
Financial statements and reports for the year ended
30 June 2022

HAPT Superannuation Fund

Prepared for: Paul David Graham and Terri Shane Graham

HAPT Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Investment Summary

Investment Income

HAPT Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	30	0
Managed Investments (Australian)	3	378,164	379,351
Shares in Listed Companies (Australian)	4	436,228	467,531
Units in Listed Unit Trusts (Australian)	5	42,928	48,841
Units in Unlisted Unit Trusts (Australian)	6	85,883	186,252
Total Investments		<u>943,233</u>	<u>1,081,975</u>
Other Assets			
Distributions Receivable		16,560	15,391
Ubank Usaver 3124		57,087	557
Ubank Usaver 3167		29,462	26,754
CBA Investment Account		219	354
Ubank Term Deposit 1006		0	54,999
Cash Account - BT Panorama		16,454	5,899
Income Tax Refundable		9,513	3,866
Total Other Assets		<u>129,295</u>	<u>107,820</u>
Total Assets		<u>1,072,528</u>	<u>1,189,795</u>
Net assets available to pay benefits		<u>1,072,528</u>	<u>1,189,795</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	8, 9		
Graham, Paul David - Pension (Account Based Pension)		517,000	575,648
Graham, Paul David - Pension (Account Based Pension)		458,371	510,296
Graham, Paul David - Accumulation		26,372	28,889
Graham, Terri Shane - Accumulation		70,785	74,962
Total Liability for accrued benefits allocated to members' accounts		<u>1,072,528</u>	<u>1,189,795</u>

HAPT Superannuation Fund
Operating Statement
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	12	29,351	33,929
Dividends Received	11	12,052	6,786
Interest Received		715	878
Other Investment Income		888	20
Contribution Income			
Employer Contributions		2,615	2,027
Other Contributions		304	810
Total Income		<u>45,925</u>	<u>44,450</u>
Expenses			
Accountancy Fees		3,135	2,970
ATO Supervisory Levy		259	259
BT Panorama Investment Expenses		8,318	8,984
		<u>11,712</u>	<u>12,213</u>
Member Payments			
Pensions Paid		21,800	21,000
Benefits Paid/Transfers Out		0	27,500
Investment Losses			
Changes in Market Values	13	139,193	(92,757)
Total Expenses		<u>172,705</u>	<u>(32,044)</u>
Benefits accrued as a result of operations before income tax		<u>(126,780)</u>	<u>76,493</u>
Income Tax Expense	14	(9,513)	(3,866)
Benefits accrued as a result of operations		<u>(117,267)</u>	<u>80,359</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the Trustee(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 2022

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. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2022 \$	2021 \$
Magellan Financial Group Limited	30	0
	30	0

Note 3: Managed Investments (Australian)

	2022 \$	2021 \$
Bennelong Australian Equities Fund	42,957	57,986

HAPT Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

PIMCO Div Fixed Int Fd - Ws Class	0	20,038
Allan Gray Aust Eq Fd Class A	39,526	0
Greencape Broadcap Fund	46,077	53,410
Magellan Infrastructure Fd	60,348	58,934
Platinum International Health Care	20,870	35,941
UBS Diversified Fixed Income Fund	42,401	0
UBS Emerging Markets Equity	39,072	52,870
Vanguard Aust Fixed Interest Index	39,710	45,490
Plato Aust Shares Income Fund CI A	47,202	54,682
	378,163	379,351

Note 4: Shares in Listed Companies (Australian)

	2022	2021
	\$	\$
Australia And New Zealand Banking Group Limited	11,500	14,694
Ishares Core Cash Etf	34,804	14,938
Bank Of Queensland Limited.	16,675	22,775
Commonwealth Bank Of Australia.	44,467	49,136
CSL Limited	39,014	41,353
Betashares Australian Sustainability Leaders Etf	33,299	39,760
Fortescue Metals Group Ltd	22,228	0
Etf's Metal Securities Australia Limited.	47,040	41,996
Ishares Core S&p/asx 200 Etf	29,132	62,069
Magellan Financial Group Limited	4,199	17,504
National Australia Bank Limited	32,676	31,280
Scentre Group	12,121	12,823
Sonic Healthcare Limited	23,635	27,494
Telstra Corporation Limited.	63,556	62,070
Unibail-rodamco-westfield	3,610	5,453
Westpac Banking Corporation	18,272	24,184
	436,228	467,529

Note 5: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
Ishares Core Composite Bond Etf	42,928	48,841

Notes to the Financial Statements

For the year ended 30 June 2022

	42,928	48,841
Note 6: Units in Unlisted Unit Trusts (Australian)		
	2022	2021
	\$	\$
Apn Areit Fund	0	14,268
Magellan Global Fd	58,220	68,491
Pendal Fixed Interest Fund	0	24,595
Vanguard Conservative Index Fund	27,664	78,898
	<u>85,884</u>	<u>186,252</u>
Note 7: Banks and Term Deposits		
	2022	2021
	\$	\$
Banks		
CBA Investment Account	219	354
Cash Account - BT Panorama	16,454	5,899
Ubank Term Deposit 1006	0	54,999
Ubank Usaver 3124	57,087	557
Ubank Usaver 3167	29,462	26,754
	<u>103,222</u>	<u>88,563</u>
Note 8: Liability for Accrued Benefits		
	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	1,189,795	1,109,436
Benefits accrued as a result of operations	(117,267)	80,359
Current year member movements	0	0
	<u>1,072,528</u>	<u>1,189,795</u>
Note 9: 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.

