

**Financial statements and reports for the year ended  
30 June 2021**

**BARLOW CONSULTING SUPER FUND**

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**Prepared for: Christopher Arnold Barlow and Eleanor Ruth Barlow**

**BARLOW CONSULTING SUPER FUND**  
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**BARLOW CONSULTING SUPER FUND****Fund Summary Report**

As at 30 June 2021

**Fund Details**

Date Formed: 15/06/1995

Tax File Number: Provided

ABN: 33773161320

Period: 01/07/2020 - 30/06/2021

Fund Type: SMSF

GST Registered: No

**Postal Address:**

PO Box 6176

Upper Mount Gravatt, Queensland 4122

**Physical Address:**

156 Henderson Road

Sheldon, Queensland 4157

**Members**

Number of Members: 2

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Barlow, Christopher Arnold	67	3	2	Provided	Not Provided
Barlow, Eleanor Ruth	65	1	0	Provided	Not Provided

**Fund Relationships**

Relationship Type	Contact
Auditor	Aisbett, Belinda
Fund Contact	Hartmann-Cox
Fund Contact	Cox, Graeme R
Tax Agent	Hartmann-Cox
Tax Agent	Johnson, Troy D
Trustee	Barlow, Christopher Arnold
Trustee	Barlow, Eleanor Ruth

**BARLOW CONSULTING SUPER FUND**
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	50,394	47,058
Units in Unlisted Unit Trusts (Australian)	3	66,015	56,555
<b>Total Investments</b>		<u>116,409</u>	<u>103,613</u>
<b>Other Assets</b>			
Sundry Debtors		3,068	3,068
Cash at Bank - Macquarie Cash Management Account		238,830	323,007
Distributions Receivable		4,242	808
Dividends Receivable		10	10
Deferred Tax Asset		0	1,270
<b>Total Other Assets</b>		<u>246,150</u>	<u>328,163</u>
<b>Total Assets</b>		<u>362,559</u>	<u>431,776</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,386	11,217
<b>Total Liabilities</b>		<u>1,386</u>	<u>11,217</u>
<b>Net assets available to pay benefits</b>		<u>361,173</u>	<u>420,559</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Barlow, Christopher Arnold - Pension (Pension)		1,150	2,323
Barlow, Christopher Arnold - Accumulation		108,680	117,143
Barlow, Christopher Arnold - Pension (Account Based Pension 2)		21,671	0
Barlow, Eleanor Ruth - Accumulation		229,672	301,093
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>361,173</u>	<u>420,559</u>

The accompanying notes form part of these financial statements.

**BARLOW CONSULTING SUPER FUND**
**Operating Statement**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	8,864	2,412
Dividends Received	8	1,968	2,649
Interest Received		311	1,417
Other Investment Income		10	0
<b>Investment Gains</b>			
Changes in Market Values	10	23,215	(5,064)
<b>Contribution Income</b>			
Employer Contributions		19,010	19,010
Personal Concessional		0	40,000
Personal Non Concessional		400,000	200,000
<b>Total Income</b>		<u>453,378</u>	<u>260,424</u>
<b>Expenses</b>			
Accountancy Fees		4,950	0
ATO Supervisory Levy		518	0
Auditor's Remuneration		1,650	0
		<u>7,118</u>	<u>0</u>
<b>Member Payments</b>			
Pensions Paid		2,990	3,200
Benefits Paid/Transfers Out		500,000	0
<b>Total Expenses</b>		<u>510,108</u>	<u>3,200</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(56,730)</u>	<u>257,224</u>
Income Tax Expense	11	2,656	8,607
<b>Benefits accrued as a result of operations</b>		<u>(59,386)</u>	<u>248,617</u>

The accompanying notes form part of these financial statements.

# **BARLOW CONSULTING SUPER FUND**

## **Notes to the Financial Statements**

For the year ended 30 June 2021

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### **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 unless otherwise noted 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.

