



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Tonella Super Fund
 Client Code: BRAI09
 Partner/Manager: MH / SA
 Period Ended: 30 June 2023
 Accountant: Eddy Lee
DUE DATE: 28/02/2024

Description	Reference	N/A	Completed	Reviewed
Points Carried Forward	1	<input type="checkbox"/>	<input type="checkbox"/>	
Check Engagement Letter for Q\$	2	<input type="checkbox"/>	<input type="checkbox"/>	✓
Financial Statements	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Depreciation Schedule	4	<input type="checkbox"/>	<input type="checkbox"/>	
Income Tax Return	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Members Annual Statements	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Client Management Letter	7	<input type="checkbox"/>	<input type="checkbox"/>	
Section 290-170 Notices	8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Investment Strategy	9	<input type="checkbox"/>	<input type="checkbox"/>	
Minutes	10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trial Balance	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Review Points	12	<input type="checkbox"/>	<input type="checkbox"/>	
Query Sheet	13	<input type="checkbox"/>	<input type="checkbox"/>	
Accountant Checklist	14	<input type="checkbox"/>	<input type="checkbox"/>	
TBAR Checklist	15	<input type="checkbox"/>	<input type="checkbox"/>	

Description	Reference	N/A	Completed	Reviewed
Bank Reconciliations	16	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Trust Tax Statements	17	<input type="checkbox"/>	<input type="checkbox"/>	
Dividend Statements	18	<input type="checkbox"/>	<input type="checkbox"/>	
Rental Property Summary	19	<input type="checkbox"/>	<input type="checkbox"/>	
Capital Gains Tax Reports - BGL	20	<input type="checkbox"/>	<input type="checkbox"/>	
End of Period Closing Figures	21	<input type="checkbox"/>	<input type="checkbox"/>	
GST Reconciliation	22	<input type="checkbox"/>	<input type="checkbox"/>	
Other Source Documents	23	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Reconciliation- BGL	24	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
General Ledger - BGL	25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Create Entries Report - BGL	26	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Tax Agent Portal Reports	27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Market Value of Investments	28	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Actuarial Certificate	29	<input type="checkbox"/>	<input type="checkbox"/>	
Pension Documents	30	<input type="checkbox"/>	<input type="checkbox"/>	
ETP Roll-In Documents	31	<input type="checkbox"/>	<input type="checkbox"/>	
LRBA Documentation	32	<input type="checkbox"/>	<input type="checkbox"/>	
Super Contribution Breakdown Report	33	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓
Sundry workpaper(s)	34	<input type="checkbox"/>	<input checked="" type="checkbox"/>	✓

Completed By: Eddy Lee
 Date: 13/10/2023
 Reviewed By: **Stuart Arthur**
 Date: **23/10/2023**

REVIEWED
 By Stuart Arthur at 7:39 pm, Oct 23, 2023

Financial statements and reports for the year ended
30 June 2023

Tonella Super Fund

Tonella Super Fund

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Tonella Super Fund
Statement of Financial Position

As at 30 June 2023

	Note	2023
		\$
Assets		
Investments		
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		63,030.80
Total Investments		<u>63,030.80</u>
Other Assets		
BOQ Acc 23369801		9,635.12
Deferred Tax Asset		703.59
Total Other Assets		<u>10,338.71</u>
Total Assets		<u>73,369.51</u>
<i>Less:</i>		
Liabilities		
Income Tax Payable		1,689.60
Total Liabilities		<u>1,689.60</u>
Net assets available to pay benefits		<u>71,679.91</u>
Represented by:		
Liability for accrued benefits allocated to members' accounts	2, 3	
Braithwaite, Anthony - Accumulation		71,679.91
Total Liability for accrued benefits allocated to members' accounts		<u>71,679.91</u>

Tonella Super Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023
		\$
Assets		
Investments		
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		
Perth Mint Gold Bullion - 10 Oz		✓ 28,810.80
Perth Mint Silver Bullion - 1 Oz Kangaroo Coin		34,220.00
Total Investments		<u>63,030.80</u>
Other Assets		
Bank Accounts		
BOQ Acc 23369801		9,635.12
Deferred Tax Asset		703.59
Total Other Assets		<u>10,338.71</u>
Total Assets		<u>73,369.51</u>
Less:		
Liabilities		
Income Tax Payable		1,689.60
Total Liabilities		<u>1,689.60</u>
Net assets available to pay benefits		<u>71,679.91</u>
Represented By :		
Liability for accrued benefits allocated to members' accounts	2, 3	
Braithwaite, Anthony - Accumulation		71,679.91
Total Liability for accrued benefits allocated to members' accounts		<u>71,679.91</u>

Tonella Super Fund**Operating Statement**

For the year ended 30 June 2023

	Note	2023
		\$
Income		
Investment Income		
Interest Received		21.47
Contribution Income		
Personal Concessional		12,172.00
Transfers In		70,000.00
Total Income		<u>82,193.47</u>
Expenses		
Bank Charges		0.65
Investment Expenses		929.00
Formation cost (Non Deductible)		1,562.00
		<u>2,491.65</u>
Investment Losses		
Changes in Market Values	5	7,035.90
Total Expenses		<u>9,527.55</u>
Benefits accrued as a result of operations before income tax		<u>72,665.92</u>
Income Tax Expense	6	986.01
Benefits accrued as a result of operations		<u>71,679.91</u>

Tonella Super Fund
Detailed Operating Statement

For the year ended 30 June 2023

	2023
	\$
Income	
Interest Received	
BOQ Acc 23369801	21.47
	<u>21.47</u>
Contribution Income	
Personal Contributions - Concessional	
Anthony Braithwaite	12,172.00
	<u>12,172.00</u>
Transfers In	
Braithwaite, Anthony - Accumulation (Accumulation)	70,000.00
	<u>70,000.00</u>
Total Income	<u>82,193.47</u>
Expenses	
Bank Charges	0.65
Formation cost (Non Deductible)	1,562.00
	<u>1,562.65</u>
Investment Expenses	
Perth Mint Gold Bullion - 10 Oz	464.50
Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	464.50
	<u>929.00</u>
Investment Losses	
Unrealised Movements in Market Value	
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)	
Perth Mint Gold Bullion - 10 Oz	(1,524.10)
Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	8,560.00
	<u>7,035.90</u>
Changes in Market Values	<u>7,035.90</u>
Total Expenses	<u>9,527.55</u>
Benefits accrued as a result of operations before income tax	<u>72,665.92</u>
Income Tax Expense	
Income Tax Expense	986.01
Total Income Tax	<u>986.01</u>
Benefits accrued as a result of operations	<u>71,679.91</u>

