

3 May 2023

B & A Williamson Super Fund
PO Box 686
DUBBO NSW 2830

Dear Bill & Alison

2022 Financial Statements & Tax Return

Please find enclosed the following documents:

- Financial statements for the year ended 30 June 2022, including members' statements and investment register schedules.
- Superannuation Fund income tax return for the year ended 30 June 2022 including audited disclosure.

Could you please review the documentation to ensure that the financial statements, which have been prepared from your books and records, reflect your understanding of the fund's results and financial position as of 30 June 2022. Whilst the financial statements have been audited, you as trustees remain responsible for the information included in those financial statements and the tax returns. Accordingly, we recommend that you review the tax returns and query any matters of uncertainty.

Financial Results

The B & A Williamson Super Fund holds **wealth of \$377,223 at 30 June 2022 (2021 - \$390,603)** for the purpose of William & Alison's retirement. In determining these values, investments have been recorded at their market value at the balance date.

PrincipleFocus Pty Ltd | ABN 12 050 672 609 | [E pf@principlefocus.com.au](mailto:Epf@principlefocus.com.au) | [W principlefocus.com.au](http://Wprinciplefocus.com.au)

169 Brisbane St | PO Box 2875, Dubbo NSW 2830 | P 02 6885 5788





Your fund's result the 2022 year is **an accounting loss of \$5,955 (2021 - \$33,012 profit)**, including contributions, and after deducting insurance payments.

The result excluding contributions and before insurance payments, which better reflects the investment performance of the fund, is an accounting **loss of \$24,550 (2021 - \$20,183 profit)**. The result is largely represented by investment income of \$14,457 (2021 - \$4,212) and the **decrease** in the market value of investments (net of capital gains) of **\$21,172 (2021 - \$23,001 increase)**.

Your fund's performance for the 2022 year against other selected investment indices is as follows:

Selected Market Indicator ¹	Return on assets 2022 (%)	Return on assets 2021 (%)
Australian Shares	-6.8%	30.2%
International Shares	-6.5%	27.5%
Australian Listed Property	-11.4%	33.2%
Australian Bonds	-10.5%	-0.8%
Australian Cash	0.1%	0.1%
Australian CPI to 30 Jun	6.1%	3.8%
Your Fund	-6.3%	5.6%

Your fund's return of -6.3% has been calculated using the profit before tax, insurance, and contributions, divided by the opening value of accumulated funds. Should you be uncertain as to the adequacy of your fund's performance and its ability to meet your retirement goals, please contact us for a referral to an appropriate financial adviser.

Taxation

Following is a summary of the taxation position of the fund for the year:

¹ S&P/ASX 200 Accumulation Index, MSCI World ex-Australia Index with Net Dividend Reinvested \$A, S&P/ASX 200 Property Trusts Accumulation Index, ABS Established Houses Weighted Index, 8 capital cities (excluding rental yields) UBS Warburg Australian Composite Bond Index All Maturities, UBS Warburg Australian Bank Bill Index.



B & A Williamson Super Fund	2022
Funds net surplus (deficit)	-\$5,955
Less - Realised capital gains	-\$51,254
Add - Decrease in market value	\$72,423
Add - Franking credits	\$77
Add - Taxable capital gains	\$34,723
Taxable income	\$50,014
Taxable liability @ 15%	\$7,502
Less - PAYG instalments and imputation credits	-\$245
Add - Supervisory Levy	\$259
Tax payable	\$7,516

We have enclosed a payment slip for your tax liability and recommend you make payment as soon as possible.

Audit

Your funds return has been subjected to audit by ASF Audits. No specific matters were identified as requiring your attention.

If you should have any queries, please do not hesitate to contact Audrey Magrath or myself.

Yours faithfully,

Peter Debus

PrincipleFocus

pdebus@principlefocus.com.au



1 May 2023

The Trustee/s
B & A Williamson Super Fund
5 Dalton Street
DUBBO NSW 2830

ASF Audits Pty Ltd
ABN 74 617 518 626

Level 7
108 King William St
Adelaide SA 5000

Level 11
356 Collins St
Melbourne VIC 3000

GPO Box 1037
Adelaide SA 5001

Tel: 1800 327 872
www.asfaudits.com.au

Our ref: PF0075

Dear Trustee/s

Audit Management Letter

The audit of B & A Williamson Super Fund (the Fund) for the year ended 30 June 2022 has been completed and attached is the signed Audit Report which you should retain for your records.

Auditors are encouraged by the Australian Taxation Office to issue management letters at the completion of each audit as a means of advising the trustee of any matters noted during the course of the audit.

Our audit was conducted to obtain reasonable assurance that the financial report is free from material misstatement and the fund has complied in all material respects with requirements of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations).

We would like to bring the following to your attention:

Separation of Fund Assets

The Fund paid for capital improvements relating to the property situated at 98 Talbragar Street, Dubbo, New South Wales. Invoices for the capital improvements were incorrectly issued in the Trustee's name and not the Fund.

SIS Requirements

Regulation 4.09A of the SIS Regulations requires the trustees to keep all money and other assets of the fund separate from those held by the trustee personally.

Action Required

The Trustees should ensure that the Fund's money is kept separate to personal money and that all Fund Invoices are issued in the correct name, to ensure compliance with the legislation.

If you would like to discuss any of the matters raised, please do not hesitate to contact me.

Yours faithfully

A handwritten signature in black ink, appearing to be 'Richard Smith', written over a horizontal line.

Richard Smith
Director

General Information

Investment Strategy

Recently the ATO has had an increased focus on Fund's Investment Strategies.

The Trustees are responsible for formulating and regularly reviewing the Fund's Investment Strategy. Please review your Investment Strategy to ensure it sufficiently documents your decisions and complies with SIS Regulation 4.09. If you have an updated Investment Strategy, please ensure a signed and dated copy is provided to us as part of the next year's Audit.

If you require assistance with the Fund's Investment Strategy, we suggest you seek advice from a financial adviser as we are not licenced to provide financial product advice.

As a reminder of the legislative requirements regarding the Fund's Investment Strategy under the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) – Regulation 4.09 we have included part of the operating standard for your reference.

SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994 - REG 4.09 **Operating standard--investment strategy**

(1) This regulation:

- (a) is made for subsection 31(1) of the Act; and
- (b) applies to a superannuation entity that is a self managed superannuation fund

(2) The trustee of the entity must formulate, review regularly and give effect to an investment strategy that has regard to the whole of the circumstances of the entity including, but not limited to, the following:

- (a) the risk involved in making, holding and realising, and the likely return from, the entity's investments, having regard to its objectives and expected cash flow requirements;
- (b) the composition of the entity's investments as a whole, including the extent to which they are diverse or involve exposure of the entity to risks from inadequate diversification;
- (c) the liquidity of the entity's investments, having regard to its expected cash flow requirements;
- (d) the ability of the entity to discharge its existing and prospective liabilities;
- (e) whether the trustees of the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

(3) An investment strategy is taken to be in accordance with subregulation (2) even if it provides for a specified beneficiary or class of beneficiaries to give directions to the trustee where the directions:

- (a) relate to the strategy to be followed by the trustee in relation to the investment of a particular asset or assets of the entity; and
- (b) are given in the circumstances covered by regulation 4.02.

