

Financial Statements and Reports
for the year ended
30 June 2023

Carpet Superannuation Fund

Carpet Superannuation Fund

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Carpet Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	876,751.36	0.00
Stapled Securities	3	105,434.00	0.00
Total Investments		<u>982,185.36</u>	<u>0.00</u>
Other Assets			
Bank Accounts	4	108,464.33	0.00
Distributions Receivable		2,148.00	0.00
GST Refundable		1,289.86	0.00
Income Tax Refundable		11,614.16	0.00
Total Other Assets		<u>123,516.35</u>	<u>0.00</u>
Total Assets		<u>1,105,701.71</u>	<u>0.00</u>
Net assets available to pay benefits		<u>1,105,701.71</u>	<u>0.00</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Rivers, Peter Allan - Pension (Account Based Pension)		347,324.69	0.00
Rivers, Peter Allan - Pension (Account Based Pension 2)		159,637.10	0.00
Parker, Caroline Elizabeth - Pension (Account Based Pension)		258,486.41	0.00
Parker, Caroline Elizabeth - Pension (Account Based Pension 2)		340,253.51	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>1,105,701.71</u>	<u>0.00</u>

Refer to compilation report

Carpet Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	7	4,962.00	0.00
Dividends Received	6	37,716.33	0.00
Interest Received		5,576.76	0.00
Contribution Income			
Personal Concessional		17,500.00	0.00
Personal Non Concessional		659,999.45	0.00
Transfers In		433,267.48	0.00
Total Income		<u>1,159,022.02</u>	<u>0.00</u>
Expenses			
ASIC Fees		59.00	0.00
Advisor Fees		3,699.42	0.00
Investment Management Fee		3,366.51	0.00
Trustee Fees		1,650.00	0.00
		<u>8,774.93</u>	<u>0.00</u>
Member Payments			
Pensions Paid		19,500.00	0.00
Benefits Paid/Transfers Out		17,800.00	0.00
Investment Losses			
Changes in Market Values		18,859.54	0.00
Total Expenses		<u>64,934.47</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>1,094,087.55</u>	<u>0.00</u>
Income Tax Expense	8	(11,614.16)	0.00
Benefits accrued as a result of operations		<u>1,105,701.71</u>	<u>0.00</u>

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

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

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. 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.

g. 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 \$
Ampol Limited	35,628.60	0.00

Carpet Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

ANZ Group Holdings Limited	52,162.00	0.00
Aurizon Holdings Limited	43,512.00	0.00
Bapcor Limited	37,422.00	0.00
BHP Group Limited	26,994.00	0.00
Commonwealth Bank Of Australia	56,151.20	0.00
Commonwealth Bank Of Australia - PERLS XIII	33,194.70	0.00
Downer EDI Limited	22,605.00	0.00
Endeavour Group Limited	41,015.00	0.00
Insurance Australia Group Limited	45,600.00	0.00
Lynas Rare Earths Limited	31,510.00	0.00
Metcash Limited	37,224.00	0.00
National Australia Bank Limited	52,740.00	0.00
Nufarm Finance (NZ) Limited	37,617.50	0.00
Paradigm Biopharmaceuticals Limited.	13,860.00	0.00
Perpetual Limited	47,670.96	0.00
PWR Holdings Limited	32,946.00	0.00
RIO Tinto Limited	53,904.30	0.00
Suncorp Group Limited - Capital Notes 3	33,478.50	0.00
Westpac Banking Corporation	50,149.00	0.00
Woodside Energy Group Ltd	38,572.80	0.00
Wesfarmers Limited	52,793.80	0.00
	876,751.36	0.00

Note 3: Stapled Securities

	2023	2022
	\$	\$
Charter Hall Long Wholesale REIT	53,734.00	0.00
National Storage REIT	51,700.00	0.00
	105,434.00	0.00

Note 4: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Cash at Bank - DDH Graham	108,464.33	0.00