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Vested Benefits	1,072,528	1,189,795

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	741	313
Bank Of Queensland Limited.	1,100	656
CSL Limited	437	0
Commonwealth Bank Of Australia.	1,845	1,220
Domino's Pizza Enterprises Limited	0	168
Fortescue Metals Group Ltd	1,090	0
Magellan Financial Group Limited	729	316
National Australia Bank Limited	1,515	638
Scentre Group	139	0
Sonic Healthcare Limited	680	0
Telstra Corporation Limited.	2,641	2,641
Westpac Banking Corporation	1,134	834
	12,051	6,786

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 12: Trust Distributions

	2022 \$	2021 \$
Scentre Group	528	328
Platinum International Health Care	488	4,472
Greencape Broadcap Fund	4,958	3,259
Ishares Core Composite Bond Etf	679	1,240
UBS Diversified Fixed Income Fund	114	0
Ishares Core Cash Etf	35	38
Magellan Infrastructure Fd	2,347	2,419
Ishares Core S&p/asx 200 Etf	2,346	1,106
Betashares Australian Sustainability Leaders Etf	1,210	1,185
Bennelong Australian Equities Fund	2,066	2,935
Plato Aust Shares Income Fund CI A	5,827	1,426
Vanguard Aust Fixed Interest Index	664	1,421
UBS Emerging Markets Equity	803	578
Apn Areit Fund	515	772
Magellan Global Fd	2,551	2,113
Allan Gray Aust Eq Fd Class A	3,307	0
Vanguard Conservative Index Fund	847	9,088
PIMCO Div Fixed Int Fd - Ws Class	45	628
Pendal Fixed Interest Fund	21	457
Macquarie Dynamic Bond Fund	0	330
Vanguard Cash Plus Index Fund	0	134
	29,351	33,929

Note 13: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	30	0
	30	0
Managed Investments (Australian)		
Allan Gray Aust Eq Fd Class A	(5,474)	0
Bennelong Australian Equities Fund	(15,030)	7,986
Greencape Broadcap Fund	(7,333)	3,410

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Magellan Infrastructure Fd	1,415	1,776
PIMCO Div Fixed Int Fd - Ws Class	178	(700)
Platinum International Health Care	(15,071)	5,941
Plato Aust Shares Income Fund CI A	(7,480)	4,682
UBS Diversified Fixed Income Fund	(2,599)	0
UBS Emerging Markets Equity	(13,799)	2,870
Vanguard Aust Fixed Interest Index	(5,779)	(2,271)
Vanguard Cash Plus Index Fund	0	17
	<hr/>	<hr/>
	(70,972)	23,711
	<hr/>	<hr/>
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	(3,195)	4,964
Bank Of Queensland Limited.	(6,100)	6,670
Betashares Australian Sustainability Leaders Etf	(6,461)	5,069
CSL Limited	(2,339)	1,472
Commonwealth Bank Of Australia.	(4,669)	14,981
Domino's Pizza Enterprises Limited	0	(3,961)
Etf's Metal Securities Australia Limited.	5,044	(4,525)
Fortescue Metals Group Ltd	(1,814)	0
Ishares Core Cash Etf	(7)	76
Ishares Core S&p/asx 200 Etf	(6,672)	7,081
Magellan Financial Group Limited	(13,306)	(2,479)
National Australia Bank Limited	1,396	9,544
Onemarket Limited	0	(127)
Scentre Group	(702)	2,668
Sonic Healthcare Limited	(3,859)	2,508
Telstra Corporation Limited.	1,486	10,400
Unibail-rodamco-westfield	(1,843)	1,574
Westpac Banking Corporation	(5,912)	7,365
	<hr/>	<hr/>
	(48,954)	63,279
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Units in Listed Unit Trusts (Australian)		
Ishares Core Composite Bond Etf	(5,913)	(2,712)
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	(5,913)	(2,712)
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HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	732	2,452
Macquarie Dynamic Bond Fund	0	(1,892)
Magellan Global Fd	(10,271)	3,470
Pendal Fixed Interest Fund	405	(2,185)
Platinum International Fund	0	4,930
Vanguard Conservative Index Fund	(5,413)	(5,218)
	(14,547)	1,556
Total Unrealised Movement	(140,356)	85,835
Realised Movements in Market Value		
	2022	2021
	\$	\$
Managed Investments (Australian)		
PIMCO Div Fixed Int Fd - Ws Class	(325)	216
Vanguard Aust Fixed Interest Index	0	122
Vanguard Cash Plus Index Fund	0	(110)
	(325)	228
Shares in Listed Companies (Australian)		
Domino's Pizza Enterprises Limited	0	6,700
Ishares Core Cash Etf	0	(166)
Ishares Core S&p/asx 200 Etf	3,644	0
	3,644	6,534
Units in Listed Unit Trusts (Australian)		
Ishares Core Composite Bond Etf	0	127
	0	127
Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	(380)	0
Macquarie Dynamic Bond Fund	0	(191)
Pendal Fixed Interest Fund	(954)	0
Platinum International Fund	0	(3,683)
Vanguard Conservative Index Fund	(821)	3,906
	(2,155)	32
Total Realised Movement	1,164	6,921