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name	Richard Smith
Business name	ASF Audits
Business postal address	GPO Box 1037 Adelaide SA 5001
SMSF auditor number (SAN)	100013090

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name	B & A Williamson Super Fund
Australian business number (ABN)	49 960 021 193
Address	5 Dalton Street DUBBO NSW 2830
Year of income being audited	2022

To the SMSF trustees of B & A Williamson Super Fund

Part A: Financial Audit

Opinion

I have audited the special purpose financial report of B & A Williamson Super Fund comprising the Statement of Financial Position as at 30 June 2022, and the Operating Statement and Notes to the Financial Statements for the year ended 30 June 2022.

In my opinion, the financial report presents fairly in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2022 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to this audit and as required by the *Superannuation Industry (Supervision) Regulations 1994* (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm did not prepare the financial statements for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of accounting

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist B & A Williamson Super Fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that

¹ The Australian Auditing Standards issued by the Auditing and Assurance Standards Board

an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

Part B: Compliance Engagement

Opinion

I have undertaken a reasonable assurance engagement on B & A Williamson Super Fund's compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2022.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of B & A Williamson Super Fund has complied in all material respects, with the listed provisions, for the year ended 30 June 2022.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Service Engagements* in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2022. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June 2022.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2022.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2022 does not provide assurance on whether compliance with the listed provisions will continue in the future.

ASF AuditsA handwritten signature in black ink, appearing to be 'Richard Smith', written over a horizontal line.

Richard Smith
Date: 1 May 2023

Appendix 1 – Explanation of listed sections and regulations in compliance report

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section/Regulation	Explanation
S17A	The Fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to fund members upon their retirement, or upon reaching a prescribed age, or to the dependents of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007, must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms- length – that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules.

B & A Williamson Super Fund

ABN 49 960 021 193
Trustees: Tombal Pty Ltd

Financial Statement
For the year ended 30 June 2022

To the Trustee

B & A Williamson Super Fund

Compilation Report - SMSF

We attach the financial statements of your superannuation fund for the year ended 30 June 2021, comprising: the fund's balance sheet, beneficiaries loan balances, trading statement and profit and loss, profit distribution schedule, notes to and forming part of the accounts and the depreciation schedule.

We have compiled the financial statements, being a special purpose financial report, in accordance with APES 315 "Statement of Compilation of Financial Reports". The specific purpose for which the report has been prepared, and the extent to which Accounting Standards and UIG consensus views have been adopted are set out in note 1 to the financial statements.

You are solely responsible for the information contained in the financial statements and have determined that the accounting policies used are consistent with your fund's financial reporting requirements and purpose for which the financial report was prepared. Our procedures use accounting expertise to collate, classify and summarise the financial information provided by you, into the financial report. Our procedures do not include verification or validation procedures. No audit review has been performed and accordingly no assurance is expressed.

We advise that neither the firm nor any employee of the firm accepts responsibility or liability for any loss or damage which any person, other than the Trustee may suffer in respect of information contained in the financial statements, including any error or omissions therein.

Yours faithfully



Peter Debus

PrincipleFocus

PrincipleFocus Pty Ltd | ABN 12 050 672 609 | [E pf@principlefocus.com.au](mailto:Ep@principlefocus.com.au) | W principlefocus.com.au

169 Brisbane St | PO Box 2875, Dubbo NSW 2830 | P 02 6885 5788



B & A Williamson Super Fund

Trustee Declaration

In the opinion of the Trustees of the B & A Williamson Super Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Tombal Pty Ltd by:

..... Dated:/...../.....
Alison Williamson
Director: Tombal Pty Ltd

..... Dated:/...../.....
William Williamson
Director: Tombal Pty Ltd

B & A Williamson Super Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Direct Property	6A	420,000	-
Shares in Listed Companies	6B	-	145,158
Other Assets			
Cash At Bank		158,268	247,149
Sundry Assets		2,739	-
Total Assets		<u>581,008</u>	<u>392,307</u>
Liabilities			
Other Creditors and Accruals		-	1,228
Borrowings		195,445	-
Income Tax Payable		7,257	476
Other Taxes Payable		1,083	-
Total Liabilities		<u>203,784</u>	<u>1,704</u>
Net Assets Available to Pay Benefits		<u>377,223</u>	<u>390,603</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr William Williamson		208,060	215,712
Mrs Alison Williamson		169,163	174,891
Total Liability for Accrued Benefits		<u>377,223</u>	<u>390,603</u>

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

B & A Williamson Super Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Member Receipts			
Contributions			
Employer		25,108	18,697
Investment Gains			
Realised Capital Gains	8A	51,251	9,408
Investment Income			
Dividends	7A	449	4,178
Interest	7B	50	34
Rent	7C	13,958	-
Other Income		1	-
		<u>90,818</u>	<u>32,317</u>
Expenses			
Member Payments			
Insurance Premiums		6,513	5,868
Other Expenses			
Accountancy Fee		5,316	3,505
Bank Fees		1	-
Fund Administration Fee		149	1,887
General Expense		-	471
Investment Management Fee		-	650
Property Expenses		12,111	-
SMSF Supervisory Levy		259	518
Investment Losses			
Decrease in Market Value	8B	72,423	(13,593)
		<u>96,773</u>	<u>(696)</u>
Benefits Accrued as a Result of Operations before Income Tax		(5,955)	33,012
Income Tax			
Income Tax Expense		7,425	1,610
Prior Years Under Provision for Income Tax		-	(8)
		<u>7,425</u>	<u>1,602</u>
Benefits Accrued as a Result of Operations		<u>(13,380)</u>	<u>31,410</u>

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

B & A Williamson Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

B & A Williamson Super Fund

Notes to the Financial Statements

As at 30 June 2022

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

This report should be read in conjunction with the accompanying compilation report.

