

# Self-managed superannuation fund annual return 2021

## Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address  
Street   
Suburb/State/P'code

### 5 Annual return status

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

### 6 SMSF auditor

Auditor's name  
Title   
Family name   
Given names

SMSF Auditor Number  Auditor's phone number

Postal address  
Street   
Suburb/State/P'code

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

### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no  Account no

Fund account name

I would like my tax refunds made to this account.

### 8 Status of SMSF

Australian superannuation fund    
Fund benefit structure    
Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution?

Sensitive (when completed)

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

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

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**10 Exempt current pension income**

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

 N

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

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**Section B: Income****11 Income**

Gross rent and other leasing and hiring income

**B** 91753

Gross interest

**C** 25**Calculation of assessable contributions****R** 50000

Assessable employer contributions

**R1** 25000*plus* Assessable personal contributions**R2** 25000*plus* No-TFN-quoted contributions**R3** 0

GROSS INCOME

**W** 141778

TOTAL ASSESSABLE INCOME

**V** 141778**Section C: Deductions and non-deductible expenses****12 Deductions and non-deductible expenses**

Interest expenses within Australia

**A1** 67635

Capital works expenditure

**D1** 5242**Non-deductible expenses****A2****D2****Description****Deductions****Non-Ded Exp**

Capital works - BMT Chelsea

2151

Capital works - BMT Glenroy

1467

Capital Works per ITR Schedule -

35

Capital Works per ITR Schedule -

1589

Total

5242

Insurance premiums - members

**F1** 4358

SMSF auditor fee

**H1** 715

Investment expenses

**I1** 24265

Management and administration expenses

**J1** 5957

Other amounts

**L1** 2274 **F2****H2****I2****J2****L2** 

TOTAL DEDUCTIONS (A1 to M1)

**N** 110446

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

**Y**

TOTAL SMSF EXPENSES (N + Y)

**Z** 110446

TOTAL INCOME OR LOSS

**O** 31332 

(Total assessable income less deductions)

**Sensitive** (when completed)

**Guthrie & Andrew Superannuation Fund**

File no 999 630 284

ABN 54 843 063 053

**Section D: Income tax calculation statement**

**13 Income tax calculation statement**

		Taxable income	<b>A</b>	31332.00
		Tax on taxable income	<b>T1</b>	4699.80
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
		<b>Gross tax</b>	<b>B</b>	4699.80
		Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	0.00
		<b>SUBTOTAL 1</b>	<b>T2</b>	4699.80
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
		<b>SUBTOTAL 2</b>	<b>T3</b>	4699.80
Foreign inc. tax offsets	<b>C1</b> 0.00			
Rebates and tax offsets	<b>C2</b>			
ESVCLP tax offset	<b>D1</b>			
ESVCLP tax offset c/f from previous year	<b>D2</b>			
ESIC tax offset	<b>D3</b>			
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>			
No-TFN tax offset	<b>E2</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	
NRAS tax offset	<b>E3</b>			
Exploration cr. tax offset	<b>E4</b>			
<i>Credit:</i>		TAX PAYABLE	<b>T5</b>	4699.80
Int. on early payments	<b>H1</b>	Section 102AAM int. charge	<b>G</b>	
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
ABN/TFN not quoted	<b>H3</b>	Tax offset refunds	<b>I</b>	0.00
TFN w/held from closely held trusts	<b>H5</b>			
Int. on no-TFN tax offset	<b>H6</b>	PAYG installments raised	<b>K</b>	3762.00
Credit for foreign res. capital gains w/holding	<b>H8</b>	Supervisory levy	<b>L</b>	259.00
		Supervisory levy adj. for wound up funds	<b>M</b>	
		Supervisory levy adj. for new funds	<b>N</b>	
		<b>TOTAL AMOUNT DUE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	1196.80

Sensitive (when completed)

## Guthrie &amp; Andrew Superannuation Fund

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

## Section F: Member information

## MEMBER NUMBER: 1

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## Contributions

Personal contributions

 

## TOTAL CONTRIBUTIONS

 

(Sum of labels A to M)

## Other transactions

Allocated earnings or losses

  / 

Accumulation phase account balance

 

Retirement phase account bal. - Non CDBIS

 

Retirement phase account balance - CDBIS

 

TRIS Count

## CLOSING ACCOUNT BALANCE

 

## MEMBER NUMBER: 2

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## Contributions

Employer contributions

 

## TOTAL CONTRIBUTIONS

 

(Sum of labels A to M)

## Other transactions

Allocated earnings or losses

  / 

Accumulation phase account balance

 

Retirement phase account bal. - Non CDBIS

 

Retirement phase account balance - CDBIS

 

TRIS Count

## CLOSING ACCOUNT BALANCE

 

Sensitive (when completed)