# BARLOW CONSULTING SUPER FUND

## 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. Critical Accounting Estimates and Judgements

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

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

### Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Alumina Limited	658	650
Coca-cola Amatil Limited	0	6,781
Challenger Limited - Ordinary Fully Paid	1,082	882
Coles Group Limited.	3,640	3,657
Crown Resorts Limited	11,910	9,670
RIO Tinto Limited	20,516	15,870

**BARLOW CONSULTING SUPER FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Wesfarmers Limited	12,588	9,549
	<u>50,394</u>	<u>47,059</u>

**Note 3: Units in Unlisted Unit Trusts (Australian)**

	<b>2021</b> \$	<b>2020</b> \$
BT Investment Funds - BT Asian Share Fund	17,025	14,595
Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	48,990	41,961
	<u>66,015</u>	<u>56,556</u>

**Note 4: Banks and Term Deposits**

	<b>2021</b> \$	<b>2020</b> \$
<b>Banks</b>		
Cash at Bank - Macquarie Cash Management Account	238,830	323,007
	<u>238,830</u>	<u>323,007</u>

**Note 5: Liability for Accrued Benefits**

	<b>2021</b> \$	<b>2020</b> \$
Liability for accrued benefits at beginning of year	420,559	408,743
Benefits accrued as a result of operations	(58,116)	248,617
Current year member movements	(1,270)	(236,800)
Liability for accrued benefits at end of year	<u>361,173</u>	<u>420,559</u>

**Note 6: 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.

	<b>2021</b> \$	<b>2020</b> \$
Vested Benefits	<u>361,173</u>	<u>420,559</u>

**Note 7: Guaranteed Benefits**

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



**BARLOW CONSULTING SUPER FUND**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**Note 8: Dividends**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Alumina Limited	30	48
Challenger Limited - Ordinary Fully Paid	19	71
Coca-cola Amatil Limited	211	399
Coles Group Limited.	129	140
Crown Resorts Limited	0	600
RIO Tinto Limited	1,188	1,065
Wesfarmers Limited	390	326
	<b>1,967</b>	<b>2,649</b>

**Note 9: Trust Distributions**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	4,622	1,604
BT Investment Funds - BT Asian Share Fund	4,242	808
	<b>8,864</b>	<b>2,412</b>

**Note 10: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Alumina Limited	8	(282)
Challenger Limited - Ordinary Fully Paid	200	(446)
Coca-cola Amatil Limited	532	(1,221)
Coles Group Limited.	(17)	814
Crown Resorts Limited	2,240	(2,780)
RIO Tinto Limited	4,646	(940)
Wesfarmers Limited	3,040	1,847
	<b>10,648</b>	<b>(3,009)</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
BT Investment Funds - BT Asian Share Fund	2,430	408
Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	7,020	(2,463)

**BARLOW CONSULTING SUPER FUND**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

	9,450	(2,055)
<b>Total Unrealised Movement</b>	20,098	(5,064)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Coca-cola Amatil Limited	3,117	0
	3,117	0
<b>Total Realised Movement</b>	3,117	0
<b>Changes in Market Values</b>	23,215	(5,064)
<b>Note 11: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	1,386	8,607
Deferred Tax Liability/Asset	1,270	0
<b>Income Tax Expense</b>	<b>2,656</b>	<b>8,607</b>

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%	(8,510)	38,584
Less:		
Tax effect of:		
Non Taxable Contributions	60,000	30,000
Increase in MV of Investments	3,015	0
Exempt Pension Income	159	239
Realised Accounting Capital Gains	468	0
Accounting Trust Distributions	1,330	362
Add:		
Tax effect of:		
Decrease in MV of Investments	0	760
SMSF Non-Deductible Expenses	2	0

**BARLOW CONSULTING SUPER FUND****Notes to the Financial Statements**

For the year ended 30 June 2021

Pension Payments	448	480
Benefit Payments	75,000	0
Franking Credits	122	111
Foreign Credits	0	14
Net Capital Gains	107	0
Taxable Trust Distributions	0	1
Distributed Foreign Income	0	64
Rounding	2	(2)
Income Tax on Taxable Income or Loss	2,199	9,411
Less credits:		
Franking Credits	813	739
Foreign Credits	0	65
Current Tax or Refund	1,386	8,607