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Notes to the Financial Statements

For the year ended 30 June 2023

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

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is

Notes to the Financial Statements

For the year ended 30 June 2023

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

g. Critical Accounting Estimates and Judgements

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

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

Note 2: Liability for Accrued Benefits

	2023 \$
Liability for accrued benefits at beginning of year	0.00
Benefits accrued as a result of operations	71,679.91
Current year member movements	0.00
	71,679.91
Liability for accrued benefits at end of year	71,679.91

Note 3: Vested Benefits

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

	2023 \$
Vested Benefits	71,679.91

Note 4: Guaranteed Benefits

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

Note 5: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)	
Perth Mint Gold Bullion - 10 Oz	1,524.10
Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	(8,560.00)
	(7,035.90)
Total Unrealised Movement	(7,035.90)

Realised Movements in Market Value

Notes to the Financial Statements

For the year ended 30 June 2023

	2023
	\$
Total Realised Movement	0.00
Changes in Market Values	(7,035.90)
Note 6: Income Tax Expense	
	2023
	\$
The components of tax expense comprise	
Current Tax	1,689.60
Deferred Tax Liability/Asset	(703.59)
Income Tax Expense	986.01
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%	10,899.89
Less:	
Tax effect of:	
Non Taxable Transfer In	10,500.00
Add:	
Tax effect of:	
Decrease in MV of Investments	1,055.39
SMSF Non-Deductible Expenses	234.30
Rounding	0.02
Income Tax on Taxable Income or Loss	1,689.60
Less credits:	
Current Tax or Refund	1,689.60

Tonella Super Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	72,665.92
Less	
Non Taxable Transfer In	70,000.00
	<u>70,000.00</u>
Add	
Decrease in MV of investments	7,035.90
SMSF non deductible expenses	1,562.00
	<u>8,597.90</u>
SMSF Annual Return Rounding	0.18
	<u>11,264.00</u>
Taxable Income or Loss	<u>11,264.00</u>
Income Tax on Taxable Income or Loss	1,689.60
	<u>1,689.60</u>
CURRENT TAX OR REFUND	<u>1,689.60</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<u>2,207.60</u>
AMOUNT DUE OR REFUNDABLE	<u>2,207.60</u>

Tonella Super Fund
Trustees Declaration

Tonella Future Pty Ltd ACN: 663855329

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year 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 2023.

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

.....
Anthony Braithwaite
Tonella Future Pty Ltd
Director

.....
Gabriella Braithwaite
Tonella Future Pty Ltd
Director

Dated this day of

Tonella Super Fund
Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Cash/Bank Accounts								
BOQ Acc 23369801		9,635.120000	9,635.12	9,635.12	9,635.12			
			9,635.12		9,635.12			
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)								
PM-AU-10oz Perth Mint Gold Bullion - 10 Oz	1.00	28,810.800000	28,810.80	27,286.70	27,286.70	1,524.10	1,524.10	0.00
PM-AG-1oz- Perth Mint Silver Bullion - 1 Oz Kangaroo Kangaroo Coin	1,000.00	34.220000	34,220.00	42.78	42,780.00	(8,560.00)	(8,560.00)	0.00
			63,030.80		70,066.70	(7,035.90)	(7,035.90)	0.00
			72,665.92		79,701.82	(7,035.90)	(7,035.90)	0.00

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

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H 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)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

5 Annual return status

Is this an amendment to the SMSF's 2023 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

Tax File 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** / /

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.

Tax File Number

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 / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Transfers from foreign funds **F** \$ Number

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

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

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

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

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** \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$

plus *Net non-arm's length trust distributions **U2** \$

plus *Net other non-arm's length income **U3** \$

*Other income **S** \$ Code

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

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

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

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

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (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 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text"/>	H2 \$ <input type="text"/>	
Investment expenses	I1 \$ <input type="text" value="929"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text"/>	J2 \$ <input type="text"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text" value="1,562"/>	
Tax losses deducted	M1 \$ <input type="text"/>		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (**TOTAL ASSESSABLE INCOME** less **TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES
Z \$
 (**N plus Y**)

*This is a mandatory label.



Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	A \$	<input style="width: 95%;" type="text" value="11,264"/>	
		<small>(an amount must be included even if it is zero)</small>	
#Tax on taxable income	T1 \$	<input style="width: 95%;" type="text" value="1,689.60"/>	
		<small>(an amount must be included even if it is zero)</small>	
#Tax on no-TFN-quoted contributions	J \$	<input style="width: 95%;" type="text" value="0.00"/>	
		<small>(an amount must be included even if it is zero)</small>	
Gross tax	B \$	<input style="width: 95%;" type="text" value="1,689.60"/>	
		<small>(T1 plus J)</small>	

Foreign income tax offset	C1 \$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2 \$	<input style="width: 95%;" type="text"/>	
		Non-refundable non-carry forward tax offsets	
		C \$	<input style="width: 95%;" type="text"/>
			<small>(C1 plus C2)</small>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	D3 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input style="width: 95%;" type="text" value="0.00"/>	
		Non-refundable carry forward tax offsets	
		D \$	<input style="width: 95%;" type="text" value="0.00"/>
			<small>(D1 plus D2 plus D3 plus D4)</small>
		SUBTOTAL 2	
		T3 \$	<input style="width: 95%;" type="text" value="1,689.60"/>
			<small>(T2 less D – cannot be less than zero)</small>

Complying fund's franking credits tax offset	E1 \$	<input style="width: 95%;" type="text"/>	
No-TFN tax offset	E2 \$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4 \$	<input style="width: 95%;" type="text" value="0.00"/>	
		Refundable tax offsets	
		E \$	<input style="width: 95%;" type="text"/>
			<small>(E1 plus E2 plus E3 plus E4)</small>

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<input type="text" value="0.00"/>	(unused amount from label E – an amount must be included even if it is zero)
---	-------------	-----------------------------------	---

PAYG instalments raised	K \$	<input type="text"/>
Supervisory levy	L \$	<input type="text" value="259.00"/>
Supervisory levy adjustment for wound up funds	M \$	<input type="text"/>
Supervisory levy adjustment for new funds	N \$	<input type="text" value="259.00"/>

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="2,207.60"/>	(T5 plus G less H less I less K plus L less M plus N)
---	-------------	---------------------------------------	---

*This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a Losses schedule 2023.