Notes to the Financial Statements

For the year ended 30 June 2022

Changes in Market Values	(139,192)	92,756
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Note 14: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(9,513)	(3,866)
Income Tax Expense	(9,513)	(3,866)

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%	(19,017)	11,474
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Less:

Tax effect of:

Non Taxable Contributions	46	122
Increase in MV of Investments	0	12,875
Exempt Pension Income	6,818	6,114
Realised Accounting Capital Gains	174	1,038
Accounting Trust Distributions	4,403	5,089

Add:

Tax effect of:

Decrease in MV of Investments	21,053	0
SMSF Non-Deductible Expenses	1,541	1,589
Pension Payments	3,270	3,150
Benefit Payments	0	4,125
Franking Credits	1,549	686
Foreign Credits	52	58
Net Capital Gains	1,438	2,369
Taxable Trust Distributions	2,098	2,018
Distributed Foreign Income	300	515
Rounding	0	(1)

Income Tax on Taxable Income or Loss	843	745
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Less credits:

Notes to the Financial Statements

For the year ended 30 June 2022

Franking Credits	10,326	4,572
Foreign Credits	31	39
	<hr/>	<hr/>
Current Tax or Refund	(9,513)	(3,866)
	<hr/>	<hr/>

HAPT Superannuation Fund Trustees Declaration

The trustees 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.

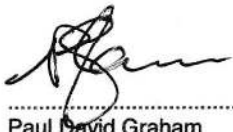
The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

Specifically, the trustees 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 trustees, 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 trustees by:



Paul David Graham

Trustee



Terri Shane Graham

Trustee



Dated: 20/12/22



HAPT Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(126,780.00)
Less	
Exempt current pension income	45,451.00
Realised Accounting Capital Gains	1,163.00
Accounting Trust Distributions	29,351.00
Non Taxable Contributions	304.00
	<u>76,269.00</u>
Add	
Decrease in MV of investments	140,356.00
SMSF non deductible expenses	10,275.00
Pension Payments	21,800.00
Franking Credits	10,326.00
Foreign Credits	346.00
Net Capital Gains	9,585.00
Taxable Trust Distributions	13,986.00
Distributed Foreign income	2,002.00
	<u>208,676.00</u>
SMSF Annual Return Rounding	(5.00)
	<u>5,622.00</u>
Taxable Income or Loss	<u>5,622.00</u>
Income Tax on Taxable Income or Loss	843.30
Less	
Franking Credits	10,325.57
Foreign Credits	30.85
	<u>(9,513.12)</u>
CURRENT TAX OR REFUND	<u>(9,513.12)</u>
Supervisory Levy	259.00
	<u>(9,254.12)</u>
AMOUNT DUE OR REFUNDABLE	<u>(9,254.12)</u>

* Distribution tax components review process has not been completed for the financial year.

