

Henry Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments	6A	2,094,478	1,975,731
Other Assets			
Cash At Bank		251,634	158,486
Receivables		65,729	83,376
Current Tax Assets		2,808	(4,419)
Total Assets		2,414,650	2,213,174
Liabilities			
Other Taxes Payable		2,233	592
Total Liabilities		2,233	592
Net Assets Available to Pay Benefits		2,412,417	2,212,582
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Hylton Henry		830,803	761,982
Mrs Amanda Henry		1,581,614	1,450,599
Total Liability for Accrued Benefits		2,412,417	2,212,582

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Henry Superannuation Fund
Operating Statement
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Rollovers In		-	22
Investment Gains			
Increase in Market Value	8A	118,747	(379,597)
Investment Income			
Distributions	7A	101,337	127,358
Interest	7B	4,821	12
Investment Fee Rebate	7C	234	264
Other Income		-	34,944
		<u>225,138</u>	<u>(216,997)</u>
Expenses			
Other Expenses			
Accountancy Fee		2,657	2,530
Adviser Fee		-	2,645
Auditor Fee		660	550
Fund Administration Fee		1,571	1,505
SMSF Supervisory Levy		259	259
		<u>5,147</u>	<u>7,488</u>
Benefits Accrued as a Result of Operations before Income Tax		219,992	(224,486)
Income Tax			
Income Tax Expense		20,157	22,153
		<u>20,157</u>	<u>22,153</u>
Benefits Accrued as a Result of Operations		199,835	(246,639)

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Henry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Henry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

Henry Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

The financial report was authorised for issue on 27 November 2023 by the trustee of the fund.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	2,212,582	2,459,221
Benefits Accrued during the period	199,835	(246,639)
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	2,412,417	2,212,582

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	2,212,582	2,459,221
Benefits Accrued during the period	199,835	(246,639)
Benefits Paid during the period	0	0
Vested Benefits at end of period	2,412,417	2,212,582

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Managed Investments

	Current	Previous
At market value:		
AB Managed Volatility Equities Fund - MVE Class	268,819	252,034
Ausbil Inv Tr Ausbil Microcap Fd	129,101	131,867
Bennelong Concentrated Australian Equities Fund	204,936	212,238
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	210,733	206,544
Investors Mutual Future Leaders Fund	245,175	261,694
Magellan High Conviction Fund	193,078	163,163
Magellan Infrastructure Fund	133,500	141,062
T. Rowe Price Global Equity Fund	230,295	195,293
Vanguard Australian Shares Index Fund	168,522	157,359
Walter Scott Glob Equity Fund	310,320	254,478
	2,094,478	1,975,731

Henry Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7A – Distributions

	Current	Previous
AB Managed Volatility Equities Fund - MVE Class	6,854	8,712
Ausbil Inv Tr Ausbil Microcap Fd	10,884	11,466
Bennelong Concentrated Australian Equities Fund	5,606	14,111
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	12,083	20,837
Investors Mutual Future Leaders Fund	14,584	33,193
Macq Int'l Infrastructure Secs Hedg	1	0
Magellan High Conviction Fund	5,959	6,058
Magellan Infrastructure Fund	5,507	5,493
T. Rowe Price Global Equity Fund	961	1,926
Vanguard Australian Shares Index Fund	9,394	16,066
Walter Scott Glob Equity Fund	29,503	9,496
	101,337	127,358

Note 7B – Interest

	Current	Previous
Macquarie Cash Account	4,821	12
	4,821	12

Note 7C – Investment Fee Rebate

	Current	Previous
Ausbil Inv Tr Ausbil Microcap Fd	121	146
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	113	118
	234	264

Note 8A – Increase in Market Value

	Current	Previous
Managed Investments		
AB Managed Volatility Equities Fund - MVE Class	16,785	(15,105)
Ausbil Inv Tr Ausbil Microcap Fd	(2,766)	(37,179)
Bennelong Concentrated Australian Equities Fund	(7,302)	(81,352)
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	4,189	(6,611)
Investors Mutual Future Leaders Fund	(16,519)	(34,604)
Magellan High Conviction Fund	29,915	(55,343)
Magellan Infrastructure Fund	(7,562)	3,306
T. Rowe Price Global Equity Fund	35,001	(104,186)
Vanguard Australian Shares Index Fund	11,162	(19,886)
Walter Scott Glob Equity Fund	55,843	(28,637)
	118,747	(379,597)