B & A Williamson Super Fund
Notes to the Financial Statements
As at 30 June 2022

The financial report was authorised for issue on 28 April 2023 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	390,603	359,193
Benefits Accrued during the period	(13,380)	31,410
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	377,223	390,603

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	390,603	359,193
Benefits Accrued during the period	(13,380)	31,410
Benefits Paid during the period	0	0
Vested Benefits at end of period	377,223	390,603

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Direct Property

	Current	Previous
At market value:		
Lot 1 DP 745647	420,000	0
	420,000	0

B & A Williamson Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
Ampol Limited	0	9,084
BHP Group Limited	0	11,657
Brambles Limited	0	9,152
Commonwealth Bank Of Australia.	0	15,779
CSL Limited	0	17,397
G.U.D. Holdings Limited	0	9,772
Invocare Limited	0	5,924
Macquarie Group Limited	0	20,962
Medibank Private Limited	0	9,164
Ramsay Health Care Limited	0	7,806
Rio Tinto Limited	0	13,677
Woodside Petroleum Limited	0	6,130
Woolworths Group Limited	0	8,656
	0	145,158

Note 7A – Dividends

	Current	Previous
Ampol Limited	0	187
BHP Group Limited	0	579
Brambles Limited	0	205
Commonwealth Bank Of Australia.	0	507
CSL Limited	0	172
G.U.D. Holdings Limited	0	302
Invocare Limited	0	36
Macquarie Group Limited	449	716
Medibank Private Limited	0	351
Ramsay Health Care Limited	0	60
Rio Tinto Limited	0	792
Woodside Petroleum Limited	0	42
Woolworths Group Limited	0	229
	449	4,178

Note 7B – Interest

	Current	Previous
ANZ Business Premium Saver A/c#5306	47	14
ANZ Cash Investment Account #1374	3	0
ANZ Etrade Cash Investment A/c#1047	0	20
	50	34

Note 7C – Rent

	Current	Previous
Lot 1 DP 745647	13,958	0
	13,958	0

B & A Williamson Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8A – Realised Capital Gains

	Current	Previous
Shares in Listed Companies		
Ampol Limited	2,483	850
BHP Group Limited	1,366	180
Brambles Limited	1,858	0
Commonwealth Bank Of Australia.	6,628	2,667
Computershare Limited.	0	(263)
CSL Limited	7,687	0
Endeavour Group Limited	629	0
G.U.D. Holdings Limited	(532)	0
Invocare Limited	691	0
Macquarie Group Limited	10,226	5,975
Medibank Private Limited	1,570	0
Ramsay Health Care Limited	7,964	0
Rio Tinto Limited	5,089	0
Woodside Petroleum Limited	1,507	0
Woolworths Group Limited	4,087	0
	51,251	9,408

Note 8B – Decrease in Market Value

	Current	Previous
Direct Property		
Lot 1 DP 745647	23,336	0
Shares in Listed Companies		
Ampol Limited	2,289	1,101
BHP Group Limited	1,074	(3,970)
Brambles Limited	1,830	(456)
Commonwealth Bank Of Australia.	6,651	(4,302)
Computershare Limited.	0	(382)
CSL Limited	8,005	110
G.U.D. Holdings Limited	(295)	(391)
Invocare Limited	891	(891)
Macquarie Group Limited	10,138	75
Medibank Private Limited	1,256	(493)
Ramsay Health Care Limited	7,806	443
Rio Tinto Limited	4,964	(3,097)
Woodside Petroleum Limited	1,146	(1,146)
Woolworths Group Limited	3,331	(193)
	72,423	(13,593)

B & A Williamson Super Fund

Members Summary Report - For the period 1/07/2021 to 30/06/2022

Member's Detail	Opening Balance	Increases				Decreases				Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr William Williamson											
5 Dalton Street Dubbo NSW 2830											
Accumulation Accumulation	215,712	12,109	0	(13,495)	0	(4,029)	0	(2,235)	0	0	208,060
	215,712	12,109	0	(13,495)	0	(4,029)	0	(2,235)	0	0	208,060
Mrs Alison Williamson											
5 Dalton Street Dubbo NSW 2830											
Accumulation Accumulation	174,891	13,000	0	(11,055)	0	(3,396)	0	(4,278)	0	0	169,163
	174,891	13,000	0	(11,055)	0	(3,396)	0	(4,278)	0	0	169,163
	390,603	25,108	0	(24,550)	0	(7,425)	0	(6,513)	0	0	377,223

B & A Williamson Super Fund
(ABN: 49 960 021 193)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5 Dalton Street Dubbo, NSW 2830
Member Number: 1	Date of Birth: 11 April 1972
Mr William John Williamson	Date Joined Fund: 25 June 2010
	Eligible Service Date: 25 June 2010
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	215,712
Total as at 1 Jul 2021	215,712
Withdrawal Benefit as at 30 Jun 2022	
Accumulation	208,060
Total as at 30 Jun 2022	208,060

Your Tax Components

Tax Free	8,520
Taxable - Taxed	199,540
Taxable - Untaxed	-

Your Preservation Components

Preserved	208,060
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	208,060	1,021,025	1,229,085
On TPD	208,060	1,021,025	1,229,085
Salary Cont		-	

Your Beneficiaries

Non Binding Beneficiary Nomination

100% to spouse Alison Sarah Williamson

For Enquiries:

phone 0428043013 | email awilliamson@pfadvisers.com.au
mail B & A Williamson Super Fund, Po Box 221, DUBBO NSW 2830

B & A Williamson Super Fund
(ABN: 49 960 021 193)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5 Dalton Street Dubbo, NSW 2830
Member Number: 1	Date of Birth: 11 April 1972
Mr William John Williamson	Date Joined Fund: 25 June 2010
Accumulation Account	Eligible Service Date: 25 June 2010
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 2010

Your Account Summary

Withdrawal Benefit as at 1 Jul 2021	215,712
<i><u>Increases to your account:</u></i>	
Employer Contributions	12,109
Tax Effect Of Direct Member Expenses	335
<u>Total Increases</u>	12,444
<i><u>Decreases to your account:</u></i>	
Contributions Tax	1,816
Member Insurance Premiums	2,235
Share Of Net Fund Income	13,495
Tax on Net Fund Income	2,548
<u>Total Decreases</u>	20,095
Withdrawal Benefit as at 30 Jun 2022	<u>208,060</u>

Your Tax Components

Tax Free	4.0950 %	8,520
Taxable - Taxed		199,540
Taxable - Untaxed		-

Your Preservation Components

Preserved	208,060
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	208,060	1,021,025	1,229,085
On TPD	208,060	1,021,025	1,229,085
Salary Cont		-	

Your Beneficiaries

Non Binding Beneficiary Nomination
100% to spouse Alison Sarah Williamson

Trustee

The Trustee of the Fund is as follows:

Tombal Pty Ltd

The directors of the Trustee company are:

Alison Williamson and
William Williamson

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Alison Williamson
Director - Tombal Pty Ltd

.....
William Williamson
Director - Tombal Pty Ltd

Statement Date: 30 June 2022

For Enquiries:

phone 0428043013 | email awilliamson@pfadvisers.com.au
mail B & A Williamson Super Fund, Po Box 221, DUBBO NSW 2830

B & A Williamson Super Fund
(ABN: 49 960 021 193)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5 Dalton Street Dubbo, NSW 2830
Member Number: 2	Date of Birth: 6 April 1972
Mrs Alison Sarah Williamson	Date Joined Fund: 25 June 2010
	Eligible Service Date: 25 June 2010
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	174,891
Total as at 1 Jul 2021	174,891

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	169,163
Total as at 30 Jun 2022	169,163