HAPT Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash Account - BT Panorama		16,454.410000	16,454.41	16,454.41	16,454.41			1.57 %
CBA Investment Account		219.050000	219.05	219.05	219.05			0.02 %
Ubank Usaver 3124		57,087.270000	57,087.27	57,087.27	57,087.27			5.46 %
Ubank Usaver 3167		29,461.970000	29,461.97	29,461.97	29,461.97			2.82 %
			103,222.70		103,222.70			9.86 %
Derivatives (Options, Hybrids, Future Contracts)								
MFGO.AX	Magellan Financial Group Limited	41.00	0.735000	30.14	0.00	0.00	30.14	0.00 %
				30.14	0.00	30.14		0.00 %
Managed Investments (Australian)								
ETL0060AU	Allan Gray Aust Eq Fd Class A	23,851.17	1.657200	39,526.16	1.89	45,000.00	(5,473.84)	(12.16) %
BFL0001AU	Bennelong Australian Equities Fund	18,308.98	2.346200	42,956.53	2.73	50,000.00	(7,043.47)	(14.09) %
HOW0034AU	Greencape Broadcap Fund	29,120.56	1.582300	46,077.46	1.72	50,000.00	(3,922.54)	(7.85) %
MGE0002AU	Magellan Infrastructure Fd	44,622.94	1.352400	60,348.06	1.34	60,000.00	348.06	0.58 %
PLA0005AU	Platinum International Health Care	11,931.75	1.749100	20,869.82	2.51	30,000.00	(9,130.18)	(30.43) %
WHT0039AU	Plato Aust Shares Income Fund Cl A	41,507.55	1.137200	47,202.39	1.20	50,000.00	(2,797.61)	(5.60) %
SBC0007AU	UBS Diversified Fixed Income Fund	56,861.26	0.745700	42,401.44	0.79	45,000.00	(2,598.56)	(5.77) %
UBS8018AU	UBS Emerging Markets Equity	40,089.80	0.974600	39,071.52	1.25	50,000.00	(10,928.48)	(21.86) %
VAN0001AU	Vanguard Aust Fixed Interest Index	39,050.36	1.016900	39,710.31	1.19	46,622.22	(6,911.91)	(14.83) %
				378,163.69		426,622.22	(48,458.53)	(11.36) %
Shares in Listed Companies (Australian)								
ANZ.AX	Australia And New Zealand Banking Group Limited	522.00	22.030000	11,499.66	28.73	14,995.01	(3,495.35)	(23.31) %
BOQ.AX	Bank Of Queensland Limited.	2,500.00	6.670000	16,675.00	9.70	24,254.24	(7,579.24)	(31.25) %
FAIR.AX	Betashares Australian	1,988.00	16.750000	33,299.00	18.00	35,783.56	(2,484.56)	(6.94) %

HAPT Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
	Sustainability Leaders Etf								
CBA.AX	Commonwealth Bank Of Australia.	492.00	90.380000	44,466.96	81.25	39,976.56	4,490.40	11.23 %	4.25 %
CSL.AX	CSL Limited	145.00	269.060000	39,013.70	275.04	39,880.40	(866.70)	(2.17) %	3.73 %
GOLD.AX	Etf's Metal Securities Australia Limited.	1,920.00	24.500000	47,040.00	20.76	39,856.91	7,183.09	18.02 %	4.50 %
FMG.AX	Fortescue Metals Group Ltd	1,268.00	17.530000	22,228.04	18.96	24,042.34	(1,814.30)	(7.55) %	2.12 %
BILL.AX	Ishares Core Cash Etf	347.00	100.300000	34,804.10	100.40	34,840.42	(36.32)	(0.10) %	3.33 %
IOZ.AX	Ishares Core S&p/asx 200 Etf	1,075.00	27.100000	29,132.50	26.72	28,723.31	409.19	1.42 %	2.78 %
MFG.AX	Magellan Financial Group Limited	325.00	12.920000	4,199.00	61.49	19,983.81	(15,784.81)	(78.99) %	0.40 %
NAB.AX	National Australia Bank Limited	1,193.00	27.390000	32,676.27	25.69	30,647.82	2,028.45	6.62 %	3.12 %
OMN.AX	Onemarket Limited	131.00	0.000100	0.01	0.27	35.42	(35.41)	(99.97) %	0.00 %
SCG.AX	Scentre Group	4,680.00	2.590000	12,121.20	4.28	20,022.60	(7,901.40)	(39.46) %	1.16 %
SHL.AX	Sonic Healthcare Limited	716.00	33.010000	23,635.16	34.90	24,986.88	(1,351.72)	(5.41) %	2.26 %
TLS.AX	Telstra Corporation Limited.	16,508.00	3.850000	63,555.80	5.45	90,037.91	(26,482.11)	(29.41) %	6.07 %
URW.AX	Unibail-rodamco-westfield	960.00	3.760000	3,609.60	14.71	14,118.44	(10,508.84)	(74.43) %	0.34 %
WBC.AX	Westpac Banking Corporation	937.00	19.500000	18,271.50	26.69	25,005.37	(6,733.87)	(26.93) %	1.75 %
				436,227.50		507,191.00	(70,963.50)	(13.99) %	41.69 %
Units in Listed Unit Trusts (Australian)									
IAF.AX	Ishares Core Composite Bond Etf	431.00	99.600000	42,927.60	109.92	47,377.45	(4,449.85)	(9.39) %	4.10 %
				42,927.60		47,377.45	(4,449.85)	(9.39) %	4.10 %
Units in Unlisted Unit Trusts (Australian)									
MGE0001AU	Magellan Global Fd	25,009.52	2.327900	58,219.67	2.20	55,000.00	3,219.67	5.85 %	5.56 %
VAN0109AU	Vanguard Conservative Index Fund	25,307.60	1.093100	27,663.73	1.17	29,691.00	(2,027.27)	(6.83) %	2.64 %
				85,883.40		84,691.00	1,192.40	1.41 %	8.21 %
				1,046,455.03		1,169,104.37	(122,649.34)	(10.49) %	100.00 %

