

THE BRIAN DARRAGH SUPERANNUATION FUND**Create Entries Report**

For the period 01 July 2022 to 30 June 2023

Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

	Amount
Total Profit	
Income	6,017.25
Less Expense	45,091.57
Total Profit	(39,074.32)
Tax Summary	
	Amount
Fund Tax Rate	15.00 %
Total Profit	(39,074.32)
Less Permanent Differences	830.47
Less Timing Differences	0.00
Less Exempt Pension Income	5,192.00
Less Other Non Taxable Income	(42,264.57)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,827.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7.07
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.85)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	
	Amount
Total Available Profit	3,190.25
Franking Credits	7.07
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	3,197.32
Income Tax Expense Available for Allocation	
	Amount
Total Income Tax Expense Allocation	0.00

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	6,017.25
Less Expense	45,091.57
Total Profit	(39,074.32)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(39,074.32)
Less Permanent Differences	830.47
Less Timing Differences	0.00
Less Exempt Pension Income	5,193.85
Less Other Non Taxable Income	(42,264.57)
Add SMSF Non Deductible Expenses	2,827.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7.07
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	354,391.01
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	3,190.25
Franking Credits	7.07
TFN Credits	0.00
FRW Credits	0.00
Total	3,197.32

Allocation to Members	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	3,197.32
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	354,391.01
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Patricia Anne Watson(WATPAT00001P)	100.00	0.00
Patricia Anne Watson(WATPAT00002A)	0.00	0.00

Calculation of daily member weighted balances

Calculation of daily member weighted balances

Patricia Anne Watson (WATPAT00001P)

Member Balance

01/07/2022	50010	Opening Balance	354,506.54	354,506.54
03/04/2023	54160	Pensions Paid	1.12	0.27
30/06/2023	54160	Pensions Paid	2,508.00	6.87
30/06/2023	54160	Pensions Paid	(45,032.69)	(123.38)
30/06/2023	54160	Pensions Paid	259.00	0.71
		Total Amount (Weighted)		354,391.01

Patricia Anne Watson (WATPAT00002A)

Member Balance

01/07/2022	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	326.00
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 01 July 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

Patricia Anne Watson(WATPAT00001P) - 100.00 %	0.00
Patricia Anne Watson(WATPAT00002A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

THE BRIAN DARRAGH SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23900	Dividends Received			
	23900/AMP.AX	AMP Limited			82.43
(65.75)	23900/JHG.AX	Janus Henderson Group Plc			71.66
1,111.04	24700	Changes in Market Values of Investments			830.47
	25000	Interest Received			
(742.16)	25000/DARRSUPA_BAN KWESTIBD	BankWest IBD - 0280278467			5,032.69
2,255.00	30100	Accountancy Fees		2,508.00	
259.00	30400	ATO Supervisory Levy		259.00	
60.00	31500	Bank Charges		60.00	
	41600	Pensions Paid			
18,487.16	41600/WATPAT00001P	(Pensions Paid) Watson, Patricia Anne - Pension (Pension)		42,264.57	
	48500	Income Tax Expense			7.07
(21,364.29)	49000	Profit/Loss Allocation Account			39,067.25
	50010	Opening Balance			
(375,870.83)	50010/WATPAT00001P	(Opening Balance) Watson, Patricia Anne - Pension (Pension)			354,506.54
	53100	Share of Profit/(Loss)			
2,877.13	53100/WATPAT00001P	(Share of Profit/(Loss)) Watson, Patricia Anne - Pension (Pension)			3,197.32
	54160	Pensions Paid			
18,487.16	54160/WATPAT00001P	(Pensions Paid) Watson, Patricia Anne - Pension (Pension)		42,264.57	
	60400	Bank Accounts			
98.58	60400/BWA0306432	Cash at Bank/Bank Overdraft		110.24	
	62550	Reinvestment Residual Account			
	62550/AMP.AX	AMP Limited		0.73	
	76000	Other Assets			
350,221.13	76000/DARRSUPA_BAN KWESTIBD	BankWest IBD - 0280278467		310,221.13	
	77600	Shares in Listed Companies (Australian)			
3,148.64	77600/AMP.AX	AMP Limited	3,379.0000	3,818.27	
1,038.19	77600/JHG.AX	Janus Henderson Group Plc	31.0000	1,281.85	
0.00	85000	Income Tax Payable/Refundable		7.07	
				402,795.43	402,795.43