Notes to the Financial Statements

For the year ended 30 June 2023

108,464.33

0.00

Note 5: Guaranteed Benefits

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

Note 6: Dividends

	2023	2022
	\$	\$
ANZ Group Holdings Limited	1,628.00	0.00
Ampol Limited	2,960.50	0.00
Aurizon Holdings Limited	1,638.10	0.00
BHP Group Limited	2,349.28	0.00
Bapcor Limited	1,144.50	0.00
Commonwealth Bank Of Australia	1,743.00	0.00
Commonwealth Bank Of Australia - PERLS XIII	1,027.13	0.00
Downer EDI Limited	935.00	0.00
Endeavour Group Limited	1,252.90	0.00
Insurance Australia Group Limited	480.00	0.00
Metcash Limited	1,000.50	0.00
National Australia Bank Limited	1,365.00	0.00
Nufarm Finance (NZ) Limited	2,496.27	0.00
PWR Holdings Limited	288.80	0.00
Pendal Group Limited	203.00	0.00
Perpetual Limited	2,350.26	0.00
RIO Tinto Limited	4,677.00	0.00
Suncorp Group Limited - Capital Notes 3	1,079.53	0.00
Wesfarmers Limited	1,979.60	0.00
Westpac Banking Corporation	3,265.45	0.00
Woodside Energy Group Ltd	3,852.51	0.00
	37,716.33	0.00

Notes to the Financial Statements

For the year ended 30 June 2023

Note 7: Trust Distributions

	2023 \$	2022 \$
National Storage REIT	1,210.00	0.00
Charter Hall Long Wholesale REIT	3,752.00	0.00
	4,962.00	0.00

Note 8: Income Tax Expense

The components of tax expense comprise	2023 \$	2022 \$
Current Tax	(11,614.16)	0.00
Income Tax Expense	(11,614.16)	0.00

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%	164,113.13	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	98,999.92	0.00
Non Taxable Transfer In	64,990.12	0.00
Exempt Pension Income	8,831.10	0.00
Realised Accounting Capital Gains	1,891.58	0.00
Accounting Trust Distributions	744.30	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	4,720.52	0.00
SMSF Non-Deductible Expenses	1,316.10	0.00
Pension Payments	2,925.00	0.00
Benefit Payments	2,670.00	0.00
Franking Credits	2,135.87	0.00
Taxable Trust Distributions	199.57	0.00
Distributed Foreign Income	1.97	0.00
Rounding	(0.14)	0.00
Income Tax on Taxable Income or Loss	2,625.00	0.00

Notes to the Financial Statements

For the year ended 30 June 2023

Less credits:

Franking Credits	14,239.16	0.00
Current Tax or Refund	<u>(11,614.16)</u>	<u>0.00</u>

Carpet Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	1,094,087.55
Less	
Non Taxable Transfer In	433,267.48
Exempt current pension income	58,874.00
Realised Accounting Capital Gains	12,610.56
Accounting Trust Distributions	4,962.00
Non Taxable Contributions	659,999.45
	<u>1,169,713.49</u>
Add	
Decrease in MV of investments	31,470.11
SMSF non deductible expenses	8,774.00
Pension Payments	19,500.00
Franking Credits	14,239.16
Taxable Trust Distributions	1,330.47
Distributed Foreign income	13.13
Benefits Paid/Transfers Out	17,800.00
	<u>93,126.87</u>
SMSF Annual Return Rounding	(0.93)
Taxable Income or Loss	<u>17,500.00</u>
Income Tax on Taxable Income or Loss	2,625.00
Less	
Franking Credits	14,239.16
CURRENT TAX OR REFUND	<u>(11,614.16)</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
AMOUNT DUE OR REFUNDABLE	<u>(11,096.16)</u>

Carpet Superannuation Fund
Carpet Super Pty Ltd ACN: 660337020
Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and 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 directors of the trustee company:

- (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 then ended 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:

.....
Caroline Elizabeth Parker
Carpet Super Pty Ltd
Director

.....
Peter Allan Rivers
Carpet Super Pty Ltd
Director

Dated this day of

Carpet Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Carpet 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

The Trustee of Carpet 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, 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.