**Guthrie & Andrew Superannuation Fund**

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GUTHRSF

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ABN 54 843 063 053

**Section H: Assets and liabilities****15 ASSETS**

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<b>J1</b>	925000	Cash and term deposits	<b>E</b>	24944
Australian non-residential real property	<b>J2</b>	1197500	Debt securities	<b>F</b>	
Overseas real property	<b>J3</b>		Loans	<b>G</b>	
Australian shares	<b>J4</b>		Listed shares	<b>H</b>	
Overseas shares	<b>J5</b>		Unlisted shares	<b>I</b>	
Other	<b>J6</b>		Limited recourse borrowing arrangements (J1 to J6)	<b>J</b>	2122500
Property count	<b>J7</b>	3	Non-residential real property	<b>K</b>	
			Residential real property	<b>L</b>	
			Collectables and personal use assets	<b>M</b>	
			Other assets	<b>O</b>	

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS**

(sum of labels A to T)

**U** 2147444

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

**A**  **Y**

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

**B**  **N****16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<b>V1</b>	1123300	Borrowings	<b>V</b>	1123300
Permissible temporary borrowings	<b>V2</b>		Total member closing account balances	<b>W</b>	1020962
Other borrowings	<b>V3</b>		Reserve accounts	<b>X</b>	
			Other liabilities	<b>Y</b>	3182
			<b>TOTAL LIABILITIES</b>	<b>Z</b>	2147444

**Sensitive** (when completed)

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

**Section K: Declarations****Important**

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to [ato.gov.au/privacy](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

Date

**Preferred trustee, director or public officer's contact details:**

Title	Ms
Family name and suffix	Guthrie
Given and other names	Melissa
Phone number	0409 558886
Non-individual trustee name	Guthrie & Andrew Pty Ltd

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

 
**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
Family name and suffix	Capobianco
Given and other names	Harry
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	GUTHRSF
Tax agent number	26665006

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

**Address of property**

396 Nepean Hwy		
Suburb/State/P'code	CHELSEA VIC	3196

Date property first earned rental income			02/07/2017
Rented from	01/07/2020	to	30/06/2021
Number of weeks property was rented this year			52

Acquisition and disposal details	Date	Amount
Acquired	02/07/2017	421801

**Income**

**(If registered for GST and GST was payable on your rental income, do not include it here.)**

Rents received	20564	<b>A</b>	20564
Total other rental related income	3191	<b>B</b>	3191

Gross rent:	23755	<b>C</b>	23755
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**Expenses**

**(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)**

			Net
Borrowing expenses	949	<b>F</b>	949
Council rates	1091	<b>H</b>	1091
Insurance	1156	<b>K</b>	1156
Interest on loan(s)	14386	<b>L</b>	14386
Property agent fees/commission	1107	<b>P</b>	1107
Repairs and maintenance	650	<b>Q</b>	650
Capital works deductions (special building write off)	2151	<b>R</b>	2151
Water charges	943	<b>U</b>	943

Total expenses: Add expenses amounts (D to V)	22433	<b>W</b>	22433
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Net rent: Take W away from C		<b>X</b>	1322
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File no 999 630 284  
 ABN 54 843 063 053

**Address of property**

Suburb/State/P'code	37 Armstrongs Rd SEAFORD	VIC	3198
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Date property first earned rental income			06/07/2017
Rented from	01/07/2020	to	30/06/2021
Number of weeks property was rented this year			52

Acquisition and disposal details	Date	Amount
Acquired	06/07/2017	581032

**Income**

**(If registered for GST and GST was payable on your rental income, do not include it here.)**

Rents received	28780	<b>A</b>	28780
Total other rental related income	5716	<b>B</b>	5716

Gross rent:	34496	<b>C</b>	34496
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**Expenses**

**(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)**

	Gross amount	Private use		Net
Borrowing expenses	1120		<b>F</b>	1120
Council rates	1934		<b>H</b>	1934
Depreciation on plant				
Amount from depreciation worksheet	333			
	333	0	<b>I</b>	333
Insurance	2954		<b>K</b>	2954
Interest on loan(s)	19779		<b>L</b>	19779
Property agent fees/commission	2219		<b>P</b>	2219
Repairs and maintenance	196		<b>Q</b>	196
Capital works deduction (special building write-off)				
SBW worksheet	35			
	35		<b>R</b>	35
Water charges	1248		<b>U</b>	1248
Sundry rental expenses				
ESM	431			
	431		<b>V</b>	431
<b>Total expenses: Add expenses amounts (D to V)</b>	<b>30249</b>	<b>0</b>	<b>W</b>	<b>30249</b>

Net rent: Take W away from C		<b>X</b>	4247
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**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

**Address of property**

	112 Melbourne Avenue	
Suburb/State/P'code	GLENROY	VIC

Date property first earned rental income		01/01/2019
Rented from	01/07/2020	to 30/06/2021
Number of weeks property was rented this year		52

Acquisition and disposal details	Date	Amount
Acquired	01/07/2018	760000

**Income****(If registered for GST and GST was payable on your rental income, do not include it here.)**

Rents received	33502	<b>A</b>	33502
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Gross rent:	33502	<b>C</b>	33502
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**Expenses****(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)**