Current Year Profit/(Loss): (39,074.32)

THE BRIAN DARRAGH SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>AMP Limited (AMP.AX)</u>					
03/04/2023	DRP - AMP			82.43	82.43 CR
				82.43	82.43 CR
<u>Janus Henderson Group Plc (JHG.AX)</u>					
24/08/2022	Div - JHG			17.36	17.36 CR
23/11/2022	Div - JHG			18.91	36.27 CR
28/02/2023	Div - JHG			17.36	53.63 CR
31/05/2023	Div - JHG			18.03	71.66 CR
				71.66	71.66 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/09/2022	Revaluation - 29/09/2022 @ \$33.340000 (System Price) - 31.000000 Units on hand (JHG.AX)		4.65		4.65 DR
30/09/2022	Revaluation - 29/09/2022 @ \$1.110000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			511.03	506.38 CR
31/10/2022	Revaluation - 28/10/2022 @ \$34.480000 (System Price) - 31.000000 Units on hand (JHG.AX)			35.34	541.72 CR
31/10/2022	Revaluation - 28/10/2022 @ \$1.205000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			313.22	854.94 CR
30/11/2022	Revaluation - 29/11/2022 @ \$37.000000 (System Price) - 31.000000 Units on hand (JHG.AX)			78.12	933.06 CR
30/11/2022	Revaluation - 29/11/2022 @ \$1.330000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			412.12	1,345.18 CR
31/12/2022	Revaluation - 30/12/2022 @ \$35.160000 (System Price) - 31.000000 Units on hand (JHG.AX)		57.04		1,288.14 CR
31/12/2022	Revaluation - 30/12/2022 @ \$1.315000 (System Price) - 3,297.000000 Units on hand (AMP.AX)		49.45		1,238.69 CR
31/01/2023	Revaluation - 30/01/2023 @ \$35.880000 (System Price) - 31.000000 Units on hand (JHG.AX)			22.32	1,261.01 CR
31/01/2023	Revaluation - 30/01/2023 @ \$1.330000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			49.45	1,310.46 CR
28/02/2023	Revaluation - 27/02/2023 @ \$40.500000 (System Price) - 31.000000 Units on hand (JHG.AX)			143.22	1,453.68 CR
28/02/2023	Revaluation - 27/02/2023 @ \$1.045000 (System Price) - 3,297.000000 Units on hand (AMP.AX)		939.64		514.04 CR
31/03/2023	Revaluation - 30/03/2023 @ \$38.400000 (System Price) - 31.000000 Units on hand (JHG.AX)		65.10		448.94 CR
31/03/2023	Revaluation - 30/03/2023 @ \$1.080000 (System Price) - 3,297.000000 Units on hand (AMP.AX)			115.39	564.33 CR
30/06/2023	Revaluation - 30/06/2023 @ \$41.350000 (System Price) - 31.000000 Units on hand (JHG.AX)			91.45	655.78 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.130000 (System Price) - 3,379.000000 Units on hand (AMP.AX)			174.69	830.47 CR
			1,115.88	1,946.35	830.47 CR

Interest Received (25000)

THE BRIAN DARRAGH SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>BankWest IBD - 0280278467 (DARRSUPA_BANKWESTIBD)</u>					
30/06/2023	Bankwest Term Deposit			5,032.69	5,032.69 CR
				5,032.69	5,032.69 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2023	Accounting Fee - FY22		2,508.00		2,508.00 DR
			2,508.00		2,508.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023	ATO Supervisory Fee		259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/10/2022	Bank Audit Fee		60.00		60.00 DR
			60.00		60.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)</u>					
03/04/2023	DRP - AMP			1.12	1.12 CR
30/06/2023	Accounting Fee - FY22			2,508.00	2,509.12 CR
30/06/2023	Bankwest Term Deposit		45,032.69		42,523.57 DR
30/06/2023	ATO Supervisory Fee			259.00	42,264.57 DR
			45,032.69	2,768.12	42,264.57 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			7.07	7.07 CR
				7.07	7.07 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/09/2022	Profit/Loss Allocation - 30/09/2022		506.38		506.38 DR
31/10/2022	Profit/Loss Allocation - 31/10/2022		348.56		854.94 DR
30/11/2022	Profit/Loss Allocation - 30/11/2022		490.24		1,345.18 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			106.49	1,238.69 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		71.77		1,310.46 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			796.42	514.04 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		50.29		564.33 DR
03/04/2023	System Member Journals		1.12		565.45 DR
30/06/2023	System Member Journals		2,508.00		3,073.45 DR
30/06/2023	System Member Journals			45,032.69	41,959.24 CR
30/06/2023	System Member Journals		259.00		41,700.24 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		2,632.99		39,067.25 CR
			6,868.35	45,935.60	39,067.25 CR
Opening Balance (50010)					
<u>(Opening Balance) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)</u>					

