

From: 01/07/2020 To: 30/06/2021

Return: **WATERSF**

TFN: 875 827 556

Name: **Waters Superannuation Fund**

Item	Description	CY Amount	LY Amount
08	Australian super fund? Fund benefit structure Fund deed allows acceptance of co-contributions?	Y A Y	Y A Y
10	Exempt current pension income		
11	Income CGT event during the year? Have you applied an exemption or rollover? Net capital gain Gross interest R1 Assessable employer contributions plus R3 No TFN quoted contributions Assessable contributions (R1+R2+R3-R6) GROSS INCOME Total assessable income	Y N 0 3 11359 0 11359 11362 11362	Y N 20 7238 0 7238 7258 7258
12	Deductions and non-deductible expenses DEDUCTIONS SMSF auditor fee Investment expenses Management/administration expenses NON-DEDUCTIBLE EXPENSES Taxable income/loss	 360 259 10743	 495 488 2049 4226
13	Calculation statement Taxable income Tax on taxable income Tax on no-TFN quoted contributions Gross tax Foreign income tax offset Supervisory levy Amt payment/refund	10743 1611.45 0.00 1611.45 0.00 259.00 1870.45	4226 633.90 0.00 633.90 0.00 259.00 892.90
14	Losses Net capital losses carried forward	81662	62167
15	Assets		
15b	Australian direct investments Cash term and deposits Listed shares Other assets Total Australian and overseas assets	5073 125670 130743	7583 18685 84304 110572
15e	In-house assets Did the fund have in-house assets?	N	N
16	Liabilities Total member closing account balances Other liabilities Total Liabilities	128239 2504 130743	109702 870 110572

Lodged Date	Sent elect.	Printed	CY Taxable inc.	LY Taxable inc.	LY Tax pay/ref.
Not lodged	No	No	\$ 10743.00	\$ 4226.00	\$ 259.00

Self-managed superannuation fund annual return 2021

Signature	Date
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Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address

Street	<input style="width: 95%;" type="text" value="Eager and Partners"/>		
	<input style="width: 95%;" type="text" value="PO Box 112"/>		
Suburb/State/P'code	<input style="width: 30%;" type="text" value="LAKES ENTRANCE"/>	<input style="width: 10%;" type="text" value="VIC"/>	<input style="width: 10%;" type="text" value="3909"/>

5 Annual return status

Is this the first required return for a newly registered SMSF?

6 SMSF auditor

Auditor's name
 Title
 Family name
 Given names

SMSF Auditor Number Auditor's phone number

Postal address
 Street
 Suburb/State/P'code

Date audit was completed Was Part A of the audit report qualified?
 Was Part B of the audit report qualified?
 If Part B of the audit report was qualified, have the reported issues been rectified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no
 Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund

Sensitive (when completed)

Self-managed superannuation fund annual return 2021

Signature

Date

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

B	A
C	Y

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

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

N

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File no 875 827 556
 ABN 37 872 537 041

Signature

Section B: Income

11 Income

Did you have a CGT event during the year?
 Have you applied an exemption or rollover?

G	<input type="checkbox"/>	Y	<input type="checkbox"/>
M	<input type="checkbox"/>	N	<input type="checkbox"/>

Net capital gain
 Gross interest

A	<input type="text" value="0"/>
C	<input type="text" value="3"/>
R	<input type="text" value="11359"/>

Calculation of assessable contributions

Assessable employer contributions
 plus No-TFN-quoted contributions

R1	<input type="text" value="11359"/>
R3	<input type="text" value="0"/>

GROSS INCOME
TOTAL ASSESSABLE INCOME

W	<input type="text" value="11362"/>	<input type="text"/>
V	<input type="text" value="11362"/>	<input type="text"/>

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

	Deductions	Non-deductible expenses
Investment expenses	I1 <input type="text" value="360"/>	I2 <input type="text"/>
Management and administration expenses	J1 <input type="text" value="259"/>	J2 <input type="text"/>
TOTAL DEDUCTIONS (A1 to M1)	N <input type="text" value="619"/>	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		Y <input type="text"/>
TOTAL SMSF EXPENSES (N + Y)	Z <input type="text" value="619"/>	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	O <input type="text" value="10743"/>	<input type="text"/>