**Note 12: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

# BARLOW CONSULTING SUPER FUND

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits	Assessable Income (Excl. Capital Gains)	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Cash at Bank - Macquarie Cash Management Account	311.10			311.10	0.00	0.00	0.00	311.10			0.00	0.00
	<b>311.10</b>			<b>311.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311.10</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
AWC.AX Alumina Limited	30.21	30.21	0.00		12.95			43.16		0.00		
CGF.AX Challenger Limited - Ordinary Fully Paid	19.00	19.00	0.00		8.14			27.14		0.00		
CCL.AX Coca-cola Amatil Limited	211.41	140.94	70.47		60.40			271.81		0.00		
COL.AX Coles Group Limited.	128.87	128.87	0.00		55.23			184.10		0.00		
RIO.AX RIO Tinto Limited	1,188.40	1,188.40	0.00		509.31			1,697.71		0.00		
WES.AX Wesfarmers Limited	389.79	389.79	0.00		167.05			556.84		0.00		
	<b>1,967.68</b>	<b>1,897.21</b>	<b>70.47</b>		<b>813.08</b>			<b>2,780.76</b>		<b>0.00</b>		
<b>Units in Unlisted Unit Trusts (Australian)</b>												
BTAA0026AU BT Investment Funds - BT Asian Share Fund	4,242.48				0.00	0.00	0.00	0.00		0.00	4,156.36	86.12
MLC0060AU Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	4,621.61				0.00	0.00	0.00	0.00		0.00	4,622.20	(0.59)
MLC0060AU Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	9.75							9.75				
	<b>8,873.84</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.75</b>		<b>0.00</b>	<b>8,778.56</b>	<b>85.53</b>
	<b>11,152.62</b>	<b>1,897.21</b>	<b>70.47</b>	<b>311.10</b>	<b>813.08</b>	<b>0.00</b>	<b>0.00</b>	<b>3,101.61</b>		<b>0.00</b>	<b>8,778.56</b>	<b>85.53</b>

Assessable Income (Excl. Capital Gains)	<b>3,101.61</b>
Net Capital Gain	<b>6,087.55</b>
<b>Total Assessable Income</b>	<b>9,189.16</b>

BARLOW CONSULTING SUPER FUND

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - Macquarie Cash Management Account		238,829.580000	238,829.58	238,829.58	238,829.58			67.23 %
			<b>238,829.58</b>		<b>238,829.58</b>			<b>67.23 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AWC.AX Alumina Limited	400.00	1.645000	658.00	4.91	1,963.52	(1,305.52)	(66.49) %	0.19 %
CGF.AX Challenger Limited - Ordinary Fully Paid	200.00	5.410000	1,082.00	1.85	370.00	712.00	192.43 %	0.30 %
COL.AX Coles Group Limited.	213.00	17.090000	3,640.17	4.11	875.66	2,764.51	315.71 %	1.02 %
CWN.AX Crown Resorts Limited	1,000.00	11.910000	11,910.00	0.00	0.00	11,910.00	0.00 %	3.35 %
RIO.AX RIO Tinto Limited	162.00	126.640000	20,515.68	20.87	3,380.95	17,134.73	506.80 %	5.78 %
WES.AX Wesfarmers Limited	213.00	59.100000	12,588.30	10.11	2,153.27	10,435.03	484.61 %	3.54 %
			<b>50,394.15</b>		<b>8,743.40</b>	<b>41,650.75</b>	<b>476.37 %</b>	<b>14.19 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
BTA0026AU BT Investment Funds - BT Asian Share Fund	2,047.36	8.315500	17,024.82	5.17	10,575.86	6,448.96	60.98 %	4.79 %
MLC0060AU Mlc Masterkey Unit Trust - Mlc Platinum Global Fund	23,983.47	2.042670	48,990.31	1.48	35,441.52	13,548.79	38.23 %	13.79 %
			<b>66,015.13</b>		<b>46,017.38</b>	<b>19,997.75</b>	<b>43.46 %</b>	<b>18.58 %</b>
			<b>355,238.86</b>		<b>293,590.36</b>	<b>61,648.50</b>	<b>21.00 %</b>	<b>100.00 %</b>