THE BRIAN DARRAGH SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				375,870.83 CR
01/07/2022	Close Period Journal		21,364.29		354,506.54 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				354,506.54 CR
			21,364.29		354,506.54 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)

01/07/2022	Opening Balance				2,877.13 DR
01/07/2022	Close Period Journal			2,877.13	0.00 DR
30/09/2022	Profit/Loss Allocation - 30/09/2022			506.38	506.38 CR
31/10/2022	Profit/Loss Allocation - 31/10/2022			348.56	854.94 CR
30/11/2022	Profit/Loss Allocation - 30/11/2022			490.24	1,345.18 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022		106.49		1,238.69 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			71.77	1,310.46 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		796.42		514.04 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			50.29	564.33 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			2,632.99	3,197.32 CR
			902.91	6,977.36	3,197.32 CR

Pensions Paid (54160)

(Pensions Paid) Watson, Patricia Anne - Pension (Pension) (WATPAT00001P)

01/07/2022	Opening Balance				18,487.16 DR
01/07/2022	Close Period Journal			18,487.16	0.00 DR
03/04/2023	System Member Journals			1.12	1.12 CR
30/06/2023	System Member Journals			2,508.00	2,509.12 CR
30/06/2023	System Member Journals		45,032.69		42,523.57 DR
30/06/2023	System Member Journals			259.00	42,264.57 DR
			45,032.69	21,255.28	42,264.57 DR

Bank Accounts (60400)

Cash at Bank/Bank Overdraft (BWA0306432)

01/07/2022	Opening Balance				98.58 DR
24/08/2022	Div - JHG		17.36		115.94 DR
31/10/2022	Bank Audit Fee			60.00	55.94 DR
23/11/2022	Div - JHG		18.91		74.85 DR
28/02/2023	Div - JHG		17.36		92.21 DR
31/05/2023	Div - JHG		18.03		110.24 DR
			71.66	60.00	110.24 DR

Reinvestment Residual Account (62550)

AMP Limited (AMP.AX)

03/04/2023	DRP - AMP		0.73		0.73 DR
			0.73		0.73 DR

Other Assets (76000)

BankWest IBD - 0280278467 (DARRSUPA_BANKWESTIBD)

01/07/2022	Opening Balance				350,221.13 DR
30/06/2023	Bankwest Term Deposit			40,000.00	310,221.13 DR
			0.00	40,000.00	310,221.13 DR