Joseph Hoang

of

ProPlus Super Pty Ltd
PO Box 1839
BROADBEACH QLD 4218

Signed:

Dated:

Carpet Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Cash at Bank - DDH Graham		108,464.330000	108,464.33	108,464.33	108,464.33			9.94 %	
			108,464.33		108,464.33			9.94 %	
Shares in Listed Companies (Australian)									
ALD.AX	Ampol Limited	1,190.00	29.940000	35,628.60	33.12	39,418.49	(3,789.89)	(9.61) %	3.27 %
ANZ.AX	ANZ Group Holdings Limited	2,200.00	23.710000	52,162.00	23.90	52,583.28	(421.28)	(0.80) %	4.78 %
AZJ.AX	Aurizon Holdings Limited	11,100.00	3.920000	43,512.00	3.93	43,612.36	(100.36)	(0.23) %	3.99 %
BAP.AX	Bapcor Limited	6,300.00	5.940000	37,422.00	6.86	43,192.10	(5,770.10)	(13.36) %	3.43 %
BHP.AX	BHP Group Limited	600.00	44.990000	26,994.00	42.28	25,367.82	1,626.18	6.41 %	2.48 %
CBA.AX	Commonwealth Bank Of Australia	560.00	100.270000	56,151.20	100.36	56,199.88	(48.68)	(0.09) %	5.15 %
CBAPJ.AX	Commonwealth Bank Of Australia - PERLS XIII	330.00	100.590000	33,194.70	101.83	33,602.37	(407.67)	(1.21) %	3.04 %
DOW.AX	Downer EDI Limited	5,500.00	4.110000	22,605.00	5.27	28,979.46	(6,374.46)	(22.00) %	2.07 %
EDV.AX	Endeavour Group Limited	6,500.00	6.310000	41,015.00	7.34	47,713.66	(6,698.66)	(14.04) %	3.76 %
IAG.AX	Insurance Australia Group Limited	8,000.00	5.700000	45,600.00	4.80	38,420.25	7,179.75	18.69 %	4.18 %
LYC.AX	Lynas Rare Earths Limited	4,600.00	6.850000	31,510.00	7.75	35,627.92	(4,117.92)	(11.56) %	2.89 %
MTS.AX	Metcash Limited	9,900.00	3.760000	37,224.00	4.21	41,691.08	(4,467.08)	(10.71) %	3.41 %
NAB.AX	National Australia Bank Limited	2,000.00	26.370000	52,740.00	29.85	59,692.96	(6,952.96)	(11.65) %	4.84 %
NFNG.AX	Nufarm Finance (NZ) Limited	410.00	91.750000	37,617.50	87.97	36,066.09	1,551.41	4.30 %	3.45 %
PAR.AX	Paradigm Biopharmaceuticals Limited.	14,000.00	0.990000	13,860.00	1.16	16,295.77	(2,435.77)	(14.95) %	1.27 %
PPT.AX	Perpetual Limited	1,842.00	25.880000	47,670.96	27.89	51,366.61	(3,695.65)	(7.19) %	4.37 %
PWH.AX	PWR Holdings Limited	3,800.00	8.670000	32,946.00	9.71	36,900.96	(3,954.96)	(10.72) %	3.02 %
RIO.AX	RIO Tinto Limited	470.00	114.690000	53,904.30	95.41	44,842.70	9,061.60	20.21 %	4.94 %
SUNPH.AX	Suncorp Group Limited - Capital Notes 3	330.00	101.450000	33,478.50	103.11	34,024.69	(546.19)	(1.61) %	3.07 %
WES.AX	Wesfarmers Limited	1,070.00	49.340000	52,793.80	45.40	48,578.05	4,215.75	8.68 %	4.84 %
WBC.AX	Westpac Banking	2,350.00	21.340000	50,149.00	22.16	52,078.41	(1,929.41)	(3.70) %	4.60 %

Carpet Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Corporation									
WDS.AX	Woodside Energy Group Ltd	1,120.00	34.440000	38,572.80	34.73	38,902.46	(329.66)	(0.85) %	3.54 %
			876,751.36			905,157.37	(28,406.01)	(3.14) %	80.39 %
Stapled Securities									
CLW.AX	Charter Hall Long Wholesale REIT	13,400.00	4.010000	53,734.00	4.17	55,904.99	(2,170.99)	(3.88) %	4.93 %
NSR.AX	National Storage REIT	22,000.00	2.350000	51,700.00	2.39	52,593.11	(893.11)	(1.70) %	4.74 %
			105,434.00			108,498.10	(3,064.10)	(2.82) %	9.67 %
			1,090,649.69			1,122,119.80	(31,470.11)	(2.80) %	100.00 %