**BARLOW CONSULTING SUPER 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
Shares in Listed Companies (Australian)												
CCLAX - Coca-cola Amatil Limited												
07/10/2014	10/05/2021	17.00	154.36	226.44	72.08	154.36	154.36	0.00	0.00	72.08	0.00	0.00
01/04/2014	10/05/2021	21.00	236.88	279.72	42.84	236.88	236.88	0.00	0.00	42.84	0.00	0.00
01/10/2013	10/05/2021	16.00	195.36	213.12	17.76	195.36	195.36	0.00	0.00	17.76	0.00	0.00
02/04/2013	10/05/2021	17.00	253.30	226.44	(26.86)	253.30	253.30	0.00	0.00	0.00	0.00	(26.86)
02/10/2012	10/05/2021	12.00	163.44	159.84	(3.60)	163.44	163.44	0.00	0.00	0.00	0.00	(3.60)
03/04/2012	10/05/2021	18.00	213.30	239.76	26.46	213.30	213.30	0.00	0.00	26.46	0.00	0.00
04/10/2011	10/05/2021	12.00	141.00	159.84	18.84	141.00	141.00	0.00	0.00	18.84	0.00	0.00
05/04/2011	10/05/2021	16.00	185.44	213.12	27.68	185.44	185.44	0.00	0.00	27.68	0.00	0.00
05/10/2010	10/05/2021	11.00	130.12	146.52	16.40	130.12	130.12	0.00	0.00	16.40	0.00	0.00
06/04/2010	10/05/2021	14.00	154.42	186.48	32.06	154.42	154.42	0.00	0.00	32.06	0.00	0.00
24/08/2009	10/05/2021	12.00	112.92	159.84	46.92	112.92	112.92	0.00	0.00	46.92	0.00	0.00
06/04/2009	10/05/2021	16.00	136.96	213.12	76.16	136.96	136.96	0.00	0.00	76.16	0.00	0.00
07/10/2008	10/05/2021	12.00	98.76	159.84	61.08	98.76	98.76	0.00	0.00	61.08	0.00	0.00
07/04/2008	10/05/2021	12.00	113.28	159.84	46.56	113.28	113.28	0.00	0.00	46.56	0.00	0.00
02/10/2007	10/05/2021	10.00	90.10	133.20	43.10	90.10	90.10	0.00	0.00	43.10	0.00	0.00
02/04/2007	10/05/2021	12.00	98.04	159.84	61.80	98.04	98.04	0.00	0.00	61.80	0.00	0.00
03/10/2006	10/05/2021	13.00	80.34	173.16	92.82	80.34	80.34	0.00	0.00	92.82	0.00	0.00
03/04/2006	10/05/2021	14.00	94.50	186.48	91.98	94.50	94.50	0.00	0.00	91.98	0.00	0.00
03/10/2005	10/05/2021	9.00	73.80	119.88	46.08	73.80	73.80	0.00	0.00	46.08	0.00	0.00
01/04/2005	10/05/2021	10.00	76.70	133.20	56.50	76.70	76.70	0.00	0.00	56.50	0.00	0.00
01/10/2004	10/05/2021	9.00	61.29	119.88	58.59	61.29	61.29	0.00	0.00	58.59	0.00	0.00
31/03/2004	10/05/2021	10.00	62.30	133.20	70.90	62.30	62.30	0.00	0.00	70.90	0.00	0.00

