



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Cole Freedom Superannuation Fund
 Client Code: COLE00 Period Ended: 30 June 2021
 Partner/Manager: Stuart Accountant: Jay
DUE DATE: 16/05/2022

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Checklist	1		✓	✓
Check Engagement Letter for Quote \$	2	✓		✓
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		✓
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	✓
Client Management Letter	7		✓	✓
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14		✓	✓
Interest Received - Related Party Loans	15	✓		
Dividend Statements	16	✓		
Capital Gains Tax Reports - BGL	17		✓	✓
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18		✓	✓
Related Party Loans	19	✓		
Other Source Documents	20		✓	✓
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25		✓	
Actuarial Certificate	26	✓		
Pension Documents	27	✓		
Super Roll-In Documents	28	✓		
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31		✓	✓
Trust Deed	32	✓		
Trustee Consent	33	✓		
Member Application	34	✓		

ADMIN - To Do:

Scan workpapers	✓	Print letter	✓
PDF copy to file	✓	Client Records?	N
Payment Slip?	✓	Email / Post	E

to confirm NCC.

Completed By: Jay Date: 25/10/2021
 Reviewed By: Eddy Lee Date: 28/10/2021

REVIEWED

By Eddy Lee at 11:35 am, Oct 28, 2021

Financial statements and reports for the year ended
30 June 2021

Cole Freedom Superannuation Fund

Cole Freedom Superannuation Fund

Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

Cole Freedom Superannuation Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Other Assets			
Sundry Debtors		0.00	16,276.14
Macquarie Cash Management Account		69,569.07	60,516.54
The Perth Mint Cash Account 7146		226,296.83	251,477.01
Deferred Tax Asset		3,883.08	0.00
Total Other Assets		<u>299,748.98</u>	<u>328,269.69</u>
Total Assets		<u>299,748.98</u>	<u>328,269.69</u>
Less:			
Liabilities			
Income Tax Payable		0.00	11,748.15
Sundry Creditors		0.00	259.00
Total Liabilities		<u>0.00</u>	<u>12,007.15</u>
Net assets available to pay benefits		<u>299,748.98</u>	<u>316,262.54</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	2, 3		
Cole, Francis - Accumulation		123,032.03	128,863.21
Cole, Johanna - Accumulation		176,716.95	187,399.33
Total Liability for accrued benefits allocated to members' accounts		<u>299,748.98</u>	<u>316,262.54</u>

Cole Freedom Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Other Assets			
Bank Accounts			
Macquarie Cash Management Account		69,569.07	60,516.54
The Perth Mint Cash Account 7146		226,296.83	251,477.01
Sundry Debtors		0.00	16,276.14
Deferred Tax Asset		3,883.08	0.00
Total Other Assets		<u>299,748.98</u>	<u>328,269.69</u>
Total Assets		<u>299,748.98</u>	<u>328,269.69</u>
Less:			
Liabilities			
Income Tax Payable		0.00	11,748.15
Sundry Creditors		0.00	259.00
Total Liabilities		<u>0.00</u>	<u>12,007.15</u>
Net assets available to pay benefits		<u>299,748.98</u>	<u>316,262.54</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	2, 3		
Cole, Francis - Accumulation		123,032.03	128,863.21
Cole, Johanna - Accumulation		176,716.95	187,399.33
Total Liability for accrued benefits allocated to members' accounts		<u>299,748.98</u>	<u>316,262.54</u>

Cole Freedom Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Interest Received		72.54	846.17
Contribution Income			
Employer Contributions		2,778.75	49,144.00
Personal Non Concessional		5,489.25	0.00
Transfers In		0.00	244.03
Total Income		<u>8,340.54</u>	<u>50,234.20</u>
Expenses			
Accountancy Fees		2,585.00	2,475.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		385.00	385.00
ASIC Fees		328.00	321.00
		<u>3,557.00</u>	<u>3,440.00</u>
Investment Losses			
Changes in Market Values	5	25,180.18	(42,101.78)
Total Expenses		<u>28,737.18</u>	<u>(38,661.78)</u>
Benefits accrued as a result of operations before income tax		<u>(20,396.64)</u>	<u>88,895.98</u>
Income Tax Expense	6	(3,883.08)	11,748.15
Benefits accrued as a result of operations		<u>(16,513.56)</u>	<u>77,147.83</u>

Cole Freedom Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Interest Received		
Interest Received	0.00	783.62
Macquarie Cash Management Account	72.54	62.55
	<u>72.54</u>	<u>846.17</u>
Contribution Income		
Employer Contributions - Concessional		
Francis Cole	0.00	24,922.00
Johanna Cole	2,778.75	24,222.00
	<u>2,778.75</u>	<u>49,144.00</u>
Personal Contributions - Non Concessional		
Francis Cole	4,134.00	0.00
Johanna Cole	1,355.25	0.00
	<u>5,489.25</u>	<u>0.00</u>
Transfers In		
Cole, Johanna - Accumulation (Accumulation)	0.00	244.03
	<u>0.00</u>	<u>244.03</u>
Total Income	<u>8,340.54</u>	<u>50,234.20</u>
Expenses		
Accountancy Fees	2,585.00	2,475.00
ASIC Fees	328.00	321.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	385.00
	<u>3,557.00</u>	<u>3,440.00</u>
Investment Losses		
Realised Movements in Market Value		
Other Assets		
The Perth Mint Gold	17,616.58	(23,468.54)
The Perth Mint Silver	7,563.60	(21,581.66)
	<u>25,180.18</u>	<u>(45,050.21)</u>
Unrealised Movements in Market Value		
Other Assets		
The Perth Mint Gold	0.00	11,051.06
The Perth Mint Silver	0.00	(8,102.64)
	<u>0.00</u>	<u>2,948.42</u>
Changes in Market Values	<u>25,180.18</u>	<u>(42,101.78)</u>
Total Expenses	<u>28,737.18</u>	<u>(38,661.79)</u>
Benefits accrued as a result of operations before income tax	<u>(20,396.64)</u>	<u>88,895.99</u>
Income Tax Expense		
Income Tax Expense	(3,883.08)	11,748.15
Total Income Tax	<u>(3,883.08)</u>	<u>11,748.15</u>
Benefits accrued as a result of operations	<u>(16,513.56)</u>	<u>77,147.84</u>

Cole Freedom Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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.

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

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

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2021

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

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

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. Income Tax

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

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Notes to the Financial Statements

For the year ended 30 June 2021

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: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	316,262.54	239,114.71
Benefits accrued as a result of operations	(16,513.56)	77,147.83
Current year member movements	0.00	0.00
	299,748.98	316,262.54
Liability for accrued benefits at end of year	299,748.98	316,262.54

Note 3: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	299,748.98	316,262.54

Note 4: Guaranteed Benefits

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

Note 5: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Other Assets		
The Perth Mint Gold	0.00	(11,051.06)
The Perth Mint Silver	0.00	8,102.64
	0.00	(2,948.42)
Total Unrealised Movement	0.00	(2,948.42)

Realised Movements in Market Value

	2021 \$	2020 \$
Other Assets		
The Perth Mint Gold	(17,616.58)	23,468.54
The Perth Mint Silver	(7,563.60)	21,581.66

Notes to the Financial Statements

For the year ended 30 June 2021

	(25,180.18)	45,050.21
Total Realised Movement	(25,180.18)	45,050.21
Changes in Market Values	(25,180.18)	42,101.79

Note 6: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	0.00	11,748.15
Deferred Tax Liability/Asset	(3,883.08)	0.00
Income Tax Expense	(3,883.08)	11,748.15

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%	(3,059.50)	13,334.40
Less:		
Tax effect of:		
Non Taxable Contributions	823.39	0.00
Non Taxable Transfer In	0.00	36.60
Tax Losses Deducted	0.00	436.95
Realised Accounting Capital Gains	(3,777.03)	6,757.53
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	442.26
Net Capital Gains	0.00	5,202.60
Tax Losses	106.05	0.00
Rounding	(0.19)	(0.03)
Income Tax on Taxable Income or Loss	0.00	11,748.15
Less credits:		
Current Tax or Refund	0.00	11,748.15

Cole Freedom Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	(20,396.64)
Less	
Realised Accounting Capital Gains	(25,180.18)
Non Taxable Contributions	5,489.25
	<u>(19,690.93)</u>
SMSF Annual Return Rounding	(1.29)
	<u>(707.00)</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

Cole Freedom Superannuation Fund Trustees Declaration

Fpjl Pty Ltd ACN: 152591323

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....
Francis Cole
Fpjl Pty Ltd
Director

.....
Johanna Cole
Fpjl Pty Ltd
Director

Dated this day of

Cole Freedom Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
Macquarie Cash Management Account		69,569.070000	69,569.07	69,569.07	69,569.07			
The Perth Mint Cash Account 7146		226,296.830000	226,296.83	226,296.83	226,296.83			
			295,865.90		295,865.90			
Other Assets								
TPMGOLD The Perth Mint Gold	0.00	2,346.640000	0.00	0.00	0.00	0.00	0.00	(17,616.58)
TPMSIL The Perth Mint Silver	0.00	34.290000	0.00	0.00	0.00	0.00	0.00	(7,563.60)
			0.00		0.00	0.00	0.00	(25,180.18)
			295,865.90		295,865.90	0.00	0.00	(25,180.18)

Self-managed superannuation fund annual return **2021**

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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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.
-
- 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 and 9.

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 2021 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 / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf 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 2021*.

Have you applied an exemption or rollover? **M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income D1 \$	Net foreign income D \$	Loss
-----------------------------------	--------------------------------	------

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

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

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)

#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 \$	Loss
(Sum of labels A to U)	

Exempt current pension income **Y** \$

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

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 2021* on how to complete the calculation statement.

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

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 \$	
Early stage investor tax offset	D3 \$	
Early stage investor tax offset carried forward from previous year	D4 \$	
Non-refundable carry forward tax offsets	D \$	
		<i>(D1 plus D2 plus D3 plus D4)</i>
SUBTOTAL 2	T3 \$	
		<i>(T2 less D – cannot be less than zero)</i>

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 \$	
		<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 interest on early payments – amount of interest	
H1 \$	
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 \$
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<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 2021*.

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.

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 \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

S1 \$

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

S2 \$

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Retirement phase account balance - CDBIS

S3 \$

Income stream payments **R2 \$**

Code

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

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 \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

S1 \$

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

S2 \$

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

S3 \$

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

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 \$**

OFFICIAL: Sensitive (when completed)

Section H: Assets and liabilities
15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$</p> <p>Australian non-residential real property J2 \$</p> <p>Overseas real property J3 \$</p> <p>Australian shares J4 \$</p> <p>Overseas shares J5 \$</p> <p>Other J6 \$</p> <p>Property count J7</p>	<p>Cash and term deposits E \$</p> <p>Debt securities F \$</p> <p style="padding-left: 100px;">Loans G \$</p> <p style="padding-left: 100px;">Listed shares H \$</p> <p style="padding-left: 100px;">Unlisted shares I \$</p> <p style="padding-left: 100px;">Limited recourse borrowing arrangements J \$</p> <p style="padding-left: 100px;">Non-residential real property K \$</p> <p style="padding-left: 150px;">Residential real property L \$</p> <p style="padding-left: 100px;">Collectables and personal use assets M \$</p> <p style="padding-left: 100px;">Other assets O \$</p>
--	--

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

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 \$	
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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

202%

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 202F* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

I We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$		K \$
Other shares	B \$		L \$
Units in unit trusts listed on an Australian securities exchange	C \$		M \$
Other units	D \$		N \$
Real estate situated in Australia	E \$		O \$
Other real estate	F \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$		Q \$
Other CGT assets and any other CGT events	I \$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

202%

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 202%-2& income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
200€–2F	B
201J–G€	C
201î –1J	D
201Î –1î	E
201î –1î	F
201Í –1Î and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2020–21	H
2019–20	I
201î –19	J
201î –1î	K
201Î –1î	L
201Í –1Î and earlier income years	M
Total	V

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2020–21	A	Yes	No
2019–20	B	Yes	No
2018–19	C	Yes	No
2017–18	D	Yes	No
2016–17	E	Yes	No
2015–16 and earlier income years	F	Yes	No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G**

Net capital losses **H**

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses **I**

Net capital losses **J**

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

.....**Electronic Lodgment Declaration (SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic 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 each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

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 Fund	Year
-----------------	--------------	------

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic 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 the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

5 Wt i bhBUa Y.....

.....

I authorise the refund to be deposited directly to the specified account

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

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

Contact name

Client Reference

Agent's Phone Number

HUI '5 [YbhBi a VYf



2021 Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self assessment; and
- IV. I have read and understood the return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2021 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the day of year

Name: Cole Freedom Superannuation Fund

Signature of taxpayer:

Memorandum of Resolutions of the Director(s) of

Fpjl Pty Ltd ACN: 152591323

ATF Cole Freedom Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Mark G W Herron

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

TRUSTEE STATUS:

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

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

Cole Freedom Superannuation Fund

Members Statement

Francis Cole
 PO Box 459
 Sanctuary Cove, Queensland, 4212, Australia

Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	123,032.03
Age:	60	Total Death Benefit	123,032.03
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	24/08/2011	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	COLFRA00001A		
Account Start Date	24/08/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	123,032.03
<u>Preservation Components</u>	
Preserved	122,850.01
Unrestricted Non Preserved	182.02
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,134.00
Taxable	118,898.03

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	128,863.21	93,879.90
<u>Increases to Member account during the period</u>		
Employer Contributions		24,922.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	4,134.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(11,723.84)	15,518.72
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		3,738.30
Income Tax	(1,758.66)	1,719.11
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 30/06/2021	123,032.03	128,863.21

Cole Freedom 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

Francis Cole
Director

Johanna Cole
Director

Cole Freedom Superannuation Fund

Members Statement

Johanna Cole
 PO Box 459
 Sanctuary Cove, Queensland, 4212, Australia

Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	176,716.95
Age:	50	Total Death Benefit	176,716.95
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	24/08/2011	Previous Salary	0.00
Service Period Start Date:	18/10/1990	Disability Benefit	0.00
Date Left Fund:			
Member Code:	COLJOH00001A		
Account Start Date	24/08/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	176,716.95
<u>Preservation Components</u>	
Preserved	151,075.34
Unrestricted Non Preserved	25,641.61
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,402.89
Taxable	175,314.06

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	187,399.33	145,234.81
<u>Increases to Member account during the period</u>		
Employer Contributions	2,778.75	24,222.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,355.25	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		244.03
Net Earnings	(16,940.80)	23,989.23
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	416.81	3,633.30
Income Tax	(2,541.23)	2,657.44
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 30/06/2021	176,716.95	187,399.33

Cole Freedom 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

Francis Cole
Director

Johanna Cole
Director

25 October 2021

Cole Freedom Superannuation Fund
PO Box 459
SANCTUARY COVE QLD 4212

Dear Frank & Johanna

Enclosed are the following documents for your consideration for the year ended 30 June 2021.