Henry Superannuation Fund

Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie Cash Account				251,634	251,634			11%
				251,634	251,634			11%
<u>Managed Funds Market</u>								
Ausbil Inv Tr Ausbil Microcap Fd	34,229	3.0803	3.7717	105,435	129,101	23,666	22%	6%
AB Managed Volatility Equities Fund - MVE Class	150,002	1.6898	1.7921	253,468	268,819	15,351	6%	11%
Bennelong Concentrated Australian Equities Fund	96,974	2.3060	2.1133	223,626	204,936	(18,690)	(8)%	9%
T. Rowe Price Global Equity Fund	141,077	1.3137	1.6324	185,327	230,295	44,968	24%	10%
Epoch Global Equity Shareholder Yield (Unhedged) Fund	163,638	1.1066	1.2878	181,090	210,733	29,643	16%	9%
Investors Mutual Future Leaders Fund	260,964	1.0912	0.9395	284,775	245,175	(39,600)	(14)%	10%
Walter Scott Glob Equity Fund	80,442	1.3518	3.8577	108,742	310,320	201,579	185%	13%
Magellan Infrastructure Fund	104,305	1.2661	1.2799	132,063	133,500	1,436	1%	6%
Magellan High Conviction Fund	98,179	1.5658	1.9666	153,726	193,078	39,352	26%	8%
Vanguard Australian Shares Index Fund	67,366	2.2526	2.5016	151,746	168,522	16,776	11%	7%
				1,779,997	2,094,478	314,482	18%	89%
				2,031,631	2,346,112	314,482	15%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Henry Superannuation Fund
(ABN: 39 363 492 268)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 25 Ryries Parade Cremorne, NSW 2090
Member	Number: HENRYA0
Mrs Amanda Henry	Date of Birth: 21 May 1968 Date Joined Fund: 22 July 2004 Eligible Service Date: 22 July 2004 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2022	
Accumulation	1,450,599
Total as at 1 Jul 2022	1,450,599
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	1,581,614
Total as at 30 Jun 2023	1,581,614

Your Tax Components

Tax Free	-
Taxable - Taxed	1,581,614
Taxable - Untaxed	-

Your Preservation Components

Preserved	1,581,614
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone **0292677655**

mail **Henry Superannuation Fund, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000**

Henry Superannuation Fund
(ABN: 39 363 492 268)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 25 Ryries Parade Cremorne, NSW 2090
Member	Date of Birth: 21 May 1968
Number: HENRYA0	Date Joined Fund: 22 July 2004
Mrs Amanda Henry	Eligible Service Date: 22 July 2004
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 22 July 2004

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	1,450,599
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	144,230
<i><u>Total Increases</u></i>	<u>144,230</u>
<i><u>Decreases to your account:</u></i>	
Tax on Net Fund Income	13,215
<i><u>Total Decreases</u></i>	<u>13,215</u>
Withdrawal Benefit as at 30 Jun 2023	1,581,614

Your Tax Components		
Tax Free	0.0000 %	-
Taxable - Taxed		1,581,614
Taxable - Untaxed		-
Your Preservation Components		
Preserved		1,581,614
Restricted Non Preserved		-
Unrestricted Non Preserved		-
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

For Enquiries:
phone **0292677655**
mail **Henry Superannuation Fund, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000**

Trustees

The Trustees of the Fund are as follows:

Amanda Henry and
Hylton Henry

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Amanda Henry
Trustee

.....
Hylton Henry
Trustee

Statement Date: 30 June 2023

Henry Superannuation Fund
(ABN: 39 363 492 268)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 25 Ryries Parade Cremorne, NSW 2090
Member	Number: HENRYH0
Mr Hylton Henry	Date of Birth: 8 May 1968 Date Joined Fund: 22 July 2004 Eligible Service Date: 27 September 2010 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2022	
Accumulation	761,982
Total as at 1 Jul 2022	761,982
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	830,803
Total as at 30 Jun 2023	830,803

Your Tax Components

Tax Free	2,344
Taxable - Taxed	828,458
Taxable - Untaxed	-

Your Preservation Components

Preserved	830,803
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone **0292677655**

mail **Henry Superannuation Fund, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000**

Henry Superannuation Fund
(ABN: 39 363 492 268)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 25 Ryries Parade Cremorne, NSW 2090
Member	Date of Birth: 8 May 1968
Number: HENRYH0	Date Joined Fund: 22 July 2004
Mr Hylton Henry	Eligible Service Date: 27 September 2010
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 22 July 2004

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	761,982
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	75,762
<i><u>Total Increases</u></i>	<u>75,762</u>
<i><u>Decreases to your account:</u></i>	
Tax on Net Fund Income	6,942
<i><u>Total Decreases</u></i>	<u>6,942</u>
Withdrawal Benefit as at 30 Jun 2023	830,803

Your Tax Components		
Tax Free	0.2822 %	2,344
Taxable - Taxed		828,458
Taxable - Untaxed		-
Your Preservation Components		
Preserved		830,803
Restricted Non Preserved		-
Unrestricted Non Preserved		-
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

For Enquiries:
phone **0292677655**
mail **Henry Superannuation Fund, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000**

Trustees

The Trustees of the Fund are as follows:

Amanda Henry and
Hylton Henry

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Amanda Henry
Trustee

.....
Hylton Henry
Trustee

Statement Date: 30 June 2023

For Enquiries:

phone **0292677655**

mail **Henry Superannuation Fund, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000**

**Henry Superannuation Fund
Pension Withdrawal Limits
For the Period 1 July 2022 to 30 June 2023**

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 X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

Henry Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

The Rogers Group

Level 10 133 Castlereagh Street

Suburb/town

Sydney

State/territory

NSW

Postcode

2000

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

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Day Month Year Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