# BARLOW CONSULTING SUPER 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
Shares in Listed Companies (Australian)												
29/08/2003	10/05/2021	9.00	48.51	119.88	71.37	48.51	48.51	0.00	0.00	71.37	0.00	0.00
31/03/2003	10/05/2021	9.00	49.05	119.88	70.83	49.05	49.05	0.00	0.00	70.83	0.00	0.00
30/09/2002	10/05/2021	7.00	40.88	93.24	52.36	40.88	40.88	0.00	0.00	52.36	0.00	0.00
08/03/2002	10/05/2021	5.00	38.58	66.60	28.02	38.58	38.58	0.00	0.00	28.02	0.00	0.00
28/09/2001	10/05/2021	5.00	38.45	66.60	28.15	38.45	38.45	0.00	0.00	28.15	0.00	0.00
30/03/2001	10/05/2021	4.00	19.76	53.28	33.52	19.76	19.76	0.00	0.00	33.52	0.00	0.00
29/09/2000	10/05/2021	5.00	15.65	66.60	50.95	15.65	15.65	0.00	0.00	50.95	0.00	0.00
31/03/2000	10/05/2021	7.00	19.04	93.24	74.20	19.04	19.04	0.00	0.00	74.20	0.00	0.00
30/09/1999	10/05/2021	5.00	26.04	66.60	40.56	26.04	26.04	26.04	0.00	40.56	0.00	0.00
31/03/1999	10/05/2021	4.00	25.80	53.28	27.48	25.80	25.80	26.14	0.00	27.48	0.00	0.00
30/09/1998	10/05/2021	11.00	39.81	146.52	106.71	39.81	39.81	40.49	0.00	106.71	0.00	0.00
31/03/1998	10/05/2021	3.00	39.52	39.96	0.44	39.52	39.52	40.55	0.00	0.00	0.00	0.44
30/09/1997	10/05/2021	3.00	39.24	39.96	0.72	39.24	39.24	40.46	0.00	0.00	0.00	0.72
30/08/1995	10/05/2021	413.00	3,945.62	5,501.16	1,555.54	3,945.62	3,945.62	4,138.96	0.00	1,555.54	0.00	0.00
		783.00	7,312.56	10,429.56	3,117.00	7,312.56	7,312.56	4,312.62	0.00	3,146.30	0.00	(29.30)
Units in Unlisted Unit Trusts (Australian)												
		783.00	7,312.56	10,429.56	3,117.00	7,312.56	7,312.56	4,312.62	0.00	3,146.30	0.00	(29.30)
BTA0026AU - BT Investment Funds - BT Asian Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450.84	705.52	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450.84	705.52	0.00
MLC0060AU - Mlc Masterkey Unit Trust - Mlc Platinum Global Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,622.20	0.00	0.00

**BARLOW CONSULTING SUPER 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
Units in Unlisted Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,622.20	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,073.04	705.52	0.00
		783.00	7,312.56	10,429.56	3,117.00	7,312.56	7,312.56	4,312.62	0.00	11,219.34	705.52	(29.30)



# BARLOW CONSULTING SUPER FUND

## Members Statement

Christopher Arnold Barlow  
156 Henderson Road  
Sheldon, Queensland, 4157, Australia

### Your Details

Date of Birth : Provided  
Age: 67  
Tax File Number: Provided  
Date Joined Fund: 15/06/1995  
Service Period Start Date: 15/06/1995  
Date Left Fund:  
Member Code: Consolidated  
Account Start Date: 15/06/1995  
Account Type: Consolidated  
Account Description: Consolidated

Vested Benefits 131,502  
Total Death Benefit 131,502  
Current Salary 0  
Previous Salary 0  
Disability Benefit 0  
Nominated Beneficiaries N/A

### Your Balance

Total Benefits 131,502

#### Preservation Components

Preserved  
Unrestricted Non Preserved 131,502  
Restricted Non Preserved

#### Tax Components

Tax Free 119,408  
Taxable 12,093

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	119,467
<u>Increases to Member account during the period</u>	
Employer Contributions	9,521
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	100,000
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	8,182
Internal Transfer In	117,143
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,990
Contributions Tax	1,428
Income Tax	1,250
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	100,000
Superannuation Surcharge Tax	
Internal Transfer Out	117,143
Closing balance at 30/06/2021	131,502

**BARLOW CONSULTING SUPER FUND****Members Statement**

Eleanor Ruth Barlow  
156 Henderson Road  
Sheldon, Queensland, 4157, Australia

**Your Details**

Date of Birth : Provided  
Age: 65  
Tax File Number: Provided  
Date Joined Fund: 15/06/1995  
Service Period Start Date: 15/06/1995  
Date Left Fund:  
Member Code: Consolidated  
Account Start Date: 15/06/1995  
Account Type: Consolidated  
Account Description: Consolidated

Vested Benefits 229,672  
Total Death Benefit 229,672  
Current Salary 0  
Previous Salary 0  
Disability Benefit 0  
Nominated Beneficiaries N/A

**Your Balance**

Total Benefits 229,672

Preservation Components

Preserved 15,601  
Unrestricted Non Preserved 214,070  
Restricted Non Preserved

Tax Components

Tax Free 216,609  
Taxable 13,063

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2020	301,093
<u>Increases to Member account during the period</u>	
Employer Contributions	9,488
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	300,000
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	19,881
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,423
Income Tax	(633)
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	400,000
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	229,672