	Gross amount	Private use		Net
Advertising for tenants	330		<b>D</b>	330
Borrowing expenses	205		<b>F</b>	205
Cleaning	418		<b>G</b>	418
Council rates	3045		<b>H</b>	3045
Depreciation on plant				
Depreciation on plant				
Amount from depreciation worksheet	829			
	829	0	<b>I</b>	829
Gardening/lawn mowing	120		<b>J</b>	120
Insurance	1070		<b>K</b>	1070
Interest on loan(s)	33468		<b>L</b>	33468
Property agent fees/commission	2191		<b>P</b>	2191
Repairs and maintenance	1223		<b>Q</b>	1223
Capital works deduction (special building write-off)				
Capital works deductions - per BMT sched	1467			
SBW worksheet	1589			
	3056		<b>R</b>	3056
Water charges	579		<b>U</b>	579
Sundry rental expenses				
Fire protection	198			
	198		<b>V</b>	198
Total expenses: Add expenses amounts (D to V)	46732	0	<b>W</b>	46732

Net rent: Take W away from C		<b>X</b>	13230	<b>L</b>
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**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

**Other Income**

Code	Description	Amount
O	Other income received not listed	
<b>Total</b>		

**Assessable employer contributions**

Details	Amount
R Andrew	25000.00
Total	25000.00

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

**Assessable personal contributions**

Details	Amount
M. Guthrie	25000.00
Total	25000.00

**Capital Works Expenses schedule**

Asset Code	Description Commenced Date Accum Write-off	Write-Off Start Date	Cost	Opening WDV	Rate	Amount	Closing WDV
1	Gates - Seaford 01/12/2018 36		546	524	2.500	14	510
2	Electrical Works - Glenroy 24/08/2018 618		10142	9778	2.500	254	9524
3	Fencing - Glenroy 27/11/2018 287		4720	4551	2.500	118	4433
4	Flooring - Glenroy 26/06/2018 387		6353	6125	2.500	159	5966
5	Kitchen & Bathroom Reno- Glenroy 18/11/2018 446		7305	7042	2.500	183	6859
6	Painting - Glenroy 01/10/2018 352		5770	5562	2.500	144	5418
7	Plastering - Glenroy 26/10/2018 365		6000	5785	2.500	150	5635
8	Plumbing Works - Glenroy 13/10/2018 38		619	596	2.500	15	581
9	Stump Repairs - Glenroy 17/09/2018 710		11650	11231	2.500	291	10940
10	Various Repairs - Glenroy 21/09/2018 528		8663	8352	2.500	217	8135
11	Cladding - Glenroy 21/09/2018 161		2300	2197	2.500	58	2139
12	Switchboard - Seaford 23/09/2020 21	23/09/2020	1078	1078	2.500	21	1057
Totals			65146			1624	61197

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

**Other deductions**

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Borrowing Costs	2274		
<b>Total</b>		<b>2274</b>		

**Depreciation Schedule 2021**

Asset Code	Description Start Date	Original Cost	Priv. Use%	Opening Adj. Value	Date	Additions Amt	Bal.Chrg.	Value	Depreciation Meth.	Rate%	Amount	Closing Adj. Val.
Group: 1 <u>Glenroy</u>												
1	Dishwasher 03/01/2019	237		172				172	D	20.00	34	138
2	Dishwasher 23/01/2019	379		277				277	D	20.00	55	222
3	Mats 23/01/2019	79		59				59	D	20.00	12	47
4	Stove 1 - La Germania 23/01/2019	735		569				569	D	16.67	95	474
5	Stove 2 - La Germania 23/01/2019	734		568				568	D	16.67	95	473
6	Blinds 23/01/2019	286		210				210	D	20.00	42	168
7	Wardrobes - freestanding 23/01/2019	1415		1125				1125	D	15.00	169	956
8	Carpets 23/01/2019	2238		1636				1636	D	20.00	327	1309
Sub-totals		6103		4616		0					829	3787
Priv Use sub-totals											0	
Non-deductible sub-totals											0	
Net sub-totals											829	
Group: 2 <u>Seaford</u>												
9	Split System Air Conditioner 23/11/2020	2761			23/11/2020	2761	0	2761	D	20.00	333	2428

**Guthrie & Andrew Superannuation Fund**

Client ref

GUTHRSF

File no 999 630 284

ABN 54 843 063 053

Asset Code	Description Start Date	Original Cost	Priv. Use%	Opening Adj. Value	Date	Additions Amt	Bal.Chrg.	Value	Depreciation		Closing Adj. Val.	
									Meth.	Rate%		Amount
		2761		0		2761					333	2428
	Sub-totals										0	
	Priv Use sub-totals										0	
	Non-deductible sub-totals										0	
	Net sub-totals										333	
	TOTALS	8864		4616		2761					1162	6215
	LESS TOTAL PRIVATE USE										0	
	LESS TOTAL NON-DEDUCTIBLE										0	
	TOTAL DEPRECIATION CLAIMED										1162	