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

Our estimate indicates the following outcome:

<i>Tax Payer</i>	<i>Amount</i>	<i>Refund / Payable</i>
Cole Freedom Superannuation Fund	\$259.00	Payable

You now need to:

- Check the **Financials, Income Tax Returns and associated documentation** carefully, and if:
 - Correct** ⇨ **please sign** the pages indicated and **return these to our office by 8 November 2021** for lodgement with the ATO. The onus is on you to return these in a timely manner by this date.
 - Incorrect** ⇨ advise us of the necessary changes immediately
- Retain a copy.** It is important that you retain a copy of our paperwork and your supporting records in accordance with legal requirements. Please refer to this link - <https://www.ato.gov.au/Super/self-managed-super-funds/administering-and-reporting/record-keeping-requirements/>

The estimate also indicates that upon lodgement of this tax return, you will be required to pay Quarterly Pay As You Go (PAYG) Instalments as listed below towards your tax for **2022**. You will receive quarterly notices from the ATO and you will need to pay them by the due date specified in the table below. If however, you believe the fund's circumstances have changed, please contact our office as we may be able to vary your amount depending on the situation.

<i>Quarter</i>	<i>Amount</i>	<i>Due Date</i>
Q1: July – September	\$3,046.00	28 October 2021
Q2: October - December	NIL	28 February 2022
Q3: January - March	NIL	28 April 2022
Q4: April – June	NIL	28 July 2022

Investment Strategy

Please note that the Superannuation Laws require that the Trustee of the Fund prepare and implement an investment strategy for their SMSF. This Investment Strategy must be implemented and then regularly reviewed and updated when applicable. Unfortunately, we as the SMSF accountants are not able to provide any advice relating to a particular asset acquisition, or general asset allocations within your SMSF and therefore we are not able to prepare or review an investment strategy on your behalf. Should you wish to engage a financial planner for external investment advice you are welcome to contact our colleague, Norm Sinclair (norm@seedinvest.com.au / 07 3333 1626).

Your latest lodgement date is, 16 May 2022.

Our account for services will follow shortly and we appreciate payment within our 14 day trading terms.

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

Yours sincerely

Mark Herron
Director

Memorandum of Resolutions of the Director(s) of

Fpjl Pty Ltd ACN: 152591323

ATF Cole Freedom Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Mark G W Herron

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

TRUSTEE STATUS:

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

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

Memorandum of Resolutions of the Director(s) of

Fpjl Pty Ltd ACN: 152591323

ATF Cole Freedom Superannuation Fund

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record –

.....
Francis Cole

/ /

.....
Johanna Cole

/ /

Cole Freedom Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(24,922.00)	24200/COLFRA00001 A	(Contributions) Cole, Francis - Accumulation			4,134.00
(24,222.00)	24200/COLJOH00001 A	(Contributions) Cole, Johanna - Accumulation			4,134.00
(42,101.78)	24700	Changes in Market Values of Investments		25,180.18	
	25000	Interest Received			
(783.62)	25000/00019	Interest Received			
(62.55)	25000/MBL961741014	Macquarie Cash Management Account			72.54
	28500	Transfers In			
(244.03)	28500/COLJOH00001 A	(Transfers In) Cole, Johanna - Accumulation			
2,475.00	30100	Accountancy Fees		2,585.00	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		385.00	
321.00	30800	ASIC Fees		328.00	
11,748.15	48500	Income Tax Expense			3,883.08
77,147.83	49000	Profit/Loss Allocation Account			16,513.56
	50010	Opening Balance			
(93,879.90)	50010/COLFRA00001 A	(Opening Balance) Cole, Francis - Accumulation			128,863.21
(145,234.81)	50010/COLJOH00001 A	(Opening Balance) Cole, Johanna - Accumulation			187,399.33
	52420	Contributions			
(24,922.00)	52420/COLFRA00001 A	(Contributions) Cole, Francis - Accumulation			4,134.00
(24,222.00)	52420/COLJOH00001 A	(Contributions) Cole, Johanna - Accumulation			4,134.00
	52850	Transfers In			
(244.03)	52850/COLJOH00001 A	(Transfers In) Cole, Johanna - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(15,518.72)	53100/COLFRA00001 A	(Share of Profit/(Loss)) Cole, Francis - Accumulation		11,723.84	
(23,989.23)	53100/COLJOH00001 A	(Share of Profit/(Loss)) Cole, Johanna - Accumulation		16,940.80	
	53330	Income Tax			
1,719.11	53330/COLFRA00001 A	(Income Tax) Cole, Francis - Accumulation			1,758.66

Cole Freedom Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
2,657.44	53330/COLJOH00001 A	(Income Tax) Cole, Johanna - Accumulation			2,541.23
	53800	Contributions Tax			
3,738.30	53800/COLFRA00001 A	(Contributions Tax) Cole, Francis - Accumulation			0.00
3,633.30	53800/COLJOH00001 A	(Contributions Tax) Cole, Johanna - Accumulation		416.81	
	60400	Bank Accounts			
60,516.54	60400/MBL961741014	Macquarie Cash Management Account		69,569.07	
251,477.01	60400/The Perth Mint Cash	The Perth Mint Cash Account 7146		226,296.83	
16,276.14	68000	Sundry Debtors			0.00
(11,748.15)	85000	Income Tax Payable/Refundable			0.00
(259.00)	88000	Sundry Creditors			0.00
	89000	Deferred Tax Liability/Asset		3,883.08	
				357,567.61	357,567.61

Current Year Profit/(Loss): (20,396.64)



Bank Reconciliation - Super Fund

Client Name: Cole Freedom Superannuation Fund
 Client Code: COLE00 Period Ended: 30 June 2021
 Partner/Manager: Stuart Accountant: Jay

Bank: Macquarie Cash Management Account Account No: _____
 BGL Code: _____

AS AT

30/06/2021

Balance as per bank statement		\$69,569.07
add: Outstanding deposits	0.00	
	0.00	
	0.00	0.00
		69,569.07

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

Reconciled Balance \$69,569.07

BSB
182512

Account No.
000961741014

Account Name
FPJL PTY LTD ATF COLE FREEDOM
SUPERANNUATION FUND

Johanna Cole
66 PALLADIUM BVD
HOPE ISLAND QLD 4212



Cash Management Account Transaction Listing Report

From 1 July 2020 to 30 ~~June~~ 2021

Overview of this transaction listing report

Opening balance	- Total debits	+ Total credits	= Closing balance
\$60,516.54 CR	\$15,305.15	\$24,357.68	\$69,569.07 CR

Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND



Cash Management Account Transaction Listing Report

From 1 July 2020 to 30 June 2021

Your transactions

Please check each entry on this report. If you think there is an error or unauthorised transaction, please contact us right away.

Date	Description	Debits	Credits	Balance
Jul 2020				
	Opening balance			60,516.54 CR
Jul 1	FRANKCOLEWAP FRANK SUPER		78.00 ✓	60,594.54 CR
Jul 1	FRANKCOLEWAP JO SUPER		78.00 ✓	60,672.54 CR
Jul 8	FRANKCOLEWAP FRANK SUPER		78.00 ✓	60,750.54 CR
Jul 8	FRANKCOLEWAP JO SUPER		78.00 ✓	60,828.54 CR
Jul 15	FRANKCOLEWAP FRANK SUPER		78.00 ✓	60,906.54 CR
Jul 15	FRANKCOLEWAP JO SUPER		78.00 ✓	60,984.54 CR
Jul 22	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,062.54 CR
Jul 22	FRANKCOLEWAP JO SUPER		78.00 ✓	61,140.54 CR
Jul 29	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,218.54 CR
Jul 29	FRANKCOLEWAP JO SUPER		78.00 ✓	61,296.54 CR
Jul 31	MACQUARIE CMA INTEREST PAID		2.52 ✓	61,299.06 CR
Aug 2020				
Aug 5	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,377.06 CR
Aug 5	FRANKCOLEWAP JO SUPER		78.00 ✓	61,455.06 CR
Aug 12	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,533.06 CR
Aug 12	FRANKCOLEWAP JO SUPER		78.00 ✓	61,611.06 CR
Aug 19	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,689.06 CR
Aug 19	FRANKCOLEWAP JO SUPER		78.00 ✓	61,767.06 CR
Aug 26	FRANKCOLEWAP FRANK SUPER		78.00 ✓	61,845.06 CR
Aug 26	FRANKCOLEWAP JO SUPER		78.00 ✓	61,923.06 CR
Aug 31	MACQUARIE CMA INTEREST PAID		2.53 ✓	61,925.59 CR
Sep 2020				
Sep 2	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,003.59 CR
Sep 2	FRANKCOLEWAP JO SUPER		78.00 ✓	62,081.59 CR
Sep 9	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,159.59 CR
Sep 9	FRANKCOLEWAP JO SUPER		78.00 ✓	62,237.59 CR
Sep 16	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,315.59 CR
Sep 16	FRANKCOLEWAP JO SUPER		78.00 ✓	62,393.59 CR
Sep 23	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,471.59 CR
Sep 23	FRANKCOLEWAP JO SUPER		78.00 ✓	62,549.59 CR
Sep 30	MACQUARIE CMA INTEREST PAID		2.60 ✓	62,552.19 CR
Sep 30	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,630.19 CR
Sep 30	FRANKCOLEWAP JO SUPER		78.00 ✓	62,708.19 CR
Oct 2020				
Oct 7	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,786.19 CR
Oct 7	FRANKCOLEWAP JO SUPER		78.00 ✓	62,864.19 CR

Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND



Cash Management Account Transaction Listing Report

From 1 July 2020 to 30 June 2021

Date	Description	Debits	Credits	Balance
Oct 8	BPAY TO ASIC	55.00 ✓		62,809.19 CR
Oct 8	BPAY TO ASIC	273.00 ✓		62,536.19 CR
Oct 14	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,614.19 CR
Oct 14	FRANKCOLEWAP JO SUPER		78.00 ✓	62,692.19 CR
Oct 21	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,770.19 CR
Oct 21	FRANKCOLEWAP JO SUPER		78.00 ✓	62,848.19 CR
Oct 28	FRANKCOLEWAP FRANK SUPER		78.00 ✓	62,926.19 CR
Oct 28	FRANKCOLEWAP JO SUPER		78.00 ✓	63,004.19 CR
Nov 2020				
Nov 4	FRANKCOLEWAP FRANK SUPER		78.00 ✓	63,082.19 CR
Nov 4	FRANKCOLEWAP JO SUPER		78.00 ✓	63,160.19 CR
Nov 11	FRANKCOLEWAP FRANK SUPER		78.00 ✓	63,238.19 CR
Nov 11	FRANKCOLEWAP JO SUPER		78.00 ✓	63,316.19 CR
Nov 18	FRANKCOLEWAP FRANK SUPER		78.00 ✓	63,394.19 CR
Nov 18	FRANKCOLEWAP JO SUPER		78.00 ✓	63,472.19 CR
Nov 25	FRANKCOLEWAP FRANK SUPER		78.00 ✓	63,550.19 CR
Nov 25	FRANKCOLEWAP JO SUPER		78.00 ✓	63,628.19 CR
Dec 2020				
Dec 2	FRANKCOLEWAP FRANK SUPER		78.00 ✓	63,706.19 CR
Dec 2	FRANKCOLEWAP JO SUPER		78.00 ✓	63,784.19 CR
Dec 8	COLE, FRANCIS PA Payback FPJL Super		4,365.03 ✓	68,149.22 CR
Dec 8	FRANKCOLEWAP FPJL Jims payback		2,839.30 ✓	70,988.52 CR
Dec 8	FRANKCOLEWAP Payback FPJL Super		8,669.11 ✓	79,657.63 CR
Dec 9	FRANKCOLEWAP FRANK SUPER		78.00 ✓	79,735.63 CR
Dec 9	FRANKCOLEWAP JO SUPER		78.00 ✓	79,813.63 CR
Dec 16	FRANKCOLEWAP FRANK SUPER		78.00 ✓	79,891.63 CR
Dec 16	FRANKCOLEWAP JO SUPER		78.00 ✓	79,969.63 CR
Dec 23	FRANKCOLEWAP FRANK SUPER		78.00 ✓	80,047.63 CR
Dec 23	FRANKCOLEWAP JO SUPER		78.00 ✓	80,125.63 CR
Dec 30	FRANKCOLEWAP FRANK SUPER		78.00 ✓	80,203.63 CR
Dec 30	FRANKCOLEWAP JO SUPER		78.00 ✓	80,281.63 CR
Dec 31	MACQUARIE CMA INTEREST PAID		17.46 ✓	80,299.09 CR
Jan 2021				
Jan 4	TRANSACT FUNDS TFR TO HERRON ACCOUNTANTS	2,970.00		77,329.09 CR
Jan 6	FRANKCOLEWAP FRANK SUPER		78.00 ✓	77,407.09 CR
Jan 6	FRANKCOLEWAP JO SUPER		78.00 ✓	77,485.09 CR
Jan 13	FRANKCOLEWAP FRANK SUPER		78.00 ✓	77,563.09 CR
Jan 13	FRANKCOLEWAP JO SUPER		78.00 ✓	77,641.09 CR
Jan 20	FRANKCOLEWAP FRANK SUPER		78.00 ✓	77,719.09 CR
Jan 20	FRANKCOLEWAP JO SUPER		78.00 ✓	77,797.09 CR
Jan 27	FRANKCOLEWAP FRANK SUPER		78.00 ✓	77,875.09 CR
Jan 27	FRANKCOLEWAP JO SUPER		78.00 ✓	77,953.09 CR

Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND



Cash Management Account Transaction Listing Report

From 1 July 2020 to 30 June 2021

Date	Description	Debits	Credits	Balance
Jan 29	MACQUARIE CMA INTEREST PAID		8.94	77,962.03 CR
Feb 2021				
Feb 3	FRANKCOLEWAP FRANK SUPER		78.00	78,040.03 CR
Feb 3	FRANKCOLEWAP JO SUPER		78.00	78,118.03 CR
Feb 5	ATO ATO47649374374I001		143.70	78,261.73 CR
Feb 10	FRANKCOLEWAP FRANK SUPER		78.00	78,339.73 CR
Feb 10	FRANKCOLEWAP JO SUPER		78.00	78,417.73 CR
Feb 17	FRANKCOLEWAP FRANK SUPER		78.00	78,495.73 CR
Feb 17	FRANKCOLEWAP JO SUPER		78.00	78,573.73 CR
Feb 24	FRANKCOLEWAP FRANK SUPER		78.00	78,651.73 CR
Feb 24	FRANKCOLEWAP JO SUPER		78.00	78,729.73 CR
Feb 26	MACQUARIE CMA INTEREST PAID		7.25	78,736.98 CR
Mar 2021				
Mar 3	FRANKCOLEWAP FRANK SUPER		78.00	78,814.98 CR
Mar 3	FRANKCOLEWAP JO SUPER		78.00	78,892.98 CR
Mar 10	FRANKCOLEWAP FRANK SUPER		78.00	78,970.98 CR
Mar 10	FRANKCOLEWAP JO SUPER		78.00	79,048.98 CR
Mar 17	FRANKCOLEWAP FRANK SUPER		78.00	79,126.98 CR
Mar 17	FRANKCOLEWAP JO SUPER		78.00	79,204.98 CR
Mar 24	FRANKCOLEWAP FRANK SUPER		78.00	79,282.98 CR
Mar 24	FRANKCOLEWAP JO SUPER		78.00	79,360.98 CR
Mar 31	MACQUARIE CMA INTEREST PAID		8.06	79,369.04 CR
Mar 31	FRANKCOLEWAP FRANK SUPER		78.00	79,447.04 CR
Mar 31	FRANKCOLEWAP JO SUPER		78.00	79,525.04 CR
Apr 2021				
Apr 7	FRANKCOLEWAP FRANK SUPER		78.00	79,603.04 CR
Apr 7	FRANKCOLEWAP JO SUPER		78.00	79,681.04 CR
Apr 14	FRANKCOLEWAP FRANK SUPER		78.00	79,759.04 CR
Apr 14	FRANKCOLEWAP JO SUPER		78.00	79,837.04 CR
Apr 21	FRANKCOLEWAP FRANK SUPER		78.00	79,915.04 CR
Apr 21	FRANKCOLEWAP JO SUPER		78.00	79,993.04 CR
Apr 28	FRANKCOLEWAP FRANK SUPER		78.00	80,071.04 CR
Apr 28	FRANKCOLEWAP JO SUPER		78.00	80,149.04 CR
Apr 30	MACQUARIE CMA INTEREST PAID		7.84	80,156.88 CR
May 2021				
May 5	FRANKCOLEWAP FRANK SUPER		78.00	80,234.88 CR
May 5	FRANKCOLEWAP JO SUPER		78.00	80,312.88 CR
May 12	FRANKCOLEWAP FRANK SUPER		78.00	80,390.88 CR
May 12	FRANKCOLEWAP JO SUPER		78.00	80,468.88 CR
May 19	FRANKCOLEWAP FRANK SUPER		78.00	80,546.88 CR
May 19	FRANKCOLEWAP JO SUPER		78.00	80,624.88 CR
May 26	FRANKCOLEWAP FRANK SUPER		78.00	80,702.88 CR

Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND

**Cash Management Account Transaction Listing Report**

From 1 July 2020 to 30 June 2021

Date	Description	Debits	Credits	Balance
May 26	FRANKCOLEWAP JO SUPER		78.00	80,780.88 CR
May 31	MACQUARIE CMA INTEREST PAID		8.20	80,789.08 CR
Jun 2021				
Jun 2	FRANKCOLEWAP FRANK SUPER		78.00	80,867.08 CR
Jun 2	FRANKCOLEWAP JO SUPER		78.00	80,945.08 CR
Jun 8	BPAY TO TAX OFFICE PAYMENTS	12,007.15		68,937.93 CR
Jun 9	FRANKCOLEWAP FRANK SUPER		78.00	69,015.93 CR
Jun 9	FRANKCOLEWAP JO SUPER		78.00	69,093.93 CR
Jun 16	FRANKCOLEWAP FRANK SUPER		78.00	69,171.93 CR
Jun 16	FRANKCOLEWAP JO SUPER		78.00	69,249.93 CR
Jun 23	FRANKCOLEWAP FRANK SUPER		78.00	69,327.93 CR
Jun 23	FRANKCOLEWAP JO SUPER		78.00	69,405.93 CR
Jun 30	MACQUARIE CMA INTEREST PAID		7.14	69,413.07 CR
Jun 30	FRANKCOLEWAP FRANK SUPER		78.00	69,491.07 CR
Jun 30	FRANKCOLEWAP JO SUPER		78.00	69,569.07 CR
Closing balance				69,569.07 CR

Check we have your latest details

New contact details? Contact us to update them.

End of transaction listing report

Bank Reconciliation - Super Fund

Client Name: Cole Freedom Superannuation Fund
 Client Code: COLE00 Period Ended: 30 June 2021
 Partner/Manager: Stuart Accountant: Jay

Bank: The Perth Mint Cash Account Account No: _____
 BGL Code: _____

AS AT

30/06/2021

Balance as per bank statement \$226,296.83

add: Outstanding deposits	0.00	
	0.00	
	0.00	0.00
		226,296.83

less: Outstanding cheques

Chq No	Code	Amount
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00

Reconciled Balance \$226,296.83



THE PERTH MINT AUSTRALIA

Cole Freedom Superannuation Fund
PO Box 459
Sanctuary Cove
QLD 4212 AUSTRALIA

Client Code: SEC26605

DEPOSITORY ACCOUNT STATEMENT

FOR THE PERIOD 01/07/2020 TO 30/06/2021

Metal Holdings as at 30/06/2021: No Metal Holdings

Values are based on the London Fix: 30/06/2021

Gold: AU\$ 2,346.64
Silver: AU\$ 34.29
Platinum: AU\$ 1,409.46
Palladium: AU\$ 3,602.85

Cash Holdings as at 30/06/2021:

Currency	Balance
AUD	226,296.83

Market Orders as at 30/06/2021: No Market Orders

Storage Invoices as at 30/06/2021: No Storage Invoices

Transactions for period 01/07/2020 to 30/06/2021:

Trans Number	Value Date	Trans Type	Product Code	Description	Cur	Dollars	Fine Ounces	Gold Balance	Silver Balance	Platinum Balance	Palladium Balance	Balance (US dollars)	Balance (AU dollars)
				OPENING BALANCE				0.000	0.000	0.000	0.000	0.00	251477.01
PMDS													
279035	10/08/20	Buy	U1	Unallocated Gold	AUD	-125737.68	44.101	44.101	0.000	0.000	0.000	0.00	125739.33
279035	10/08/20	Buy	U2	Unallocated Silver	AUD	-125738.49	3246.540	44.101	3246.540	0.000	0.000	0.00	0.84
281602	03/09/20	Sell	U2	Unallocated Silver	AUD	124829.46	-3246.540	44.101	0.000	0.000	0.000	0.00	124830.30
282843	24/09/20	Buy	U2	Unallocated Silver	AUD	-124830.29	3557.432	44.101	3557.432	0.000	0.000	0.00	0.01
286539	21/12/20	Sell	U1	Unallocated Gold	AUD	108121.10	-44.101	0.000	3557.432	0.000	0.000	0.00	108121.11
286539	21/12/20	Sell	U2	Unallocated Silver	AUD	117217.38	-3557.432	0.000	0.000	0.000	0.000	0.00	225338.49
292229	24/02/21	Buy	U2	Unallocated Silver	AUD	-225338.48	6388.956	0.000	6388.956	0.000	0.000	0.00	0.01
296711	25/05/21	Sell	U2	Unallocated Silver	AUD	226296.82	-6388.956	0.000	0.000	0.000	0.000	0.00	226296.83

Outstanding Transactions as at 30/06/2021: No Transactions

Allocated Metal Holding as at 30/06/2021: No Allocated Metal holdings

Cole Freedom Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

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
Other Assets												
TPMGOLD - The Perth Mint Gold												
10/08/2020	21/12/2020	44.10	125,737.68	108,121.10	(17,616.58)	125,737.68	125,737.68	0.00	0.00	0.00	0.00	(17,616.58)
		44.10	125,737.68	108,121.10	(17,616.58)	125,737.68	125,737.68	0.00	0.00	0.00	0.00	(17,616.58)
TPMSIL - The Perth Mint Silver												
10/08/2020	03/09/2020	3,246.54	125,738.49	124,829.46	(909.03)	125,738.49	125,738.49	0.00	0.00	0.00	0.00	(909.03)
24/09/2020	21/12/2020	3,557.43	124,830.29	117,217.38	(7,612.91)	124,830.29	124,830.29	0.00	0.00	0.00	0.00	(7,612.91)
24/02/2021	25/05/2021	6,388.96	225,338.48	226,296.82	958.34	225,338.48	225,338.48	0.00	0.00	0.00	958.34	0.00
		13,192.93	475,907.26	468,343.66	(7,563.60)	475,907.26	475,907.26	0.00	0.00	0.00	958.34	(8,521.94)
		13,237.03	601,644.94	576,464.76	(25,180.18)	601,644.94	601,644.94	0.00	0.00	0.00	958.34	(26,138.52)
		13,237.03	601,644.94	576,464.76	(25,180.18)	601,644.94	601,644.94	0.00	0.00	0.00	958.34	(26,138.52)



End of Period Closing Figures - Super Fund

Client Name: Cole Freedom Superannuation Fund
Client Code: COLE00 Period Ended: 30 June 2021
Partner: Stuart Accountant: Jay

Cash on Hand:

Macquarie Cash Management Account	69,569.07
The Perth Mint Cash Account	226,296.83
	<u>\$295,865.90</u>

Sundry Debtors:

\$0.00

Sundry Creditors:

\$0.00

Investments

The Perth Mint Gold	-
The Perth Mint Silver	-
	<u>-</u>



Cole Freedom Superannuation Fund
PO Box 459
SANCTUARY COVE QLD 4212

Invoice Date
22 December 2020
ABN.
16 134 060 432
Invoice No.
25691
Client Code
COLE00

TAX INVOICE

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

Input of data into BGL SimpleFund.

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

- Revaluation of Gold & Silver; and
- Calculation and recording of interest on 3 x loans made during the year.

Preparation of loan documentation for 3 x loans made to Jim's Mowing, Frank Cole Waterproofing and Frank & Johanna Cole.

Preparation of Financial Statements for the Cole Freedom Superannuation Fund for the year ended 30 June 2020.

Preparation of Member Benefit Statements for Francis and Johanna Cole for the year ended 30 June 2020.

Preparation and Electronic Lodgement of the Fund Income Tax Return for the year ended 30 June 2020.

Liaising with auditor in regards to loans made, contravention report and procedure going forward for rectification of breach.

2,350.00

Audit

Audit of the 2020 Financial Statements as performed by Super Audits

350.00

Our Price
Plus: GST

2,700.00
270.00

TOTAL DUE

\$2,970.00

Total	2,970.00
Audit fee	- 385.00
Accounting fee	2,585.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 05 January 2021

Please forward cheques to:

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

Credit Card: Mastercard/Visa (Please circle)

Card No:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Expires: ____ / ____

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: COLE00

Invoice No: 25691

Amount Due: \$2,970.00

Amount Paid: \$ _____

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 17 December 2020

Recipient: Cole Freedom Super Fund

Address: C/- PO Box 504 NORTH LAKES Qld. 5409

Description of Services

Statutory audit of the Cole Freedom Super Fund for the financial year ending 30 June 2020.

Fee: \$350.00

GST: \$35.00

Total: \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING



ASIC
Australian Securities & Investments Commission

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

ABN 86 768 265 615

FPJL PTY LTD
66 PALLADIUM BVD HOPE ISLAND QLD 4212

INVOICE STATEMENT

Issue date 10 Aug 20
FPJL PTY LTD

ACN 152 591 323
Account No. 22 152591323

Summary

Opening Balance	\$0.00
New items	\$55.00
Payments & credits	\$0.00
TOTAL DUE	\$55.00

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

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 10 Oct 20	\$55.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
FPJL PTY LTD

ACN 152 591 323 Account No: 22 152591323



22 152591323

TOTAL DUE	\$55.00
Immediately	\$0.00
By 10 Oct 20	\$55.00

paid 8/10/20
Payment options are listed on the back of this payment slip

iB PAY	Bill Code: 17301
	Ref: 2291525913235



*814 129 0002291525913235 63



ASIC
Australian Securities & Investments Commission

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

ABN 86 768 265 615

FACTORY 3 PTY LTD
66 PALLADIUM BVD HOPE ISLAND QLD 4212

INVOICE STATEMENT
Issue date 10 Aug 20
FACTORY 3 PTY LTD

Trustee for bare trust. Client has initiated de-registered.

ACN 152 591 887
Account No. 22 152591887

Summary

Opening Balance	\$0.00
New items	\$273.00
Payments & credits	\$0.00
TOTAL DUE	\$273.00

Please pay

Immediately	\$0.00
By 10 Oct 20	\$273.00

If you have already paid please ignore this invoice statement.