Your Tax Components

Tax Free	-
Taxable - Taxed	169,163
Taxable - Untaxed	-

Your Preservation Components

Preserved	169,163
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	169,163	1,021,025	1,190,188
On TPD	169,163	1,021,025	1,190,188
Salary Cont		5,796	

Your Beneficiaries

Non Binding Beneficiary Nomination

100% to Bill John Williamson

For Enquiries:

phone 0428043013 | email awilliamson@pfadvisers.com.au
mail B & A Williamson Super Fund, Po Box 221, DUBBO NSW 2830

B & A Williamson Super Fund
(ABN: 49 960 021 193)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5 Dalton Street Dubbo, NSW 2830
Member Number: 2	Date of Birth: 6 April 1972
Mrs Alison Sarah Williamson	Date Joined Fund: 25 June 2010
Accumulation Account	Eligible Service Date: 25 June 2010
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 2010

Your Account Summary

Withdrawal Benefit as at 1 Jul 2021	174,891
<i>Increases to your account:</i>	
Employer Contributions	13,000
Tax Effect Of Direct Member Expenses	642
Total Increases	13,642
<i>Decreases to your account:</i>	
Contributions Tax	1,950
Member Insurance Premiums	4,278
Share Of Net Fund Income	11,055
Tax on Net Fund Income	2,088
Total Decreases	19,370
Withdrawal Benefit as at 30 Jun 2022	169,163

Your Tax Components

Tax Free	0.0000 %	-
Taxable - Taxed		169,163
Taxable - Untaxed		-

Your Preservation Components

Preserved	169,163
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	169,163	1,021,025	1,190,188
On TPD	169,163	1,021,025	1,190,188
Salary Cont		5,796	

Your Beneficiaries

Non Binding Beneficiary Nomination

100% to Bill John Williamson

For Enquiries:

phone 0428043013 | email awilliamson@pfadvisers.com.au
mail B & A Williamson Super Fund, Po Box 221, DUBBO NSW 2830

Trustee

The Trustee of the Fund is as follows:

Tombal Pty Ltd

The directors of the Trustee company are:

Alison Williamson and
William Williamson

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Alison Williamson
Director - Tombal Pty Ltd

.....
William Williamson
Director - Tombal Pty Ltd

Statement Date: 30 June 2022

For Enquiries:

phone 0428043013 | email awilliamson@pfadvisers.com.au
mail B & A Williamson Super Fund, Po Box 221, DUBBO NSW 2830

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
TOMBAL PTY LTD ATF
B & A WILLIAMSON SUPER FUND
HELD ON/...../..... AT
5 DALTON STREET, DUBBO NSW**

PRESENT: Alison Williamson
William Williamson

INVESTMENT STRATEGY: The Fund's proposed Investment Strategy was tabled for approval.

The Investment Strategy was reviewed, having appropriate regard for:

(i) The Fund's circumstances, including members' ages and expectations, the Fund's benefit structure, the size of the Fund, and the Fund's tax position.

(ii) The Members' circumstances, whether it is appropriate for the trustees of the fund to hold a contract of insurance that provides insurance cover for one or more members of the fund.

(iii) The risk involved in making, holding and realising, and the likely return from, the Fund's investments having regard to its objectives and its expected cash flow requirements. Risks involved include market risk, operational risk, liquidity risk, and credit risk.

(iv) The composition of the Fund's investments as a whole including the extent to which the investments are diverse or involve the entity in being exposed to risks from inadequate diversification.

(v) The liquidity of the Fund's investments having regard to its expected cash inflows, and cash outflow requirements. Items considered included the required amount of investment in cash or in assets readily convertible into cash, the expected timing of investment income and member contributions, and the expected timing of expenditure such as tax and member benefit payments.

(vi) The ability of the entity to discharge its existing and prospective liabilities.

It was noted that the Fund's investment strategy defined the minimum and maximum allocations to the various asset classes as follows:

Asset Class	Min %	Max %
Australian Equities	25%	90%
Australian Fixed Interest	0%	80%
Cash	5%	95%
Direct Property	25%	90%

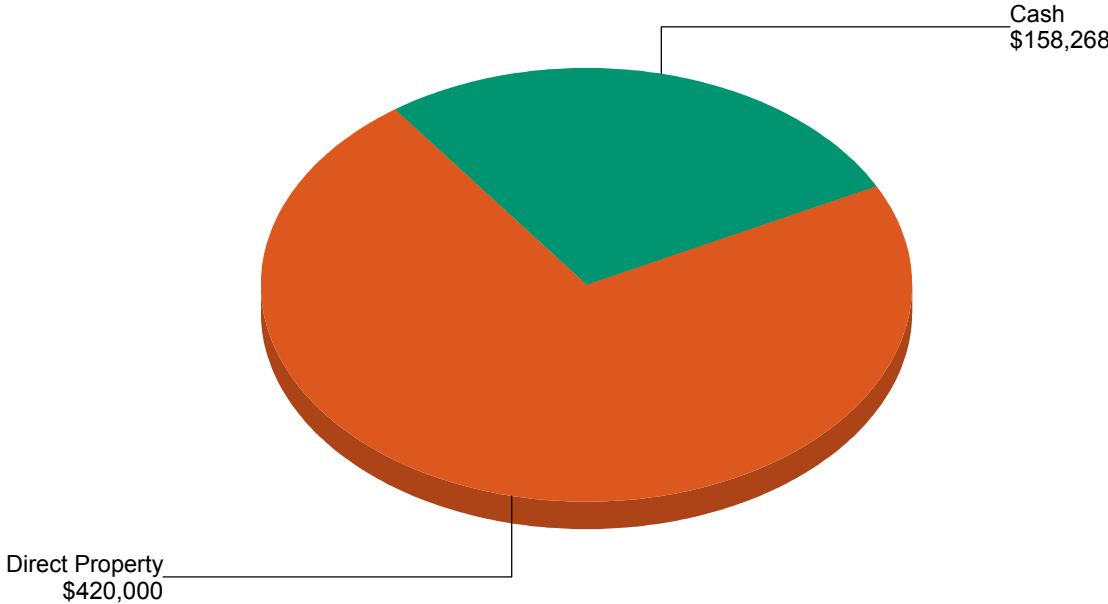
It was resolved that the Investment Strategy appropriately addressed the aims and objectives of the Fund and, as a result, should be adopted as tabled.

CLOSURE: There being no further business the meeting was closed.