Tax losses carried forward to later income years	U \$	<input type="text"/>
Net capital losses carried forward to later income years	V \$	<input type="text"/>

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Braithwaite**

First given name **Anthony** Other given names

Member's TFN **Provided** Date of birth **Provided**

Contributions OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

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

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

I Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

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

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**)

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ 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

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

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 \$

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 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
	Borrowings	V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$	<input type="text" value="71,679"/>
Reserve accounts	X \$	<input type="text"/>
Other liabilities	Y \$	<input type="text" value="986"/>
TOTAL LIABILITIES	Z \$	<input type="text" value="72,665"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write 2023). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

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

Tonella Super Fund

Members Statement

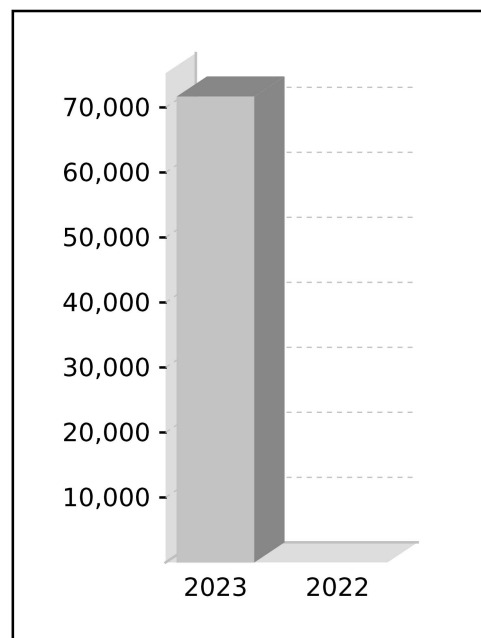
Anthony Braithwaite
 18 Towner Street
 Sandgate, Queensland, 4017, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	57	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	71,679.91
Date Joined Fund:	15/11/2022	Total Death Benefit:	71,679.91
Service Period Start Date:	10/03/1986		
Date Left Fund:			
Member Code:	BRAANT00001A		
Account Start Date:	15/11/2022		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

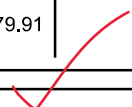
Your Balance

Total Benefits	71,679.91
<u>Preservation Components</u>	
Preserved	71,679.91
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	25,740.30
Taxable	45,939.61
Investment Earnings Rate	-15.83%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 15/11/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	12,172.00	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	70,000.00	
Net Earnings	(9,506.08)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,825.80	
Income Tax	(839.79)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	71,679.91	0.00



Tonella Super Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Anthony Braithwaite
Director

Gabriella Braithwaite
Director

Tonella Super Fund

Members Statement

Gabriella Braithwaite
 18 Towner Street
 Sandgate, Queensland, 4017, Australia

Your Details

Date of Birth : Provided
 Age: 62
 Tax File Number: Provided
 Date Joined Fund: 15/11/2022
 Service Period Start Date:
 Date Left Fund:
 Member Code: BRAGAB00001A
 Account Start Date: 15/11/2022
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit:

Your Balance

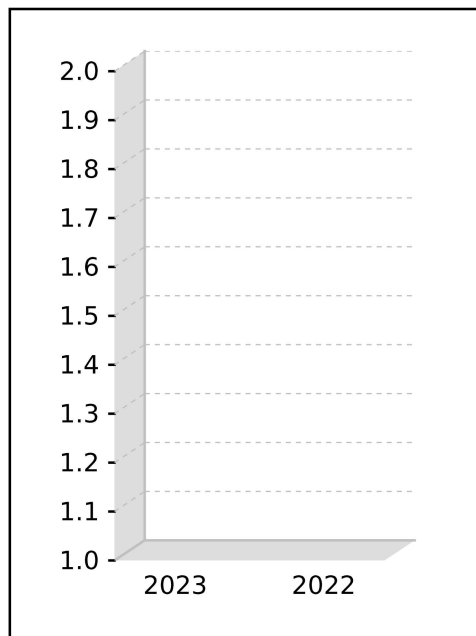
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable
 Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 15/11/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	0.00	0.00

Tonella Super Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Anthony Braithwaite
Director

Gabriella Braithwaite
Director

Tonella Super Fund

Deductions Notice Letter

Tonella Future Pty Ltd as trustee for Tonella Super Fund acknowledges that

Anthony Braithwaite

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$12172.00

for contributions paid in the year ended 30 June 2023. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

Anthony Braithwaite

Date: / /

**** IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY ****

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 15 November 2022 to 30 June 2023 is: \$_____

Anthony Braithwaite

Date: / /

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

PROVIDED

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title: MR

Family name
BRAITHWAITE

First given name
ANTHONY

Other given names

3 Date of birth 24/12/1965

4 Current postal address

18 TOWNER STREET

Suburb/town/locality
SANDGATE

State/territory
QLD
(Australia only)

Postcode
4017
(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code) 0409519656

Section B: Super fund's details

6 Fund name

TONELLA SUPER FUND

7 Fund Australian business number (ABN) 24701944761

8 Member account number BRAANT00001A

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice?

No

Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.

If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year

\$

13 The amount of these personal contributions I will be claiming as a tax deduction

\$

Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

 Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year

\$

16 The amount of these personal contributions claimed in my original notice of intent


\$

17 The amount of these personal contributions I will now be claiming as a tax deduction

\$

Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*


- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

Minutes of a meeting of the Director(s)

held on / / at 18 Towner Street, Sandgate, Queensland 4017

PRESENT:	Anthony Braithwaite and Gabriella Braithwaite
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
AUDITORS:	<p>It was resolved that</p> <p>Kym Nitschke</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mark G W Herron</p> <p>act as tax agents of the Fund for the next financial year.</p>