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

Transaction details are listed on the back of this page

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
FACTORY 3 PTY LTD

TOTAL DUE	\$273.00
Immediately	\$0.00
By 10 Oct 20	\$273.00

paid 8/10/20

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2291525918879

ACN 152 591 887 Account No: 22 152591887



22 152591887



*814 129 0002291525918879 14

Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	31/07/2020	25000/MBL961741014	Macquarie Cash Management Account	2.52
	31/08/2020	25000/MBL961741014	Macquarie Cash Management Account	2.53
	30/09/2020	25000/MBL961741014	Macquarie Cash Management Account	2.60
	31/12/2020	25000/MBL961741014	Macquarie Cash Management Account	17.46
	29/01/2021	25000/MBL961741014	Macquarie Cash Management Account	8.94
	26/02/2021	25000/MBL961741014	Macquarie Cash Management Account	7.25
	31/03/2021	25000/MBL961741014	Macquarie Cash Management Account	8.06
	30/04/2021	25000/MBL961741014	Macquarie Cash Management Account	7.84
	31/05/2021	25000/MBL961741014	Macquarie Cash Management Account	8.20
	30/06/2021	25000/MBL961741014	Macquarie Cash Management Account	7.14
Sub-Total				72.54
Ignore Cents				0.54
Total				72.00
R1 - Assessable employer contributions				
	01/07/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	08/07/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	15/07/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	22/07/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	29/07/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	05/08/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	12/08/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	19/08/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	26/08/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	02/09/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	09/09/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	16/09/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	23/09/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	30/09/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	07/10/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	14/10/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	21/10/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	28/10/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna -	78.00

Cole Freedom Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
R1 - Assessable employer contributions				
			Accumulation (Accumulation)	
	04/11/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	11/11/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	18/11/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	25/11/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	02/12/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	09/12/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	16/12/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	23/12/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	30/12/2020	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	06/01/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	13/01/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	20/01/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	27/01/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	03/02/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	10/02/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	17/02/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	24/02/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	78.00
	03/03/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	48.75
Sub-Total				2,778.75
Ignore Cents				0.75
Total				2,778.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
			Assessable employer contributions	2,778.75
Sub-Total				2,778.75
Ignore Cents				0.75
Total				2,778.00
W - GROSS INCOME (Sum of labels A to U)				
				2,850.00
Sub-Total				2,850.00
Ignore Cents				0.00
Total				2,850.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				2,850.00

Cole Freedom Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
V - TOTAL ASSESSABLE INCOME (W less Y)				
Sub-Total				2,850.00
Ignore Cents				0.00
Total				2,850.00
H1 - Expenses - SMSF auditor fee				
	30/06/2021	30700	Auditor's Remuneration	385.00
Sub-Total				385.00
Ignore Cents				0.00
Total				385.00
J1 - Expenses - Management and administration expenses				
	08/10/2020	30800	ASIC Fees	55.00
	08/10/2020	30800	ASIC Fees	273.00
	04/01/2021	30100	Accountancy Fees	2,970.00
	30/06/2021	30100	Accountancy Fees	(385.00)
	08/06/2021	30400	ATO Supervisory Levy	259.00
Sub-Total				3,172.00
Ignore Cents				0.00
Total				3,172.00
L2 - Expenses - Other amounts (Non-deductible)				
	08/06/2021	85000	Income Tax Payable/Refundable	11,748.15
Sub-Total				11,748.15
Ignore Cents				0.15
Total				11,748.00
N - TOTAL DEDUCTIONS				
				3,557.00
Sub-Total				3,557.00
Ignore Cents				0.00
Total				3,557.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				11,748.00
Sub-Total				11,748.00
Ignore Cents				0.00
Total				11,748.00
O - TAXABLE INCOME OR LOSS				
				(707.00)
Sub-Total				(707.00)
Ignore Cents				0.00
Total				(707.00)
Z - TOTAL SMSF EXPENSES				
				15,305.00

Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
Z - TOTAL SMSF EXPENSES				
Sub-Total				15,305.00
Ignore Cents				0.00
Total				15,305.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00

Cole Freedom Superannuation Fund
Deferred Tax Reconciliation

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Deferred Tax Liability (Asset) Summary					
Opening Balance		0.00			
Current Year Transactions		0.00			
Total Capital Losses		(3,777.03)			
Total Tax Losses		(106.05)			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		<u>(3,883.08)</u>			