BARLOW CONSULTING SUPER FUND

Members Summary Report

As at 30 June 2021

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Christopher Arnold Barlow (Age: 67)											
BARCHR00001P - Pension - Tax Free: 78.96%											
2,324			157		60		1,270				1,151
BARCHR00002A - Accumulation											
117,143	109,521		568			1,428	(19)	117,143			108,680
BARCHR00003P - Account Based Pension 2 - Tax Free: 85.37%											
		117,143	7,458		2,930			100,000			21,671
119,467	109,521	117,143	8,183		2,990	1,428	1,251	217,143			131,502
Eleanor Ruth Barlow (Age: 65)											
BARELE00001A - Accumulation											
301,093	309,488		19,881			1,423	(633)	400,000			229,672
301,093	309,488		19,881			1,423	(633)	400,000			229,672
420,560	419,009	117,143	28,064		2,990	2,851	618	617,143			361,174

## BARLOW CONSULTING SUPER FUND

### Trustees Declaration


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

The trustees 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.

Signed in accordance with a resolution of the trustees by:

✕   
.....  
Christopher Arnold Barlow

Trustee

✕   
.....  
Eleanor Ruth Barlow

Trustee

Dated this 29 day of 6 2022

**BARLOW CONSULTING SUPER FUND**  
**Statement of Taxable Income**

For the year ended 30 June 2021

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	(56,730.00)
<b>Less</b>	
Increase in MV of investments	20,098.00
Exempt current pension income	1,062.00
Realised Accounting Capital Gains	3,117.00
Accounting Trust Distributions	8,864.00
Non Taxable Contributions	400,000.00
	<u>433,141.00</u>
<b>Add</b>	
SMSF non deductible expenses	16.00
Pension Payments	2,990.00
Franking Credits	813.00
Net Capital Gains	714.00
Benefits Paid/Transfers Out	500,000.00
	<u>504,533.00</u>
SMSF Annual Return Rounding	(1.00)
<b>Taxable Income or Loss</b>	<u>14,661.00</u>
Income Tax on Taxable Income or Loss	2,199.15
<b>Less</b>	
Franking Credits	813.08
 <b>CURRENT TAX OR REFUND</b>	 <u>1,386.07</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(8,606.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(6,960.93)</u>

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

## 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](http://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](http://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	BARLOW CONSULTING SUPER FUND	2021

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

*E. A. Barlow*  
*E. A. Barlow*

SIGN HERE Date

29/6/22

## 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	BARLOW CONSULTING SUPER FUND	
Account Number	184446 117032748	Client Reference BARLOSF

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

Signature

*E. A. Barlow*  
*E. A. Barlow*

SIGN HERE Date

29/6/22

## 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

Troy D Johnson

Client Reference

BARLOSF

Agent's Phone Number

07 3849 6586

Tax Agent Number

70994006

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# 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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place **X** 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) Provided

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

- ❗ 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)

BARLOW CONSULTING SUPER FUND

### 3 Australian business number (ABN) (if applicable) 33773161320

### 4 Current postal address

PO Box 6176

Suburb/town

Upper Mount Gravatt

State/territory

QLD

Postcode

4122

### 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 ☐



Tax File Number **Provided****6 SMSF auditor**

Auditor's name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other 

Family name

**Aisbett**

First given name

**Belinda**

Other given names

SMSF Auditor Number

**100001394**

Auditor's phone number

**0398275177**

Postal address

**Super Sphere Pty Ltd****Suite 601, 10 Yarra Street**

Suburb/town

**SOUTH YARRA**

State/territory

**VIC**

Postcode

**3141**

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 **184446**Fund account number **117032748**

Fund account name

**BARLOW CONSULTING SUPER FUND**I would like my tax refunds made to this account. ☒ Go to C.**B Financial institution account details for tax refunds**

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

BSB number

Account number

Account name

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

Tax File Number **Provided**

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

**9 Was the fund wound up during the income year?**

No ☒ Yes ☐ If yes, provide the date on which the fund was wound up  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.

Tax File Number **Provided****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** \$ 714

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

Gross interest **C** \$ 311

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** \$ ☐ Number 0

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

Gross distribution from partnerships **I** \$ ☐ Loss

\*Unfranked dividend amount **J** \$ 70

\*Franked dividend amount **K** \$ 1,897

\*Dividend franking credit **L** \$ 813

\*Gross trust distributions **M** \$ ☐ Code

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 19,009

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$ 0

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

less Transfer of liability to life insurance company or PST

**R6** \$

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$ 19,009

**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** \$ 9 ☐ Code

\*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** \$

\*This is a mandatory label.