Minutes of a meeting of the Director(s)

held on / / at 18 Towner Street, Sandgate, Queensland 4017

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Anthony Braithwaite

Chairperson

Tonella Super Fund

Trial Balance

As at 30 June 2023

Code	Account Name	Units	Debits	Credits
			\$	\$
24200	Contributions			
24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation			12,172.00
24700	Changes in Market Values of Investments		7,035.90	
25000	Interest Received			
25000/BQL23369801	BOQ Acc 23369801			21.47
28500	Transfers In			
28500/BRAANT00001A	(Transfers In) Braithwaite, Anthony - Accumulation			70,000.00
31500	Bank Charges		0.65	
37500	Investment Expenses			
37500/PM-AG-1oz-Kangaroo	Perth Mint Silver Bullion - 1 Oz Kangaroo Coin		464.50	
37500/PM-AU-10oz	Perth Mint Gold Bullion - 10 Oz		464.50	
38200	Formation cost (Non Deductible)		1,562.00	
48500	Income Tax Expense		986.01	
49000	Profit/Loss Allocation Account		71,679.91	
52420	Contributions			
52420/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation			12,172.00
52850	Transfers In			
52850/BRAANT00001A	(Transfers In) Braithwaite, Anthony - Accumulation			70,000.00
53100	Share of Profit/(Loss)			
53100/BRAANT00001A	(Share of Profit/(Loss)) Braithwaite, Anthony - Accumulation		9,506.08	
53330	Income Tax			
53330/BRAANT00001A	(Income Tax) Braithwaite, Anthony - Accumulation			839.79
53800	Contributions Tax			
53800/BRAANT00001A	(Contributions Tax) Braithwaite, Anthony - Accumulation		1,825.80	
60400	Bank Accounts			
60400/BQL23369801	BOQ Acc 23369801		9,635.12 ✓	
71000	Collectables (Coins, Stamps, Wine and Other Personal Use Assets)			
71000/PM-AG-1oz-Kangaroo	Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	1,000.0000	34,220.00 ✓	
71000/PM-AU-10oz	Perth Mint Gold Bullion - 10 Oz	1.0000	28,810.80 ✓	
85000	Income Tax Payable/Refundable			1,689.60
89000	Deferred Tax Liability/Asset		703.59	

166,894.86

166,894.86

Current Year Profit/(Loss): 72,665.92

Eddy Lee

From: Tonella Facility Services <tonellafs@ecn.net.au>
Sent: 13 October 2023 12:53 PM
To: Eddy Lee
Subject: Re: Tonella Super Fund - 2023 tax queries
Attachments: Certificate of Insurance - Tonella Super Fund.pdf

Importance: High

Hi Eddy

List of answers:

1. Yes, deposits are all personal super contributions for Anthony
2. Yes, Bullion has been stored safely at Imperial Vaults (Vault purchased January 2023 in the name of Tonella Super Fund)
3. Insurance document is attached below (date on document shows dates for Imperial Vaults themselves, we come under their umbrella)
(Original insurance paid when vault was purchased in January 2023 for a period of 12 months as shown on Invoice 3970)

Also I have looked through all my records and do not have a Product Disclosure Statement for the insurance.

Let me know if you need more information. Thank you

Kind regards
Gabriella

Kind regards

Tony Braithwaite
AP Braithwaite t/a TFS Tonella Facility Services
PO Box 565, Sandgate Qld 4017
Mobile 0409 519 656
[Email tonellafs@ecn.net.au](mailto:tonellafs@ecn.net.au)

On 13 Oct 2023, at 11:47 am, Eddy Lee <eddy@herronaccountants.com.au> wrote:

Hi Gabriella,

Could you please assist with the following queries?

1. Deposits: Please confirm the following deposits were Anthony's personal super contribution in 2023FY.

13/01/2023	\$100
19/01/2023	\$10
23/01/2023	\$1,000

30/06/2023	\$9,500
TOTAL	\$10,610

2. Gold/Silver Bullion: Please confirm the Bullions have been stored safely at Imperial Vaults since purchased.

3. Insurance for Bullion: Please provide copies of the insurance statement and Product Disclosure Statement, if any.

Please let me know if you have any questions.

Have a great day.

Regards

Eddy Lee CPA (SMSF Specialist)

ACCOUNTANT

NORTH LAKES | P 07 3204 4166

Unit 1, 48 Flinders Pde, North Lakes Qld 4509

PO Box 504 North Lakes Qld 4509

<image001.jpg>

<image002.jpg><image003.png><image004.png><image005.png>

<image006.png><image007.jpg>

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N7BPH95HQ6-TL02

Account Details

23369801 Superannuation Savings - Available: \$9,635.12

Account Information

Account Name:
Superannuation Savings

Transactions Search

Date Range For a specified range
Start Date 01/07/2022 DD/MM/YYYY End Date 30/06/2023 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2023	Direct Credit A P BRAITHWAIT E SMSF		\$9,500.00	\$9,635.12 ✓
31/01/2023	INTEREST		\$21.47	\$135.12
31/01/2023	INTERNET PAY ANYONE FEE	\$0.65		\$113.65
23/01/2023	PAY ANYONE TO Fortis Vaults QI d PL 064145 010380138 IB2-12684924	\$929.00		\$114.30
23/01/2023	Direct Credit A P BRAITHWAIT E SMSF		\$1,000.00	\$1,043.30
19/01/2023	Direct Credit A P BRAITHWAIT E From 32030676		\$10.00	\$43.30
13/01/2023	WITHDRAWAL	\$42,780.00		\$33.30
13/01/2023	WITHDRAWAL	\$27,286.70		\$42,813.30
13/01/2023	DEPOSIT		\$100.00	\$70,100.00
06/01/2023	Direct Credit Panorama Super AVA000000335615302		\$70,000.00	\$70,000.00

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

**ASIC**

Australian Securities & Investments Commission

Forms Manager

Registered Agents

Company: TONELLA FUTURE PTY LTD ACN 663 855 329

Company details

Date company registered 15-11-2022
 Company next review date 15-11-2023
 Company type Australian Proprietary Company
 Company status Registered
 Home unit company No
 Superannuation trustee company Yes
 Non profit company No

Registered office

HERRON ACCOUNTANTS, UNIT 1 , 48 FLINDERS PARADE , NORTH LAKES QLD 4509

Principal place of business

18 TOWNER STREET , SANDGATE QLD 4017

Officeholders

BRAITHWAITE, ANTHONY PETER

Born 24-12-1965 at MELBOURNE VIC

18 TOWNER STREET , SANDGATE QLD 4017

Office(s) held: Director, appointed 15-11-2022
Secretary, appointed 15-11-2022

BRAITHWAITE, GABRIELLA

Born 23-10-1960 at MELBOURNE VIC

18 TOWNER STREET , SANDGATE QLD 4017

Office(s) held: Director, appointed 15-11-2022

Company share structure

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORD	120	120.00	0.00

Members

BRAITHWAITE , ANTHONY PETER 18 TOWNER STREET , SANDGATE QLD 4017

Share class	Total number held	Fully paid	Beneficially held
ORD	60	Yes	Yes

BRAITHWAITE , GABRIELLA 18 TOWNER STREET , SANDGATE QLD 4017

Share class	Total number held	Fully paid	Beneficially held
ORD	60	Yes	Yes

Document history

These are the documents most recently received by ASIC from this organisation.

