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Contributions Report

As at 30 June 2022

MEMBER

Mrs Loredana Brown

AGE:

46 (at 30/06/2022)

DATE OF BIRTH:

15 Jul 1975

STATUS:

Member may be eligible for the bring-forward rule, certain conditions apply.

Contribution Summary

	Note	2022	2021	2020
Concessional Cap	1,6			
- General		27,500.00	25,000.00	25,000.00
- Unused Carried Forward		45,000.00	25,000.00	25,000.00
- Maximum		72,500.00	50,000.00	50,000.00
Concessional Claimed (Member)		-	5,000.00	25,000.00
Concessional Claimed (Linked)		-	-	-
Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		72,500.00	45,000.00	25,000.00
Non-Concessional Cap	1	330,000.00	300,000.00	300,000.00
Concessional Excess		-	-	-
Non-Concessional Claimed (Member)		-	-	-
Non-Concessional Claimed (Linked)		-	-	-
Non-Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		330,000.00	300,000.00	300,000.00
Non-Concessional Excess		-	-	-
Total Super Balance	8	217,168.68	222,611.52	206,885.49
<input type="checkbox"/> Previous Year Non-Concessional - Trigger Year Activated		2021		0.00
		2020		0.00

Notes

1. These figures should not be relied upon without confirming prior year contributions. Your Non-Concessional Contributions and bring forward entitlement may be reduced if you have balances in other Superannuation Funds

6. If the Total Super Balance at 30/06 prior is equal to or greater than the general transfer balance cap your Non-Concessional Cap for this income year is zero

8. If the Total Super Balance at 30/06 prior is less than \$500,000 unused concessional contributions in previous years may be brought forward commencing 1/7/2018. The Total Super Balance does not include any balances in other Superannuation Funds

Contributions Report

As at 30 June 2022

MEMBER

Mr Peter Thomas Brown

AGE:

48 (at 30/06/2022)

DATE OF BIRTH:

23 Mar 1974

STATUS:

Member may be eligible for the bring-forward rule, certain conditions apply.

Contribution Summary

	Note	2022	2021	2020
Concessional Cap	1,6			
- General		27,500.00	25,000.00	25,000.00
- Unused Carried Forward		56,073.02	35,165.34	20,140.37
- Maximum		83,573.02	60,165.34	45,140.37
Concessional Claimed (Member)		-	4,092.32	9,975.03
Concessional Claimed (Linked)		-	-	-
Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		83,573.02	56,073.02	35,165.34
Non-Concessional Cap	1	330,000.00	300,000.00	300,000.00
Concessional Excess		-	-	-
Non-Concessional Claimed (Member)		-	-	-
Non-Concessional Claimed (Linked)		-	-	-
Non-Concessional Claimed (External)		-	-	-
Allowable to 30/06/2022		330,000.00	300,000.00	300,000.00
Non-Concessional Excess		-	-	-
Total Super Balance	8	88,071.38	98,191.02	95,314.96
<input type="checkbox"/> Previous Year Non-Concessional - Trigger Year Activated		2021		0.00
		2020		0.00

Notes

1. These figures should not be relied upon without confirming prior year contributions. Your Non-Concessional Contributions and bring forward entitlement may be reduced if you have balances in other Superannuation Funds

6. If the Total Super Balance at 30/06 prior is equal to or greater than the general transfer balance cap your Non-Concessional Cap for this income year is zero

8. If the Total Super Balance at 30/06 prior is less than \$500,000 unused concessional contributions in previous years may be brought forward commencing 1/7/2018. The Total Super Balance does not include any balances in other Superannuation Funds

Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	Brown, Loredana			222,611.52		206,885.49
125 00002	Brown, Peter Thomas			98,191.02		95,314.96
211	Property - Residential					
211 0001	310/9-11 Wollongong Rd Arncliffe		702,000.00		701,000.00	
232	Fixtures & Fittings					
232 0001	Fixtures & Fittings Per QS Report		43,734.00		43,734.00	
233	Accumulated Depreciation					
233 0001	Accumulated Depreciation Furniture & Fittings		(31,016.00)		(29,700.00)	
290	Cash at Bank					
290 0001	ANZ Premium Business		18,016.28		42,297.83	
450	Provisions for Tax - Fund					
450 0006	Provision for Deferred Tax (Fund)			19,753.20		19,028.70
495	Loans					
495 0001	St George Home Loan			407,741.02		417,500.59
611	Property - Residential					
611 0001	310/9-11 Wollongong Rd Arncliffe			32,240.00		32,240.00
690	Cash at Bank					
690 0001	ANZ Premium Business			18.22		25.17
702	Employer Concessional Contributions					
702 00001	Brown, Loredana			-		5,000.00
702 00002	Brown, Peter Thomas			-		4,092.32
780	Market Movement Non-Realised					
780 0019	Market Movement Non-Realised - LRBA Property			1,000.00		26,000.00
801	Fund Administration Expenses					
801 0001	Accountancy Fees		2,650.00		2,650.00	
801 0005	Audit Fees		550.00		550.00	
808	Real Estate Expenses- 310/9-11 Wollongong Rd Arncliffe					
808 0002	Agent Fees / Commissions		1,806.20		1,806.20	
808 0003	Body Corporate Fees		5,218.20		3,233.75	
808 0004	Borrowing Expenses		116.00		144.00	
808 0005	Depreciation		1,316.00		1,522.00	
808 0009	Insurance		431.00		438.00	
808 0010	Interest		24,344.43		24,807.09	
808 0016	Rates		1,415.94		1,382.54	
808 0017	Other		105.60		105.60	
808 0018	Repairs & Maintenance		-		154.00	
808 0023	Water Charges		599.04		584.44	

Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
825	Fund Lodgement Expenses					
825 0003	ASIC Annual Return Fee		332.00		328.00	
825 0005	ATO Annual Return Fee - Supervisory levy		259.00		518.00	
828	Member Insurance Premium Fully Deductible					
828 00001	Brown, Loredana		802.58		683.53	
828 00002	Brown, Peter Thomas		8,150.21		6,623.75	
860	Fund Tax Expenses					
860 0008	Tax Accrued During Period (Deferred Tax)		724.50		3,224.50	
			781,554.98	781,554.98	806,087.23	806,087.23

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
REVENUE			
Investment Revenue			
Property - Residential	2	32,240.00	32,240.00
		32,240.00	32,240.00
Contribution Revenue			
Employer Concessional Contributions		-	9,092.32
		-	9,092.32
Other Revenue			
Cash at Bank	3	18.22	25.17
Market Movement Non-Realised	4	1,000.00	26,000.00
		1,018.22	26,025.17
Total Revenue		33,258.22	67,357.49
EXPENSES			
General Expense			
Fund Administration Expenses	5	3,200.00	3,200.00
Real Estate Expenses- 310/9-11 Wollongong Rd Arncliffe	6	35,352.41	34,177.62
Fund Lodgement Expenses	7	591.00	846.00
Member Insurance Premium Fully Deductible		8,952.79	7,307.28
		48,096.20	45,530.90
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		(14,837.98)	21,826.59
Tax Expense			
Fund Tax Expenses	8	724.50	3,224.50
		724.50	3,224.50
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		(15,562.48)	18,602.09

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
INVESTMENTS			
Property - Residential	9	702,000.00	701,000.00
		702,000.00	701,000.00
OTHER ASSETS			
Fixtures & Fittings	10	43,734.00	43,734.00
Accumulated Depreciation	11	(31,016.00)	(29,700.00)
Cash at Bank	12	18,016.28	42,297.83
		30,734.28	56,331.83
TOTAL ASSETS		732,734.28	757,331.83
LIABILITIES			
Provisions for Tax - Fund	13	19,753.20	19,028.70
Loans	14	407,741.02	417,500.59
		427,494.22	436,529.29
TOTAL LIABILITIES		427,494.22	436,529.29
NET ASSETS AVAILABLE TO PAY BENEFITS		305,240.06	320,802.54
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	15	305,240.06	320,802.54
		305,240.06	320,802.54

This Statement is to be read in conjunction with the notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements.