HAPT Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Cash at Bank												
Cash Account - BT Panorama	2.22			2.22				2.22				
CBA Investment Account	0.02			0.02				0.02				
Ubank Term Deposit 1006	552.76			552.76				552.76				
Ubank Usaver 3124	66.84			66.84				66.84				
Ubank Usaver 3167	93.48			93.48				93.48				
	715.32	0.00	0.00	715.32	0.00	0.00	0.00	715.32	0.00	0.00	0.00	0.00
Managed Investments (Australian)												
ETL0060AU Allan Gray Aust Eq Fd Class A	3,306.54	913.65	261.09	6.13	504.49	72.01	9.70	1,767.07			2,053.66	
BFL0001AU Bennelong Australian Equities Fund	2,066.50	960.85	101.67	0.88	560.56	58.24	1.99	1,684.19			835.64	109.22
HOW0034AU Greencape Broadcap Fund	4,957.61	1,364.24	96.81	4.72	825.82	49.34	7.85	2,348.78			3,442.50	
MGE0002AU Magellan Infrastructure Fd	2,347.17	5.73		11.30	2.89	0.93		20.85				2,329.21
ETL0016AU PIMCO Div Fixed Int Fd - Ws Class	45.43											45.43
PLA0005AU Platinum International Health Care	488.14			143.23		344.91	19.48	507.62				
WHT0039AU Plato Aust Shares Income Fund CI A	5,827.22	5,329.62	227.58	36.96	2,470.22	64.15	3.72	8,132.25				168.91
SBC0007AU UBS Diversified Fixed Income Fund	113.72											113.72
UBS8018AU UBS Emerging Markets Equity	802.91			0.17		802.74	150.52	953.43				
VAN0001AU Vanguard Aust Fixed Interest Index	664.40			384.58		20.16		404.74				259.66
	20,619.64	8,574.09	687.15	587.97	4,363.98	1,412.48	193.26	15,818.93	0.00	0.00	6,331.80	3,026.15
Other Investment Income												
Other Income	887.84							887.84				
	887.84	0.00	0.00	0.00	0.00	0.00	0.00	887.84	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited	741.24	741.24				317.67		1,058.91				
BOQ.AX Bank Of Queensland Limited.	1,100.00	1,100.00				471.42		1,571.42				
FAIR.AX Betashares Australian Sustainability Leaders Etf	1,209.66	375.14	105.98	143.29	197.00	83.56	16.61	921.58			461.94	39.75
CBA.AX Commonwealth Bank Of Australia.	1,845.00	1,845.00				790.71		2,635.71				
CSL.AX CSL Limited	436.82	23.05	413.77			9.88		446.70				
FMG.AX Fortescue Metals Group Ltd	1,090.48	1,090.48				467.35		1,557.83				

HAPT Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
BILL.AX	Ishares Core Cash Etf	35.20			35.20			35.20					
IOZ.AX	Ishares Core S&p/asx 200 Etf	2,346.17	1,914.22	159.51	58.84	812.96	42.43	1.58	2,989.54		105.63	65.55	
MFG.AX	Magellan Financial Group Limited	728.66	546.49	182.17		234.21			962.87				
NAB.AX	National Australia Bank Limited	1,515.11	1,515.11			649.33			2,164.44				
SCG.AX	Scentre Group	527.91	0.09		219.17	0.03	44.38	1.70	265.37			264.27	
SCG.AX	Scentre Group	138.99	138.99			59.56			198.55				
SHL.AX	Sonic Healthcare Limited	680.20	542.37	137.83		232.44			912.64				
TLS.AX	Telstra Corporation Limited.	2,641.28	2,641.28			1,131.98			3,773.26				
WBC.AX	Westpac Banking Corporation	1,133.77	1,133.77			485.90			1,619.67				
		16,170.49	13,607.23	999.26	456.50	5,860.44	170.37	19.89	21,113.69	0.00	0.00	567.57	369.57
Units in Listed Unit Trusts (Australian)													
IAF.AX	Ishares Core Composite Bond Etf	678.60			622.60		56.00	0.04	678.64				
		678.60	0.00	0.00	622.60	0.00	56.00	0.04	678.64	0.00	0.00	0.00	0.00
Units in Unlisted Unit Trusts (Australian)													
APN0008AU	Apn Areit Fund	514.80	2.80	0.48	183.60	3.12	7.36	0.48	197.84		424.96	-104.40	
MGE0001AU	Magellan Global Fd	2,550.98					274.84	120.02	394.86		4,945.12	-2,668.98	
RFA0813AU	Pendal Fixed Interest Fund	21.11			19.04		2.07		21.11				
VAN0109AU	Vanguard Conservative Index Fund	847.11	205.31	16.28	74.93	98.03	78.92	12.75	486.22		397.82	73.85	
		3,934.00	208.11	16.76	277.57	101.15	363.19	133.25	1,100.03	0.00	0.00	5,767.90	-2,699.53
		43,005.89	22,389.43	1,703.17	2,659.96	10,325.57	2,002.04	346.44	40,314.45	0.00	0.00	12,667.27	696.19