Carpet Superannuation Fund Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
Cash at Bank - DDH Graham	5,576.76			5,576.76	0.00	0.00	0.00	5,576.76			0.00	0.00
	5,576.76			5,576.76	0.00	0.00	0.00	5,576.76			0.00	0.00
Shares in Listed Companies (Australian)												
ALD.AX	Ampol Limited	2,960.50	2,960.50	0.00		1,268.79		4,229.29		0.00		
ANZ.AX	ANZ Group Holdings Limited	1,628.00	1,628.00	0.00		697.71		2,325.71		0.00		
AZJ.AX	Aurizon Holdings Limited	1,638.10	1,638.10	0.00		702.04		2,340.14		0.00		
BAP.AX	Bapcor Limited	1,144.50	1,144.50	0.00		490.50		1,635.00		0.00		
BHP.AX	BHP Group Limited	2,349.28	2,349.28	0.00		1,006.84		3,356.12		0.00		
CBA.AX	Commonwealth Bank Of Australia	1,743.00	1,743.00	0.00		747.00		2,490.00		0.00		
CBAPJ.AX	Commonwealth Bank Of Australia - PERLS XIII	1,027.13	1,027.13	0.00		440.19		1,467.32		0.00		
DOW.AX	Downer EDI Limited	935.00	0.00	935.00		0.00		935.00		0.00		
EDV.AX	Endeavour Group Limited	1,252.90	1,252.90	0.00		536.96		1,789.86		0.00		
IAG.AX	Insurance Australia Group Limited	480.00	144.00	336.00		61.71		541.71		0.00		
MTS.AX	Metcash Limited	1,000.50	1,000.50	0.00		428.79		1,429.29		0.00		
NAB.AX	National Australia Bank Limited	1,365.00	1,365.00	0.00		585.00		1,950.00		0.00		
NFNG.AX	Nufarm Finance (NZ) Limited	2,496.27	0.00	2,496.27		0.00		2,496.27		0.00		
PDL.AX	Pendal Group Limited	203.00	203.00	0.00		87.00		290.00		0.00		
PPT.AX	Perpetual Limited	2,350.26	1,742.40	607.86		746.74		3,097.00		0.00		
PWH.AX	PWR Holdings Limited	288.80	288.80	0.00		123.77		412.57		0.00		
RIO.AX	RIO Tinto Limited	4,677.00	4,677.00	0.00		2,004.43		6,681.43		0.00		
SUNPH.AX	Suncorp Group Limited - Capital Notes 3	1,079.53	1,079.53	0.00		462.65		1,542.18		0.00		
WES.AX	Wesfarmers Limited	1,979.60	1,979.60	0.00		848.40		2,828.00		0.00		
WBCPE.AX	Westpac Banking Corporation	116.45	116.45	0.00		0.00		116.45		0.00		
WBC.AX	Westpac Banking Corporation	3,149.00	3,149.00	0.00		1,349.57		4,498.57		0.00		
WDS.AX	Woodside Energy Group Ltd	3,852.51	3,852.51	0.00		1,651.07		5,503.58		0.00		
		37,716.33	33,341.20	4,375.13		14,239.16		51,955.49		0.00		

Carpet Superannuation Fund Investment Income Report

As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Stapled Securities													
CLW.AX	Charter Hall Long Wholesale REIT	3,752.00	0.00	0.00	964.32	0.00	0.00	0.00	964.32	0.00	0.00	698.34	2,089.34
NSR.AX	National Storage REIT	1,210.00	0.00	0.00	366.15	0.00	13.13	0.00	379.28	0.00	0.00	0.00	830.72
		4,962.00	0.00	0.00	1,330.47	0.00	13.13	0.00	1,343.60	0.00	0.00	698.34	2,920.06
		48,255.09	33,341.20	4,375.13	6,907.23	14,239.16	13.13	0.00	58,875.85	0.00	0.00	698.34	2,920.06