The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net market values.

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

a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at their net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees assessment of their realisable value.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the Funds financial liabilities are equivalent to their net market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest revenue includes the amortisation of any discount or premium, transactions costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest basis.

Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

Distribution revenue

Distributions from trusts 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 net market value.

Remeasurement changes in net market values

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

Notes to the Financial Statements

For the year ended 30 June 2022

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Critical 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. 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.

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 2: Property - Residential		
310/9-11 Wollongong Rd Arncliffe	32,240.00	32,240.00
	32,240.00	32,240.00
Note 3: Cash at Bank		
ANZ Premium Business	18.22	25.17
	18.22	25.17
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - LRBA Property	1,000.00	26,000.00
	1,000.00	26,000.00
Note 5: Fund Administration Expenses		
Accountancy Fees	2,650.00	2,650.00
Audit Fees	550.00	550.00
	3,200.00	3,200.00
Note 6: Real Estate Expenses- 310/9-11 Wollongong Rd Arncliffe		
Agent Fees / Commissions	1,806.20	1,806.20
Body Corporate Fees	5,218.20	3,233.75
Borrowing Expenses	116.00	144.00
Depreciation	1,316.00	1,522.00
Insurance	431.00	438.00
Interest	24,344.43	24,807.09
Other	105.60	105.60
Rates	1,415.94	1,382.54
Repairs & Maintenance	-	154.00
Water Charges	599.04	584.44
	35,352.41	34,177.62
Note 7: Fund Lodgement Expenses		
ASIC Annual Return Fee	332.00	328.00
ATO Annual Return Fee - Supervisory levy	259.00	518.00
	591.00	846.00
Note 8: Fund Tax Expenses		
Tax Accrued During Period (Deferred Tax)	724.50	3,224.50
	724.50	3,224.50
Note 9: Property - Residential		
310/9-11 Wollongong Rd Arncliffe	702,000.00	701,000.00
	702,000.00	701,000.00

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 10: Fixtures & Fittings		
Fixtures & Fittings Per QS Report	43,734.00	43,734.00
	43,734.00	43,734.00
Note 11: Accumulated Depreciation		
Accumulated Depreciation Furniture & Fittings	(31,016.00)	(29,700.00)
	(31,016.00)	(29,700.00)
Note 12: Cash at Bank		
ANZ Premium Business	18,016.28	42,297.83
	18,016.28	42,297.83
Note 13: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	19,753.20	19,028.70
	19,753.20	19,028.70
Note 14: Loans		
St George Home Loan	407,741.02	417,500.59
	407,741.02	417,500.59
Note 15A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	320,802.54	302,200.45
Add: Increase (Decrease) in Members' Benefits	(15,562.48)	18,601.09
Liability for Members' Benefits End	305,240.06	320,802.54
Note 15B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	269,426.11	284,988.59
Total Vested Benefits	305,240.06	320,802.54



Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.
Superannuation funds should complete and attach this schedule to their 2022 tax return.
Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.



Tax file number (TFN)

On File

Name of entity

BROWN INVESTMENT SUPERANNUATION FUND

Australian business number

27388789076

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2021–22	B	22,084
2020–21	C	10,419
2019–20	D	0
2018–19	E	18,240
2017–18	F	0
2016–17 and earlier income years	G	51,630
Total	U	102,373

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss		
2021–22	H	0
2020–21	I	0
2019–20	J	0
2018–19	K	0
2017–18	L	0
2016–17 and earlier income years	M	0
Total	V	0

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2021–22	A	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	B	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	C	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	D	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	E	<input type="checkbox"/>	<input type="checkbox"/>
2016–17 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G** ~~0~~

Net capital losses **H** ~~0~~

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/ applied in later years – excludes film losses

Tax losses **I** ~~0~~

Net capital losses **J** ~~0~~

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O ~~0~~

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.



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

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

Taxpayer's declaration

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

Signature

Date / /

Contact person

Daytime contact number (include area code)



Member Account Balances

For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Brown, Loredana (46)									
Accumulation									
Accum (00001)	222,611.52	-	-	-	-	802.58	-	(4,640.26)	217,168.68
	222,611.52	-	-	-	-	802.58	-	(4,640.26)	217,168.68
Brown, Peter (48)									
Accumulation									
Accum (00002)	98,191.02	-	-	-	-	8,150.21	-	(1,969.43)	88,071.38
	98,191.02	-	-	-	-	8,150.21	-	(1,969.43)	88,071.38
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	320,802.54	-	-	-	-	8,952.79	-	(6,609.69)	305,240.06

CALCULATED FUND EARNING RATE:

(2.0905)%

APPLIED FUND EARNING RATE:

(2.0905)%

Market Values

For the year ended 30 June 2022

Account Number	Account Description	Code	Market Price Date	Market Price	Unit Balance	Market Value
2110001	310/9-11 Wollongong Rd Arncliffe		30/06/2022	-	-	702,000.00 *
TOTALS						702,000.00

* The market value has not been populated via a data feed

Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
ANZ Premium Business	-	-	-	-	18,016.28	18,016.28	-	-	2.50
					18,016.28	18,016.28	-		2.50
Property									
310/9-11 Wollongong Rd Arncliffe	-	-	-	-	504,468.00	702,000.00	197,532.00	39.16	97.50
					504,468.00	702,000.00	197,532.00	39.16	97.50
Total Investments					522,484.28	720,016.28	197,532.00	37.81	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Investment Income Comparison

As at 30 June 2022

General Ledger Details				Corporate Action Details						Differences	
Tran Date	Income	Tax Credits	Reconciled	Effective Date	Record Date	Units	Per Unit	Est. Income	Est. Tax Credits	Income	Tax Credits
Cash											
ANZ Premium Business											
14/07/2021	10.72	-	Yes			-	-	-	-	10.72	-
30/07/2021	1.71	-	Yes			-	-	-	-	1.71	-
31/08/2021	1.79	-	Yes			-	-	-	-	1.79	-
30/09/2021	1.58	-	Yes			-	-	-	-	1.58	-
29/10/2021	0.60	-	Yes			-	-	-	-	0.60	-
30/11/2021	0.30	-	Yes			-	-	-	-	0.30	-
31/12/2021	0.27	-	Yes			-	-	-	-	0.27	-
31/01/2022	0.26	-	Yes			-	-	-	-	0.26	-
28/02/2022	0.23	-	Yes			-	-	-	-	0.23	-
31/03/2022	0.23	-	Yes			-	-	-	-	0.23	-
29/04/2022	0.18	-	Yes			-	-	-	-	0.18	-
31/05/2022	0.19	-	Yes			-	-	-	-	0.19	-
30/06/2022	0.16	-	Yes			-	-	-	-	0.16	-
	18.22	-						-	-	18.22	-
Total	18.22	-						-	-	18.22	-
Property											
310/9-11 Wollongong Rd Arncliffe											
15/07/2021	1,171.80	-	Yes			-	-	-	-	1,171.80	-
30/07/2021	1,597.91	-	Yes			-	-	-	-	1,597.91	-
16/08/2021	814.86	-	Yes			-	-	-	-	814.86	-
31/08/2021	1,163.00	-	Yes			-	-	-	-	1,163.00	-
30/09/2021	190.50	-	Yes			-	-	-	-	190.50	-
15/10/2021	1,757.70	-	Yes			-	-	-	-	1,757.70	-
29/10/2021	1,012.01	-	Yes			-	-	-	-	1,012.01	-
15/11/2021	818.80	-	Yes			-	-	-	-	818.80	-
30/11/2021	1,163.00	-	Yes			-	-	-	-	1,163.00	-
15/12/2021	223.55	-	Yes			-	-	-	-	223.55	-
31/12/2021	1,163.00	-	Yes			-	-	-	-	1,163.00	-
17/01/2022	1,609.99	-	Yes			-	-	-	-	1,609.99	-
31/01/2022	1,163.00	-	Yes			-	-	-	-	1,163.00	-
15/02/2022	818.80	-	Yes			-	-	-	-	818.80	-
28/02/2022	1,163.00	-	Yes			-	-	-	-	1,163.00	-
15/03/2022	223.55	-	Yes			-	-	-	-	223.55	-

