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 \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 11

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 \$

! 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 \$**

MEMBER 12

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 \$

! 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 \$

H1 Receipt date Day / Month / Year / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

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 \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$	<input type="text" value="0"/>	·∞
Unlisted trusts	B	\$	<input type="text" value="2,874,094"/>	·∞
Insurance policy	C	\$	<input type="text" value="0"/>	·∞
Other managed investments	D	\$	<input type="text" value="0"/>	·∞

15b Australian direct investments

Cash and term deposits	E	\$	<input type="text" value="65,959"/>	·∞
Debt securities	F	\$	<input type="text" value="0"/>	·∞
Loans	G	\$	<input type="text" value="0"/>	·∞
Listed shares	H	\$	<input type="text" value="0"/>	·∞
Unlisted shares	I	\$	<input type="text" value="0"/>	·∞
Limited recourse borrowing arrangements	J	\$	<input type="text" value="0"/>	·∞
Non-residential real property	K	\$	<input type="text" value="0"/>	·∞
Residential real property	L	\$	<input type="text" value="0"/>	·∞
Collectables and personal use assets	M	\$	<input type="text" value="0"/>	·∞
Other assets	O	\$	<input type="text" value="33,309"/>	·∞

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ ·∞

Australian non-residential real property

J2 \$ ·∞

Overseas real property

J3 \$ ·∞

Australian shares

J4 \$ ·∞

Overseas shares

J5 \$ ·∞

Other

J6 \$ ·∞

Property count

J7

15c Other investments

Crypto-Currency	N	\$	<input type="text" value="0"/>	·∞
-----------------	----------	----	--------------------------------	----

15d Overseas direct investments

Overseas shares	P	\$	<input type="text" value="0"/>	·∞
Overseas non-residential real property	Q	\$	<input type="text" value="0"/>	·∞
Overseas residential real property	R	\$	<input type="text" value="0"/>	·∞
Overseas managed investments	S	\$	<input type="text" value="0"/>	·∞
Other overseas assets	T	\$	<input type="text" value="0"/>	·∞

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" value="0"/>	<input type="text" value="0"/>	
Permissible temporary borrowings	V2 \$	<input type="text" value="0"/>	<input type="text" value="0"/>	
Other borrowings	V3 \$	<input type="text" value="0"/>	<input type="text" value="0"/>	Borrowings V \$ <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCEs from Sections F and G)				W \$ <input type="text" value="2,973,361"/>
Reserve accounts				X \$ <input type="text" value="0"/>
Other liabilities				Y \$ <input type="text" value="1"/>
TOTAL LIABILITIES				Z \$ <input type="text" value="2,973,362"/>

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 Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Herman

First given name

Ben

Other given names

Phone number

0417261608

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

Gibbon

First given name

Jennifer

Other given names

Tax agent's practice

Jennifer Gibbon

Tax agent's phone number

0299871958

Reference number

HERMANSF

Tax agent number

65330009

Declaration Instructions

Please read this page carefully before completing this declaration.

When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via an approved ATO electronic lodgement channel.

About this declaration

The declaration is divided into four parts:

PART A (Compulsory) - Taxpayer's declaration relating to an approved ATO electronic lodgement channel component of lodgement of a tax return.

As your tax return or request for amendment is to be lodged via an approved ATO electronic lodgement channel, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via an approved ATO electronic lodgement channel your tax return or request for amendment.

PART B (Optional) - Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return). If the account is your tax agent's account include the agent reference number at part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via an approved ATO electronic lodgement channel.

PART C (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

PART D (Compulsory if a share facility user) - Tax agent's declaration relating to the taxpayer's authorisation.

If the taxpayer has authorised the lodgement of their tax return via an approved ATO electronic lodgement channel by completing Part A of this declaration, and you (the tax agent) are registered and lodging with an approved ATO electronic lodgement channel under the shared facility arrangements, you must complete Part D.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

PART A**Electronic Lodgement declaration (Form F or SMSF)**

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

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify the entity in our records. It is not an offence not to provide the TFNs. However, lodgements cannot be accepted electronically if the TFN is not quoted.

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number	Name of partnership, trust, fund or entity	Year
On File	Herman Super Fund	2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic lodgement channel.

Important

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

Declaration: I declare that:

- All of the information I have provided to the agent for the preparation of this document, including any applicable schedules, is true and correct
- I authorise the agent to give this document, including any applicable schedules, to the Commissioner of Taxation.

Signature of partner, trustee or director	Date

PART D**Tax agent's certificate (shared facilities only)**

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature	Date	Client reference HERMANSF
Contact Name Jennifer Gibbon		Agent's reference number 65330009
Agent's phone number 02 99871958		

Herman Super Fund

Compilation Report

For the year ended 30 June 2023

We have compiled the accompanying special purpose financial statements of Herman Super 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 Trustees

The Trustees of Herman Super 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 Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 Trustees 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.

Firm: Jennifer Gibbon
Address: PO BOX 65
Mount Colah NSW 2079

Signature: _____

Date: _____