..... Dated:/...../.....
Alison Williamson
Chairperson

B & A Williamson Super Fund
Investment Allocation as at 30 June 2022

Current Asset Allocation



Australian Equities	0.0%
Australian Fixed Interest	0.0%
Cash	27.4%
Direct Property	72.6%
Foreign Cash	0.0%
International Equities	0.0%
International Fixed Interest	0.0%
Listed Property	0.0%
Mortgages	0.0%
Other	0.0%
Unknown	0.0%
Total:	100.0%

B & A Williamson Super Fund

Investment Allocation as at 30 June 2022

	Cash	Direct Property	Total (\$)
ANZ Business Premium Saver A/c#5306	153,534.83 100.00%	0.00 0.00%	153,534.83 100.00%
ANZ Cash Investment Account #1374	5.57 100.00%	0.00 0.00%	5.57 100.00%
ANZ Etrade Cash Investment A/c#1047	2.12 100.00%	0.00 0.00%	2.12 100.00%
Lot 1 DP 745647	0.00 0.00%	420,000.00 100.00%	420,000.00 100.00%
RAB Bank 6100	4,725.72 100.00%	0.00 0.00%	4,725.72 100.00%
Total	158,268 27%	420,000 73%	578,268 100%

NOTE: Investment Totals include Unsettled Amounts.

B & A Williamson Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Bank</i>								
ANZ Business Premium Saver A/c#5306	246,241	224,226	316,931	153,535	0	47	47	0%
ANZ Etrade Cash Investment A/c#1047	908	449	1,355	2	0	0	0	0%
ANZ Cash Investment Account #1374	0	147,326	147,320	6	0	3	3	0%
RAB Bank 6100	0	458,682	453,957	4,726	0	0	0	0%
	247,149	830,682	919,563	158,268	0	50	50	0%

B & A Williamson Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Ampol Limited (ASX:ALD)	9,084	0	9,277	0	193	0	193	2%
BHP Group Limited (ASX:BHP)	11,657	0	11,949	0	292	0	292	3%
Brambles Limited (ASX:BXB)	9,152	0	9,180	0	28	0	28	0%
Commonwealth Bank Of Australia. (ASX:CBA)	15,779	0	15,756	0	(23)	0	(23)	0%
CSL Limited (ASX:CSL)	17,397	0	17,078	0	(318)	0	(318)	(2%)
Endeavour Group Limited (ASX:EDV)	0	755	1,384	0	629	0	629	83%
G.U.D. Holdings Limited (ASX:GUD)	9,772	0	9,534	0	(237)	0	(237)	(2%)
Invocare Limited (ASX:IVC)	5,924	0	5,724	0	(200)	0	(200)	(3%)
Medibank Private Limited (ASX:MPL)	9,164	0	9,478	0	314	0	314	3%
Macquarie Group Limited (ASX:MQG)	20,962	0	21,049	0	88	526	614	3%
Ramsay Health Care Limited (ASX:RHC)	7,806	0	7,964	0	158	0	158	2%

B & A Williamson Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Listed Securities Market</u></i>								
Rio Tinto Limited (ASX:RIO)	13,677	0	13,802	0	125	0	125	1%
Woolworths Group Limited (ASX:WOW)	8,656	0	9,411	0	756	0	756	9%
Woodside Petroleum Limited (ASX:WPL)	6,130	0	6,491	0	361	0	361	6%
	145,158	755	148,078	0	2,165	526	2,690	2%
<i><u>Property Direct Market</u></i>								
Lot 1 DP 745647	0	443,337	1	420,000	(23,336)	13,958	(9,378)	(2)%
	0	443,337	1	420,000	(23,336)	13,958	(9,378)	(2)%
Fund Total	392,307	1,274,775	1,067,642	578,268	(21,172)	14,534	(6,638)	(1%)

B & A Williamson Super Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

	Accounting Treatment					Taxation Treatment					
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<u>Listed Securities Market</u>											
Ampol Limited (ASX:ALD)											
22/09/2021	Sale	322	9,277	6,794	2,483	6,794			2,483		
		322	9,277	6,794	2,483	6,794			2,483		0
BHP Group Limited (ASX:BHP)											
22/09/2021	Sale	240	11,949	10,583	1,366	10,583			1,366		
		240	11,949	10,583	1,366	10,583			1,366		0
Brambles Limited (ASX:BXB)											
22/09/2021	Sale	800	9,180	7,322	1,858	7,322			1,858		
		800	9,180	7,322	1,858	7,322			1,858		0
Commonwealth Bank Of Australia. (ASX:CBA)											
22/09/2021	Sale	158	15,756	9,129	6,628	9,129			6,628		
		158	15,756	9,129	6,628	9,129			6,628		0
CSL Limited (ASX:CSL)											
22/09/2021	Sale	61	17,078	9,392	7,687	9,392			7,687		
		61	17,078	9,392	7,687	9,392			7,687		0
Endeavour Group Limited (ASX:EDV)											
22/09/2021	Sale	227	1,384	755	629	755			629		
		227	1,384	755	629	755			629		0
G.U.D. Holdings Limited (ASX:GUD)											
22/09/2021	Sale	815	9,534	10,066	(532)		10,066				532
		815	9,534	10,066	(532)		10,066				0
Invocare Limited (ASX:IVC)											
22/09/2021	Sale	512	5,724	5,032	691	5,032				691	
		512	5,724	5,032	691	5,032				691	0
Macquarie Group Limited (ASX:MQG)											
22/09/2021	Sale	134	21,049	10,823	10,226	10,823			10,226		
		134	21,049	10,823	10,226	10,823			10,226		0
Medibank Private Limited (ASX:MPL)											
22/09/2021	Sale	2,900	9,478	7,908	1,570	7,908			1,570		
		2,900	9,478	7,908	1,570	7,908			1,570		0

B & A Williamson Super Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

	Accounting Treatment				Taxation Treatment						
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<u>Listed Securities Market</u>											
Ramsay Health Care Limited (ASX:RHC)											
22/09/2021	Sale	124	7,964	0	7,964	0		7,964			
		124	7,964	0	7,964	0		7,964		0	
Rio Tinto Limited (ASX:RIO)											
22/09/2021	Sale	108	13,802	8,713	5,089	8,713		5,089			
		108	13,802	8,713	5,089	8,713		5,089		0	
Woodside Petroleum Limited (ASX:WPL)											
22/09/2021	Sale	276	6,491	4,984	1,507	4,984			1,507		
		276	6,491	4,984	1,507	4,984			1,507	0	
Woolworths Group Limited (ASX:WOW)											
22/09/2021	Sale	227	8,656	4,569	4,087	4,569		4,087			
		227	8,656	4,569	4,087	4,569		4,087		0	
Listed Securities Market Total		147,323		96,071	51,251	86,005	10,066	49,585	2,198	0	532
Grand Total		147,323		96,071	51,251	86,005	10,066	49,585	2,198	0	532

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

B & A Williamson Super Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0	49,585	2,198	0	51,783	532
Shares & Units - Other Shares	0	0	0	0	0	0
Shares & Units - Listed Trusts	0	0	0	0	0	0
Shares & Units - Other Units	0	0	0	0	0	0
Australian Real Estate	0	0	0	0	0	0
Other Real Estate	0	0	0	0	0	0
Collectables	0	0	0	0	0	0
Other CGT Assets & Other CGT Events	0	0	0	0	0	0
Distributed Capital Gains from Trusts	0	0	0	0	0	0
	0	49,585	2,198	0	51,783	532
Capital Losses Applied						
Current Year	0	0	532	0	532	
Prior Years	0	0	0	0	0	
	0	0	532	0	532	
Net Capital Gains						
Net Gain after applying losses	0	49,585	1,666	0	51,251	
Discount applicable		16,528				
Net Gain after applying discount	0	33,057	1,666	0	34,723	