Investment Income Comparison

As at 30 June 2022

General Ledger Details				Corporate Action Details						Differences	
Tran Date	Income	Tax Credits	Reconciled	Effective Date	Record Date	Units	Per Unit	Est. Income	Est. Tax Credits	Income	Tax Credits
31/03/2022	1,163.00	-	Yes			-	-	-	-	1,163.00	-
14/04/2022	1,022.45	-	Yes			-	-	-	-	1,022.45	-
29/04/2022	1,748.90	-	Yes			-	-	-	-	1,748.90	-
16/05/2022	818.80	-	Yes			-	-	-	-	818.80	-
31/05/2022	1,163.00	-	Yes			-	-	-	-	1,163.00	-
30/06/2022	1,124.40	-	Yes			-	-	-	-	1,124.40	-
30/06/2022	9,144.98	-	No			-	-	-	-	9,144.98	-
	32,240.00	-						-	-	32,240.00	-
Total	32,240.00	-						-	-	32,240.00	-
TOTALS	32,258.22	-						-	-	32,258.22	-

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
211 0001 310/9-11 Wollongong Rd Arncliffe	31/01/2013	-	702,000.00	562,880.00	58,412.00	Discount	504,468.00	197,532.00
		-	702,000.00	562,880.00	58,412.00		504,468.00	197,532.00
Less Discounting								(65,844.00)
TOTALS			702,000.00	562,880.00	58,412.00		504,468.00	131,688.00
GRAND TOTAL								131,688.00

Provision for Deferred Income Tax = 131,688.00 x 0.15 = 19,753.20

Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
8/07/2021	290 0001	C	3	ONEPATH	-	617.33
8/07/2021	828 00002	C	71	ONEPATH	617.33	-
14/07/2021	290 0001	C	4	ANZ	10.72	-
14/07/2021	690 0001	C	136	ANZ	-	10.72
15/07/2021	290 0001	C	5	RENT	1,171.80	-
15/07/2021	611 0001	C	72	RENT	-	1,171.80
21/07/2021	290 0001	C	6	LOAN	-	2,854.00
21/07/2021	495 0001	C	122	LOAN	2,854.00	-
30/07/2021	290 0001	C	7	RENT	1,597.91	-
30/07/2021	290 0001	C	8	INT	1.71	-
30/07/2021	611 0001	C	73	RENT	-	1,597.91
30/07/2021	690 0001	C	110	INT	-	1.71
10/08/2021	290 0001	C	9	ONEPATH	-	617.33
10/08/2021	828 00002	C	74	ONEPATH	617.33	-
16/08/2021	290 0001	C	10	RENT	814.86	-
16/08/2021	611 0001	C	75	RENT	-	814.86
23/08/2021	290 0001	C	11	LOAN	-	2,854.00
23/08/2021	495 0001	C	123	LOAN	2,854.00	-
31/08/2021	290 0001	C	12	RENT	1,163.00	-
31/08/2021	290 0001	C	13	INT	1.79	-
31/08/2021	611 0001	C	76	RENT	-	1,163.00
31/08/2021	690 0001	C	111	INT	-	1.79
8/09/2021	290 0001	C	14	ONEPATH	-	617.33
8/09/2021	828 00002	C	77	ONEPATH	617.33	-
14/09/2021	290 0001	C	15	ONEPATH	-	802.58
14/09/2021	828 00001	C	78	ONEPATH	802.58	-
21/09/2021	290 0001	C	16	LOAN	-	2,854.00
21/09/2021	495 0001	C	124	LOAN	2,854.00	-
30/09/2021	290 0001	C	17	RENT	190.50	-
30/09/2021	290 0001	C	18	INT	1.58	-
30/09/2021	611 0001	C	79	RENT	-	190.50
30/09/2021	690 0001	C	112	INT	-	1.58
8/10/2021	290 0001	C	19	ONEPATH	-	617.33
8/10/2021	828 00002	C	80	ONEPATH	617.33	-
15/10/2021	290 0001	C	20	RENT	1,757.70	-
15/10/2021	611 0001	C	81	RENT	-	1,757.70
21/10/2021	290 0001	C	21	LOAN	-	2,854.00
21/10/2021	495 0001	C	125	LOAN	2,854.00	-
25/10/2021	290 0001	C	22	ASIC	-	276.00
25/10/2021	825 0003	C	82	ASIC	276.00	-
29/10/2021	290 0001	C	23	RENT	1,012.01	-
29/10/2021	290 0001	C	24	INT	0.60	-
29/10/2021	611 0001	C	83	RENT	-	1,012.01
29/10/2021	690 0001	C	113	INT	-	0.60

Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
9/11/2021	290 0001	C	25	ONEPATH	-	617.33
9/11/2021	828 00002	C	84	ONEPATH	617.33	-
15/11/2021	290 0001	C	26	RENT	818.80	-
15/11/2021	611 0001	C	85	RENT	-	818.80
22/11/2021	290 0001	C	27	LOAN	-	2,854.00
22/11/2021	495 0001	C	126	LOAN	2,854.00	-
30/11/2021	290 0001	C	28	RENT	1,163.00	-
30/11/2021	290 0001	C	29	INT	0.30	-
30/11/2021	611 0001	C	86	RENT	-	1,163.00
30/11/2021	690 0001	C	114	INT	-	0.30
8/12/2021	290 0001	C	30	ONEPATH	-	617.33
8/12/2021	828 00002	C	87	ONEPATH	617.33	-
15/12/2021	290 0001	C	31	RENT	223.55	-
15/12/2021	611 0001	C	88	RENT	-	223.55
21/12/2021	290 0001	C	32	LOAN	-	2,850.00
21/12/2021	495 0001	C	127	LOAN	2,850.00	-
31/12/2021	290 0001	C	33	RENT	1,163.00	-
31/12/2021	290 0001	C	34	INT	0.27	-
31/12/2021	611 0001	C	89	RENT	-	1,163.00
31/12/2021	690 0001	C	115	INT	-	0.27
10/01/2022	290 0001	C	35	ONEPATH	-	617.33
10/01/2022	828 00002	C	90	ONEPATH	617.33	-
11/01/2022	290 0001	C	36	DPV HEALTH	-	30.90
17/01/2022	290 0001	C	37	RENT	1,609.99	-
17/01/2022	611 0001	C	91	RENT	-	1,609.99
21/01/2022	290 0001	C	38	LOAN	-	2,850.00
21/01/2022	495 0001	C	128	LOAN	2,850.00	-
24/01/2022	290 0001	C	39	ASIC	-	56.00
24/01/2022	825 0003	C	92	ASIC	56.00	-
31/01/2022	290 0001	C	40	RENT	1,163.00	-
31/01/2022	290 0001	C	41	INT	0.26	-
31/01/2022	611 0001	C	93	RENT	-	1,163.00
31/01/2022	690 0001	C	116	INT	-	0.26
8/02/2022	290 0001	C	42	ONEPATH	-	765.78
8/02/2022	828 00002	C	94	ONEPATH	765.78	-
15/02/2022	290 0001	C	43	RENT	818.80	-
15/02/2022	611 0001	C	95	RENT	-	818.80
21/02/2022	290 0001	C	44	LOAN	-	2,850.00
21/02/2022	495 0001	C	129	LOAN	2,850.00	-
28/02/2022	290 0001	C	45	RENT	1,163.00	-
28/02/2022	290 0001	C	46	INT	0.23	-
28/02/2022	611 0001	C	96	RENT	-	1,163.00
28/02/2022	690 0001	C	117	INT	-	0.23
8/03/2022	290 0001	C	47	ONEPATH	-	765.78

Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
8/03/2022	828 00002	C	97	ONEPATH	765.78	-
15/03/2022	290 0001	C	48	RENT	223.55	-
15/03/2022	611 0001	C	98	RENT	-	223.55
21/03/2022	290 0001	C	49	LOAN	-	2,850.00
21/03/2022	495 0001	C	130	LOAN	2,850.00	-
24/03/2022	290 0001	C	50	AUDIT	-	550.00
24/03/2022	290 0001	C	51	ACCOUNTING	-	2,650.00
24/03/2022	801 0005	C	99	AUDIT	550.00	-
24/03/2022	801 0001	C	100	ACCOUNTING	2,650.00	-
25/03/2022	290 0001	C	52	ATO LEVY	-	259.00
25/03/2022	825 0005	C	134	ATO LEVY	259.00	-
31/03/2022	290 0001	C	53	RENT	1,163.00	-
31/03/2022	290 0001	C	54	INT	0.23	-
31/03/2022	611 0001	C	101	RENT	-	1,163.00
31/03/2022	690 0001	C	118	INT	-	0.23
14/04/2022	290 0001	C	55	RENT	1,022.45	-
14/04/2022	611 0001	C	102	RENT	-	1,022.45
21/04/2022	290 0001	C	56	LOAN	-	2,850.00
21/04/2022	495 0001	C	131	LOAN	2,850.00	-
26/04/2022	290 0001	C	57	INSURANCE	-	431.00
26/04/2022	290 0001	C	58	ONEPATH	-	765.78
26/04/2022	828 00002	C	103	ONEPATH	765.78	-
26/04/2022	808 0009	C	135	INSURANCE	431.00	-
29/04/2022	290 0001	C	59	RENT	1,748.90	-
29/04/2022	290 0001	C	60	INT	0.18	-
29/04/2022	611 0001	C	104	RENT	-	1,748.90
29/04/2022	690 0001	C	119	INT	-	0.18
9/05/2022	290 0001	C	61	ONEPATH	-	765.78
9/05/2022	828 00002	C	105	ONEPATH	765.78	-
16/05/2022	290 0001	C	62	RENT	818.80	-
16/05/2022	611 0001	C	106	RENT	-	818.80
23/05/2022	290 0001	C	63	LOAN	-	2,850.00
23/05/2022	495 0001	C	132	LOAN	2,850.00	-
31/05/2022	290 0001	C	64	RENT	1,163.00	-
31/05/2022	290 0001	C	65	INT	0.19	-
31/05/2022	611 0001	C	107	RENT	-	1,163.00
31/05/2022	690 0001	C	120	INT	-	0.19
7/06/2022	290 0001	C	66	ONEPATH	-	765.78
7/06/2022	828 00002	C	108	ONEPATH	765.78	-
8/06/2022	290 0001	C	67	TRANSFER 686	30.90	-
21/06/2022	290 0001	C	68	LOAN	-	2,850.00
21/06/2022	495 0001	C	133	LOAN	2,850.00	-
30/06/2022	495 0001	J	2	Loan Interest & Fees	-	24,460.43
30/06/2022	808 0004	J	2	Loan Fees	116.00	-

Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2022	808 0010	J	2	Loan Interest	24,344.43	-
30/06/2022	290 0001	C	69	RENT	1,124.40	-
30/06/2022	290 0001	C	70	INT	0.16	-
30/06/2022	611 0001	C	109	RENT	-	1,124.40
30/06/2022	690 0001	C	121	INT	-	0.16
30/06/2022	233 0001	J	137	Per QS Report	-	1,316.00
30/06/2022	808 0005	J	137	Per QS Report	1,316.00	-
30/06/2022	611 0001	J	138	Agent EOY Statement	-	9,144.98
30/06/2022	808 0023	J	138	Agent EOY Statement	599.04	-
30/06/2022	808 0002	J	138	Agent EOY Statement	1,806.20	-
30/06/2022	808 0016	J	138	Agent EOY Statement	1,415.94	-
30/06/2022	808 0003	J	138	Agent EOY Statement	5,218.20	-
30/06/2022	808 0017	J	138	Agent EOY Statement	105.60	-
30/06/2022	860 0008	J	1	Deferred tax expense	724.50	-
30/06/2022	450 0006	J	1	Provision for deferred tax	-	724.50
30/06/2022	211 0001	J	1	Unrealised market movement	1,000.00	-
30/06/2022	780 0019	J	1	Unrealised market movement - LRBA Property	-	1,000.00

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

General Ledger

As at 30 June 2022

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
000	Master Clearing Account			-	-
125	Accumulation Member Balance			320,802.54	320,802.54
00001	Brown, Loredana			222,611.52	222,611.52
00002	Brown, Peter Thomas			98,191.02	98,191.02
199	Current Period Surplus			-	(15,562.48)
211	Property - Residential			701,000.00	702,000.00
211 0001	310/9-11 Wollongong Rd Arncliffe 30/06/2022		1,000.00 Unrealised market movement	701,000.00	702,000.00
232	Fixtures & Fittings			43,734.00	43,734.00
232 0001	Fixtures & Fittings Per QS Report			43,734.00	43,734.00
233	Accumulated Depreciation			(29,700.00)	(31,016.00)
233 0001	Accumulated Depreciation Furniture & Fittings 30/06/2022		(1,316.00) Per QS Report	(29,700.00)	(31,016.00)
290	Cash at Bank			42,297.83	18,016.28
290 0001	ANZ Premium Business			42,297.83	18,016.28
	8/07/2021		(617.33) ONEPATH		
	14/07/2021		10.72 ANZ		
	15/07/2021		1,171.80 RENT		
	21/07/2021		(2,854.00) LOAN		
	30/07/2021		1,597.91 RENT		
	30/07/2021		1.71 INT		
	10/08/2021		(617.33) ONEPATH		
	16/08/2021		814.86 RENT		
	23/08/2021		(2,854.00) LOAN		
	31/08/2021		1,163.00 RENT		
	31/08/2021		1.79 INT		
	8/09/2021		(617.33) ONEPATH		
	14/09/2021		(802.58) ONEPATH		
	21/09/2021		(2,854.00) LOAN		
	30/09/2021		190.50 RENT		
	30/09/2021		1.58 INT		
	8/10/2021		(617.33) ONEPATH		
	15/10/2021		1,757.70 RENT		
	21/10/2021		(2,854.00) LOAN		
	25/10/2021		(276.00) ASIC		
	29/10/2021		1,012.01 RENT		
	29/10/2021		0.60 INT		
	9/11/2021		(617.33) ONEPATH		
	15/11/2021		818.80 RENT		
	22/11/2021		(2,854.00) LOAN		
	30/11/2021		1,163.00 RENT		
	30/11/2021		0.30 INT		
	8/12/2021		(617.33) ONEPATH		
	15/12/2021		223.55 RENT		
	21/12/2021		(2,850.00) LOAN		
	31/12/2021		1,163.00 RENT		
	31/12/2021		0.27 INT		
	10/01/2022		(617.33) ONEPATH		
	11/01/2022		(30.90) DPV HEALTH		