Waters Superannuation Fund

Client ref

WATERSF

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Signature

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	10743.00
		Tax on taxable income	T1	1611.45
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	0.00	B	1611.45
Rebates and tax offsets	C2		C	0.00
ESVCLP tax offset	D1		T2	1611.45
ESVCLP tax offset c/f from previous year	D2		D	
ESIC tax offset	D3		T3	1611.45
ESIC tax offset c/f from previous year	D4		E	
Complying fund's franking credits tax offset	E1		T5	1611.45
No-TFN tax offset	E2		G	
NRAS tax offset	E3		H	
Exploration cr. tax offset	E4		I	0.00
<i>Credit:</i>			K	
Int. on early payments	H1		L	259.00
Foreign res. w/holding (excl. capital gains)	H2		M	
ABN/TFN not quoted	H3		N	
TFN w/held from closely held trusts	H5		S	1870.45
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			
		Gross tax		
		Non-refundable non-c/f tax offsets (C1 + C2)		
		SUBTOTAL 1		
		Non-refundable c/f tax offsets (D1+D2+D3+D4)		
		SUBTOTAL 2		
		Refundable tax offsets (E1 + E2 + E3 + E4)		
		TAX PAYABLE		
		Section 102AAM int. charge		
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)		
		Tax offset refunds		
		PAYG installments raised		
		Supervisory levy		
		Supervisory levy adj. for wound up funds		
		Supervisory levy adj. for new funds		
		TOTAL AMOUNT DUE		
		(T5 + G - H - I - K + L - M + N)		

Section E: Losses

14 Losses information

Net capital losses carried forward to later years

V 81662

Sensitive (when completed)

Waters Superannuation Fund

Client ref

WATERSF

File no 875 827 556

ABN 37 872 537 041

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Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="Mrs"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="Pamela"/>		
Other names	<input type="text" value="Joy"/>		
Surname	<input type="text" value="Waters"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="181 856 122"/>	Date of birth	<input type="text" value="07/06/1958"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

Contributions

Employer contributions	A	<input type="text" value="11359.00"/>
Employers ABN	A1	<input type="text" value="41 975 960 230"/>
TOTAL CONTRIBUTIONS	N	<input type="text" value="11359.00"/>

(Sum of labels A to M)

Other transactions

Allocated earnings or losses	O	<input type="text" value="18148.00"/>	<input type="text"/>
Income stream payment	R2	<input type="text" value="10970.00"/>	<input type="text" value="O"/>
Accumulation phase account balance	S1	<input type="text" value="128239.00"/>	
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="0.00"/>	
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="1"/>	

CLOSING ACCOUNT BALANCE **S**

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1	<input type="text"/>	Cash and term deposits	E	<input type="text" value="5073"/>
Australian non-residential real property	J2	<input type="text"/>	Debt securities	F	<input type="text"/>
Overseas real property	J3	<input type="text"/>	Loans	G	<input type="text"/>
Australian shares	J4	<input type="text"/>	Listed shares	H	<input type="text"/>
Overseas shares	J5	<input type="text"/>	Unlisted shares	I	<input type="text"/>
Other	J6	<input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	J	<input type="text"/>
Property count	J7	<input type="text"/>	Non-residential real property	K	<input type="text"/>
			Residential real property	L	<input type="text"/>
			Collectables and personal use assets	M	<input type="text"/>
			Other assets	O	<input type="text" value="125670"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U**
(sum of labels A to T)

15e In-house assets

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

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16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V		
Permissible temporary borrowings	V2			Total member closing account balances	W	128239
Other borrowings	V3			Reserve accounts	X	
			Other liabilities	Y	2504	
			TOTAL LIABILITIES	Z	130743	

Section K: Declarations
Important

Before making this declaration check to ensure 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 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 more 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, director or public officer's contact details:

Title

Family name and suffix

Given and other names

Phone number

Time taken to prepare and complete this tax return (hours) **J**

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Signature

TAX AGENT'S DECLARATION:

We 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 us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title	Mr
Family name and suffix	Wood
Given and other names	Anthony
Tax agent's practice	Eager and Partners

Tax agent's phone	03 51555555
Reference number	WATERSF
Tax agent number	26665011

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

Signature

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A <input type="text"/>	K <input type="text" value="23186"/>
Other CGT assets and any other CGT events	I <input type="text" value="3691"/>	R <input type="text"/>
Total current year capital gains	J <input type="text" value="3691"/>	

2. Capital losses

Total current year capital losses	A <input type="text" value="23186"/>
Total current year capital losses applied	B <input type="text" value="3691"/>
Total capital losses applied	E <input type="text" value="3691"/>

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B <input type="text" value="81662"/>
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6. Net capital gain

Net capital gain	A <input type="text" value="0"/>
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Part A - Losses carried forward to the 2021-2022 income year -excludes film losses

2 Net capital losses carried forward to later income years

Year of loss	
2017-2018	K 5562
2016-2017	L 1844
2015-2016 and earlier income years	M 52427
Total	V 59833

Transfer the amount at label V to the corresponding label on your tax return

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Gross taxable employer contributions

Details	Amount
Pam	11359.00
Total	11359.00

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 ABN 37 872 537 041

Signature

Item: PRIOR YEAR LOSS

Category: O Other assets (patents, restrictive covenants, etc)
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	56605					56605
Total:	56605					56605
Reduced Cost Base:						56605

Capital Gain/Loss

Consideration Received	
Reduced Cost Base	56605
Capital Loss	56605

Item: 1 Silver 400oz

Category: O Other assets (patents, restrictive covenants, etc)
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Silver 400oz	9695	01/07/2019	12487	28/07/2020	N/A	9695
Total:	9695		12487			9695

Capital Gain/Loss

Capital Gain	2792
Adjusted Discount Percentage	33.33%
Reduced Discount Capital Gain	1861

Item: 2 Silver 100oz

Category: O Other assets (patents, restrictive covenants, etc)
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Silver 100oz	2424	01/07/2019	3323	18/03/2021	N/A	2424
Total:	2424		3323			2424

Capital Gain/Loss

Capital Gain	899
Adjusted Discount Percentage	33.33%
Reduced Discount Capital Gain	599

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.

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Item: PRIOR YEAR LOSS

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
PRIOR YEAR LOSS	5562					5562
Total:	5562					5562
Reduced Cost Base:						5562

Capital Gain/Loss

Consideration Received	5562
Reduced Cost Base	5562
Capital Loss	5562

Item: 1 Castle Minerals 65000

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Castle Minerals 65000	3979	06/11/2017	630	22/02/2021		3979
Total:	3979		630			3979
Reduced Cost Base:						3979

Capital Gain/Loss

Consideration Received	630
Reduced Cost Base	3979
Capital Loss	3349

Item: 2 Castle Minerals 100000

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Castle Minerals 100000	4550	06/11/2017	980	22/02/2021		4550
Total:	4550		980			4550
Reduced Cost Base:						4550

Capital Gain/Loss

Consideration Received	980
Reduced Cost Base	4550
Capital Loss	3570

Signature

Item: 3 Kairos Minerals 50000

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Kairos Minerals 50000	4463	04/10/2017	1530	22/02/2021		4463
Total:	4463		1530			4463
Reduced Cost Base:						4463

Capital Gain/Loss

Consideration Received	1530
Reduced Cost Base	4463
Capital Loss	2933

Item: 4 Kairos Minerals 85000

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Kairos Minerals 85000	7153	04/10/2017	2530	25/02/2021		7153
Total:	7153		2530			7153
Reduced Cost Base:						7153

Capital Gain/Loss

Consideration Received	2530
Reduced Cost Base	7153
Capital Loss	4623

Item: 5 Kairos Minerals 265000

Category: S Shares
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Kairos Minerals 265000	16641	06/11/2017	7930	25/02/2021		16641
Total:	16641		7930			16641
Reduced Cost Base:						16641

Capital Gain/Loss

Consideration Received	7930
Reduced Cost Base	16641
Capital Loss	8711