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

**GROSS INCOME** (Sum of labels **A** to **U**) **W** \$ 22,823 ☐ Loss

Exempt current pension income **Y** \$ 1,062

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ 21,761 ☐ Loss

Tax File Number **Provided****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	<b>A1</b> \$		<b>A2</b> \$
Interest expenses overseas	<b>B1</b> \$		<b>B2</b> \$
Capital works expenditure	<b>D1</b> \$		<b>D2</b> \$
Decline in value of depreciating assets	<b>E1</b> \$		<b>E2</b> \$
Insurance premiums – members	<b>F1</b> \$		<b>F2</b> \$
SMSF auditor fee	<b>H1</b> \$ 1,645		<b>H2</b> \$ 4
Investment expenses	<b>I1</b> \$		<b>I2</b> \$
Management and administration expenses	<b>J1</b> \$ 5,455		<b>J2</b> \$ 12
Forestry managed investment scheme expense	<b>U1</b> \$		<b>U2</b> \$
Other amounts	<b>L1</b> \$ <input type="text"/> <small>Code <input type="text"/></small>		<b>L2</b> \$ 8,606 <small>Code <input type="text"/></small>
Tax losses deducted	<b>M1</b> \$		

<b>TOTAL DEDUCTIONS</b>	
<b>N</b> \$	7,100
<small>(Total A1 to M1)</small>	

<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>Y</b> \$	8,622
<small>(Total A2 to L2)</small>	

<b>*TAXABLE INCOME OR LOSS</b>		<small>Loss</small>
<b>O</b> \$	14,661	<input type="checkbox"/>
<small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		

<b>TOTAL SMSF EXPENSES</b>	
<b>Z</b> \$	15,722
<small>(N plus Y)</small>	

\*This is a mandatory label.

Tax File Number **Provided****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 \$**   
(an amount must be included even if it is zero)

\*Tax on taxable income **T1 \$**   
(an amount must be included even if it is zero)

\*Tax on no-TFN-quoted contributions **J \$**   
(an amount must be included even if it is zero)

Gross tax **B \$**   
(T1 plus J)

Foreign income tax offset  
**C1 \$**

Rebates and tax offsets  
**C2 \$**

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

**SUBTOTAL 1**

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

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

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

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

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

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

**SUBTOTAL 2**

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

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

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

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

Exploration credit tax offset  
**E4 \$**

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

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

**Section 102AAM interest charge**

**G \$**

Tax File Number **Provided**

Credit for interest on early payments – amount of interest	<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b>	0.00
Credit for interest on no-TFN tax offset	<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b>	0.00
<b>Eligible credits</b>		<b>H \$</b>
		(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

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

PAYG instalments raised

**K \$** 8,606.00

Supervisory levy

**L \$** 259.00

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 \$** -6,960.93  
(T5 plus G less H less I less K plus L less M plus N)

\*This is a mandatory label.

Section E: **Losses****14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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

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

Tax File Number **Provided**Section F: **Member information****MEMBER 1**Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

**Barlow**

First given name

**Christopher Arnold**

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Provided**

Date of birth

**Provided****Contributions**OPENING ACCOUNT BALANCE \$ **119,466.66****!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ **9,521.45**

ABN of principal employer

**A1**

Personal contributions

**B** \$ **100,000.00**

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

**H1** Day / Month / Year

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$**TOTAL CONTRIBUTIONS N** \$ **109,521.45**(Sum of labels **A** to **M**)**Other transactions**

Allocated earnings or losses

**O** \$ **5,503.50**Loss ☐

Accumulation phase account balance

**S1** \$ **108,679.69**

Retirement phase account balance – Non CDBIS

**S2** \$ **22,821.92**

Retirement phase account balance – CDBIS

**S3** \$ **0.00**

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$ **100,000.00**

Income stream payments

**R2** \$ **2,990.00**Code **A**Code **M****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **131,501.61**

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number **Provided****MEMBER 2**Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

**Barlow**

First given name

**Eleanor Ruth**Other given names 

Member's TFN

See the Privacy note in the Declaration.