General Ledger

As at 30 June 2022

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	17/01/2022		1,609.99 RENT		
	21/01/2022		(2,850.00) LOAN		
	24/01/2022		(56.00) ASIC		
	31/01/2022		1,163.00 RENT		
	31/01/2022		0.26 INT		
	8/02/2022		(765.78) ONEPATH		
	15/02/2022		818.80 RENT		
	21/02/2022		(2,850.00) LOAN		
	28/02/2022		1,163.00 RENT		
	28/02/2022		0.23 INT		
	8/03/2022		(765.78) ONEPATH		
	15/03/2022		223.55 RENT		
	21/03/2022		(2,850.00) LOAN		
	24/03/2022		(550.00) AUDIT		
	24/03/2022		(2,650.00) ACCOUNTING		
	25/03/2022		(259.00) ATO LEVY		
	31/03/2022		1,163.00 RENT		
	31/03/2022		0.23 INT		
	14/04/2022		1,022.45 RENT		
	21/04/2022		(2,850.00) LOAN		
	26/04/2022		(431.00) INSURANCE		
	26/04/2022		(765.78) ONEPATH		
	29/04/2022		1,748.90 RENT		
	29/04/2022		0.18 INT		
	9/05/2022		(765.78) ONEPATH		
	16/05/2022		818.80 RENT		
	23/05/2022		(2,850.00) LOAN		
	31/05/2022		1,163.00 RENT		
	31/05/2022		0.19 INT		
	7/06/2022		(765.78) ONEPATH		
	8/06/2022		30.90 TRANSFER 686		
	21/06/2022		(2,850.00) LOAN		
	30/06/2022		1,124.40 RENT		
	30/06/2022		0.16 INT		
450	Provisions for Tax - Fund			19,028.70	19,753.20
450 0006	Provision for Deferred Tax (Fund)			19,028.70	19,753.20
	30/06/2022		724.50 Provision for deferred tax		
495	Loans			417,500.59	407,741.02
495 0001	St George Home Loan			417,500.59	407,741.02
	21/07/2021		(2,854.00) LOAN		
	23/08/2021		(2,854.00) LOAN		
	21/09/2021		(2,854.00) LOAN		
	21/10/2021		(2,854.00) LOAN		
	22/11/2021		(2,854.00) LOAN		
	21/12/2021		(2,850.00) LOAN		
	21/01/2022		(2,850.00) LOAN		
	21/02/2022		(2,850.00) LOAN		
	21/03/2022		(2,850.00) LOAN		
	21/04/2022		(2,850.00) LOAN		
	23/05/2022		(2,850.00) LOAN		
	21/06/2022		(2,850.00) LOAN		
	30/06/2022		24,460.43 Loan Interest & Fees		

General Ledger

As at 30 June 2022

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
611	Property - Residential			-	32,240.00
611 0001	310/9-11 Wollongong Rd Arncliffe			-	32,240.00
	15/07/2021		1,171.80 RENT		
	30/07/2021		1,597.91 RENT		
	16/08/2021		814.86 RENT		
	31/08/2021		1,163.00 RENT		
	30/09/2021		190.50 RENT		
	15/10/2021		1,757.70 RENT		
	29/10/2021		1,012.01 RENT		
	15/11/2021		818.80 RENT		
	30/11/2021		1,163.00 RENT		
	15/12/2021		223.55 RENT		
	31/12/2021		1,163.00 RENT		
	17/01/2022		1,609.99 RENT		
	31/01/2022		1,163.00 RENT		
	15/02/2022		818.80 RENT		
	28/02/2022		1,163.00 RENT		
	15/03/2022		223.55 RENT		
	31/03/2022		1,163.00 RENT		
	14/04/2022		1,022.45 RENT		
	29/04/2022		1,748.90 RENT		
	16/05/2022		818.80 RENT		
	31/05/2022		1,163.00 RENT		
	30/06/2022		1,124.40 RENT		
	30/06/2022		9,144.98 Agent EOY Statement		
690	Cash at Bank			-	18.22
690 0001	ANZ Premium Business			-	18.22
	14/07/2021		10.72 ANZ		
	30/07/2021		1.71 INT		
	31/08/2021		1.79 INT		
	30/09/2021		1.58 INT		
	29/10/2021		0.60 INT		
	30/11/2021		0.30 INT		
	31/12/2021		0.27 INT		
	31/01/2022		0.26 INT		
	28/02/2022		0.23 INT		
	31/03/2022		0.23 INT		
	29/04/2022		0.18 INT		
	31/05/2022		0.19 INT		
	30/06/2022		0.16 INT		
780	Market Movement Non-Realised			-	1,000.00
780 0019	Market Movement Non-Realised - LRBA Property			-	1,000.00
	30/06/2022		1,000.00 Unrealised market movement - LRBA Property		
801	Fund Administration Expenses			-	3,200.00
801 0001	Accountancy Fees			-	2,650.00
	24/03/2022		2,650.00 ACCOUNTING		
801 0005	Audit Fees			-	550.00
	24/03/2022		550.00 AUDIT		
808	Real Estate Expenses- 310/9-11 Wollongong Rd			-	35,352.41
808 0002	Agent Fees / Commissions			-	1,806.20

General Ledger

As at 30 June 2022

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
808 0003	30/06/2022 Body Corporate Fees		1,806.20 Agent EOY Statement	-	5,218.20
808 0004	30/06/2022 Borrowing Expenses		5,218.20 Agent EOY Statement	-	116.00
808 0005	30/06/2022 Depreciation		116.00 Loan Fees	-	1,316.00
808 0009	30/06/2022 Insurance		1,316.00 Per QS Report	-	431.00
808 0010	26/04/2022 Interest		431.00 INSURANCE	-	24,344.43
808 0016	30/06/2022 Rates		24,344.43 Loan Interest	-	1,415.94
808 0017	30/06/2022 Other		1,415.94 Agent EOY Statement	-	105.60
808 0023	30/06/2022 Water Charges		105.60 Agent EOY Statement	-	599.04
825	Fund Lodgement Expenses			-	591.00
825 0003	25/10/2021 24/01/2022 ASIC Annual Return Fee		276.00 ASIC 56.00 ASIC	-	332.00
825 0005	25/03/2022 ATO Annual Return Fee - Supervisory levy		259.00 ATO LEVY	-	259.00
828	Member Insurance Premium Fully Deductible			-	8,952.79
00001	14/09/2021 Brown, Loredana		802.58 ONEPATH	-	802.58
00002	8/07/2021 10/08/2021 8/09/2021 8/10/2021 9/11/2021 8/12/2021 10/01/2022 8/02/2022 8/03/2022 26/04/2022 9/05/2022 7/06/2022 Brown, Peter Thomas		617.33 ONEPATH 617.33 ONEPATH 617.33 ONEPATH 617.33 ONEPATH 617.33 ONEPATH 617.33 ONEPATH 617.33 ONEPATH 765.78 ONEPATH 765.78 ONEPATH 765.78 ONEPATH 765.78 ONEPATH 765.78 ONEPATH	-	8,150.21
860	Fund Tax Expenses			-	724.50
860 0008	30/06/2022 Tax Accrued During Period (Deferred Tax)		724.50 Deferred tax expense	-	724.50