Assessable Income (Excl. Capital Gains) **40,314.45**

Net Capital Gain **8,445.17**

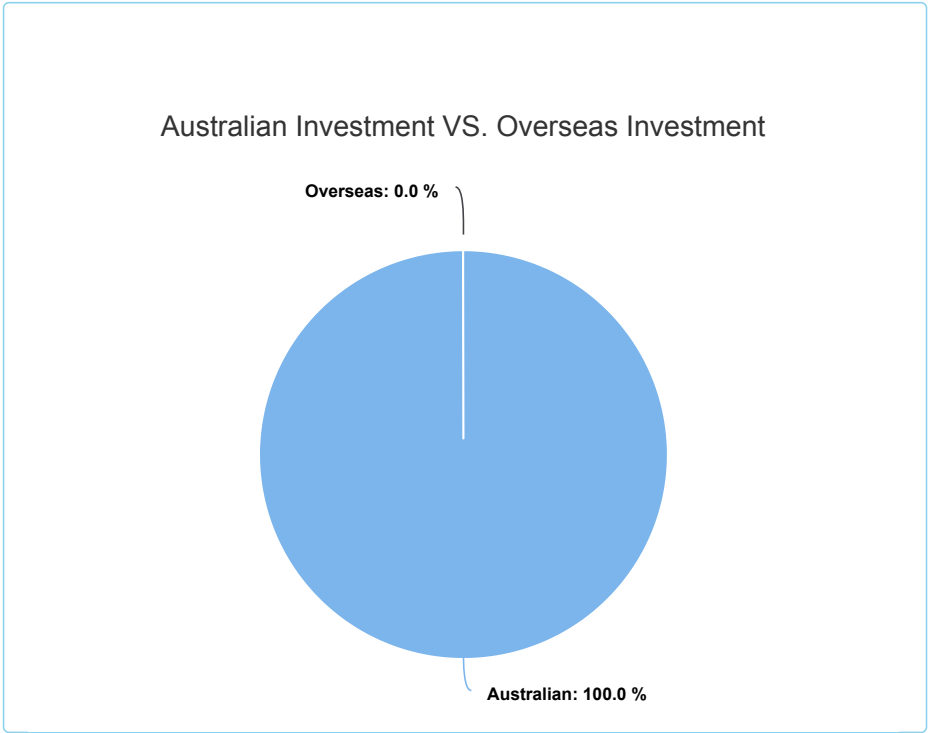
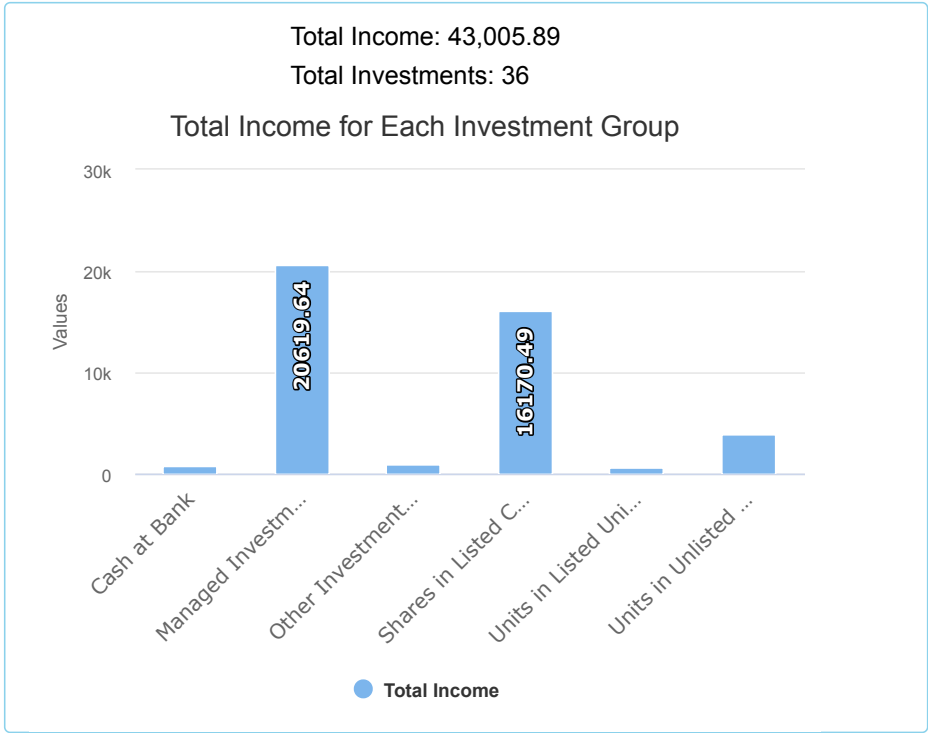
Total Assessable Income 48,759.62