THE BRIAN DARRAGH SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Shares in Listed Companies (Australian) (77600)					
<u>AMP Limited (AMP.AX)</u>					
01/07/2022	Opening Balance	3,297.00			3,148.64 DR
30/09/2022	Revaluation - 29/09/2022 @ \$1.110000 (System Price) - 3,297.000000 Units on hand		511.03		3,659.67 DR
31/10/2022	Revaluation - 28/10/2022 @ \$1.205000 (System Price) - 3,297.000000 Units on hand		313.22		3,972.89 DR
30/11/2022	Revaluation - 29/11/2022 @ \$1.330000 (System Price) - 3,297.000000 Units on hand		412.12		4,385.01 DR
31/12/2022	Revaluation - 30/12/2022 @ \$1.315000 (System Price) - 3,297.000000 Units on hand			49.45	4,335.56 DR
31/01/2023	Revaluation - 30/01/2023 @ \$1.330000 (System Price) - 3,297.000000 Units on hand		49.45		4,385.01 DR
28/02/2023	Revaluation - 27/02/2023 @ \$1.045000 (System Price) - 3,297.000000 Units on hand			939.64	3,445.37 DR
31/03/2023	Revaluation - 30/03/2023 @ \$1.080000 (System Price) - 3,297.000000 Units on hand		115.39		3,560.76 DR
03/04/2023	DRP - AMP	82.00	82.82		3,643.58 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.130000 (System Price) - 3,379.000000 Units on hand		174.69		3,818.27 DR
		3,379.00	1,658.72	989.09	3,818.27 DR
<u>Janus Henderson Group Plc (JHG.AX)</u>					
01/07/2022	Opening Balance	31.00			1,038.19 DR
30/09/2022	Revaluation - 29/09/2022 @ \$33.340000 (System Price) - 31.000000 Units on hand			4.65	1,033.54 DR
31/10/2022	Revaluation - 28/10/2022 @ \$34.480000 (System Price) - 31.000000 Units on hand		35.34		1,068.88 DR
30/11/2022	Revaluation - 29/11/2022 @ \$37.000000 (System Price) - 31.000000 Units on hand		78.12		1,147.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$35.160000 (System Price) - 31.000000 Units on hand			57.04	1,089.96 DR
31/01/2023	Revaluation - 30/01/2023 @ \$35.880000 (System Price) - 31.000000 Units on hand		22.32		1,112.28 DR
28/02/2023	Revaluation - 27/02/2023 @ \$40.500000 (System Price) - 31.000000 Units on hand		143.22		1,255.50 DR
31/03/2023	Revaluation - 30/03/2023 @ \$38.400000 (System Price) - 31.000000 Units on hand			65.10	1,190.40 DR
30/06/2023	Revaluation - 30/06/2023 @ \$41.350000 (System Price) - 31.000000 Units on hand		91.45		1,281.85 DR
		31.00	370.45	126.79	1,281.85 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		7.07		7.07 DR
			7.07		7.07 DR
Member Data Clearing Account (94920)					

THE BRIAN DARRAGH SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR

Total Debits: 125,252.44

Total Credits: 125,252.44

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)**

THE BRIAN DARRAGH SUPERANNUATION FUND

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

11 George Street

Suburb/town

Bolgart

State/territory

WA

Postcode

6568

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 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		Loss
D1 \$ <input type="text"/>	Net foreign income D \$ <input type="text"/>	<input type="checkbox"/>

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

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <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"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text"/>	J2 \$ <input type="text" value="2,827"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text"/>	
	Code <input type="text"/>	Code <input type="text"/>	
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="0"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(an amount must be included even if it is zero)</i>				
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(T1 plus J)</i>				

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"/>				
<i>(C1 plus C2)</i>				

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<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"/>				
<i>(D1 plus D2 plus D3 plus D4)</i>				
SUBTOTAL 2				
T3 \$ <input style="width: 95%;" type="text" value="0.00"/>				
<i>(T2 less D – cannot be less than zero)</i>				

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text" value="7.07"/>	
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" value="7.07"/>				
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I	<input type="text" value="7.07"/>	
			<small>(unused amount from label E – an amount must be included even if it is zero)</small>

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 <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S	<input type="text" value="251.93"/>	
			<small>(T5 plus G less H less I less K plus L less M plus N)</small>

#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" value="326"/>

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Watson**

First given name **Patricia Anne** Other given names

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

Contributions **OPENING ACCOUNT BALANCE \$ 354,506.54**

! 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 \$ 0.00

Retirement phase account balance - Non CDBIS
S2 \$ 315,439.29

Retirement phase account balance - CDBIS
S3 \$ 0.00

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 315,439.29
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses
O \$ 3,197.32 Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ 42,264.57 Code **M**

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** \$

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p>	<p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="5,100"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text" value="7"/></p>
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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="315,438"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="315,438"/>

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

THE BRIAN DARRAGH SUPERANNUATION FUND
Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
Other Assets (76000)				
<u>BankWest IBD - 0280278467 (DARRSUPA_BANKWESTIBD)</u>				
30/06/2023	Bankwest Term Deposit			(40,000.00)
		0.00		(40,000.00)
Shares in Listed Companies (Australian) (77600)				
<u>AMP Limited (AMP.AX)</u>				
03/04/2023	DRP - AMP	82.00	1.01	82.82
		82.00		82.82