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

Tax Reconciliation

For the year ended 30 June 2022

INCOME

Gross Interest Income		18.00	
Gross Dividend Income			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-		
Gross Rental Income		32,240.00	
Gross Foreign Income		-	
Gross Trust Distributions		-	
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	-		
Member Contributions	-		
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	-		
Non-arm's length income		-	
Net Other Income		-	
Gross Income			32,258.00
Less Exempt Current Pension Income		-	
Total Income			32,258.00
LESS DEDUCTIONS			
Capital Works Allowance		6,245.00	
Other Deduction		48,097.00	
Prior Year Losses Recouped		80,289.00	
Total Deductions			134,631.00
Current Year Loss			(102,373.00)
TAXABLE INCOME			-
Gross Income Tax Expense (15% of Standard Component)		-	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
Tax Assessed			-
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		-	
TAX DUE OR REFUNDABLE			-
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			259.00

No Tax to be paid. Loss to be carried forward to next year: \$ 102,373.00

Note: Refund of tax file credits will be \$ 0.00

Note: Refund of imputation credits will be \$ 0.00

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2022

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
611 0001	310/9-11 Wollongong Rd Arncliffe	15/07/2021	1,171.80	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	30/07/2021	1,597.91	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	16/08/2021	814.86	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	31/08/2021	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	30/09/2021	190.50	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	15/10/2021	1,757.70	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	29/10/2021	1,012.01	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	15/11/2021	818.80	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	30/11/2021	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	15/12/2021	223.55	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	31/12/2021	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	17/01/2022	1,609.99	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	31/01/2022	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	15/02/2022	818.80	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	28/02/2022	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	15/03/2022	223.55	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	31/03/2022	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	14/04/2022	1,022.45	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	29/04/2022	1,748.90	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	16/05/2022	818.80	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	31/05/2022	1,163.00	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	30/06/2022	1,124.40	-	-	-	
611 0001	310/9-11 Wollongong Rd Arncliffe	30/06/2022	9,144.98	-	-	-	
690 0001	ANZ Premium Business	14/07/2021	10.72	-	-	-	
690 0001	ANZ Premium Business	30/07/2021	1.71	-	-	-	
690 0001	ANZ Premium Business	31/08/2021	1.79	-	-	-	

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2022

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
690 0001	ANZ Premium Business	30/09/2021	1.58	-	-	-	
690 0001	ANZ Premium Business	29/10/2021	0.60	-	-	-	
690 0001	ANZ Premium Business	30/11/2021	0.30	-	-	-	
690 0001	ANZ Premium Business	31/12/2021	0.27	-	-	-	
690 0001	ANZ Premium Business	31/01/2022	0.26	-	-	-	
690 0001	ANZ Premium Business	28/02/2022	0.23	-	-	-	
690 0001	ANZ Premium Business	31/03/2022	0.23	-	-	-	
690 0001	ANZ Premium Business	29/04/2022	0.18	-	-	-	
690 0001	ANZ Premium Business	31/05/2022	0.19	-	-	-	
690 0001	ANZ Premium Business	30/06/2022	0.16	-	-	-	
	Total Assessable Revenue		32,258.22	-	-	-	
	Non-assessable Revenue Accounts						
	Total Non-assessable Revenue		-	-	-	-	
	Total Revenue		32,258.22	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

Gross Interest Income		-
Gross Dividend Income		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		-
Net Capital Gains		-
Net Other Income		-
Exempt Current Pension Income		-

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES**Fund Income:**

Gross Income	32,258.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	<u>32,258.00</u>

Reduced Fund Income:

Fund Income	32,258.00
LESS Exempt Current Pension Income	-
	<u>32,258.00</u>

Apportionment Factor:

<u>Reduced Fund Income</u>	<u>32,258.00</u>
Fund Income	32,258.00
	<u>1.0000000000</u>

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES**Assessable Investment Income:**

Gross Income	32,258.00
LESS Gross Taxable Contributions	-
LESS Exempt Current Pension Income	-
	<u>32,258.00</u>

Total Investment Income:

Gross Income	32,258.00
LESS Gross Taxable Contributions	-
	<u>32,258.00</u>

Apportionment Factor:

<u>Assessable Investment Income</u>	<u>32,258.00</u>
Total Investment Income	32,258.00
	<u>1.0000000000</u>

Notes to the Tax Reconciliation

Deductions

For the year ended 30 June 2022

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
828	00002	8/07/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
828	00002	10/08/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
828	00002	8/09/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
828	00001	14/09/2021	ONEPATH	802.58	100.00	802.58	No	-	SUPER	802.58
828	00002	8/10/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
825 0003		25/10/2021	ASIC	276.00	100.00	276.00	Yes	1.0000		276.00
828	00002	9/11/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
828	00002	8/12/2021	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
828	00002	10/01/2022	ONEPATH	617.33	100.00	617.33	No	-	SUPER	617.33
825 0003		24/01/2022	ASIC	56.00	100.00	56.00	Yes	1.0000		56.00
828	00002	8/02/2022	ONEPATH	765.78	100.00	765.78	No	-	SUPER	765.78
828	00002	8/03/2022	ONEPATH	765.78	100.00	765.78	No	-	SUPER	765.78
801 0001		24/03/2022	ACCOUNTING	2,650.00	100.00	2,650.00	Yes	1.0000		2,650.00
801 0005		24/03/2022	AUDIT	550.00	100.00	550.00	Yes	1.0000		550.00
825 0005		25/03/2022	ATO LEVY	259.00	100.00	259.00	Yes	1.0000		259.00
808 0009		26/04/2022	INSURANCE	431.00	100.00	431.00	Yes	1.0000		431.00
828	00002	26/04/2022	ONEPATH	765.78	100.00	765.78	No	-	SUPER	765.78
828	00002	9/05/2022	ONEPATH	765.78	100.00	765.78	No	-	SUPER	765.78
828	00002	7/06/2022	ONEPATH	765.78	100.00	765.78	No	-	SUPER	765.78
808 0002		30/06/2022	Agent EOY Statement	1,806.20	100.00	1,806.20	Yes	1.0000		1,806.20
808 0003		30/06/2022	Agent EOY Statement	5,218.20	100.00	5,218.20	Yes	1.0000		5,218.20
808 0004		30/06/2022	Loan Fees	116.00	100.00	116.00	Yes	1.0000		116.00
808 0005		30/06/2022	Per QS Report	1,316.00	100.00	1,316.00	Yes	1.0000		1,316.00
808 0010		30/06/2022	Loan Interest	24,344.43	100.00	24,344.43	Yes	1.0000		24,344.43
808 0016		30/06/2022	Agent EOY Statement	1,415.94	100.00	1,415.94	Yes	1.0000		1,415.94
808 0017		30/06/2022	Agent EOY Statement	105.60	100.00	105.60	Yes	1.0000		105.60
808 0023		30/06/2022	Agent EOY Statement	599.04	100.00	599.04	Yes	1.0000		599.04

Notes to the Tax Reconciliation

Deductions

For the year ended 30 June 2022

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
2110001		30/06/2022	Capital Works Allowance	6,245.00	100.00	6,245.00	Yes	1.0000		6,245.00
		30/06/2022	Prior Year Losses Recouped	80,289.00	100.00	80,289.00				80,289.00
TOTALS				134,630.20		134,630.20				134,630.20