*1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

HAPT Superannuation Fund
Investment Income Report
As at 30 June 2022



HAPT Superannuation Fund Members Statement

Paul David Graham
6 Mountain Blue Court
Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
Age: 65
Tax File Number: Provided
Date Joined Fund: 28/07/2011
Service Period Start Date: 28/07/2011
Date Left Fund:
Member Code: GRAPAU00001P
Account Start Date: 01/01/2017
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: Terri Shane Graham
Nomination Type: N/A
Vested Benefits: 517,001
Total Death Benefit: 517,001
Current Salary: 0
Previous Salary: 0
Disability Benefit: 0

Your Balance

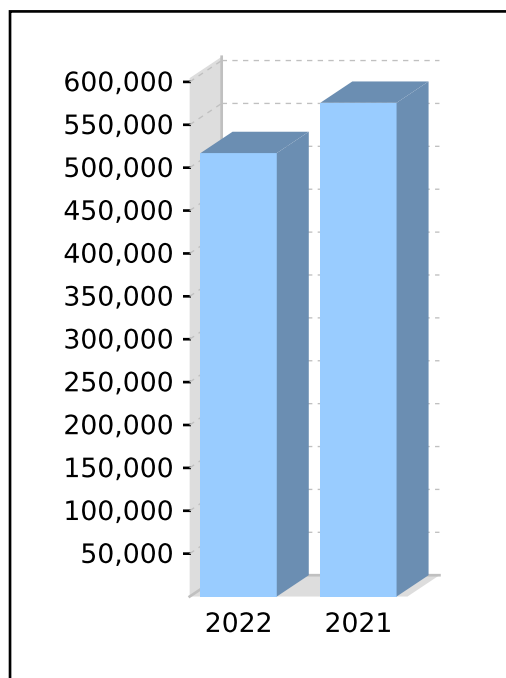
Total Benefits 517,001

Preservation Components

Preserved
Unrestricted Non Preserved 517,001
Restricted Non Preserved

Tax Components

Tax Free (74.27%) 383,970
Taxable 133,031



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	575,648	526,866
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(47,057)	60,462
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	11,590	11,680
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	517,001	575,648

HAPT Superannuation Fund Members Statement

Paul David Graham
6 Mountain Blue Court
Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
Age: 65
Tax File Number: Provided
Date Joined Fund: 28/07/2011
Service Period Start Date: 28/07/2011
Date Left Fund:
Member Code: GRAPAU00003P
Account Start Date: 01/01/2017
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: Terri Shane Graham
Nomination Type: N/A
Vested Benefits: 458,371
Total Death Benefit: 458,371
Current Salary: 0
Previous Salary: 0
Disability Benefit: 0

Your Balance

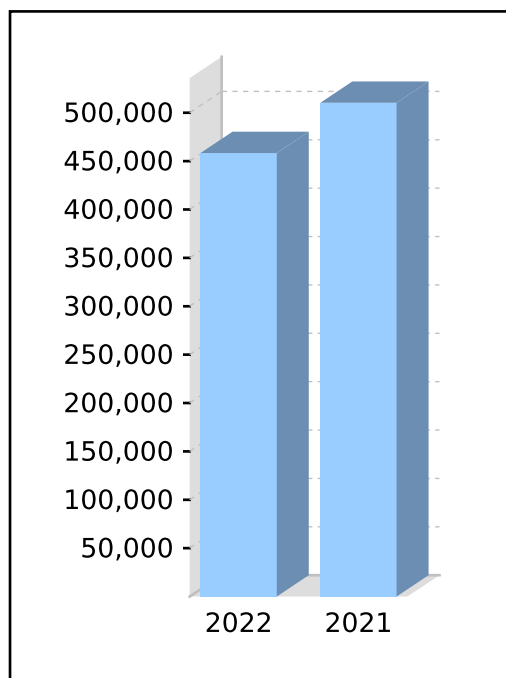
Total Benefits 458,371

Preservation Components

Preserved
Unrestricted Non Preserved 458,371
Restricted Non Preserved

Tax Components

Tax Free (99.26%) 454,966
Taxable 3,405



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	510,296	466,099
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(41,715)	53,517
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	10,210	9,320
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	458,371	510,296

HAPT Superannuation Fund Members Statement

Paul David Graham
6 Mountain Blue Court
Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth : Provided
Age: 65
Tax File Number: Provided
Date Joined Fund: 28/07/2011
Service Period Start Date: 28/07/2011
Date Left Fund:
Member Code: GRAPAU00004A
Account Start Date: 01/07/2017
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: Terri Shane Graham
Nomination Type: Binding Nomination (Non Lapsing)
Vested Benefits: 26,372
Total Death Benefit: 26,372