Received	Number	FormDescription	Status
----------	--------	-----------------	--------

15-11-2022 3ENT47930 201 APPLICATION FOR INCORPORATION (DIVN 1) Processed and imaged

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AUCTIONS • JEWELLERY

www.imperialgroup.com.au

info@imperialgroup.com.au

(07) 3350 2615

Westfield Chermshire Kiosk 18 Cnr Gympie &, Hamilton
Rd, Chermshire QLD 4032

TAX INVOICE

Sales ID: 3724

13/01/23

CUSTOMER

TONELLA FUTURE PTY LTD null

0409519656

tonellafs@ecn.net.au

ADDRESS

PO Box 565

Sandgate

Queensland 4017

Australia

Item	Title	Qty	Unit Price	Line Total
PM-AU-10oz	Perth Mint Gold Bullion - 10 Oz	1	\$27,256.70	\$27,256.70
Sub Total:				\$27,256.70
Tax:				\$0.00
Total:				\$27,256.70

Date	Payment Method	Status	Payment Amount
13/01/2023	Bank Deposit	Awaiting Payment	\$27,256.70
Change Provided:			\$0.00
Payments Pending:			\$27,256.70
Payments Received:			\$0.00

Served By: Maria L

Bank Details:

Account Name - Master Metals Exchange

BSB - 064145

Account Number - 10356373

Terms and Conditions:

Master Metals Exchange Pty Ltd T/A Imperial Group Australia. A bullion sale is a legally binding contract with Master Metals Exchange Pty Ltd T/A Imperial Group Australia, under government legislation, and by purchasing from Master Metals Exchange Pty Ltd T/A Imperial Group Australia, you accept all financial responsibilities and associated financial commitment with the order. If you have made a mistake, please contact Master Metals Exchange Pty Ltd T/A Imperial Group Australia, immediately. In the event that we approve to cancel or amend the order you accept that any financial or market losses incurred by Master Metals Exchange Pty Ltd T/A Imperial Group Australia, will be deducted from the deposit payment. Master Metals Exchange Pty Ltd T/A Imperial Group Australia, has various fraud protection and security protections in place, and reserves the right to refuse any order at its own discretion, including extreme market events, and errors as a result of an electronic price feed or website issue, and shifting price market. Relevant customers will be immediately notified of any changes. The price of the product will only be locked once funds are received and a customer service representative has contacted you to confirm the price. If the price has shifted in any way a credit or debit will be applied to your invoice to reflect the correct price. Master Metals Exchange Pty Ltd T/A Imperial Group Australia, customer must inspect all orders upon receipt and Master Metals Exchange Pty Ltd T/A Imperial Group Australia, disclaims any liability for damage or discrepancies unless reported to Master Metals Exchange Pty Ltd T/A Imperial Group Australia, within five (5) business days of the customer's receipt of the order. Any order that has not been paid for within 30 days of the initial purchase will be cancelled and no longer available for purchase. The customer warrants that all information provided hereunder is accurate and reliable and undertakes to promptly correct and update such information if the customer discovers any such information is inaccurate. Note all terms and conditions are subject to change.



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AUCTIONS • JEWELLERY

www.imperialgroup.com.au

info@imperialgroup.com.au

(07) 3350 2615

Westfield Chermshire Kiosk 18 Cnr Gympie &, Hamilton Rd, Chermshire QLD 4032

TAX INVOICE

Sales ID: 3715

13/01/23

CUSTOMER

TONELLA FUTURE PTY LTD null

0409519656

tonellafs@ecn.net.au

ADDRESS

PO Box 565

Sandgate

Queensland 4017

Australia

Item	Title	Qty	Unit Price	Line Total
PM-AG-1oz-Kangaroo	Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	1000	\$42.75	\$42,750.00
Sub Total:				\$42,750.00
Tax:				\$0.00
Total:				\$42,750.00

Date	Payment Method	Status	Payment Amount
13/01/2023	Bank Deposit	Awaiting Payment	\$42,750.00
		Change Provided:	\$0.00
		Payments Pending:	\$42,750.00
		Payments Received:	\$0.00

Served By: Jasmine L

Bank Details:

Account Name - Master Metals Exchange

BSB - 064145

Account Number - 10356373

Terms and Conditions:

Master Metals Exchange Pty Ltd T/A Imperial Group Australia. A bullion sale is a legally binding contract with Master Metals Exchange Pty Ltd T/A Imperial Group Australia, under government legislation, and by purchasing from Master Metals Exchange Pty Ltd T/A Imperial Group Australia, you accept all financial responsibilities and associated financial commitment with the order. If you have made a mistake, please contact Master Metals Exchange Pty Ltd T/A Imperial Group Australia, immediately. In the event that we approve to cancel or amend the order you accept that any financial or market losses incurred by Master Metals Exchange Pty Ltd T/A Imperial Group Australia, will be deducted from the deposit payment. Master Metals Exchange Pty Ltd T/A Imperial Group Australia, has various fraud protection and security protections in place, and reserves the right to refuse any order at its own discretion, including extreme market events, and errors as a result of an electronic price feed or website issue, and shifting price market. Relevant customers will be immediately notified of any changes. The price of the product will only be locked once funds are received and a customer service representative has contacted you to confirm the price. If the price has shifted in any way a credit or debit will be applied to your invoice to reflect the correct price. Master Metals Exchange Pty Ltd T/A Imperial Group Australia, customer must inspect all orders upon receipt and Master Metals Exchange Pty Ltd T/A Imperial Group Australia, disclaims any liability for damage or discrepancies unless reported to Master Metals Exchange Pty Ltd T/A Imperial Group Australia, within five (5) business days of the customer's receipt of the order. Any order that has not been paid for within 30 days of the initial purchase will be cancelled and no longer available for purchase. The customer warrants that all information provided hereunder is accurate and reliable and undertakes to promptly correct and update such information if the customer discovers any such information is inaccurate. Note all terms and conditions are subject to change.