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
611 0001	310/9-11 Wollongong Rd Arncliffe	15/07/2021	1,171.80	-	-	-	-	-	-	-	1,171.80
611 0001	310/9-11 Wollongong Rd Arncliffe	30/07/2021	1,597.91	-	-	-	-	-	-	-	1,597.91
611 0001	310/9-11 Wollongong Rd Arncliffe	16/08/2021	814.86	-	-	-	-	-	-	-	814.86
611 0001	310/9-11 Wollongong Rd Arncliffe	31/08/2021	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	30/09/2021	190.50	-	-	-	-	-	-	-	190.50
611 0001	310/9-11 Wollongong Rd Arncliffe	15/10/2021	1,757.70	-	-	-	-	-	-	-	1,757.70
611 0001	310/9-11 Wollongong Rd Arncliffe	29/10/2021	1,012.01	-	-	-	-	-	-	-	1,012.01
611 0001	310/9-11 Wollongong Rd Arncliffe	15/11/2021	818.80	-	-	-	-	-	-	-	818.80
611 0001	310/9-11 Wollongong Rd Arncliffe	30/11/2021	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	15/12/2021	223.55	-	-	-	-	-	-	-	223.55
611 0001	310/9-11 Wollongong Rd Arncliffe	31/12/2021	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	17/01/2022	1,609.99	-	-	-	-	-	-	-	1,609.99
611 0001	310/9-11 Wollongong Rd Arncliffe	31/01/2022	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	15/02/2022	818.80	-	-	-	-	-	-	-	818.80
611 0001	310/9-11 Wollongong Rd Arncliffe	28/02/2022	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	15/03/2022	223.55	-	-	-	-	-	-	-	223.55
611 0001	310/9-11 Wollongong Rd Arncliffe	31/03/2022	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	14/04/2022	1,022.45	-	-	-	-	-	-	-	1,022.45
611 0001	310/9-11 Wollongong Rd Arncliffe	29/04/2022	1,748.90	-	-	-	-	-	-	-	1,748.90
611 0001	310/9-11 Wollongong Rd Arncliffe	16/05/2022	818.80	-	-	-	-	-	-	-	818.80
611 0001	310/9-11 Wollongong Rd Arncliffe	31/05/2022	1,163.00	-	-	-	-	-	-	-	1,163.00
611 0001	310/9-11 Wollongong Rd Arncliffe	30/06/2022	1,124.40	-	-	-	-	-	-	-	1,124.40
611 0001	310/9-11 Wollongong Rd Arncliffe	30/06/2022	9,144.98	-	-	-	-	-	-	-	9,144.98
690 0001	ANZ Premium Business	14/07/2021	-	-	-	-	-	-	10.72	-	10.72
690 0001	ANZ Premium Business	30/07/2021	-	-	-	-	-	-	1.71	-	1.71
690 0001	ANZ Premium Business	31/08/2021	-	-	-	-	-	-	1.79	-	1.79
690 0001	ANZ Premium Business	30/09/2021	-	-	-	-	-	-	1.58	-	1.58
690 0001	ANZ Premium Business	29/10/2021	-	-	-	-	-	-	0.60	-	0.60
690 0001	ANZ Premium Business	30/11/2021	-	-	-	-	-	-	0.30	-	0.30
690 0001	ANZ Premium Business	31/12/2021	-	-	-	-	-	-	0.27	-	0.27
690 0001	ANZ Premium Business	31/01/2022	-	-	-	-	-	-	0.26	-	0.26
690 0001	ANZ Premium Business	28/02/2022	-	-	-	-	-	-	0.23	-	0.23

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690 0001	ANZ Premium Business	31/03/2022	-	-	-	-	-	-	0.23	-	0.23
690 0001	ANZ Premium Business	29/04/2022	-	-	-	-	-	-	0.18	-	0.18
690 0001	ANZ Premium Business	31/05/2022	-	-	-	-	-	-	0.19	-	0.19
690 0001	ANZ Premium Business	30/06/2022	-	-	-	-	-	-	0.16	-	0.16
TOTALS			32,240.00	-	-	-	-	-	18.22	-	32,258.22

Market Value Movements

From 01/07/2021 to 30/06/2022

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
LRBA Property									
2110001	310/9-11 Wollongong Rd Arncliffe		701,000.00	-	-	-	702,000.00	-	1,000.00
			701,000.00	-	-	-	702,000.00	-	1,000.00
	TOTALS		701,000.00	-	-	-	702,000.00	-	1,000.00



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 2022* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town	State/territory	Postcode
<input type="text" value="Mount Colah"/>	<input type="text" value="NSW"/>	<input type="text" value="2079"/>

5 Annual return status

Is this an amendment to the SMSF's 2022 return? **A** No Yes

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



6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

SUPERAUDITS

PO BOX 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** Day **13** / Month **3** / Year **2023**

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 **012083** Fund account number **904408252**

Fund account name

BROWN INVESTMENT SUPERANNUATION FUND

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

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

BSB number Account number

Account name

C Electronic service address alias

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

SuperMate

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$ 0.00

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 2022*.

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

Code

Net capital gain **A** \$ ~~0~~

Gross rent and other leasing and hiring income **B** \$ ~~32,240~~

Gross interest **C** \$ ~~18~~

Forestry managed investment scheme income **X** \$ ~~0~~

Gross foreign income D1 \$ <input type="text" value="0"/> 0	Net foreign income D \$ <input type="text" value="0"/> 0	Loss <input type="checkbox"/>
---	--	-------------------------------

Australian franking credits from a New Zealand company **E** \$ ~~0~~

Transfers from foreign funds **F** \$ ~~0~~ Number

Gross payments where ABN not quoted **H** \$ ~~0~~

Calculation of assessable contributions	
Assessable employer contributions R1 \$ <input type="text" value="0"/> 0	plus Assessable personal contributions R2 \$ <input type="text" value="0"/> 0
plus R3 \$ <input type="text" value="0"/> 0	<small>*(an amount must be included even if it is zero)</small>
less R6 \$ <input type="text" value="0"/> 0	

Gross distribution from partnerships I \$ <input type="text" value="0"/> 0	Loss <input type="checkbox"/>
*Unfranked dividend amount J \$ <input type="text" value="0"/> 0	
*Franked dividend amount K \$ <input type="text" value="0"/> 0	
*Dividend franking credit L \$ <input type="text" value="0"/> 0	
*Gross trust distributions M \$ <input type="text" value="0"/> 0	Code <input type="checkbox"/>
Assessable contributions (R1 plus R2 plus R3 less R6) R \$ <input type="text" value="0"/> 0	

Calculation of non-arm's length income	
*Net non-arm's length private company dividends U1 \$ <input type="text" value="0"/> 0	plus *Net non-arm's length trust distributions U2 \$ <input type="text" value="0"/> 0
plus U3 \$ <input type="text" value="0"/> 0	

*Other income S \$ <input type="text" value="0"/> 0	Code <input type="checkbox"/>
*Assessable income due to changed tax status of fund T \$ <input type="text" value="0"/> 0	
Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) U \$ <input type="text" value="0"/> 0	

#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 \$ <input type="text" value="32,258"/> 32,258	Loss <input type="checkbox"/>
Exempt current pension income Y \$ <input type="text" value="0"/> 0	
TOTAL ASSESSABLE INCOME (W less Y) V \$ <input type="text" value="32,258"/> 32,258	Loss <input type="checkbox"/>

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="6,245"/> 00	D2	\$ <input type="text" value="0"/> 00
Decline in value of depreciating assets	E1	\$ <input type="text" value="1,316"/> 00	E2	\$ <input type="text" value="0"/> 00
Insurance premiums – members	F1	\$ <input type="text" value="8,953"/> 00	F2	\$ <input type="text" value="0"/> 00
SMSF auditor fee	H1	\$ <input type="text" value="550"/> 00	H2	\$ <input type="text" value="0"/> 00
Investment expenses	I1	\$ <input type="text" value="34,037"/> 00	I2	\$ <input type="text" value="0"/> 00
Management and administration expenses	J1	\$ <input type="text" value="2,650"/> 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="591"/> 00	L2	\$ <input type="text" value="0"/> 00
			Code <input type="text" value="0"/>	Code <input type="text"/>
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****O** \$ ~~00~~**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

Loss

TOTAL SMSF EXPENSES**Z** \$ ~~00~~**(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 2022* on how to complete the calculation statement.