Your Balance

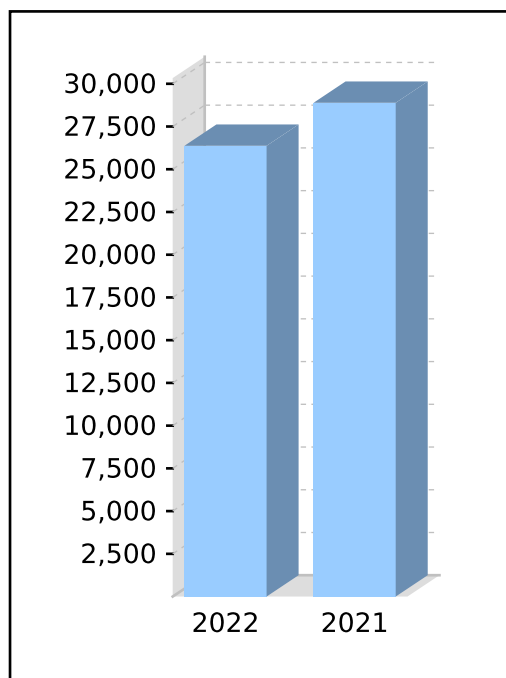
Total Benefits 26,372

Preservation Components

Preserved
Unrestricted Non Preserved 26,372
Restricted Non Preserved

Tax Components

Tax Free 13,975
Taxable 12,397



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	28,889	51,481
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(2,394)	5,083
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	123	176
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		27,500
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	26,372	28,888

HAPT Superannuation Fund

Members Statement

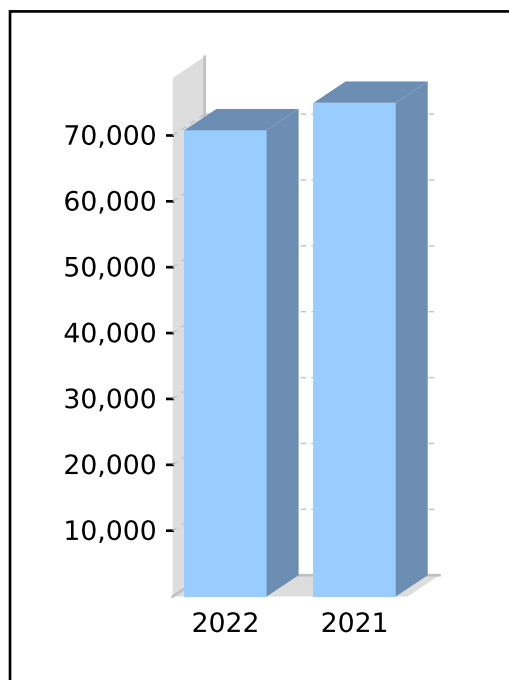
Terri Shane Graham
 6 Mountain Blue Court
 Mullumbimby, New South Wales, 2482, Australia

Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	Paul David Graham
Age:		56	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	70,785
Date Joined Fund:		28/07/2011	Total Death Benefit:	70,785
Service Period Start Date:			Current Salary:	0
Date Left Fund:			Previous Salary:	0
Member Code:		GRATER00001A	Disability Benefit:	0
Account Start Date:		28/07/2011		
Account Phase:		Accumulation Phase		
Account Description:		Accumulation		

Your Balance

Total Benefits	70,785
<u>Preservation Components</u>	
Preserved	70,785
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	21,475
Taxable	49,309



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	74,962	64,990
<u>Increases to Member account during the period</u>		
Employer Contributions	2,615	2,027
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		500
Other Contributions	304	310
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(6,376)	7,704
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	392	304
Income Tax	328	265
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 30/06/2022	70,785	74,962

Self-managed superannuation fund annual return **2022**

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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

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

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

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
Provided	HAPT Superannuation Fund	2022

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

20/12/22

SIGN & DATE HERE

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.

Account Name ~~Bank of Australia 3107~~ CBA CDIA HAPT SUPER


Account Number ~~082991374583467~~ 067-167

Client Reference GRA200

16209866

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

Signature



Date

20/12/22

SIGN & DATE HERE

Tax Agent's Declaration

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 Tax Agent Number

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. [Go to C.](#)

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

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

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

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

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Number

Transfers from foreign funds **F** \$

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

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Loss

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	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 2022* 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 \$	Non-refundable carry forward tax offsets
Early stage investor tax offset	D3 \$	D \$
Early stage investor tax offset carried forward from previous year	D4 \$	<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 \$	Refundable tax offsets
Exploration credit tax offset	E4 \$	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 2022*.

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

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 \$

H \$ Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

O \$

Loss

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

Code

R2 \$ Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

ABN of principal employer

A1 Personal contributions

B \$ CGT small business retirement exemption

C \$ CGT small business 15-year exemption amount

D \$ Personal injury election

E \$ Spouse and child contributions

F \$ Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

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

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

M \$

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

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

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

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: **Assets and liabilities**

15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b **Australian direct investments**

Cash and term deposits **E \$**

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

15c **Other investments**

Crypto-Currency **N \$**

15d **Overseas direct investments**

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

15e **In-house assets**

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

A No Yes **B** \$

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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

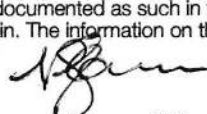
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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 / /

SIGN & DATE HERE

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 2022* 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


20/12/2022

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