B & A Williamson Super Fund
Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment			Taxation Treatment								
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation				
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
<u>Bank</u>												
ANZ Business Premium Saver A/c#5306												
30/06/2022	153,535	153,535	153,535	0	0	0	0	153,535			0	
	153,535	153,535	153,535	0	0	0	0	153,535			0	
ANZ Cash Investment Account #1374												
30/06/2022	6	6	6	0	0	0	0	6			0	
	6	6	6	0	0	0	0	6			0	
ANZ Etrade Cash Investment A/c#1047												
30/06/2022	2	2	2	0	0	0	0	2			0	
	2	2	2	0	0	0	0	2			0	
RAB Bank 6100												
30/06/2022	4,726	4,726	4,726	0	0	0	0	4,726			0	
	4,726	4,726	4,726	0	0	0	0	4,726			0	
Bank Total												
		158,268	158,268	0	0	0	0	158,268			0	
<u>Property Direct Market</u>												
Lot 1 DP 745647												
12/10/2021	1	420,000	443,336	(23,336)	0	0	0	443,336				23,336
	1	420,000	443,336	(23,336)	0	0	0	443,336			0	23,336
Property Direct Market Total												
		420,000	443,336	(23,336)	0	0	0	443,336			0	23,336

B & A Williamson Super Fund
Unrealised Capital Gains as at 30 June 2022

Capital Gains Tax Return Summary

Current Year Capital Gains	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Shares & Units - Listed Shares	0	0	0	0	0	0
Shares & Units - Other Shares	0	0	0	0	0	0
Shares & Units - Listed Trusts	0	0	0	0	0	0
Shares & Units - Other Units	0	0	0	0	0	0
Australian Real Estate	0	0	0	0	0	23,336
Other Real Estate	0	0	0	0	0	0
Collectables	0	0	0	0	0	0
Other CGT Assets & Other CGT Events	0	0	0	0	0	0
Distributed Capital Gains from Trusts	0	0	0	0	0	0
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 23,336
Capital Losses Applied						
Current Year	0	0	0	0	0	
Prior Years	0	0	0	0	0	
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	
Net Capital Gains						
Net Gain after applying losses	0	0	0	0	0	
Discount applicable		0				
Net Gain after applying discount	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	

Gains/Losses on Custom Holding Accounts

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
	2,739	2,739	0	0%	0
Custom Holding Accounts Totals	2,739	2,739	0		0

B & A Williamson Super Fund
Depreciation Worksheet
For the Period 1 July 2021 to 30 June 2022

Property Description:

Property Type:

Property Address:

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Balancing Adjustment Events				Decline In Value			Closing Written Down Value
				Disposal Date	Termination Value	Assessable	Deductible	Rate	Method	Decline In Value	
Property Total											

Key:
 DV: Diminishing Value Method
 PC: Prime Cost Method
 LV: Low value pool (year 2 or 3)
 LV Y1: Low value pool - year 1
 N/A: Non-depreciable asset
 *: Capital work deduction

Total Capital Allowance
Total Capital Work Deductions

B & A Williamson Super Fund
Detailed Investment Transactions Report
For the period from 1 July 2021 to 30 June 2022

Date	Description	Quantity	Consideration	Book Cost	Unsettled
Ampol Limited (ASX:ALD)					
1 July 2021	Opening Balance	322.0000		6,794	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(322.0000)</u>	(9,277)	<u>(6,794)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
BHP Group Limited (ASX:BHP)					
1 July 2021	Opening Balance	240.0000		10,583	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(240.0000)</u>	(11,949)	<u>(10,583)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Borrowing Cost					
1 July 2021	Opening Balance	-		-	-
24 September 2021	PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KHYX2PKF	1,677.5000	1,678	1,678	
23 November 2021	Loan establishment Fee	1,500.0000	1,500	1,500	
30 June 2022	Amortization of Borrowing Cost	<u>(438.1900)</u>	(438)	<u>(438)</u>	
30 June 2022	Closing Balance	<u>2,739.3100</u>		<u>2,739</u>	<u>-</u>
Brambles Limited (ASX:BXB)					
1 July 2021	Opening Balance	800.0000		7,322	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(800.0000)</u>	(9,180)	<u>(7,322)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Commonwealth Bank Of Australia. (ASX:CBA)					
1 July 2021	Opening Balance	158.0000		9,129	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(158.0000)</u>	(15,756)	<u>(9,129)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
CSL Limited (ASX:CSL)					
1 July 2021	Opening Balance	61.0000		9,392	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(61.0000)</u>	(17,078)	<u>(9,392)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Endeavour Group Limited (ASX:EDV)					
1 July 2021	Opening Balance	-		-	-
1 July 2021	1:1 DIST OF ORD SHS IN ENDEAVOUR GROUP LIMITED (EDV)	49.0000	-	188	
1 July 2021	1:1 DIST OF ORD SHS IN ENDEAVOUR GROUP LIMITED (EDV)	178.0000	-	567	
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(227.0000)</u>	(1,384)	<u>(755)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>

B & A Williamson Super Fund
Detailed Investment Transactions Report
For the period from 1 July 2021 to 30 June 2022

Date	Description	Quantity	Consideration	Book Cost	Unsettled
G.U.D. Holdings Limited (ASX:GUD)					
1 July 2021	Opening Balance	815.0000		10,066	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(815.0000)</u>	(9,534)	<u>(10,066)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Invocare Limited (ASX:IVC)					
1 July 2021	Opening Balance	512.0000		5,032	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(512.0000)</u>	(5,724)	<u>(5,032)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Lot 1 DP 745647					
1 July 2021	Opening Balance	-		-	-
12 October 2021	Property Purchase Deposit	1.0000	420,000	420,000	
23 November 2021	Property Purchase Settlement		16,489	16,489	
23 November 2021	Property Purchase Settlement		(1)	(1)	
23 November 2021	Property Valuation Costs		2,257	2,257	
26 November 2021	ANZ INTERNET BANKING PAYMENT 834131 TO Wilson Solicitors		1,952	1,952	
26 November 2021	ANZ INTERNET BANKING PAYMENT 835004 TO Wilson Solicitors		480	480	
15 February 2022	ANZ INTERNET BANKING PAYMENT 838844 TO Matt Diamond Plumbing		2,159	2,159	
30 June 2022	Closing Balance	<u>1.0000</u>		<u>443,336</u>	<u>-</u>
Macquarie Group Limited (ASX:MQG)					
1 July 2021	Opening Balance	134.0000		10,823	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(134.0000)</u>	(21,049)	<u>(10,823)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Medibank Private Limited (ASX:MPL)					
1 July 2021	Opening Balance	2,900.0000		7,908	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(2,900.0000)</u>	(9,478)	<u>(7,908)</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Ramsay Health Care Limited (ASX:RHC)					
1 July 2021	Opening Balance	124.0000		-	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(124.0000)</u>	(7,964)	<u>0</u>	
30 June 2022	Closing Balance	<u>-</u>		<u>-</u>	<u>-</u>
Rio Tinto Limited (ASX:RIO)					
1 July 2021	Opening Balance	108.0000		8,713	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(108.0000)</u>	(13,802)	<u>(8,713)</u>	