Cole Freedom Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	(20,396.64)
Less	
Realised Accounting Capital Gains	(25,180.18)
Non Taxable Contributions	5,489.25
	<u>(19,690.93)</u>
SMSF Annual Return Rounding	(1.29)
	<u>(707.00)</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<i>(Contributions) Cole, Francis - Accumulation (COLFRA00001A)</i>					
01/07/2020	FRANK SUPER			78.00	78.00 CR
08/07/2020	FRANK SUPER			78.00	156.00 CR
15/07/2020	FRANK SUPER			78.00	234.00 CR
22/07/2020	FRANK SUPER			78.00	312.00 CR
29/07/2020	FRANK SUPER			78.00	390.00 CR
05/08/2020	FRANK SUPER			78.00	468.00 CR
12/08/2020	FRANK SUPER			78.00	546.00 CR
19/08/2020	FRANK SUPER			78.00	624.00 CR
26/08/2020	FRANK SUPER			78.00	702.00 CR
02/09/2020	FRANK SUPER			78.00	780.00 CR
09/09/2020	FRANK SUPER			78.00	858.00 CR
16/09/2020	FRANK SUPER			78.00	936.00 CR
23/09/2020	FRANK SUPER			78.00	1,014.00 CR
30/09/2020	FRANK SUPER			78.00	1,092.00 CR
07/10/2020	FRANK SUPER			78.00	1,170.00 CR
14/10/2020	FRANK SUPER			78.00	1,248.00 CR
21/10/2020	FRANK SUPER			78.00	1,326.00 CR
28/10/2020	FRANK SUPER			78.00	1,404.00 CR
04/11/2020	FRANK SUPER			78.00	1,482.00 CR
11/11/2020	FRANK SUPER			78.00	1,560.00 CR
18/11/2020	FRANK SUPER			78.00	1,638.00 CR
25/11/2020	FRANK SUPER			78.00	1,716.00 CR
02/12/2020	FRANK SUPER			78.00	1,794.00 CR
09/12/2020	FRANK SUPER			78.00	1,872.00 CR
16/12/2020	FRANK SUPER			78.00	1,950.00 CR
23/12/2020	FRANK SUPER			78.00	2,028.00 CR
30/12/2020	FRANK SUPER			78.00	2,106.00 CR
06/01/2021	FRANK SUPER			78.00	2,184.00 CR
13/01/2021	FRANK SUPER			78.00	2,262.00 CR
20/01/2021	FRANK SUPER			78.00	2,340.00 CR
27/01/2021	FRANK SUPER			78.00	2,418.00 CR
03/02/2021	FRANK SUPER			78.00	2,496.00 CR
10/02/2021	FRANK SUPER			78.00	2,574.00 CR
17/02/2021	FRANK SUPER			78.00	2,652.00 CR
24/02/2021	FRANK SUPER			78.00	2,730.00 CR
03/03/2021	FRANK SUPER			78.00	2,808.00 CR
10/03/2021	FRANK SUPER			78.00	2,886.00 CR
17/03/2021	FRANK SUPER			78.00	2,964.00 CR
24/03/2021	FRANK SUPER			78.00	3,042.00 CR
31/03/2021	FRANK SUPER			78.00	3,120.00 CR
07/04/2021	FRANK SUPER			78.00	3,198.00 CR
14/04/2021	FRANK SUPER			78.00	3,276.00 CR
21/04/2021	FRANK SUPER			78.00	3,354.00 CR
28/04/2021	FRANK SUPER			78.00	3,432.00 CR
05/05/2021	FRANK SUPER			78.00	3,510.00 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/05/2021	FRANK SUPER			78.00	3,588.00 CR
19/05/2021	FRANK SUPER			78.00	3,666.00 CR
26/05/2021	FRANK SUPER			78.00	3,744.00 CR
02/06/2021	FRANK SUPER			78.00	3,822.00 CR
09/06/2021	FRANK SUPER			78.00	3,900.00 CR
16/06/2021	FRANK SUPER			78.00	3,978.00 CR
23/06/2021	FRANK SUPER			78.00	4,056.00 CR
30/06/2021	FRANK SUPER			78.00	4,134.00 CR
				4,134.00	4,134.00 CR
<u>(Contributions) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
01/07/2020	JO SUPER			78.00	78.00 CR
08/07/2020	JO SUPER			78.00	156.00 CR
15/07/2020	JO SUPER			78.00	234.00 CR
22/07/2020	JO SUPER			78.00	312.00 CR
29/07/2020	JO SUPER			78.00	390.00 CR
05/08/2020	JO SUPER			78.00	468.00 CR
12/08/2020	JO SUPER			78.00	546.00 CR
19/08/2020	JO SUPER			78.00	624.00 CR
26/08/2020	JO SUPER			78.00	702.00 CR
02/09/2020	JO SUPER			78.00	780.00 CR
09/09/2020	JO SUPER			78.00	858.00 CR
16/09/2020	JO SUPER			78.00	936.00 CR
23/09/2020	JO SUPER			78.00	1,014.00 CR
30/09/2020	JO SUPER			78.00	1,092.00 CR
07/10/2020	JO SUPER			78.00	1,170.00 CR
14/10/2020	JO SUPER			78.00	1,248.00 CR
21/10/2020	JO SUPER			78.00	1,326.00 CR
28/10/2020	JO SUPER			78.00	1,404.00 CR
04/11/2020	JO SUPER			78.00	1,482.00 CR
11/11/2020	JO SUPER			78.00	1,560.00 CR
18/11/2020	JO SUPER			78.00	1,638.00 CR
25/11/2020	JO SUPER			78.00	1,716.00 CR
02/12/2020	JO SUPER			78.00	1,794.00 CR
09/12/2020	JO SUPER			78.00	1,872.00 CR
16/12/2020	JO SUPER			78.00	1,950.00 CR
23/12/2020	JO SUPER			78.00	2,028.00 CR
30/12/2020	JO SUPER			78.00	2,106.00 CR
06/01/2021	JO SUPER			78.00	2,184.00 CR
13/01/2021	JO SUPER			78.00	2,262.00 CR
20/01/2021	JO SUPER			78.00	2,340.00 CR
27/01/2021	JO SUPER			78.00	2,418.00 CR
03/02/2021	JO SUPER			78.00	2,496.00 CR
10/02/2021	JO SUPER			78.00	2,574.00 CR
17/02/2021	JO SUPER			78.00	2,652.00 CR
24/02/2021	JO SUPER			78.00	2,730.00 CR
03/03/2021	JO SUPER			78.00	2,808.00 CR
10/03/2021	JO SUPER			78.00	2,886.00 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/03/2021	JO SUPER			78.00	2,964.00 CR
24/03/2021	JO SUPER			78.00	3,042.00 CR
31/03/2021	JO SUPER			78.00	3,120.00 CR
07/04/2021	JO SUPER			78.00	3,198.00 CR
14/04/2021	JO SUPER			78.00	3,276.00 CR
21/04/2021	JO SUPER			78.00	3,354.00 CR
28/04/2021	JO SUPER			78.00	3,432.00 CR
05/05/2021	JO SUPER			78.00	3,510.00 CR
12/05/2021	JO SUPER			78.00	3,588.00 CR
19/05/2021	JO SUPER			78.00	3,666.00 CR
26/05/2021	JO SUPER			78.00	3,744.00 CR
02/06/2021	JO SUPER			78.00	3,822.00 CR
09/06/2021	JO SUPER			78.00	3,900.00 CR
16/06/2021	JO SUPER			78.00	3,978.00 CR
23/06/2021	JO SUPER			78.00	4,056.00 CR
30/06/2021	JO SUPER			78.00	4,134.00 CR
				4,134.00	4,134.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
03/09/2020	Sell Silver 3246.54 (TPMSIL)		909.03		909.03 DR
21/12/2020	Sell Silver 3557.432 (TPMSIL)		7,612.91		8,521.94 DR
21/12/2020	Sell Gold 44.101 (TPMGOLD)		17,616.58		26,138.52 DR
25/05/2021	Sell Silver 6388.956 (TPMSIL)			958.34	25,180.18 DR
			26,138.52	958.34	25,180.18 DR
Interest Received (25000)					
<u>Macquarie Cash Management Account (MBL961741014)</u>					
31/07/2020	INTERERST PAID			2.52	2.52 CR
31/08/2020	INTERERST PAID			2.53	5.05 CR
30/09/2020	INTERERST PAID			2.60	7.65 CR
31/12/2020	INTERERST PAID			17.46	25.11 CR
29/01/2021	INTERERST PAID			8.94	34.05 CR
26/02/2021	INTERERST PAID			7.25	41.30 CR
31/03/2021	INTERERST PAID			8.06	49.36 CR
30/04/2021	INTERERST PAID			7.84	57.20 CR
31/05/2021	INTERERST PAID			8.20	65.40 CR
30/06/2021	INTERERST PAID			7.14	72.54 CR
				72.54	72.54 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
04/01/2021	HERRON ACCOUNTANTS		2,970.00		2,970.00 DR
30/06/2021	Separate audit fee			385.00	2,585.00 DR
			2,970.00	385.00	2,585.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
08/06/2021	TAX OFFICE PAYMENT		259.00		259.00 DR
			259.00		259.00 DR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
30/06/2021	Separate audit fee		385.00		385.00 DR
			385.00		385.00 DR
ASIC Fees (30800)					
ASIC Fees (30800)					
08/10/2020	ASIC		55.00		55.00 DR
08/10/2020	ASIC		273.00		328.00 DR
			328.00		328.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			3,883.08	3,883.08 CR
				3,883.08	3,883.08 CR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
01/07/2020	System Member Journals		78.00		78.00 DR
01/07/2020	System Member Journals		66.30		144.30 DR
08/07/2020	System Member Journals		78.00		222.30 DR
08/07/2020	System Member Journals		66.30		288.60 DR
15/07/2020	System Member Journals		78.00		366.60 DR
15/07/2020	System Member Journals		66.30		432.90 DR
22/07/2020	System Member Journals		78.00		510.90 DR
22/07/2020	System Member Journals		66.30		577.20 DR
29/07/2020	System Member Journals		78.00		655.20 DR
29/07/2020	System Member Journals		66.30		721.50 DR
05/08/2020	System Member Journals		78.00		799.50 DR
05/08/2020	System Member Journals		66.30		865.80 DR
12/08/2020	System Member Journals		78.00		943.80 DR
12/08/2020	System Member Journals		66.30		1,010.10 DR
19/08/2020	System Member Journals		78.00		1,088.10 DR
19/08/2020	System Member Journals		66.30		1,154.40 DR
26/08/2020	System Member Journals		78.00		1,232.40 DR
26/08/2020	System Member Journals		66.30		1,298.70 DR
02/09/2020	System Member Journals		78.00		1,376.70 DR
02/09/2020	System Member Journals		66.30		1,443.00 DR
09/09/2020	System Member Journals		78.00		1,521.00 DR
09/09/2020	System Member Journals		66.30		1,587.30 DR
16/09/2020	System Member Journals		78.00		1,665.30 DR
16/09/2020	System Member Journals		66.30		1,731.60 DR
23/09/2020	System Member Journals		78.00		1,809.60 DR
23/09/2020	System Member Journals		66.30		1,875.90 DR
30/09/2020	System Member Journals		78.00		1,953.90 DR
30/09/2020	System Member Journals		66.30		2,020.20 DR
07/10/2020	System Member Journals		78.00		2,098.20 DR
07/10/2020	System Member Journals		66.30		2,164.50 DR
14/10/2020	System Member Journals		78.00		2,242.50 DR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/10/2020	System Member Journals		66.30		2,308.80 DR
21/10/2020	System Member Journals		78.00		2,386.80 DR
21/10/2020	System Member Journals		66.30		2,453.10 DR
28/10/2020	System Member Journals		78.00		2,531.10 DR
28/10/2020	System Member Journals		66.30		2,597.40 DR
04/11/2020	System Member Journals		78.00		2,675.40 DR
04/11/2020	System Member Journals		66.30		2,741.70 DR
11/11/2020	System Member Journals		78.00		2,819.70 DR
11/11/2020	System Member Journals		66.30		2,886.00 DR
18/11/2020	System Member Journals		78.00		2,964.00 DR
18/11/2020	System Member Journals		66.30		3,030.30 DR
25/11/2020	System Member Journals		78.00		3,108.30 DR
25/11/2020	System Member Journals		66.30		3,174.60 DR
02/12/2020	System Member Journals		78.00		3,252.60 DR
02/12/2020	System Member Journals		66.30		3,318.90 DR
09/12/2020	System Member Journals		78.00		3,396.90 DR
09/12/2020	System Member Journals		66.30		3,463.20 DR
16/12/2020	System Member Journals		78.00		3,541.20 DR
16/12/2020	System Member Journals		66.30		3,607.50 DR
23/12/2020	System Member Journals		78.00		3,685.50 DR
23/12/2020	System Member Journals		66.30		3,751.80 DR
30/12/2020	System Member Journals		78.00		3,829.80 DR
30/12/2020	System Member Journals		66.30		3,896.10 DR
06/01/2021	System Member Journals		78.00		3,974.10 DR
06/01/2021	System Member Journals		66.30		4,040.40 DR
13/01/2021	System Member Journals		78.00		4,118.40 DR
13/01/2021	System Member Journals		66.30		4,184.70 DR
20/01/2021	System Member Journals		78.00		4,262.70 DR
20/01/2021	System Member Journals		66.30		4,329.00 DR
27/01/2021	System Member Journals		78.00		4,407.00 DR
27/01/2021	System Member Journals		66.30		4,473.30 DR
03/02/2021	System Member Journals		78.00		4,551.30 DR
03/02/2021	System Member Journals		66.30		4,617.60 DR
10/02/2021	System Member Journals		78.00		4,695.60 DR
10/02/2021	System Member Journals		66.30		4,761.90 DR
17/02/2021	System Member Journals		78.00		4,839.90 DR
17/02/2021	System Member Journals		66.30		4,906.20 DR
24/02/2021	System Member Journals		78.00		4,984.20 DR
24/02/2021	System Member Journals		66.30		5,050.50 DR
03/03/2021	System Member Journals		78.00		5,128.50 DR
03/03/2021	System Member Journals		70.69		5,199.19 DR
10/03/2021	System Member Journals		78.00		5,277.19 DR
10/03/2021	System Member Journals		78.00		5,355.19 DR
17/03/2021	System Member Journals		78.00		5,433.19 DR
17/03/2021	System Member Journals		78.00		5,511.19 DR
24/03/2021	System Member Journals		78.00		5,589.19 DR
24/03/2021	System Member Journals		78.00		5,667.19 DR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2021	System Member Journals		78.00		5,745.19 DR
31/03/2021	System Member Journals		78.00		5,823.19 DR
07/04/2021	System Member Journals		78.00		5,901.19 DR
07/04/2021	System Member Journals		78.00		5,979.19 DR
14/04/2021	System Member Journals		78.00		6,057.19 DR
14/04/2021	System Member Journals		78.00		6,135.19 DR
21/04/2021	System Member Journals		78.00		6,213.19 DR
21/04/2021	System Member Journals		78.00		6,291.19 DR
28/04/2021	System Member Journals		78.00		6,369.19 DR
28/04/2021	System Member Journals		78.00		6,447.19 DR
05/05/2021	System Member Journals		78.00		6,525.19 DR
05/05/2021	System Member Journals		78.00		6,603.19 DR
12/05/2021	System Member Journals		78.00		6,681.19 DR
12/05/2021	System Member Journals		78.00		6,759.19 DR
19/05/2021	System Member Journals		78.00		6,837.19 DR
19/05/2021	System Member Journals		78.00		6,915.19 DR
26/05/2021	System Member Journals		78.00		6,993.19 DR
26/05/2021	System Member Journals		78.00		7,071.19 DR
02/06/2021	System Member Journals		78.00		7,149.19 DR
02/06/2021	System Member Journals		78.00		7,227.19 DR
09/06/2021	System Member Journals		78.00		7,305.19 DR
09/06/2021	System Member Journals		78.00		7,383.19 DR
16/06/2021	System Member Journals		78.00		7,461.19 DR
16/06/2021	System Member Journals		78.00		7,539.19 DR
23/06/2021	System Member Journals		78.00		7,617.19 DR
23/06/2021	System Member Journals		78.00		7,695.19 DR
30/06/2021	System Member Journals		78.00		7,773.19 DR
30/06/2021	System Member Journals		78.00		7,851.19 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			11,723.84	3,872.65 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			16,940.80	20,813.45 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,758.66		19,054.79 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,541.23		16,513.56 CR
			12,151.08	28,664.64	16,513.56 CR
Opening Balance (50010)					
<u>(Opening Balance) Cole, Francis - Accumulation (COLFRA00001A)</u>					
01/07/2020	Opening Balance				93,879.90 CR
01/07/2020	Close Period Journal			34,983.31	128,863.21 CR
				34,983.31	128,863.21 CR
<u>(Opening Balance) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
01/07/2020	Opening Balance				145,234.81 CR
01/07/2020	Close Period Journal			42,164.52	187,399.33 CR
				42,164.52	187,399.33 CR
Contributions (52420)					
<u>(Contributions) Cole, Francis - Accumulation (COLFRA00001A)</u>					
01/07/2020	Opening Balance				24,922.00 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Close Period Journal		24,922.00		0.00 DR
01/07/2020	System Member Journals			78.00	78.00 CR
08/07/2020	System Member Journals			78.00	156.00 CR
15/07/2020	System Member Journals			78.00	234.00 CR
22/07/2020	System Member Journals			78.00	312.00 CR
29/07/2020	System Member Journals			78.00	390.00 CR
05/08/2020	System Member Journals			78.00	468.00 CR
12/08/2020	System Member Journals			78.00	546.00 CR
19/08/2020	System Member Journals			78.00	624.00 CR
26/08/2020	System Member Journals			78.00	702.00 CR
02/09/2020	System Member Journals			78.00	780.00 CR
09/09/2020	System Member Journals			78.00	858.00 CR
16/09/2020	System Member Journals			78.00	936.00 CR
23/09/2020	System Member Journals			78.00	1,014.00 CR
30/09/2020	System Member Journals			78.00	1,092.00 CR
07/10/2020	System Member Journals			78.00	1,170.00 CR
14/10/2020	System Member Journals			78.00	1,248.00 CR
21/10/2020	System Member Journals			78.00	1,326.00 CR
28/10/2020	System Member Journals			78.00	1,404.00 CR
04/11/2020	System Member Journals			78.00	1,482.00 CR
11/11/2020	System Member Journals			78.00	1,560.00 CR
18/11/2020	System Member Journals			78.00	1,638.00 CR
25/11/2020	System Member Journals			78.00	1,716.00 CR
02/12/2020	System Member Journals			78.00	1,794.00 CR
09/12/2020	System Member Journals			78.00	1,872.00 CR
16/12/2020	System Member Journals			78.00	1,950.00 CR
23/12/2020	System Member Journals			78.00	2,028.00 CR
30/12/2020	System Member Journals			78.00	2,106.00 CR
06/01/2021	System Member Journals			78.00	2,184.00 CR
13/01/2021	System Member Journals			78.00	2,262.00 CR
20/01/2021	System Member Journals			78.00	2,340.00 CR
27/01/2021	System Member Journals			78.00	2,418.00 CR
03/02/2021	System Member Journals			78.00	2,496.00 CR
10/02/2021	System Member Journals			78.00	2,574.00 CR
17/02/2021	System Member Journals			78.00	2,652.00 CR
24/02/2021	System Member Journals			78.00	2,730.00 CR
03/03/2021	System Member Journals			78.00	2,808.00 CR
10/03/2021	System Member Journals			78.00	2,886.00 CR
17/03/2021	System Member Journals			78.00	2,964.00 CR
24/03/2021	System Member Journals			78.00	3,042.00 CR
31/03/2021	System Member Journals			78.00	3,120.00 CR
07/04/2021	System Member Journals			78.00	3,198.00 CR
14/04/2021	System Member Journals			78.00	3,276.00 CR
21/04/2021	System Member Journals			78.00	3,354.00 CR
28/04/2021	System Member Journals			78.00	3,432.00 CR
05/05/2021	System Member Journals			78.00	3,510.00 CR
12/05/2021	System Member Journals			78.00	3,588.00 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/05/2021	System Member Journals			78.00	3,666.00 CR
26/05/2021	System Member Journals			78.00	3,744.00 CR
02/06/2021	System Member Journals			78.00	3,822.00 CR
09/06/2021	System Member Journals			78.00	3,900.00 CR
16/06/2021	System Member Journals			78.00	3,978.00 CR
23/06/2021	System Member Journals			78.00	4,056.00 CR
30/06/2021	System Member Journals			78.00	4,134.00 CR
			24,922.00	4,134.00	4,134.00 CR
<u>(Contributions) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
01/07/2020	Opening Balance				24,222.00 CR
01/07/2020	Close Period Journal		24,222.00		0.00 DR
01/07/2020	System Member Journals			78.00	78.00 CR
08/07/2020	System Member Journals			78.00	156.00 CR
15/07/2020	System Member Journals			78.00	234.00 CR
22/07/2020	System Member Journals			78.00	312.00 CR
29/07/2020	System Member Journals			78.00	390.00 CR
05/08/2020	System Member Journals			78.00	468.00 CR
12/08/2020	System Member Journals			78.00	546.00 CR
19/08/2020	System Member Journals			78.00	624.00 CR
26/08/2020	System Member Journals			78.00	702.00 CR
02/09/2020	System Member Journals			78.00	780.00 CR
09/09/2020	System Member Journals			78.00	858.00 CR
16/09/2020	System Member Journals			78.00	936.00 CR
23/09/2020	System Member Journals			78.00	1,014.00 CR
30/09/2020	System Member Journals			78.00	1,092.00 CR
07/10/2020	System Member Journals			78.00	1,170.00 CR
14/10/2020	System Member Journals			78.00	1,248.00 CR
21/10/2020	System Member Journals			78.00	1,326.00 CR
28/10/2020	System Member Journals			78.00	1,404.00 CR
04/11/2020	System Member Journals			78.00	1,482.00 CR
11/11/2020	System Member Journals			78.00	1,560.00 CR
18/11/2020	System Member Journals			78.00	1,638.00 CR
25/11/2020	System Member Journals			78.00	1,716.00 CR
02/12/2020	System Member Journals			78.00	1,794.00 CR
09/12/2020	System Member Journals			78.00	1,872.00 CR
16/12/2020	System Member Journals			78.00	1,950.00 CR
23/12/2020	System Member Journals			78.00	2,028.00 CR
30/12/2020	System Member Journals			78.00	2,106.00 CR
06/01/2021	System Member Journals			78.00	2,184.00 CR
13/01/2021	System Member Journals			78.00	2,262.00 CR
20/01/2021	System Member Journals			78.00	2,340.00 CR
27/01/2021	System Member Journals			78.00	2,418.00 CR
03/02/2021	System Member Journals			78.00	2,496.00 CR
10/02/2021	System Member Journals			78.00	2,574.00 CR
17/02/2021	System Member Journals			78.00	2,652.00 CR
24/02/2021	System Member Journals			78.00	2,730.00 CR
03/03/2021	System Member Journals			78.00	2,808.00 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/03/2021	System Member Journals			78.00	2,886.00 CR
17/03/2021	System Member Journals			78.00	2,964.00 CR
24/03/2021	System Member Journals			78.00	3,042.00 CR
31/03/2021	System Member Journals			78.00	3,120.00 CR
07/04/2021	System Member Journals			78.00	3,198.00 CR
14/04/2021	System Member Journals			78.00	3,276.00 CR
21/04/2021	System Member Journals			78.00	3,354.00 CR
28/04/2021	System Member Journals			78.00	3,432.00 CR
05/05/2021	System Member Journals			78.00	3,510.00 CR
12/05/2021	System Member Journals			78.00	3,588.00 CR
19/05/2021	System Member Journals			78.00	3,666.00 CR
26/05/2021	System Member Journals			78.00	3,744.00 CR
02/06/2021	System Member Journals			78.00	3,822.00 CR
09/06/2021	System Member Journals			78.00	3,900.00 CR
16/06/2021	System Member Journals			78.00	3,978.00 CR
23/06/2021	System Member Journals			78.00	4,056.00 CR
30/06/2021	System Member Journals			78.00	4,134.00 CR
			24,222.00	4,134.00	4,134.00 CR