Assessable Income (Excl. Capital Gains) **58,875.85**

Net Capital Gain **465.56**

Total Assessable Income 59,341.41

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Carpet Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
AMP.AX - AMP Limited												
13/07/2022	07/10/2022	6,187.00	6,248.87	7,017.87	769.00	6,248.87	6,248.87	0.00	0.00	0.00	769.00	0.00
		6,187.00	6,248.87	7,017.87	769.00	6,248.87	6,248.87	0.00	0.00	0.00	769.00	0.00
PDL.AX - Pental Group Limited												
29/08/2022	23/01/2023	5,800.00	32,140.53	31,427.52	(713.01)	32,140.53	32,140.53	0.00	0.00	0.00	0.00	(713.01)
		5,800.00	32,140.53	31,427.52	(713.01)	32,140.53	32,140.53	0.00	0.00	0.00	0.00	(713.01)
RIO.AX - RIO Tinto Limited												
13/07/2022	03/02/2023	349.00	33,298.09	44,394.07	11,095.98	33,298.09	33,298.09	0.00	0.00	0.00	11,095.98	0.00
		349.00	33,298.09	44,394.07	11,095.98	33,298.09	33,298.09	0.00	0.00	0.00	11,095.98	0.00
WBCPE.AX1 - Westpac Banking Corporation												
13/07/2022	23/09/2022	195.00	19,500.00	19,500.00	0.00	19,500.00	19,500.00	0.00	0.00	0.00	0.00	0.00
		195.00	19,500.00	19,500.00	0.00	19,500.00	19,500.00	0.00	0.00	0.00	0.00	0.00
WES.AX - Wesfarmers Limited												
03/02/2023	08/05/2023	100.00	5,030.88	5,021.75	(9.13)	5,030.88	5,030.88	0.00	0.00	0.00	0.00	(9.13)
		100.00	5,030.88	5,021.75	(9.13)	5,030.88	5,030.88	0.00	0.00	0.00	0.00	(9.13)
		12,631.00	96,218.37	107,361.21	11,142.84	96,218.37	96,218.37	0.00	0.00	0.00	11,864.98	(722.14)
Stapled Securities												
CLW.AX1 - Charter Hall Long Wholesale REIT												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698.34	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698.34	0.00	0.00

Carpet Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Stapled Securities												
NSR.AX - National Storage REIT												
03/02/2023	09/05/2023	10,449.00	24,717.34	26,030.84	1,313.50	24,283.33	24,283.33	0.00	0.00	0.00	1,747.51	0.00
		10,449.00	24,717.34	26,030.84	1,313.50	24,283.33	24,283.33	0.00	0.00	0.00	1,747.51	0.00
		10,449.00	24,717.34	26,030.84	1,313.50	24,283.33	24,283.33	0.00	0.00	698.34	1,747.51	0.00
Units in Listed Unit Trusts (Australian)												
RCB.AX - Russell Investments Australian Select Corporate Bond ETF												
13/07/2022	03/02/2023	975.00	18,671.25	18,825.48	154.23	18,671.25	18,671.25	0.00	0.00	0.00	154.23	0.00
		975.00	18,671.25	18,825.48	154.23	18,671.25	18,671.25	0.00	0.00	0.00	154.23	0.00
		975.00	18,671.25	18,825.48	154.23	18,671.25	18,671.25	0.00	0.00	0.00	154.23	0.00
		24,055.00	139,606.96	152,217.53	12,610.57	139,172.95	139,172.95	0.00	0.00	698.34	13,766.72	(722.14)

Carpet Superannuation Fund Members Statement

Peter Allan Rivers
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	63	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2022	Total Death Benefit:	
Service Period Start Date:	01/02/1993		
Date Left Fund:			
Member Code:	RIVPET00001A		
Account Start Date:	01/07/2022		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

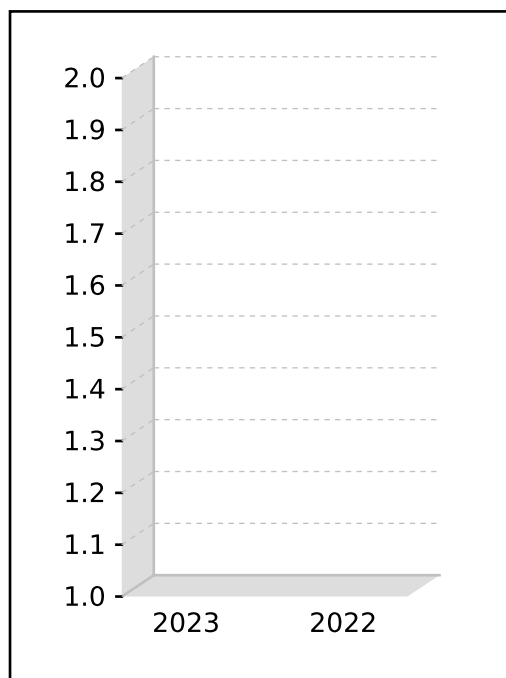
Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Investment Earnings Rate -604.36%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	17,500.00	
Personal Contributions (Non Concessional)	329,999.45	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	151,080.36	
Net Earnings	11,816.11	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,625.00	
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	507,770.92	
Closing balance at 30/06/2023	0.00	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