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** \$ 83308 **-00**

Gross rent and other leasing and hiring income **B** \$ 0 **-00**

Gross interest **C** \$ 4820 **-00**

Forestry managed investment scheme income **X** \$ 0 **-00**

Gross foreign income	D1 \$ 10307 -00	Net foreign income	D \$ 10307 -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 0 **-00**

Transfers from foreign funds **F** \$ 0 **-00** Number

Gross payments where ABN not quoted **H** \$ **-00**

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0 **-00**

plus Assessable personal contributions

R2 \$ 0 **-00**

plus ****No-TFN-quoted contributions**

R3 \$ 0 **-00**
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ **-00**

Gross distribution from partnerships **I** \$ **-00**

*Unfranked dividend amount **J** \$ **-00**

*Franked dividend amount **K** \$ **-00**

*Dividend franking credit **L** \$ **-00**

*Gross trust distributions **M** \$ 36739 **-00**

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ 0 **-00**

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0 **-00**

plus *Net non-arm's length trust distributions

U2 \$ 0 **-00**

plus *Net other non-arm's length income

U3 \$ 0 **-00**

*Other income **S** \$ 233 **-00**

*Assessable income due to changed tax status of fund **T** \$ 0 **-00**

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$ 0 **-00**

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**) **W** \$ 135407 **-00** Loss

Exempt current pension income **Y** \$ **-00**

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 135407 **-00** Loss

Fund's tax file number (TFN)

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" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00	
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00	
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00	
Insurance premiums – members	F1 \$ <input type="text" value="0"/> -00	F2 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="660"/> -00	H2 \$ <input type="text" value="0"/> -00	
Investment expenses	I1 \$ <input type="text" value="0"/> -00	I2 \$ <input type="text" value="0"/> -00	
Management and administration expenses	J1 \$ <input type="text" value="4227"/> -00	J2 \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00	
Other amounts	L1 \$ <input type="text" value="259"/> -00 <input type="text" value="0"/> Code	L2 \$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code	
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS -00 Loss
O \$ -00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) 813426895

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: 90%;" type="text" value="130261"/>	-00	
(an amount must be included even if it is zero)					
#Tax on taxable income	T1	\$	<input style="width: 90%;" type="text" value="19539.15"/>		
(an amount must be included even if it is zero)					
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 90%;" type="text" value="0"/>		
(an amount must be included even if it is zero)					

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

Foreign income tax offset	C1	\$	<input style="width: 90%;" type="text" value="1546.06"/>		
Rebates and tax offsets	C2	\$	<input style="width: 90%;" type="text"/>		
Non-refundable non-carry forward tax offsets					
			C	\$	<input style="width: 90%;" type="text" value="1546.06"/>
(C1 plus C2)					

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage investor tax offset	D3	\$	<input style="width: 90%;" type="text" value="0"/>		
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 90%;" type="text" value="0"/>		
Non-refundable carry forward tax offsets					
			D	\$	<input style="width: 90%;" type="text" value="0"/>
(D1 plus D2 plus D3 plus D4)					
SUBTOTAL 2					
			T3	\$	<input style="width: 90%;" type="text" value="17993.09"/>
(T2 less D – cannot be less than zero)					

Complying fund's franking credits tax offset	E1	\$	<input style="width: 90%;" type="text" value="11870.07"/>		
No-TFN tax offset	E2	\$	<input style="width: 90%;" type="text"/>		
National rental affordability scheme tax offset	E3	\$	<input style="width: 90%;" type="text"/>		
Exploration credit tax offset	E4	\$	<input style="width: 90%;" type="text"/>		
Refundable tax offsets					
			E	\$	<input style="width: 90%;" type="text" value="11870.07"/>
(E1 plus E2 plus E3 plus E4)					

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/>
	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="-2548.98"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years **U \$** **-00**

Net capital losses carried forward to later income years **V \$** **-00**

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

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 \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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 \$

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements	
Australian residential real property	J1 \$ <input type="text" value="0"/> -00
Australian non-residential real property	J2 \$ <input type="text" value="0"/> -00
Overseas real property	J3 \$ <input type="text" value="0"/> -00
Australian shares	J4 \$ <input type="text" value="0"/> -00
Overseas shares	J5 \$ <input type="text" value="0"/> -00
Other	J6 \$ <input type="text" value="0"/> -00
Property count	J7 <input type="text" value="0"/>

Cash and term deposits **E** \$ -00

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ <input type="text" value="2414649"/> -00 (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 \$ -00

Fund's tax file number (TFN)

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" value=""/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00		
Other borrowings	V3 \$ <input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="2412416"/>
				-00
Reserve accounts	X \$	<input type="text" value="0"/>		-00
Other liabilities	Y \$	<input type="text" value="2233"/>		-00
TOTAL LIABILITIES			Z \$	<input type="text" value="2414649"/>
				-00

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 Day / Month / Year

Preferred trustee or director contact details:

Title:

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 Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number

813426895

Fund name

Henry Superannuation Fund

Year of return

2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

64941004

Account name

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

Signature of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent

Date

Agent's contact name

MRS Catriona Rogers

Agent's phone

02 92677655

Agent's reference

64941004

Client's reference

HENR70