Transfers In (52850)

(Transfers In) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2020	Opening Balance				244.03 CR
01/07/2020	Close Period Journal		244.03		0.00 DR
			244.03		0.00 DR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Cole, Francis - Accumulation (COLFRA00001A)

01/07/2020	Opening Balance				15,518.72 CR
01/07/2020	Close Period Journal		15,518.72		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		11,723.84		11,723.84 DR
			27,242.56		11,723.84 DR

(Share of Profit/(Loss)) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2020	Opening Balance				23,989.23 CR
01/07/2020	Close Period Journal		23,989.23		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		16,940.80		16,940.80 DR
			40,930.03		16,940.80 DR

Income Tax (53330)

(Income Tax) Cole, Francis - Accumulation (COLFRA00001A)

01/07/2020	Opening Balance				1,719.11 DR
01/07/2020	Close Period Journal			1,719.11	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,758.66	1,758.66 CR
				3,477.77	1,758.66 CR

(Income Tax) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2020	Opening Balance				2,657.44 DR
01/07/2020	Close Period Journal			2,657.44	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,541.23	2,541.23 CR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
				5,198.67	2,541.23 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Cole, Francis - Accumulation (COLFRA00001A)</u>					
01/07/2020	Opening Balance				3,738.30 DR
01/07/2020	Close Period Journal			3,738.30	0.00 DR
				3,738.30	0.00 DR
<u>(Contributions Tax) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
01/07/2020	Opening Balance				3,633.30 DR
01/07/2020	Close Period Journal			3,633.30	0.00 DR
01/07/2020	System Member Journals		11.70		11.70 DR
08/07/2020	System Member Journals		11.70		23.40 DR
15/07/2020	System Member Journals		11.70		35.10 DR
22/07/2020	System Member Journals		11.70		46.80 DR
29/07/2020	System Member Journals		11.70		58.50 DR
05/08/2020	System Member Journals		11.70		70.20 DR
12/08/2020	System Member Journals		11.70		81.90 DR
19/08/2020	System Member Journals		11.70		93.60 DR
26/08/2020	System Member Journals		11.70		105.30 DR
02/09/2020	System Member Journals		11.70		117.00 DR
09/09/2020	System Member Journals		11.70		128.70 DR
16/09/2020	System Member Journals		11.70		140.40 DR
23/09/2020	System Member Journals		11.70		152.10 DR
30/09/2020	System Member Journals		11.70		163.80 DR
07/10/2020	System Member Journals		11.70		175.50 DR
14/10/2020	System Member Journals		11.70		187.20 DR
21/10/2020	System Member Journals		11.70		198.90 DR
28/10/2020	System Member Journals		11.70		210.60 DR
04/11/2020	System Member Journals		11.70		222.30 DR
11/11/2020	System Member Journals		11.70		234.00 DR
18/11/2020	System Member Journals		11.70		245.70 DR
25/11/2020	System Member Journals		11.70		257.40 DR
02/12/2020	System Member Journals		11.70		269.10 DR
09/12/2020	System Member Journals		11.70		280.80 DR
16/12/2020	System Member Journals		11.70		292.50 DR
23/12/2020	System Member Journals		11.70		304.20 DR
30/12/2020	System Member Journals		11.70		315.90 DR
06/01/2021	System Member Journals		11.70		327.60 DR
13/01/2021	System Member Journals		11.70		339.30 DR
20/01/2021	System Member Journals		11.70		351.00 DR
27/01/2021	System Member Journals		11.70		362.70 DR
03/02/2021	System Member Journals		11.70		374.40 DR
10/02/2021	System Member Journals		11.70		386.10 DR
17/02/2021	System Member Journals		11.70		397.80 DR
24/02/2021	System Member Journals		11.70		409.50 DR
03/03/2021	System Member Journals		7.31		416.81 DR
			416.81	3,633.30	416.81 DR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Accounts (60400)					
<u>Macquarie Cash Management Account (MBL961741014)</u>					
01/07/2020	Opening Balance				60,516.54 DR
01/07/2020	FRANK SUPER		78.00		60,594.54 DR
01/07/2020	JO SUPER		78.00		60,672.54 DR
08/07/2020	FRANK SUPER		78.00		60,750.54 DR
08/07/2020	JO SUPER		78.00		60,828.54 DR
15/07/2020	FRANK SUPER		78.00		60,906.54 DR
15/07/2020	JO SUPER		78.00		60,984.54 DR
22/07/2020	FRANK SUPER		78.00		61,062.54 DR
22/07/2020	JO SUPER		78.00		61,140.54 DR
29/07/2020	FRANK SUPER		78.00		61,218.54 DR
29/07/2020	JO SUPER		78.00		61,296.54 DR
31/07/2020	INTERERST PAID		2.52		61,299.06 DR
05/08/2020	FRANK SUPER		78.00		61,377.06 DR
05/08/2020	JO SUPER		78.00		61,455.06 DR
12/08/2020	FRANK SUPER		78.00		61,533.06 DR
12/08/2020	JO SUPER		78.00		61,611.06 DR
19/08/2020	FRANK SUPER		78.00		61,689.06 DR
19/08/2020	JO SUPER		78.00		61,767.06 DR
26/08/2020	FRANK SUPER		78.00		61,845.06 DR
26/08/2020	JO SUPER		78.00		61,923.06 DR
31/08/2020	INTERERST PAID		2.53		61,925.59 DR
02/09/2020	FRANK SUPER		78.00		62,003.59 DR
02/09/2020	JO SUPER		78.00		62,081.59 DR
09/09/2020	FRANK SUPER		78.00		62,159.59 DR
09/09/2020	JO SUPER		78.00		62,237.59 DR
16/09/2020	FRANK SUPER		78.00		62,315.59 DR
16/09/2020	JO SUPER		78.00		62,393.59 DR
23/09/2020	FRANK SUPER		78.00		62,471.59 DR
23/09/2020	JO SUPER		78.00		62,549.59 DR
30/09/2020	FRANK SUPER		78.00		62,627.59 DR
30/09/2020	JO SUPER		78.00		62,705.59 DR
30/09/2020	INTERERST PAID		2.60		62,708.19 DR
07/10/2020	FRANK SUPER		78.00		62,786.19 DR
07/10/2020	JO SUPER		78.00		62,864.19 DR
08/10/2020	ASIC			55.00	62,809.19 DR
08/10/2020	ASIC			273.00	62,536.19 DR
14/10/2020	FRANK SUPER		78.00		62,614.19 DR
14/10/2020	JO SUPER		78.00		62,692.19 DR
21/10/2020	FRANK SUPER		78.00		62,770.19 DR
21/10/2020	JO SUPER		78.00		62,848.19 DR
28/10/2020	FRANK SUPER		78.00		62,926.19 DR
28/10/2020	JO SUPER		78.00		63,004.19 DR
04/11/2020	FRANK SUPER		78.00		63,082.19 DR
04/11/2020	JO SUPER		78.00		63,160.19 DR
11/11/2020	FRANK SUPER		78.00		63,238.19 DR

Cole Freedom Superannuation Fund
General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/11/2020	JO SUPER		78.00		63,316.19 DR
18/11/2020	FRANK SUPER		78.00		63,394.19 DR
18/11/2020	JO SUPER		78.00		63,472.19 DR
25/11/2020	FRANK SUPER		78.00		63,550.19 DR
25/11/2020	JO SUPER		78.00		63,628.19 DR
02/12/2020	JO SUPER		78.00		63,706.19 DR
02/12/2020	FRANK SUPER		78.00		63,784.19 DR
08/12/2020	COLE, FRANCIS PAY BACK FPJL SUPER		4,365.03		68,149.22 DR
08/12/2020	FPJL JIMS PAYBACK		2,839.30		70,988.52 DR
08/12/2020	FPJL SUPER		8,669.11		79,657.63 DR
09/12/2020	FRANK SUPER		78.00		79,735.63 DR
09/12/2020	JO SUPER		78.00		79,813.63 DR
16/12/2020	FRANK SUPER		78.00		79,891.63 DR
16/12/2020	JO SUPER		78.00		79,969.63 DR
23/12/2020	FRANK SUPER		78.00		80,047.63 DR
23/12/2020	JO SUPER		78.00		80,125.63 DR
30/12/2020	FRANK SUPER		78.00		80,203.63 DR
30/12/2020	JO SUPER		78.00		80,281.63 DR
31/12/2020	INTERERST PAID		17.46		80,299.09 DR
04/01/2021	HERRON ACCOUNTANTS			2,970.00	77,329.09 DR
06/01/2021	FRANK SUPER		78.00		77,407.09 DR
06/01/2021	JO SUPER		78.00		77,485.09 DR
13/01/2021	FRANK SUPER		78.00		77,563.09 DR
13/01/2021	JO SUPER		78.00		77,641.09 DR
20/01/2021	FRANK SUPER		78.00		77,719.09 DR
20/01/2021	JO SUPER		78.00		77,797.09 DR
27/01/2021	FRANK SUPER		78.00		77,875.09 DR
27/01/2021	JO SUPER		78.00		77,953.09 DR
29/01/2021	INTERERST PAID		8.94		77,962.03 DR
03/02/2021	FRANK SUPER		78.00		78,040.03 DR
03/02/2021	JO SUPER		78.00		78,118.03 DR
05/02/2021	ATO		143.70		78,261.73 DR
10/02/2021	FRANK SUPER		78.00		78,339.73 DR
10/02/2021	JO SUPER		78.00		78,417.73 DR
17/02/2021	FRANK SUPER		78.00		78,495.73 DR
17/02/2021	JO SUPER		78.00		78,573.73 DR
24/02/2021	FRANK SUPER		78.00		78,651.73 DR
24/02/2021	JO SUPER		78.00		78,729.73 DR
26/02/2021	INTERERST PAID		7.25		78,736.98 DR
03/03/2021	FRANK SUPER		78.00		78,814.98 DR
03/03/2021	JO SUPER		78.00		78,892.98 DR
10/03/2021	FRANK SUPER		78.00		78,970.98 DR
10/03/2021	JO SUPER		78.00		79,048.98 DR
17/03/2021	FRANK SUPER		78.00		79,126.98 DR
17/03/2021	JO SUPER		78.00		79,204.98 DR
24/03/2021	FRANK SUPER		78.00		79,282.98 DR
24/03/2021	JO SUPER		78.00		79,360.98 DR

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2021	INTERERST PAID		8.06		79,369.04 DR
31/03/2021	FRANK SUPER		78.00		79,447.04 DR
31/03/2021	JO SUPER		78.00		79,525.04 DR
07/04/2021	FRANK SUPER		78.00		79,603.04 DR
07/04/2021	JO SUPER		78.00		79,681.04 DR
14/04/2021	FRANK SUPER		78.00		79,759.04 DR
14/04/2021	JO SUPER		78.00		79,837.04 DR
21/04/2021	FRANK SUPER		78.00		79,915.04 DR
21/04/2021	JO SUPER		78.00		79,993.04 DR
28/04/2021	FRANK SUPER		78.00		80,071.04 DR
28/04/2021	JO SUPER		78.00		80,149.04 DR
30/04/2021	INTERERST PAID		7.84		80,156.88 DR
05/05/2021	FRANK SUPER		78.00		80,234.88 DR
05/05/2021	JO SUPER		78.00		80,312.88 DR
12/05/2021	FRANK SUPER		78.00		80,390.88 DR
12/05/2021	JO SUPER		78.00		80,468.88 DR
19/05/2021	FRANK SUPER		78.00		80,546.88 DR
19/05/2021	JO SUPER		78.00		80,624.88 DR
26/05/2021	FRANK SUPER		78.00		80,702.88 DR
26/05/2021	JO SUPER		78.00		80,780.88 DR
31/05/2021	INTERERST PAID		8.20		80,789.08 DR
02/06/2021	FRANK SUPER		78.00		80,867.08 DR
02/06/2021	JO SUPER		78.00		80,945.08 DR
08/06/2021	TAX OFFICE PAYMENT			12,007.15	68,937.93 DR
09/06/2021	FRANK SUPER		78.00		69,015.93 DR
09/06/2021	JO SUPER		78.00		69,093.93 DR
16/06/2021	FRANK SUPER		78.00		69,171.93 DR
16/06/2021	JO SUPER		78.00		69,249.93 DR
23/06/2021	FRANK SUPER		78.00		69,327.93 DR
23/06/2021	JO SUPER		78.00		69,405.93 DR
30/06/2021	INTERERST PAID		7.14		69,413.07 DR
30/06/2021	FRANK SUPER		78.00		69,491.07 DR
30/06/2021	JO SUPER		78.00		69,569.07 DR
			24,357.68	15,305.15	69,569.07 DR
<u>The Perth Mint Cash Account 7146 (The Perth Mint Cash)</u>					
01/07/2020	Opening Balance				251,477.01 DR
10/08/2020	Buy Gold oz 44.101			125,737.68	125,739.33 DR
10/08/2020	Buy Silver 3246.54			125,738.49	0.84 DR
03/09/2020	Sell Silver 3246.54		124,829.46		124,830.30 DR
24/09/2020	Buy Silver 44.101			124,830.29	0.01 DR
21/12/2020	Sell Gold 44.101		108,121.10		108,121.11 DR
21/12/2020	Sell Silver 3557.432		117,217.38		225,338.49 DR
24/02/2021	Buy Silver 6388.956			225,338.48	0.01 DR
25/05/2021	Sell Silver 6388.956		226,296.82		226,296.83 DR
			576,464.76	601,644.94	226,296.83 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					