Carpet Superannuation Fund Members Statement

Peter Allan Rivers
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

Date of Birth : Provided
Age: 63
Tax File Number: Provided
Date Joined Fund: 01/07/2022
Service Period Start Date: 01/02/1993
Date Left Fund:
Member Code: RIVPET00002P
Account Start Date: 29/07/2022
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: Caroline Elizabeth Parker
Nomination Type: N/A
Vested Benefits: 347,324.69
Total Death Benefit: 347,324.69

Your Balance

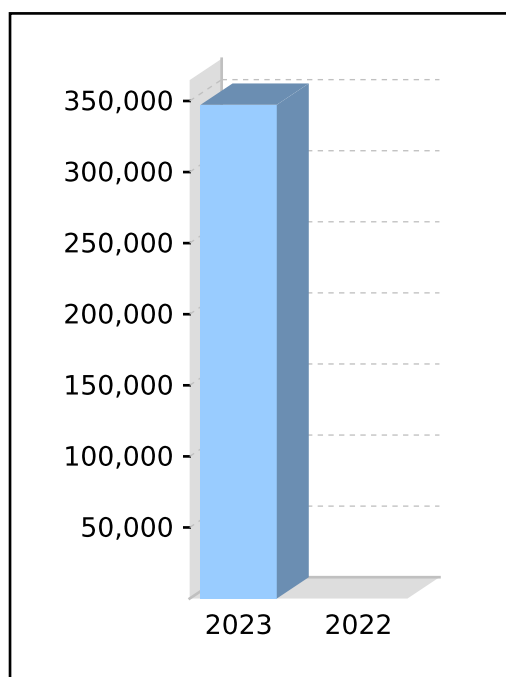
Total Benefits 347,324.69

Preservation Components

Preserved
Unrestricted Non Preserved 347,324.69
Restricted Non Preserved

Tax Components

Tax Free (93.22%) 323,786.97
Taxable 23,537.72
Investment Earnings Rate -0.02%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	(64.33)	
Internal Transfer In	353,989.02	
<u>Decreases to Member account during the period</u>		
Pensions Paid	6,600.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	347,324.69	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

Carpet Superannuation Fund Members Statement

Peter Allan Rivers
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

Date of Birth : Provided
Age: 63
Tax File Number: Provided
Date Joined Fund: 01/07/2022
Service Period Start Date: 01/02/1993
Date Left Fund:
Member Code: RIVPET00006P
Account Start Date: 08/09/2022
Account Phase: Retirement Phase
Account Description: Account Based Pension 2

Nominated Beneficiaries: Caroline Elizabeth Parker
Nomination Type: N/A
Vested Benefits: 159,637.10
Total Death Benefit: 159,637.10

Your Balance

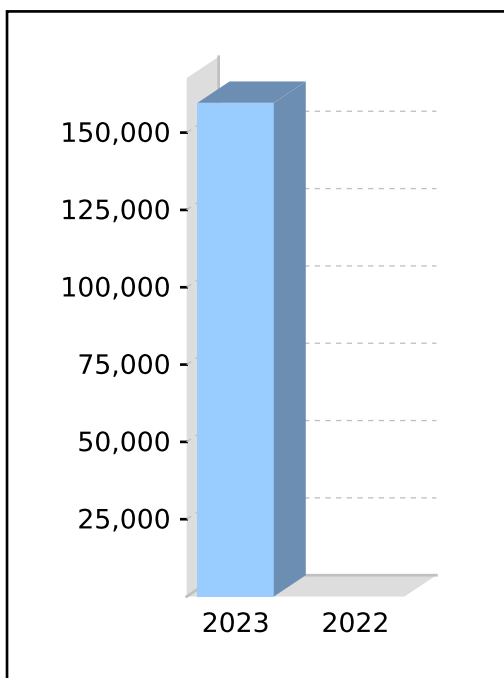
Total Benefits 159,637.10

Preservation Components

Preserved
Unrestricted Non Preserved 159,637.10
Restricted Non Preserved

Tax Components

Tax Free (71.53%) 114,188.22
Taxable 45,448.88
Investment Earnings Rate 5.45%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	8,355.20	
Internal Transfer In	153,781.90	
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,500.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	159,637.10	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