B & A Williamson Super Fund
Detailed Investment Transactions Report
For the period from 1 July 2021 to 30 June 2022

Date	Description	Quantity	Consideration	Book Cost	Unsettled
30 June 2022	Closing Balance	-		-	-
Woodside Petroleum Limited (ASX:WPL)					
1 July 2021	Opening Balance	276.0000		4,984	-
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(276.0000)</u>	(6,491)	<u>(4,984)</u>	-
30 June 2022	Closing Balance	-		-	-
Woolworths Group Limited (ASX:WOW)					
1 July 2021	Opening Balance	227.0000		5,324	-
1 July 2021	1:1 DIST OF ORD SHS IN ENDEAVOUR GROUP LIMITED (EDV)		(188)	(188)	
1 July 2021	1:1 DIST OF ORD SHS IN ENDEAVOUR GROUP LIMITED (EDV)		(567)	(567)	
22 September 2021	TRANSFER FROM CMC MARKETS STOC 17875541	<u>(227.0000)</u>	(8,656)	<u>(4,569)</u>	
30 June 2022	Closing Balance	-		-	-

B & A Williamson Super Fund
Tax Accounting Reconciliation
For the period 1 July 2021 to 30 June 2022

Operating Statement Profit vs. Provision for Income Tax	2022
	\$
Benefits Accrued as a Result of Operations before Income Tax	(5,955)
<u>ADD:</u>	
Decrease in Market Value	72,423
Franking Credits	77
Taxable Capital Gains	34,723
<u>LESS:</u>	
Realised Capital Gains	51,251
Rounding	3
Taxable Income or Loss	50,014
	Income Amount
	Tax Amount
Gross Tax @ 15% for Concessional Income	50,014
Gross Tax @ 45% for Net Non-Arm's Length Income	0
No-TFN Quoted Contributions @ 32%	0
Change in Carried Forward Losses	0
Provision for Income Tax	7,502

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	7,502
<u>LESS:</u>	
Franking Credits	77
Income Tax Expense	7,425

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	7,502
<u>LESS:</u>	
Franking Credits	77
Income Tax Instalments Paid	168
Income Tax Payable (Receivable)	7,257

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
			Section B	
Income				
Net Capital Gain				
Gross Capital Gain - Shares & Units - Listed Shares	As Per Investment Disposals CGT Report	30 Jun 2022	A	51,783
Deferred Capital Gain Realised		30 Jun 2022	A	0
Less Capital Losses Applied		30 Jun 2022	A	(532)
Less Discount		30 Jun 2022	A	(16,528)
Total Net Capital Gain			A	34,723
Gross Rent and Other Leasing & Hiring Income				
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	07 Feb 2022	B	2,500
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	01 Mar 2022	B	2,500
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	01 Apr 2022	B	2,500
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	02 May 2022	B	2,500
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	01 Jun 2022	B	2,500
Rental Income/Disbursements Received	prop1: Lot 1 DP 745647	17 Jun 2022	B	1,458
Less Rounding			B	(0.32)
Total Gross Rent and Other Leasing & Hiring Income			B	13,958
Gross Interest				
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	30 Jul 2021	C	10
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	31 Aug 2021	C	11
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	30 Sep 2021	C	12
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	29 Oct 2021	C	6
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	30 Nov 2021	C	2
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	31 Dec 2021	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	31 Jan 2022	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	28 Feb 2022	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	31 Mar 2022	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	29 Apr 2022	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	31 May 2022	C	1
CREDIT INTEREST PAID	680: ANZ Business Premium Saver A/c#5306	30 Jun 2022	C	1
CREDIT INTEREST PAID	681: ANZ Etrade Cash Investment A/c#1047	30 Jul 2021	C	0
CREDIT INTEREST PAID	681: ANZ Etrade Cash Investment A/c#1047	31 Aug 2021	C	0
Credit Interest	681: ANZ Etrade Cash Investment A/c#1047	30 Sep 2021	C	0
CREDIT INTEREST PAID	ANZ1374: ANZ Cash Investment Account #1374	30 Jul 2021	C	1
CREDIT INTEREST PAID	ANZ1374: ANZ Cash Investment Account #1374	31 Aug 2021	C	1
CREDIT INTEREST PAID	ANZ1374: ANZ Cash Investment Account #1374	30 Sep 2021	C	1
Less Rounding			C	(0.93)
Total Gross Interest			C	49
Total Forestry Managed Investment Scheme Income			X	0
Total Net Foreign Income			D	0
Total Australian Franking Credits from a New Zealand Company			E	0
Total Transfers from Foreign Funds			F	0
Total Gross Payments where ABN not quoted			H	0
Total Gross Distribution from Partnerships			I	0
Unfranked Dividend Amount				