Cole Freedom Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				16,276.14 DR
08/12/2020	COLE, FRANCIS PAY BACK FPJL SUPER			4,365.03	11,911.11 DR
08/12/2020	FPJL JIMS PAYBACK			2,839.30	9,071.81 DR
08/12/2020	FPJL SUPER			8,669.11	402.70 DR
11/01/2021	Transfer credit from ICA to ITA			259.00	143.70 DR
05/02/2021	ATO			143.70	0.00 DR
				16,276.14	0.00 DR

Other Assets (76000)

The Perth Mint Gold (TPMGOLD)

10/08/2020	Buy Gold oz 44.101	44.10	125,737.68		125,737.68 DR
21/12/2020	Sell Gold 44.101	(44.10)		125,737.68	0.00 DR
		0.00	125,737.68	125,737.68	0.00 DR

The Perth Mint Silver (TPMSIL)

10/08/2020	Buy Silver 3246.54	3,246.54	125,738.49		125,738.49 DR
03/09/2020	Sell Silver 3246.54	(3,246.54)		125,738.49	0.00 DR
24/09/2020	Buy Silver 44.101	3,557.43	124,830.29		124,830.29 DR
21/12/2020	Sell Silver 3557.432	(3,557.43)		124,830.29	0.00 DR
24/02/2021	Buy Silver 6388.956	6,388.96	225,338.48		225,338.48 DR
25/05/2021	Sell Silver 6388.956	(6,388.96)		225,338.48	0.00 DR
		0.00	475,907.26	475,907.26	0.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				11,748.15 CR
08/06/2021	TAX OFFICE PAYMENT		11,748.15		0.00 DR
				11,748.15	0.00 DR

Sundry Creditors (88000)

Sundry Creditors (88000)

01/07/2020	Opening Balance				259.00 CR
11/01/2021	Transfer credit from ICA to ITA		259.00		0.00 DR
				259.00	0.00 DR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

30/06/2021	Create Entries - PDIT Entry - 30/06/2021		3,883.08		3,883.08 DR
				3,883.08	3,883.08 DR

Total Debits: 1,378,566.64

Total Credits: 1,378,566.64

Cole Freedom Superannuation Fund

Create Entries Report

For the period 01 July 2020 to 30 June 2021

Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

Total Profit	Amount
Income	(16,839.64)
Less Expense	3,557.00
Total Profit	(20,396.64)
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(20,396.64)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	5,489.25
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(25,180.18)
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.29)
Taxable Income	(707.00)
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(28,664.64)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(28,664.64)
Income Tax Expense Available for Allocation	Amount
Deferred Tax	(3,883.08)
Member Specific Income Tax	(416.81)
Total Income Tax Expense Allocation	(4,299.89)

Final Segment 1 from 01 July 2020 to 30 June 2021

Pool Name Unsegregated Pool

Total Profit	Amount
Income	(16,839.64)
Less Expense	3,557.00
Total Profit	(20,396.64)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(20,396.64)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	5,489.25
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	(25,180.18)
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	705.71
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Francis Cole(COLFRA00001A)	40.90	130,935.87
Johanna Cole(COLJOH00001A)	59.10	189,193.60

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(28,664.64)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(28,664.64)

Allocation to Members	Weighting%	Amount
Francis Cole(COLFRA00001A)	40.90	(11,723.84)
Johanna Cole(COLJOH00001A)	59.10	(16,940.80)

Accumulation Weighted Balance Summary	Weighting%	Amount
Francis Cole(COLFRA00001A)	40.90	130,935.87
Johanna Cole(COLJOH00001A)	59.10	189,193.60

Income Tax Expense Available for Allocation	Amount
Deferred Tax	(3,883.08)
Member Specific Income Tax	(416.81)
Total Income Tax Expense Allocation	(4,299.89)

Allocation to Members	Weighting%	Amount
Francis Cole(COLFRA00001A)	40.90	(1,758.66)

Allocation to Members	Weighting%	Amount
Johanna Cole(COLJOH00001A)	59.10	(2,541.23)

Calculation of daily member weighted balances

Francis Cole (COLFRA00001A)

Member Balance

01/07/2020	50010	Opening Balance	128,863.21	128,863.21
01/07/2020	52420	Contributions	78.00	78.00
08/07/2020	52420	Contributions	78.00	76.50
15/07/2020	52420	Contributions	78.00	75.01
22/07/2020	52420	Contributions	78.00	73.51
29/07/2020	52420	Contributions	78.00	72.02
05/08/2020	52420	Contributions	78.00	70.52
12/08/2020	52420	Contributions	78.00	69.02
19/08/2020	52420	Contributions	78.00	67.53
26/08/2020	52420	Contributions	78.00	66.03
02/09/2020	52420	Contributions	78.00	64.54
09/09/2020	52420	Contributions	78.00	63.04
16/09/2020	52420	Contributions	78.00	61.55
23/09/2020	52420	Contributions	78.00	60.05
30/09/2020	52420	Contributions	78.00	58.55
07/10/2020	52420	Contributions	78.00	57.06
14/10/2020	52420	Contributions	78.00	55.56
21/10/2020	52420	Contributions	78.00	54.07
28/10/2020	52420	Contributions	78.00	52.57
04/11/2020	52420	Contributions	78.00	51.07
11/11/2020	52420	Contributions	78.00	49.58
18/11/2020	52420	Contributions	78.00	48.08
25/11/2020	52420	Contributions	78.00	46.59
02/12/2020	52420	Contributions	78.00	45.09
09/12/2020	52420	Contributions	78.00	43.59
16/12/2020	52420	Contributions	78.00	42.10
23/12/2020	52420	Contributions	78.00	40.60
30/12/2020	52420	Contributions	78.00	39.11
06/01/2021	52420	Contributions	78.00	37.61
13/01/2021	52420	Contributions	78.00	36.12
20/01/2021	52420	Contributions	78.00	34.62
27/01/2021	52420	Contributions	78.00	33.12
03/02/2021	52420	Contributions	78.00	31.63
10/02/2021	52420	Contributions	78.00	30.13
17/02/2021	52420	Contributions	78.00	28.64
24/02/2021	52420	Contributions	78.00	27.14
03/03/2021	52420	Contributions	78.00	25.64
10/03/2021	52420	Contributions	78.00	24.15
17/03/2021	52420	Contributions	78.00	22.65
24/03/2021	52420	Contributions	78.00	21.16

Calculation of daily member weighted balances

31/03/2021	52420	Contributions	78.00	19.66
07/04/2021	52420	Contributions	78.00	18.16
14/04/2021	52420	Contributions	78.00	16.67
21/04/2021	52420	Contributions	78.00	15.17
28/04/2021	52420	Contributions	78.00	13.68
05/05/2021	52420	Contributions	78.00	12.18
12/05/2021	52420	Contributions	78.00	10.68
19/05/2021	52420	Contributions	78.00	9.19
26/05/2021	52420	Contributions	78.00	7.69
02/06/2021	52420	Contributions	78.00	6.20
09/06/2021	52420	Contributions	78.00	4.70
16/06/2021	52420	Contributions	78.00	3.21
23/06/2021	52420	Contributions	78.00	1.71
30/06/2021	52420	Contributions	78.00	0.21
Total Amount (Weighted)				130,935.87

Johanna Cole (COLJOH00001A)Member Balance

01/07/2020	50010	Opening Balance	187,399.33	187,399.33
01/07/2020	52420	Contributions	78.00	78.00
01/07/2020	53800	Contributions Tax	(11.70)	(11.70)
08/07/2020	52420	Contributions	78.00	76.50
08/07/2020	53800	Contributions Tax	(11.70)	(11.48)
15/07/2020	52420	Contributions	78.00	75.01
15/07/2020	53800	Contributions Tax	(11.70)	(11.25)
22/07/2020	52420	Contributions	78.00	73.51
22/07/2020	53800	Contributions Tax	(11.70)	(11.03)
29/07/2020	52420	Contributions	78.00	72.02
29/07/2020	53800	Contributions Tax	(11.70)	(10.80)
05/08/2020	52420	Contributions	78.00	70.52
05/08/2020	53800	Contributions Tax	(11.70)	(10.58)
12/08/2020	52420	Contributions	78.00	69.02
12/08/2020	53800	Contributions Tax	(11.70)	(10.35)
19/08/2020	52420	Contributions	78.00	67.53
19/08/2020	53800	Contributions Tax	(11.70)	(10.13)
26/08/2020	52420	Contributions	78.00	66.03
26/08/2020	53800	Contributions Tax	(11.70)	(9.90)
02/09/2020	52420	Contributions	78.00	64.54
02/09/2020	53800	Contributions Tax	(11.70)	(9.68)
09/09/2020	52420	Contributions	78.00	63.04
09/09/2020	53800	Contributions Tax	(11.70)	(9.46)
16/09/2020	52420	Contributions	78.00	61.55
16/09/2020	53800	Contributions Tax	(11.70)	(9.23)
23/09/2020	52420	Contributions	78.00	60.05
23/09/2020	53800	Contributions Tax	(11.70)	(9.01)
30/09/2020	52420	Contributions	78.00	58.55

Calculation of daily member weighted balances

30/09/2020	53800	Contributions Tax	(11.70)	(8.78)
07/10/2020	52420	Contributions	78.00	57.06
07/10/2020	53800	Contributions Tax	(11.70)	(8.56)
14/10/2020	52420	Contributions	78.00	55.56
14/10/2020	53800	Contributions Tax	(11.70)	(8.33)
21/10/2020	52420	Contributions	78.00	54.07
21/10/2020	53800	Contributions Tax	(11.70)	(8.11)
28/10/2020	52420	Contributions	78.00	52.57
28/10/2020	53800	Contributions Tax	(11.70)	(7.89)
04/11/2020	52420	Contributions	78.00	51.07
04/11/2020	53800	Contributions Tax	(11.70)	(7.66)
11/11/2020	52420	Contributions	78.00	49.58
11/11/2020	53800	Contributions Tax	(11.70)	(7.44)
18/11/2020	52420	Contributions	78.00	48.08
18/11/2020	53800	Contributions Tax	(11.70)	(7.21)
25/11/2020	52420	Contributions	78.00	46.59
25/11/2020	53800	Contributions Tax	(11.70)	(6.99)
02/12/2020	52420	Contributions	78.00	45.09
02/12/2020	53800	Contributions Tax	(11.70)	(6.76)
09/12/2020	52420	Contributions	78.00	43.59
09/12/2020	53800	Contributions Tax	(11.70)	(6.54)
16/12/2020	52420	Contributions	78.00	42.10
16/12/2020	53800	Contributions Tax	(11.70)	(6.31)
23/12/2020	52420	Contributions	78.00	40.60
23/12/2020	53800	Contributions Tax	(11.70)	(6.09)
30/12/2020	52420	Contributions	78.00	39.11
30/12/2020	53800	Contributions Tax	(11.70)	(5.87)
06/01/2021	52420	Contributions	78.00	37.61
06/01/2021	53800	Contributions Tax	(11.70)	(5.64)
13/01/2021	52420	Contributions	78.00	36.12
13/01/2021	53800	Contributions Tax	(11.70)	(5.42)
20/01/2021	52420	Contributions	78.00	34.62
20/01/2021	53800	Contributions Tax	(11.70)	(5.19)
27/01/2021	52420	Contributions	78.00	33.12
27/01/2021	53800	Contributions Tax	(11.70)	(4.97)
03/02/2021	52420	Contributions	78.00	31.63
03/02/2021	53800	Contributions Tax	(11.70)	(4.74)
10/02/2021	52420	Contributions	78.00	30.13
10/02/2021	53800	Contributions Tax	(11.70)	(4.52)
17/02/2021	52420	Contributions	78.00	28.64
17/02/2021	53800	Contributions Tax	(11.70)	(4.30)
24/02/2021	52420	Contributions	78.00	27.14
24/02/2021	53800	Contributions Tax	(11.70)	(4.07)
03/03/2021	52420	Contributions	78.00	25.64
03/03/2021	53800	Contributions Tax	(7.31)	(2.40)
10/03/2021	52420	Contributions	78.00	24.15

Calculation of daily member weighted balances

17/03/2021	52420	Contributions	78.00	22.65
24/03/2021	52420	Contributions	78.00	21.16
31/03/2021	52420	Contributions	78.00	19.66
07/04/2021	52420	Contributions	78.00	18.16
14/04/2021	52420	Contributions	78.00	16.67
21/04/2021	52420	Contributions	78.00	15.17
28/04/2021	52420	Contributions	78.00	13.68
05/05/2021	52420	Contributions	78.00	12.18
12/05/2021	52420	Contributions	78.00	10.68
19/05/2021	52420	Contributions	78.00	9.19
26/05/2021	52420	Contributions	78.00	7.69
02/06/2021	52420	Contributions	78.00	6.20
09/06/2021	52420	Contributions	78.00	4.70
16/06/2021	52420	Contributions	78.00	3.21
23/06/2021	52420	Contributions	78.00	1.71
30/06/2021	52420	Contributions	78.00	0.21
Total Amount (Weighted)				189,193.60

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	958.34
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	26,138.52
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	958.34
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations**Segment 01 July 2020 to 30 June 2021**

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00
Allocations of Foreign Tax Offset to Members	
Francis Cole(COLFRA00001A) - 100.00 %	0.00

Johanna Cole(COLJOH00001A) - 0.00 %

0.00

Total Foreign Tax Offset Allocated to Members

0.00



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR COLE
FREEDOM SUPERANNUATION
FUND
ABN 47 649 374 374
TFN 930 047 853

Income tax 551

Date generated	25/10/2021
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

7 results found - from **01 July 2020** to **25 October 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
9 Jun 2021	9 Jun 2021	General interest charge			\$0.00
9 Jun 2021	8 Jun 2021	Payment received		\$12,007.15	\$0.00
12 Jan 2021	28 Mar 2019	General interest charge			\$12,007.15 DR
11 Jan 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$12,007.15		\$12,007.15 DR
11 Jan 2021	11 Jan 2021	General interest charge			\$0.00
11 Jan 2021	28 Jul 2017	Credit transfer received from Integrated Client Account		\$259.00	\$0.00
1 Jul 2020	1 Jul 2020	General interest charge			\$259.00 DR



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR COLE
FREEDOM SUPERANNUATION
FUND
ABN 47 649 374 374
TFN 930 047 853

Activity statement 001

Date generated	25/10/2021
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **01 July 2020** to **25 October 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21		\$0.00	\$0.00
13 Apr 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21		\$0.00	\$0.00
2 Feb 2021	5 Feb 2021	EFT refund for Activity Statement Payment for the period from 01 Jan 00 to 31 Dec 99	\$143.70		\$0.00
11 Jan 2021	28 Jul 2017	Credit transferred to Income Tax Account	\$259.00		\$143.70 CR



Year to date revenue product summary report 2020/2021

Client Name THE TRUSTEE FOR COLE FREEDOM SUPERANNUATION
 FUND
Last Updated 16/10/2021
TFN 930047853

Net amounts applicable for the year to date.