Carpet Superannuation Fund Members Statement

Caroline Elizabeth Parker
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2022	Total Death Benefit:	
Service Period Start Date:	16/01/1989		
Date Left Fund:			
Member Code:	PARCAR00001A		
Account Start Date:	01/07/2022		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

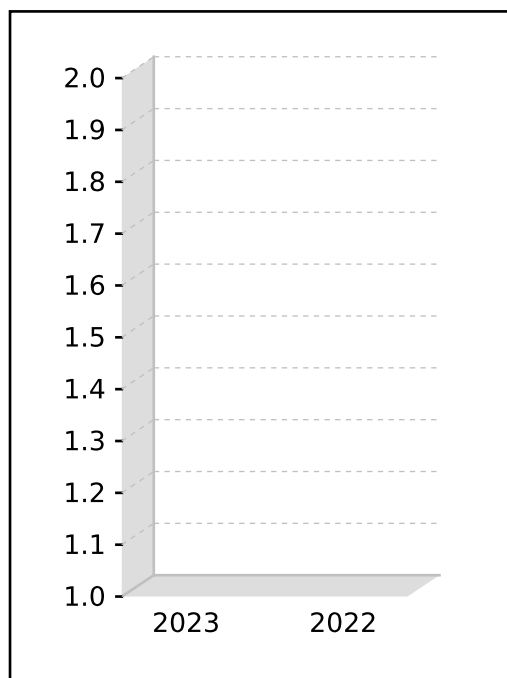
Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Investment Earnings Rate 0.00%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	330,000.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	282,187.12	
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	612,187.12	
Closing balance at 30/06/2023	0.00	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

Carpet Superannuation Fund Members Statement

Caroline Elizabeth Parker
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

		Nominated Beneficiaries:	Peter Allan Rivers
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	258,486.41
Tax File Number:	Provided	Total Death Benefit:	258,486.41
Date Joined Fund:	01/07/2022		
Service Period Start Date:	16/01/1989		
Date Left Fund:			
Member Code:	PARCAR00005P		
Account Start Date:	02/08/2022		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

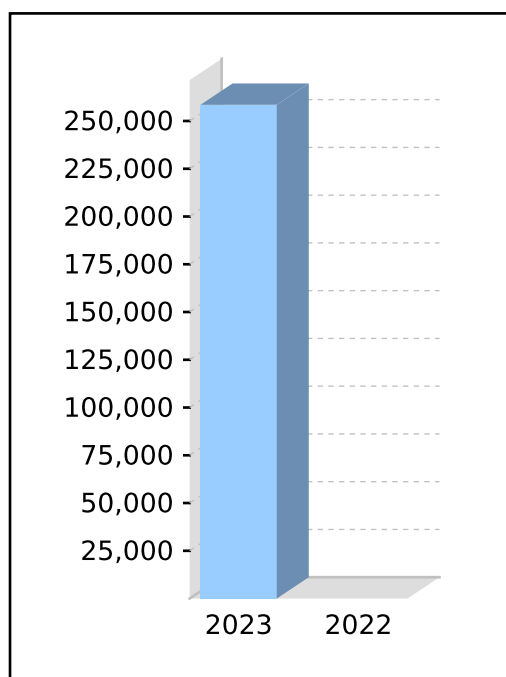
Total Benefits 258,486.41

Preservation Components

Preserved
Unrestricted Non Preserved 258,486.41
Restricted Non Preserved

Tax Components

Tax Free (38.98%) 100,761.21
Taxable 157,725.20
Investment Earnings Rate -0.27%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	(700.71)	
Internal Transfer In	282,187.12	
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,200.00	
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	17,800.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	258,486.41	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

Carpet Superannuation Fund Members Statement

Caroline Elizabeth Parker
4 Knightsbridge Crescent
ROCHEDALE SOUTH, Queensland, 4123, Australia