TAX INVOICE

Tonella Super Fund

Invoice Date
18 Jan 2023
Invoice Number
INV-3970
Reference
SDB1866
ABN
33 633 714 397

Imperial Vaults
2/101 Allen Street,
HAMILTON Q 4007
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
X Large Safety Deposit Box	1.00	549.00	10%	549.00
Fortis Vault Key Deposit	1.00	220.00	No GST	220.00
Additional Insurance \$80,000	1.00	160.00	10%	160.00
		INCLUDES GST 10%		64.46
		TOTAL AUD		929.00

Due Date: 24 Jan 2023
Account Name: Fortis Vaults Qld Pty Ltd
BSB Number: 064 145
Account Number: 1038 0138



[View and pay online now](#)

PAYMENT ADVICE

To: Imperial Vaults
2/101 Allen Street,
HAMILTON Q 4007
AUSTRALIA

Customer Tonella Super Fund
Invoice Number INV-3970
Amount Due 929.00
Due Date 24 Jan 2023
Amount Enclosed _____

Enter the amount you are paying above

Tonella Super Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	31/01/2023	25000/BQL23369801	BOQ Acc 23369801	21.47
Sub-Total				21.47
Ignore Cents				0.47
Total				21.00
R2 - Assessable personal contributions				
	13/01/2023	24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation (Accumulatio...	100.00
	19/01/2023	24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation (Accumulatio...	10.00
	23/01/2023	24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation (Accumulatio...	1,000.00
	30/06/2023	24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation (Accumulatio...	9,500.00
	30/06/2023	24200/BRAANT00001A	(Contributions) Braithwaite, Anthony - Accumulation (Accumulatio...	1,562.00
Sub-Total				12,172.00
Ignore Cents				0.00
Total				12,172.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
			Assessable personal contributions	12,172.00
Sub-Total				12,172.00
Ignore Cents				0.00
Total				12,172.00
W - GROSS INCOME (Sum of labels A to U)				
				12,193.00
Sub-Total				12,193.00
Ignore Cents				0.00
Total				12,193.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				12,193.00
Sub-Total				12,193.00
Ignore Cents				0.00
Total				12,193.00
I1 - Expenses - Investment expenses				
	23/01/2023	37500/PM-AU-10oz	Perth Mint Gold Bullion - 10 Oz	464.50
	23/01/2023	37500/PM-AG-1oz-Kangaroo	Perth Mint Silver Bullion - 1 Oz Kangaroo Coin	464.50
Sub-Total				929.00
Ignore Cents				0.00
Total				929.00
J1 - Expenses - Management and administration expenses				
	31/01/2023	31500	Bank Charges	0.65

Tonella Super Fund

Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
J1 - Expenses - Management and administration expenses				
Sub-Total				0.65
Ignore Cents				0.65
Total				0.00
L2 - Expenses - Other amounts (Non-deductible)				
	30/06/2023	38200	Formation cost (Non Deductible)	1,562.00
Sub-Total				1,562.00
Ignore Cents				0.00
Total				1,562.00
N - TOTAL DEDUCTIONS				
				929.00
Sub-Total				929.00
Ignore Cents				0.00
Total				929.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				1,562.00
Sub-Total				1,562.00
Ignore Cents				0.00
Total				1,562.00
O - TAXABLE INCOME OR LOSS				
				11,264.00
Sub-Total				11,264.00
Ignore Cents				0.00
Total				11,264.00
Z - TOTAL SMSF EXPENSES				
				2,491.00
Sub-Total				2,491.00
Ignore Cents				0.00
Total				2,491.00
A - Taxable income				
				11,264.00
Sub-Total				11,264.00
Ignore Cents				0.00
Total				11,264.00
T1 - Tax on taxable income				
				1,689.60
Sub-Total				1,689.60
Ignore Cents				0.00
Total				1,689.60
B - Gross Tax				

Tonella Super Fund
Tax Reconciliation Report

For the year ended 30 June 2023

Tax Return Label	Date	Account Code	Account Name	Amount \$
B - Gross Tax				
				1,689.60
Sub-Total				1,689.60
Ignore Cents				0.00
Total				1,689.60
T2 - SUBTOTAL				
				1,689.60
Sub-Total				1,689.60
Ignore Cents				0.00
Total				1,689.60
T3 - SUBTOTAL 2				
				1,689.60
Sub-Total				1,689.60
Ignore Cents				0.00
Total				1,689.60
T5 - TAX PAYABLE				
				1,689.60
Sub-Total				1,689.60
Ignore Cents				0.00
Total				1,689.60
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
N - Supervisory levy adjustment for new funds				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				2,207.60
Sub-Total				2,207.60
Ignore Cents				0.00
Total				2,207.60

Tonella Super Fund

Deferred Tax Reconciliation

For The Period 15 November 2022 - 30 June 2023

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
PM-AG-1oz-Kangaroo	71000/PM-AG-1oz-Kangaroo - Perth Mint <u>Silver</u> Bullion - 1 Oz Kangaroo Coin	(8,560.00)	(2,853.33)	(5,706.67)	(5,706.67)
PM-AU-10oz	71000/PM-AU-10oz - Perth Mint Gold Bullion - 10 Oz	1,524.10	508.03	1,016.07	1,016.07
		(7,035.90)	(2,345.30)	(4,690.60)	(4,690.60)
Total		(7,035.90)	(2,345.30)	(4,690.60)	(4,690.60)
Deferred Tax Liability (Asset) Summary					
Opening Balance		0.00			
Current Year Transactions		(703.59)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		(703.59)			

Tonella Super Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	72,665.92
Less	
Non Taxable Transfer In	70,000.00
	<u>70,000.00</u>
Add	
Decrease in MV of investments	7,035.90
SMSF non deductible expenses	1,562.00
	<u>8,597.90</u>
SMSF Annual Return Rounding	0.18
Taxable Income or Loss	<u>11,264.00</u>
Income Tax on Taxable Income or Loss	1,689.60
 CURRENT TAX OR REFUND	 <u>1,689.60</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
AMOUNT DUE OR REFUNDABLE	<u>2,207.60</u>