Description	ICA001 Total (\$)
Fringe benefits tax instalments	
Wine equalisation tax	
Deferred company/fund instalments	
Pay as you go income tax instalments	0.00
Pay as you go income tax withholding	
Luxury car tax	
Goods and services tax	
Goods and services tax instalments	
Goods and services return	0.00
Fuel tax credit	
Total clients for this tax agent : 1	



THE PERTH MINT AUSTRALIA

Cole Freedom Superannuation Fund
PO Box 459
Sanctuary Cove
QLD 4212 AUSTRALIA

Client Code: SEC26605

All gold and silver purchased are sold.

DEPOSITORY ACCOUNT STATEMENT

FOR THE PERIOD 01/07/2020 TO 30/06/2021

Metal Holdings as at 30/06/2021: No Metal Holdings

Values are based on the London Fix: 30/06/2021

Gold: AU\$ 2,346.64
Silver: AU\$ 34.29
Platinum: AU\$ 1,409.46
Palladium: AU\$ 3,602.85

Cash Holdings as at 30/06/2021:

Currency	Balance
AUD	226,296.83

Market Orders as at 30/06/2021: No Market Orders

Storage Invoices as at 30/06/2021: No Storage Invoices

Transactions for period 01/07/2020 to 30/06/2021:

Trans Number	Value Date	Trans Type	Product Code	Description	Cur	Dollars	Fine Ounces	Gold Balance	Silver Balance	Platinum Balance	Palladium Balance	Balance (US dollars)	Balance (AU dollars)
				OPENING BALANCE				0.000	0.000	0.000	0.000	0.00	251477.01
PMDS													
279035	10/08/20	Buy	U1	Unallocated Gold	AUD	-125737.68	44.101	44.101	0.000	0.000	0.000	0.00	125739.33
279035	10/08/20	Buy	U2	Unallocated Silver	AUD	-125738.49	3246.540	44.101	3246.540	0.000	0.000	0.00	0.84
281602	03/09/20	Sell	U2	Unallocated Silver	AUD	124829.46	-3246.540	44.101	0.000	0.000	0.000	0.00	124830.30
282843	24/09/20	Buy	U2	Unallocated Silver	AUD	-124830.29	3557.432	44.101	3557.432	0.000	0.000	0.00	0.01
286539	21/12/20	Sell	U1	Unallocated Gold	AUD	108121.10	-44.101	0.000	3557.432	0.000	0.000	0.00	108121.11
286539	21/12/20	Sell	U2	Unallocated Silver	AUD	117217.38	-3557.432	0.000	0.000	0.000	0.000	0.00	225338.49
292229	24/02/21	Buy	U2	Unallocated Silver	AUD	-225338.48	6388.956	0.000	6388.956	0.000	0.000	0.00	0.01
296711	25/05/21	Sell	U2	Unallocated Silver	AUD	226296.82	-6388.956	0.000	0.000	0.000	0.000	0.00	226296.83

Outstanding Transactions as at 30/06/2021: No Transactions

Allocated Metal Holding as at 30/06/2021: No Allocated Metal holdings

Cole Freedom Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021

Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Cole, Francis	Provided	59	128,863.21	0.00	4,134.00	0.00	0.00	4,134.00
Cole, Johanna	Provided	49	187,399.33	2,778.75	1,355.25	0.00	0.00	4,134.00
All Members				2,778.75	5,489.25	0.00	0.00	8,268.00

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Cole, Francis	Concessional (5 year carry forward cap available)	0.00	50,078.00	50,078.00 Below Cap
	Non-Concessional	4,134.00	100,000.00	95,866.00 Below Cap
Cole, Johanna	Concessional (5 year carry forward cap available)	2,778.75	50,778.00	47,999.25 Below Cap
	Non-Concessional	1,355.25	100,000.00	98,644.75 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Cole, Francis							
Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	1,182.50	171.00	0.00	24,922.00	0.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	78.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	25,078.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	50,000.00	50,078.00	50,078.00 Below Cap
Total Super Balance	0.00	0.00	90,059.75	92,006.21	93,879.90	128,863.21	

Cole, Johanna							
Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	1,182.50	171.00	0.00	24,222.00	2,778.75	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	778.00	22,221.25	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	25,778.00	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	50,000.00	50,778.00	47,999.25 Below Cap
Total Super Balance	0.00	0.00	139,404.24	142,335.98	145,234.81	187,399.33	

NCC Bring Forward Caps

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Cole, Francis	N/A	0.00	0.00	0.00	4,134.00	N/A	Bring Forward Not Triggered
Cole, Johanna	N/A	0.00	0.00	0.00	1,355.25	N/A	Bring Forward Not Triggered

Cole, Francis

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
01/07/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
08/07/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
15/07/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
22/07/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
29/07/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
05/08/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
12/08/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
19/08/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
26/08/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
02/09/2020	FRANK SUPER	Personal - Non-Concessional		78.00							
09/09/2020	FRANK SUPER	Personal - Non-Concessional		78.00							

16/09/2020	FRANK SUPER	Personal - Non-Concessional	78.00
23/09/2020	FRANK SUPER	Personal - Non-Concessional	78.00
30/09/2020	FRANK SUPER	Personal - Non-Concessional	78.00
07/10/2020	FRANK SUPER	Personal - Non-Concessional	78.00
14/10/2020	FRANK SUPER	Personal - Non-Concessional	78.00
21/10/2020	FRANK SUPER	Personal - Non-Concessional	78.00
28/10/2020	FRANK SUPER	Personal - Non-Concessional	78.00
04/11/2020	FRANK SUPER	Personal - Non-Concessional	78.00
11/11/2020	FRANK SUPER	Personal - Non-Concessional	78.00
18/11/2020	FRANK SUPER	Personal - Non-Concessional	78.00
25/11/2020	FRANK SUPER	Personal - Non-Concessional	78.00
02/12/2020	FRANK SUPER	Personal - Non-Concessional	78.00
09/12/2020	FRANK SUPER	Personal - Non-Concessional	78.00
16/12/2020	FRANK SUPER	Personal - Non-Concessional	78.00
23/12/2020	FRANK SUPER	Personal - Non-Concessional	78.00
30/12/2020	FRANK SUPER	Personal - Non-Concessional	78.00
06/01/2021	FRANK SUPER	Personal - Non-Concessional	78.00
13/01/2021	FRANK SUPER	Personal - Non-Concessional	78.00
20/01/2021	FRANK SUPER	Personal - Non-Concessional	78.00
27/01/2021	FRANK SUPER	Personal - Non-Concessional	78.00
03/02/2021	FRANK SUPER	Personal - Non-Concessional	78.00
10/02/2021	FRANK SUPER	Personal - Non-Concessional	78.00
17/02/2021	FRANK SUPER	Personal - Non-Concessional	78.00
24/02/2021	FRANK SUPER	Personal - Non-Concessional	78.00

03/03/2021	FRANK SUPER	Personal - Non-Concessional	78.00
10/03/2021	FRANK SUPER	Personal - Non-Concessional	78.00
17/03/2021	FRANK SUPER	Personal - Non-Concessional	78.00
24/03/2021	FRANK SUPER	Personal - Non-Concessional	78.00
31/03/2021	FRANK SUPER	Personal - Non-Concessional	78.00
07/04/2021	FRANK SUPER	Personal - Non-Concessional	78.00
14/04/2021	FRANK SUPER	Personal - Non-Concessional	78.00
21/04/2021	FRANK SUPER	Personal - Non-Concessional	78.00
28/04/2021	FRANK SUPER	Personal - Non-Concessional	78.00
05/05/2021	FRANK SUPER	Personal - Non-Concessional	78.00
12/05/2021	FRANK SUPER	Personal - Non-Concessional	78.00
19/05/2021	FRANK SUPER	Personal - Non-Concessional	78.00
26/05/2021	FRANK SUPER	Personal - Non-Concessional	78.00
02/06/2021	FRANK SUPER	Personal - Non-Concessional	78.00
09/06/2021	FRANK SUPER	Personal - Non-Concessional	78.00
16/06/2021	FRANK SUPER	Personal - Non-Concessional	78.00
23/06/2021	FRANK SUPER	Personal - Non-Concessional	78.00
30/06/2021	FRANK SUPER	Personal - Non-Concessional	78.00

Total - Cole, Francis

0.00	4,134.00	0.00	0.00
-------------	-----------------	-------------	-------------

0.00	0.00	0.00
-------------	-------------	-------------

Cole, Johanna

Date	Transaction Description	Ledger Data				SuperStream Data				
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess

01/07/2020	JO SUPER	Employer	78.00
08/07/2020	JO SUPER	Employer	78.00
15/07/2020	JO SUPER	Employer	78.00
22/07/2020	JO SUPER	Employer	78.00
29/07/2020	JO SUPER	Employer	78.00
05/08/2020	JO SUPER	Employer	78.00
12/08/2020	JO SUPER	Employer	78.00
19/08/2020	JO SUPER	Employer	78.00
26/08/2020	JO SUPER	Employer	78.00
02/09/2020	JO SUPER	Employer	78.00
09/09/2020	JO SUPER	Employer	78.00
16/09/2020	JO SUPER	Employer	78.00
23/09/2020	JO SUPER	Employer	78.00
30/09/2020	JO SUPER	Employer	78.00
07/10/2020	JO SUPER	Employer	78.00
14/10/2020	JO SUPER	Employer	78.00
21/10/2020	JO SUPER	Employer	78.00
28/10/2020	JO SUPER	Employer	78.00
04/11/2020	JO SUPER	Employer	78.00
11/11/2020	JO SUPER	Employer	78.00
18/11/2020	JO SUPER	Employer	78.00
25/11/2020	JO SUPER	Employer	78.00
02/12/2020	JO SUPER	Employer	78.00
09/12/2020	JO SUPER	Employer	78.00
16/12/2020	JO SUPER	Employer	78.00
23/12/2020	JO SUPER	Employer	78.00
30/12/2020	JO SUPER	Employer	78.00
06/01/2021	JO SUPER	Employer	78.00
13/01/2021	JO SUPER	Employer	78.00
20/01/2021	JO SUPER	Employer	78.00
27/01/2021	JO SUPER	Employer	78.00
03/02/2021	JO SUPER	Employer	78.00
10/02/2021	JO SUPER	Employer	78.00

17/02/2021	JO SUPER	Employer	78.00					
24/02/2021	JO SUPER	Employer	78.00					
03/03/2021	JO SUPER	Employer	48.75					
03/03/2021	JO SUPER	Personal - Non-Concessional		29.25				
10/03/2021	JO SUPER	Personal - Non-Concessional		78.00				
17/03/2021	JO SUPER	Personal - Non-Concessional		78.00				
24/03/2021	JO SUPER	Personal - Non-Concessional		78.00				
31/03/2021	JO SUPER	Personal - Non-Concessional		78.00				
07/04/2021	JO SUPER	Personal - Non-Concessional		78.00				
14/04/2021	JO SUPER	Personal - Non-Concessional		78.00				
21/04/2021	JO SUPER	Personal - Non-Concessional		78.00				
28/04/2021	JO SUPER	Personal - Non-Concessional		78.00				
05/05/2021	JO SUPER	Personal - Non-Concessional		78.00				
12/05/2021	JO SUPER	Personal - Non-Concessional		78.00				
19/05/2021	JO SUPER	Personal - Non-Concessional		78.00				
26/05/2021	JO SUPER	Personal - Non-Concessional		78.00				
02/06/2021	JO SUPER	Personal - Non-Concessional		78.00				
09/06/2021	JO SUPER	Personal - Non-Concessional		78.00				
16/06/2021	JO SUPER	Personal - Non-Concessional		78.00				
23/06/2021	JO SUPER	Personal - Non-Concessional		78.00				
30/06/2021	JO SUPER	Personal - Non-Concessional		78.00				
Total - Cole, Johanna			2,778.75	1,355.25	0.00	0.00	0.00	0.00

Total for All Members

2,778.75	5,489.25	0.00	0.00
----------	----------	------	------

Superannuation Payments

From 1 July 2020 to 30 June 2021

The Trustee for FCW Trust atf Frank Cole Waterproofing Pty Ltd

Due Date	Payment Date	Employee	Contribution Type	Super Fund Name	Sent To Fund	Reference	Amount
28/01/2021	05/10/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	12/10/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	19/10/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	26/10/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	02/11/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	09/11/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	17/11/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	24/11/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	01/12/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	07/12/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	14/12/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	21/12/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/01/2021	28/12/2020	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	04/01/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	11/01/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	18/01/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	25/01/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	01/02/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	08/02/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	15/02/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	22/02/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	01/03/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	08/03/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	15/03/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	22/03/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/04/2021	29/03/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	05/04/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	12/04/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	19/04/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	26/04/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	03/05/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	10/05/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	17/05/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	24/05/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	31/05/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	07/06/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	14/06/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	21/06/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	28/06/2021	Johanna Cole	SGC	Fund Details Pending			\$71.25
28/07/2021	28/06/2021	Johanna Cole	Employer Additional	Fund Details Pending			\$80.00
							<u>\$2,858.75</u>
SG - Paid to SMSF							2,778.75
RESC paid to AMP Super							\$80.00
							<u>2,858.75</u>