Your Details

Your Details		Nominated Beneficiaries:	Peter Allan Rivers
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	340,253.51
Tax File Number:	Provided	Total Death Benefit:	340,253.51
Date Joined Fund:	01/07/2022		
Service Period Start Date:	16/01/1989		
Date Left Fund:			
Member Code:	PARCAR00009P		
Account Start Date:	21/09/2022		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance

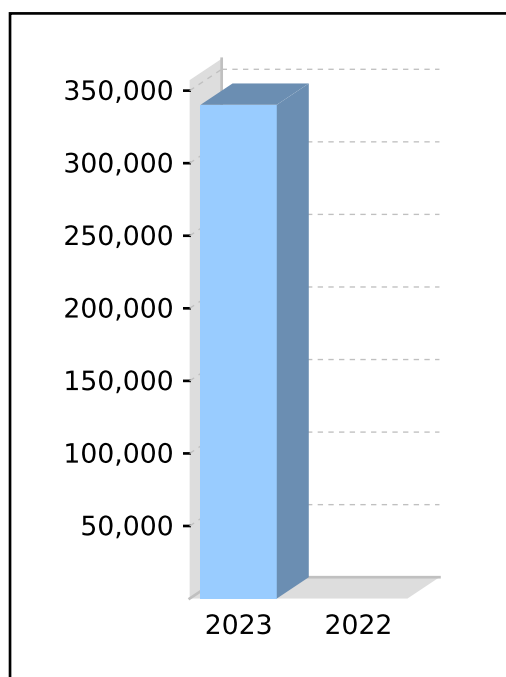
Total Benefits 340,253.51

Preservation Components

Preserved
Unrestricted Non Preserved 340,253.51
Restricted Non Preserved

Tax Components

Tax Free (100.00%) 340,253.51
Taxable
Investment Earnings Rate 4.72%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	15,453.51	
Internal Transfer In	330,000.00	
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,200.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	340,253.51	0.00

Carpet Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Caroline Elizabeth Parker
Director

Peter Allan Rivers
Director

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

Who should complete this annual return?

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

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

To complete this annual return

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

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

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ 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
D1 \$	Net foreign income	D \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

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

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

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year 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 \$	Refundable tax offsets E \$
Exploration credit tax offset E4 \$	<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)	
H2 \$		
	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$		
	Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$		
	Credit for interest on no-TFN tax offset	
H6 \$		
	Credit for foreign resident capital gains withholding amounts	
H8 \$		
	Eligible credits	
	H \$	(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds	I \$	
(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 \$**

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

#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.

Date of birth Day Month Year

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- | | |
|--|--|
| <p>A \$ Employer contributions</p> <p>ABN of principal employer</p> <p>A1 Personal contributions</p> <p>B \$ CGT small business retirement exemption</p> <p>C \$ CGT small business 15-year exemption amount</p> <p>D \$ Personal injury election</p> <p>E \$ Spouse and child contributions</p> <p>F \$ Other third party contributions</p> <p>G \$</p> | <p>H \$ Proceeds from primary residence disposal</p> <p>H1 Receipt date Day / Month / Year</p> <p>I \$ Assessable foreign superannuation fund amount</p> <p>J \$ Non-assessable foreign superannuation fund amount</p> <p>K \$ Transfer from reserve: assessable amount</p> <p>L \$ Transfer from reserve: non-assessable amount</p> <p>M \$ Contributions from non-complying funds and previously non-complying funds</p> <p>T \$ 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>S1 \$ Accumulation phase account balance</p> <p>S2 \$ Retirement phase account balance – Non CDBIS</p> <p>S3 \$ Retirement phase account balance – CDBIS</p>	<p>O \$ Allocated earnings or losses Loss</p> <p>P \$ Inward rollovers and transfers</p> <p>Q \$ Outward rollovers and transfers</p> <p>R1 \$ Lump Sum payments Code</p> <p>R2 \$ Income stream payments Code</p>
<p style="text-align: center;">CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)</p>	

TRIS Count

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

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

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ (Sum of labels A to T)

15e In-house assets

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

A No Yes **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 V1 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$
	Reserve accounts X \$
	Other liabilities Y \$
	TOTAL LIABILITIES Z \$

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

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