Tonella Super Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
13/01/2023	DEPOSIT			100.00	100.00 CR
19/01/2023	Direct Credit A P BRAITHWAIT E			10.00	110.00 CR
23/01/2023	Direct Credit A P BRAITHWAIT E			1,000.00	1,110.00 CR
30/06/2023	Direct Credit A P BRAITHWAIT E			9,500.00	10,610.00 CR
30/06/2023	Formation Cost			1,562.00	12,172.00 CR
				12,172.00	12,172.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$34.220000 (Exit) - 1,000,000000 Units on hand (PM-AG-1oz-Kangaroo)		8,560.00		8,560.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$28,810.800000 (Exit) - 1.000000 Units on hand (PM-AU-10oz)			1,524.10	7,035.90 DR
			8,560.00	1,524.10	7,035.90 DR
Interest Received (25000)					
<u>BOQ Acc 23369801 (BQL23369801)</u>					
31/01/2023	Interest			21.47	21.47 CR
				21.47	21.47 CR
Transfers In (28500)					
<u>(Transfers In) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
06/01/2023	Panorama Super [SuperStream roll in at 07/01/2023 - PRN:AVA000000335615302]			70,000.00	70,000.00 CR
				70,000.00	70,000.00 CR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/01/2023	bank fee		0.65		0.65 DR
			0.65		0.65 DR
Investment Expenses (37500)					
<u>Perth Mint Silver Bullion - 1 Oz Kangaroo Coin (PM-AG-1oz-Kangaroo)</u>					
23/01/2023	Fortis Vaults QI d PL		464.50		464.50 DR
			464.50		464.50 DR
<u>Perth Mint Gold Bullion - 10 Oz (PM-AU-10oz)</u>					
23/01/2023	Fortis Vaults QI d PL		464.50		464.50 DR
			464.50		464.50 DR
Formation cost (Non Deductible) (38200)					
<u>Formation cost (Non Deductible) (38200)</u>					
30/06/2023	Formation Cost		1,562.00		1,562.00 DR
			1,562.00		1,562.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - PDIT Entry - 30/06/2023			703.59	703.59 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		1,689.60		986.01 DR

Tonella Super Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,689.60	703.59	986.01 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
06/01/2023	System Member Journals		70,000.00		70,000.00 DR
13/01/2023	System Member Journals		85.00		70,085.00 DR
19/01/2023	System Member Journals		8.50		70,093.50 DR
23/01/2023	System Member Journals		850.00		70,943.50 DR
30/06/2023	System Member Journals		8,075.00		79,018.50 DR
30/06/2023	System Member Journals		1,327.70		80,346.20 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			9,506.08	70,840.12 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		839.79		71,679.91 DR
			81,185.99	9,506.08	71,679.91 DR
Contributions (52420)					
<u>(Contributions) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
13/01/2023	System Member Journals			100.00	100.00 CR
19/01/2023	System Member Journals			10.00	110.00 CR
23/01/2023	System Member Journals			1,000.00	1,110.00 CR
30/06/2023	System Member Journals			9,500.00	10,610.00 CR
30/06/2023	System Member Journals			1,562.00	12,172.00 CR
				12,172.00	12,172.00 CR
Transfers In (52850)					
<u>(Transfers In) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
06/01/2023	System Member Journals			70,000.00	70,000.00 CR
				70,000.00	70,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		9,506.08		9,506.08 DR
			9,506.08		9,506.08 DR
Income Tax (53330)					
<u>(Income Tax) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
06/01/2023	System Member Journals				0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			839.79	839.79 CR
			0.00	839.79	839.79 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Braithwaite, Anthony - Accumulation (BRAANT00001A)</u>					
13/01/2023	System Member Journals		15.00		15.00 DR
19/01/2023	System Member Journals		1.50		16.50 DR
23/01/2023	System Member Journals		150.00		166.50 DR
30/06/2023	System Member Journals		1,425.00		1,591.50 DR
30/06/2023	System Member Journals		234.30		1,825.80 DR
			1,825.80		1,825.80 DR
Bank Accounts (60400)					
<u>BOQ Acc 23369801 (BQL23369801)</u>					

Tonella Super Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/01/2023	Panorama Super [SuperStream roll in at 07/01/2023 - PRN:AVA000000335615302]		70,000.00		70,000.00 DR
13/01/2023	DEPOSIT		100.00		70,100.00 DR
13/01/2023	WITHDRAWAL			27,286.70	42,813.30 DR
13/01/2023	WITHDRAWAL			42,780.00	33.30 DR
19/01/2023	Direct Credit A P BRAITHWAIT E		10.00		43.30 DR
23/01/2023	Direct Credit A P BRAITHWAIT E		1,000.00		1,043.30 DR
23/01/2023	Fortis Vaults Ql d PL			929.00	114.30 DR
31/01/2023	bank fee			0.65	113.65 DR
31/01/2023	Interest		21.47		135.12 DR
30/06/2023	Direct Credit A P BRAITHWAIT E		9,500.00		9,635.12 DR
			80,631.47	70,996.35	9,635.12 DR

Collectables (Coins, Stamps, Wine and Other Personal Use Assets) (71000)

Perth Mint Silver Bullion - 1 Oz Kangaroo Coin (PM-AG-1oz-Kangaroo)

13/01/2023	WITHDRAWAL	1,000.00	42,780.00		42,780.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$34.220000 (Exit) - 1,000.000000 Units on hand			8,560.00	34,220.00 DR
		1,000.00	42,780.00	8,560.00	34,220.00 DR

Perth Mint Gold Bullion - 10 Oz (PM-AU-10oz)

13/01/2023	WITHDRAWAL	1.00	27,286.70		27,286.70 DR
30/06/2023	Revaluation - 30/06/2023 @ \$28,810.800000 (Exit) - 1.000000 Units on hand		1,524.10		28,810.80 DR
		1.00	28,810.80		28,810.80 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			1,689.60	1,689.60 CR
				1,689.60	1,689.60 CR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

30/06/2023	Create Entries - PDIT Entry - 30/06/2023		703.59		703.59 DR
			703.59		703.59 DR

Total Debits: 258,184.98

Total Credits: 258,184.98

Tonella Super Fund**Create Entries Report**

For the period 15 November 2022 to 30 June 2023

Create Entries Financial Year Summary 15 November 2022 - 30 June 2023

Total Profit	Amount
Income	75,157.57
Less Expense	2,491.65
Total Profit	72,665.92
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	72,665.92
Less Permanent Differences	(2,345.30)
Less Timing Differences	(4,690.60)
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	70,000.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	1,562.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	0.18
Taxable Income	11,264.00
Income Tax on Taxable Income or Loss	1,689.60
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(9,506.08)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(9,506.08)
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	1,689.60
Deferred Tax	(703.59)
Member Specific Income Tax	(1,825.80)
Total Income Tax Expense Allocation	(839.79)