#Taxable income **A** \$ ~~0.00~~
(an amount must be included even if it is zero)

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

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

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

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

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

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

Early stage venture capital limited partnership tax offset
D1 \$

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

Early stage investor tax offset
D3 \$

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

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

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

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

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

Section 102AAM interest charge
G \$



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



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

PAYG instalments raised

K \$ **0.00**

Supervisory levy

L \$ **259.00**

Supervisory levy adjustment for wound up funds

M \$ **0.00**

Supervisory levy adjustment for new funds

N \$ **0.00**

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	259.00
	<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 2022*.

Tax losses carried forward to later income years	U \$	102,373	∞
Net capital losses carried forward to later income years	V \$	0	∞



Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Brown

First given name

Loredana

Other given names

Member's TFN

See the Privacy note in the Declaration.

On File

Date of birth / /

Contributions

OPENING ACCOUNT BALANCE \$ **222,611.52**

! 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 \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance – Non CDBIS

S2 \$

Retirement phase account balance – CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Brown**

First given name **Peter** Other given names **Thomas**

Member's TFN **On File** Date of birth **23** / **3** / **1974**

Contributions OPENING ACCOUNT BALANCE \$ **98,191.02**

! Refer to instructions for completing these labels.

A Employer contributions \$ **0.00**

A1 ABN of principal employer

B Personal contributions \$ **0.00**

C CGT small business retirement exemption \$ **0.00**

D CGT small business 15-year exemption amount \$ **0.00**

E Personal injury election \$ **0.00**

F Spouse and child contributions \$ **0.00**

G Other third party contributions \$ **0.00**

H Proceeds from primary residence disposal \$ **0.00**

H1 Receipt date / /

I Assessable foreign superannuation fund amount \$ **0.00**

J Non-assessable foreign superannuation fund amount \$ **0.00**

K Transfer from reserve: assessable amount \$ **0.00**

L Transfer from reserve: non-assessable amount \$ **0.00**

T Contributions from non-complying funds and previously non-complying funds \$ **0.00**

M Any other contributions (including Super Co-contributions and Low Income Super Amounts) \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **0.00**
(Sum of labels **A** to **M**)

Other transactions

S1 Accumulation phase account balance \$ **88,071.38**

S2 Retirement phase account balance - Non CDBIS \$ **0.00**

S3 Retirement phase account balance - CDBIS \$ **0.00**

0 TRIS Count **CLOSING ACCOUNT BALANCE S** \$ **88,071.38**
(**S1** plus **S2** plus **S3**)

O Allocated earnings or losses \$ **10,119.64**

P Inward rollovers and transfers \$ **0.00**

Q Outward rollovers and transfers \$ **0.00**

R1 Lump Sum payments \$ **0.00**

R2 Income stream payments \$ **0.00**

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**



Loss **L**

Code

Code

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth / /

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth / /

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

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

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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



MEMBER 5

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth / /

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 \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

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** \$

MEMBER 6

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth / /

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

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** \$

Section G: Supplementary member information

MEMBER 7

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

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 \$

Day / Month / Year

H1 Receipt date

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 8

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 9

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

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 \$**

MEMBER 10

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

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 \$

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 11

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

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 \$

H1 Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 12

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

/ /

If deceased, date of death

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 \$

Day / Month / Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance – Non CDBIS

S2 \$

Retirement phase account balance – CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -∞

Unlisted trusts **B** \$ -∞

Insurance policy **C** \$ -∞

Other managed investments **D** \$ -∞

15b Australian direct investments

Cash and term deposits **E** \$ -∞

Debt securities **F** \$ -∞

Loans **G** \$ -∞

Listed shares **H** \$ -∞

Unlisted shares **I** \$ -∞

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

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

Residential real property **L** \$ -∞

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

Other assets **O** \$ -∞

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ -∞

Australian non-residential real property

J2 \$ -∞

Overseas real property

J3 \$ -∞

Australian shares

J4 \$ -∞

Overseas shares

J5 \$ -∞

Other

J6 \$ -∞

Property count

J7

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" value="407,741"/>	<input type="checkbox"/>		
Permissible temporary borrowings	V2 \$	<input type="text" value="0"/>	<input type="checkbox"/>		
Other borrowings	V3 \$	<input type="text" value="0"/>	<input type="checkbox"/>	Borrowings	V \$ <input type="text" value="407,741"/> <input type="checkbox"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				W \$	<input type="text" value="305,240"/> <input type="checkbox"/>
Reserve accounts				X \$	<input type="text" value="0"/> <input type="checkbox"/>
Other liabilities				Y \$	<input type="text" value="19,753"/> <input type="checkbox"/>
TOTAL LIABILITIES				Z \$	<input type="text" value="732,734"/> <input type="checkbox"/>

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 2021–22 income year, write 2022).

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 2022.

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 2022 for each election.

C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022.

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: Mr Mrs Miss Ms Other

Family name

Brown

First given name

Loredana

Other given names

Phone number

0299871958

Email address

Non-individual trustee name (if applicable)

Brown SMSF Holdings Pty Ltd

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 2022* 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: Mr Mrs Miss Ms Other

Family name

Gibbon

First given name

Jennifer

Other given names

Tax agent's practice

Jennifer Gibbon

Tax agent's phone number

0299871958

Reference number

BROWN

Tax agent number

65330009

Declaration Instructions

Please read this page carefully before completing this declaration.

When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via an approved ATO electronic lodgement channel.

About this declaration

The declaration is divided into four parts:

PART A (Compulsory) - Taxpayer's declaration relating to an approved ATO electronic lodgement channel component of lodgement of a tax return.

As your tax return or request for amendment is to be lodged via an approved ATO electronic lodgement channel, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via an approved ATO electronic lodgement channel your tax return or request for amendment.

PART B (Optional) - Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return). If the account is your tax agent's account include the agent reference number at part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via an approved ATO electronic lodgement channel.

PART C (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

PART D (Compulsory if a share facility user) - Tax agent's declaration relating to the taxpayer's authorisation.

If the taxpayer has authorised the lodgement of their tax return via an approved ATO electronic lodgement channel by completing Part A of this declaration, and you (the tax agent) are registered and lodging with an approved ATO electronic lodgement channel under the shared facility arrangements, you must complete Part D.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

PART A**Electronic Lodgement declaration (Form F or SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic lodgement 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 the entity in our records. It is not an offence not to provide the TFNs. However, lodgements cannot be accepted electronically if the TFN is not quoted.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your 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	Name of partnership, trust, fund or entity	Year
On File	BROWN INVESTMENT SUPERANNUATION FUND	2022

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic lodgement 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, including any applicable schedules, is true and correct
- I authorise the agent to give this document, including any applicable schedules, to the Commissioner of Taxation.

Signature of partner, trustee or director	Date

PART D**Tax agent's certificate (shared facilities only)**

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature	Date	Client reference BROWN
Contact Name Jennifer Gibbon		Agent's reference number 65330009
Agent's phone number 02 99871958		