**Provided**

Date of birth

**Provided****Contributions**OPENING ACCOUNT BALANCE \$ **301,092.74**

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ **9,488.06**

ABN of principal employer

**A1** 

Personal contributions

**B** \$ **300,000.00**

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** \$ **309,488.06**

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses

**O** \$ **19,090.86**

Loss

☐

Accumulation phase account balance

**S1** \$ **229,671.66**

Retirement phase account balance - Non CDBIS

**S2** \$ **0.00**

Retirement phase account balance - CDBIS

**S3** \$ **0.00**

Inward rollovers and transfers

**P** \$ 

Outward rollovers and transfers

**Q** \$ 

Lump Sum payments

**R1** \$ **400,000.00**

Income stream payments

**R2** \$ 

Code

Code

 TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **229,671.66**

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse borrowing arrangement amount **Y** \$ **OFFICIAL: Sensitive** (when completed)



Tax File Number **Provided****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****Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 

Australian non-residential real property

**J2** \$ 

Overseas real property

**J3** \$ 

Australian shares

**J4** \$ 

Overseas shares

**J5** \$ 

Other

**J6** \$ 

Property count

**J7** Cash and term deposits **E** \$ Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$ **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 ☐\$

Tax File Number **Provided****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** \$  361,172

Reserve accounts

**X** \$ 

Other liabilities

**Y** \$  1,386**TOTAL LIABILITIES Z** \$  362,558**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**

Tax File Number **Provided****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](http://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

  **SIGN HERE** Date  /  /

**Preferred trustee or director contact details:**

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Barlow**

First given name

**Christopher Arnold**

Other given names

Phone number **0732875585**

Email address

**cbarlow@bhaq.com.au**

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

**Johnson**

First given name

**Troy D**

Other given names

Tax agent's practice

**Hartmann-Cox**

Tax agent's phone number

**07 3849 6586**

Reference number

**BARLOSF**

Tax agent number

**70994006**

# Capital gains tax (CGT) schedule

# 2021

## 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 2021* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

- !** 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**

BARLOW CONSULTING SUPER FUND

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input type="text" value="3,146"/>	<b>K \$</b> <input type="text" value="31"/>
Other shares	<b>B \$</b> <input type="text"/>	<b>L \$</b> <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input type="text"/>	<b>M \$</b> <input type="text"/>
Other units	<b>D \$</b> <input type="text" value="8,778"/>	<b>N \$</b> <input type="text"/>
Real estate situated in Australia	<b>E \$</b> <input type="text"/>	<b>O \$</b> <input type="text"/>
Other real estate	<b>F \$</b> <input type="text"/>	<b>P \$</b> <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input type="text"/>	
Collectables	<b>H \$</b> <input type="text"/>	<b>Q \$</b> <input type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input type="text"/>	<b>R \$</b> <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input type="text" value="11,924"/>	

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

Tax File Number

Provided

**2 Capital losses**Total current year capital losses **A \$** 31Total current year capital losses applied **B \$** 29Total prior year net capital losses applied **C \$** 10,824Total 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 \$** 10,853

Add amounts at B, C and D.

**3 Unapplied net capital losses carried forward**Net 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 discount**Total CGT discount applied **A \$** 357**5 CGT concessions for small business**Small business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$****6 Net capital gain**Net capital gain **A \$** 7141J 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.

Tax File Number Provided**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer ☐ Yes, as a seller ☐ No ☐  
 (Print X 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** \$

Tax File Number Provided**Taxpayer's declaration**

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

**Important**

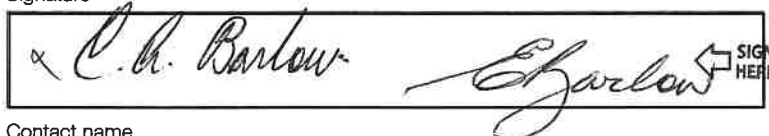
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the 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](http://ato.gov.au/privacy)

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

Signature

A handwritten signature in black ink, appearing to read 'C. A. Barlow', is written over a horizontal line. To the right of the signature, there is a small box containing the text 'SIGN HERE' with an arrow pointing to the signature.

Date

Day	Month	Year
29	6	22

Contact name

Christopher Arnold Barlow

Daytime contact number (include area code)

0732875585