Final Segment 1 from 15 November 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit		Amount
Income		75,157.57
Less Expense		2,491.65
Total Profit		72,665.92
Create Entries Summary		Amount
Fund Tax Rate		15.00 %
Total Profit		72,665.92
Less Permanent Differences		(2,345.30)
Less Timing Differences		(4,690.60)
Less Exempt Pension Income		0.00
Less Other Non Taxable Income		70,000.00
Add SMSF Non Deductible Expenses		1,562.00
Add Other Non Deductible Expenses		0.00
Add Total Franking/Foreign/TFN/FRW Credits		0.00
Less Realised Accounting Capital Gains		0.00
Less Tax Losses Deducted		0.00
Add Taxable Income Adjustment		0.18
Taxable Income		11,264.00
Income Tax on Taxable Income or Loss		1,689.60
Member Weighted Balance Summary		Amount
	Weighting%	
Anthony Braithwaite(BRAANT00001A)	100.00	54,738.17
Gabriella Braithwaite(BRAGAB00001A)	0.00	0.00
Profit/(Loss) Available for Allocation		
Total Available Profit		(9,506.08)
Franking Credits		0.00
TFN Credits		0.00
FRW Credits		0.00
Total		(9,506.08)
Allocation to Members		Amount
	Weighting%	
Anthony Braithwaite(BRAANT00001A)	100.00	(9,506.08)
Gabriella Braithwaite(BRAGAB00001A)	0.00	0.00
Accumulation Weighted Balance Summary		Amount
	Weighting%	
Anthony Braithwaite(BRAANT00001A)	100.00	54,738.17
Gabriella Braithwaite(BRAGAB00001A)	0.00	0.00
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		1,689.60
Deferred Tax		(703.59)
Member Specific Income Tax		(1,825.80)
Total Income Tax Expense Allocation		(839.79)
Allocation to Members		Amount
	Weighting%	

Allocation to Members	Weighting%	Amount
Anthony Braithwaite(BRAANT00001A)	100.00	(839.79)
Gabriella Braithwaite(BRAGAB00001A)	0.00	0.00

Calculation of daily member weighted balances

Anthony Braithwaite (BRAANT00001A)

Member Balance

15/11/2022	50010	Opening Balance	0.00	0.00
06/01/2023	52850	Transfers In	70,000.00	54,035.09
13/01/2023	52420	Contributions	100.00	74.12
13/01/2023	53800	Contributions Tax	(15.00)	(11.12)
19/01/2023	52420	Contributions	10.00	7.15
19/01/2023	53800	Contributions Tax	(1.50)	(1.07)
23/01/2023	52420	Contributions	1,000.00	697.37
23/01/2023	53800	Contributions Tax	(150.00)	(104.61)
30/06/2023	52420	Contributions	9,500.00	41.67
30/06/2023	52420	Contributions	1,562.00	6.85
30/06/2023	53800	Contributions Tax	(1,425.00)	(6.25)
30/06/2023	53800	Contributions Tax	(234.30)	(1.03)
Total Amount (Weighted)				54,738.17

Gabriella Braithwaite (BRAGAB00001A)

Member Balance

15/11/2022	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

Calculation of Net Capital Gains

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

Foreign Tax Offset Calculations

Segment 15 November 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00
Allocations of Foreign Tax Offset to Members	
Anthony Braithwaite(BRAANT00001A) - 100.00 %	0.00
Gabriella Braithwaite(BRAGAB00001A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR TONELLA
SUPER FUND
ABN 24 701 944 761
TFN 581 897 227

Income tax 002

Date generated	13 October 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00



Transactions

0 results found - from **01 July 2022** to **13 October 2023** sorted by **processed date** ordered **newest to oldest**



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Platinum

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Full Product Price List

EOFY Price History





AFSL: 238 854

ABN: 31 002 507 637

Certificate of Insurance

This is to certify the Insurable Interest of Imperial Vaults in relation to its liability in respect of the contents of Safety Deposit Box under security at Imperial Vaults under the below mentioned agreement number:

Certificate No. FV4555B

Agreement Number: 3970

Leased to: Tonella Super Fund

under Bank Vault Operators Limited Liability Policy issued by certain Underwriters at Lloyd's of London whilst within Imperial Vaults premises (as defined in the policy) up to the Maximum Limit of Liability stated in the policy, and subject to the terms, conditions, excess and limitations in the actual policy document held by Imperial Vaults.

The Policy Details

Insured Name: Imperial Vaults

Policy Number: VO001M3324-22

Period of Insurance: From 13 March 2022

To 13 March 2023

Interest Insured: all claims and damages sustained or discovered to have been sustained by Imperial Vaults during the Period of Insurance by reason of damage, destruction, theft, disappearance or physical loss by any cause of gold, silver, diamonds, precious metals, jewellery, specie, cash, securities, bonds, certificates, bills of exchange or any other property or articles of intrinsic value, **the property of customers and/or depositors or property entrusted by others to such customers contained in safe deposit boxes at Imperial Vaults premises, subject to the conditions and exclusions of the policy.**

Maximum Limit of Liability: \$80,000

Signed: _____

9 February 2023

NCC Bring Forward Caps

Member	Bring Forward Cap	2020	2021	2022	2023	Total	Current Position
Braithwaite, Anthony	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Braithwaite, Gabriella	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

Braithwaite, Anthony

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
13/01/2023	DEPOSIT	Personal - Concessional	100.00								
19/01/2023	Direct Credit A P BRAITHWAIT E	Personal - Concessional	10.00								
23/01/2023	Direct Credit A P BRAITHWAIT E	Personal - Concessional	1,000.00								
30/06/2023	Direct Credit A P BRAITHWAIT E	Personal - Concessional	9,500.00								
30/06/2023	Formation Cost	Personal - Concessional	1,562.00								
Total - Braithwaite, Anthony			12,172.00	0.00	0.00	0.00			0.00	0.00	0.00
Total for All Members			12,172.00	0.00	0.00	0.00					



TRISTEE(S) DECLARATION

We, Anthony Braithwaite and Gabriella Braithwaite, directors of Tonella Future Pty Ltd being the trustee of the Tonella Super Fund, ABN: 24 701 944 761 hereby **Declare**, that the Collectible assets (i.e. Perth Mint Gold Bullion 10 Oz and Perth Mint Silver Bullion 1,000 Oz), as defined by the SIS Act and Regulations held by the Fund, have not been used for personal use during the financial year, by any member / trustee and or any related party, as defined by the SIS Act and Regulations, of the trustee / member and full legislative compliance has been maintained by the trustee in relation to the Collectible pursuant to Regulation 13.18AA, as the Collectibles are insured at market value with Imperial Vaults at market value of \$80,000 or less which is supported by the attached independent annual valuation of the Collectible, as well as being stored safely at Imperial Vaults, Unit 2, 101 Allen Street, HAMILTON QLD 4007 supported by the storage invoices charged to the Fund and paid by the Fund.

Dated:

Anthony Braithwaite
Director of Tonella Future Pty Ltd ATF
Tonella Super Fund

Gabriella Braithwaite
Director of Tonella Future Pty Ltd ATF
Tonella Super Fund