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
MQG AUD 1.34 FRANKED, 30% CTR, 2.01 CFI, DRP 1.5% DISC	MQG: Macquarie Group Limited	02 Jul 2021	J	269
<i>Less Rounding</i>			J	(0.34)
Total Unfranked Dividend Amount			J	269
Franked Dividend Amount				
MQG AUD 1.34 FRANKED, 30% CTR, 2.01 CFI, DRP 1.5% DISC	MQG: Macquarie Group Limited	02 Jul 2021	K	180
<i>Less Rounding</i>			K	(0.56)
Total Franked Dividend Amount			K	179
Dividend Franking Credit				
MQG AUD 1.34 FRANKED, 30% CTR, 2.01 CFI, DRP 1.5% DISC	MQG: Macquarie Group Limited	02 Jul 2021	L	77
<i>Less Rounding</i>			L	(0.95)
Total Dividend Franking Credit			L	76
Total Gross Trust Distributions			M	0
Assessable Employer Contributions				
TRANSFER FROM SUPERCHOICE P/L PC06C062-6087582	1: William Williamson	17 Aug 2021	R1	803
TRANSFER FROM SUPERCHOICE P/L PC06C061-6098740	1: William Williamson	23 Sep 2021	R1	544
TRANSFER FROM SUPERCHOICE P/L PC06C060-6107900	1: William Williamson	26 Oct 2021	R1	699
TRANSFER FROM SUPERCHOICE P/L PC06C061-6117732	1: William Williamson	23 Nov 2021	R1	1,049
TRANSFER FROM SUPERCHOICE P/L PC06C059-6123551	1: William Williamson	05 Jan 2022	R1	633
TRANSFER FROM QUICKSUPER QUICKSPR3134278393	1: William Williamson	31 Jan 2022	R1	629
TRANSFER FROM QUICKSUPER QUICKSPR3155159707	1: William Williamson	01 Mar 2022	R1	629
TRANSFER FROM QUICKSUPER QUICKSPR3175433466	1: William Williamson	30 Mar 2022	R1	629
TRANSFER FROM QUICKSUPER QUICKSPR3195569728	1: William Williamson	29 Apr 2022	R1	3,261
TRANSFER FROM QUICKSUPER QUICKSPR3215807050	1: William Williamson	27 May 2022	R1	1,356
TRANSFER FROM QUICKSUPER QUICKSPR3235321149	1: William Williamson	23 Jun 2022	R1	1,246
TRANSFER FROM QUICKSUPER QUICKSPR3235321150	1: William Williamson	23 Jun 2022	R1	629
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	21 Jul 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	20 Aug 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	21 Sep 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	21 Oct 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	19 Nov 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	21 Dec 2021	R1	1,083
Employer Contribution: PF Financial Advisers Pty Ltd	2: Alison Williamson	21 Jan 2022	R1	1,083
Employer Contribution: Pear Tree Financial Planning Pty Ltd	2: Alison Williamson	22 Feb 2022	R1	1,083
Employer Contribution: Pear Tree Financial Planning Pty Ltd	2: Alison Williamson	21 Mar 2022	R1	1,083
Employer Contribution: Pear Tree Financial Planning Pty Ltd	2: Alison Williamson	22 Apr 2022	R1	1,083
Employer Contribution: Pear Tree Financial Planning Pty Ltd	2: Alison Williamson	20 May 2022	R1	1,083
Employer Contribution: Pear Tree Financial Planning Pty Ltd	2: Alison Williamson	21 Jun 2022	R1	1,083
<i>Less Rounding</i>			R1	(0.48)

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return	
			Ref.	Amount
Total Assessable Employer Contributions			R1	25,108
Total Assessable Personal Contributions			R2	0
Total No-TFN quoted contributions			R3	0
Total Transfer of Liability to life insurance company or PST			R6	0
Total Assessable Contributions			R	25,108
Other Income				
ANZ REFUND ANZ REFUND RID2033		14 Jul 2021	S	0
TRANSFER FROM ATO ATO49960021193I001		12 May 2022	S	1
<i>Less Rounding</i>			S	(0.18)
Total Other Income			S	1
Total Assessable Income Due to Changed Tax Status of Fund			T	0
Total Net Non-arm's Length Income			U	0
Total Exempt Current Pension Income			Y	0
Total Assessable Income				74,363

Deductions

Section C

Total Interest Expenses within Australia			A	0
Total Interest Expenses Overseas			B	0
Total Capital Works Deductions			D	0
Total Deduction for Decline in Value of Depreciating Assets			E	0

Death or Disability Premiums

PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Jul 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	23 Aug 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Sep 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Oct 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Nov 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Dec 2021	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	24 Jan 2022	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Feb 2022	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Mar 2022	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Apr 2022	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	23 May 2022	F	183
PAYMENT TO ASTERON LIFE 02676064/00001	1: William Williamson	22 Jun 2022	F	221
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Jul 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	09 Aug 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Sep 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Oct 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	08 Nov 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Dec 2021	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Jan 2022	F	340
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Feb 2022	F	380
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Mar 2022	F	380
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Apr 2022	F	380
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	09 May 2022	F	380
PAYMENT TO ASTERON LIFE 02676064/00001	2: Alison Williamson	07 Jun 2022	F	380

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
<i>Less Rounding</i>			F	(0.21)
Total Death or Disability Premiums			F	6,513
Total Death Benefit Increase			G	0
Total Approved Auditor Fee			H	0
Investment Expenses				
Council Rates	prop1: Lot 1 DP 745647	23 Nov 2021	I	2,114
Water Rates	prop1: Lot 1 DP 745647	23 Nov 2021	I	(2)
PAYMENT TO WFI 41CPL4107404211123	prop1: Lot 1 DP 745647	24 Nov 2021	I	205
LOAN INTEREST	prop1: Lot 1 DP 745647	30 Nov 2021	I	270
PAYMENT TO WFI 41CPL4107404211223	prop1: Lot 1 DP 745647	24 Dec 2021	I	205
LOAN INTEREST	prop1: Lot 1 DP 745647	31 Dec 2021	I	1,047
PAYMENT TO WFI 41CPL4107404220123	prop1: Lot 1 DP 745647	25 Jan 2022	I	205
LOAN INTEREST	prop1: Lot 1 DP 745647	31 Jan 2022	I	1,043
PAYMENT TO WFI 41CPL4107404220223	prop1: Lot 1 DP 745647	24 Feb 2022	I	205
LOAN INTEREST	prop1: Lot 1 DP 745647	28 Feb 2022	I	940
PAYMENT TO WFI 41CPL4107404220323	prop1: Lot 1 DP 745647	24 Mar 2022	I	205
ANZ INTERNET BANKING BPAY DUBBO REGIONAL CNC {805446}	prop1: Lot 1 DP 745647	25 Mar 2022	I	204
LOAN INTEREST	prop1: Lot 1 DP 745647	31 Mar 2022	I	1,036
PAYMENT TO WFI 41CPL4107404220423	prop1: Lot 1 DP 745647	26 Apr 2022	I	205
ANZ INTERNET BANKING BPAY DUBBO REGIONAL CNC {871679}	prop1: Lot 1 DP 745647	29 Apr 2022	I	88
ANZ INTERNET BANKING BPAY DUBBO REGIONAL CNC {871679}	prop1: Lot 1 DP 745647	29 Apr 2022	I	213
LOAN INTEREST	prop1: Lot 1 DP 745647	30 Apr 2022	I	999
PAYMENT TO WFI 41CPL4107404220523	prop1: Lot 1 DP 745647	24 May 2022	I	205
LOAN INTEREST	prop1: Lot 1 DP 745647	31 May 2022	I	1,038
PAYMENT TO WFI 41CPL4107404220623	prop1: Lot 1 DP 745647	24 Jun 2022	I	205
Amortization of Borrowing Cost	prop1: Lot 1 DP 745647	30 Jun 2022	I	438
LOAN INTEREST	prop1: Lot 1 DP 745647	30 Jun 2022	I	1,041
SHARES (client 780488)	RAB.BACCT: RAB Bank 6100	10 Nov 2021	I	1
<i>Less Rounding</i>			I	(0.37)
Total Investment Expenses			I	12,112
Management and Administration Expenses				
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_JOMNXIWW		08 Jul 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_JZUVA2M8		09 Aug 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KB6T4ZON		07 Sep 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KMLEGDCA		07 Oct 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KXWJTQGS		08 Nov 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KJB6OFTA		07 Dec 2021	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_KUN39VRB		07 Jan 2022	J	409
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_L6P4YAM9		07 Feb 2022	J	409
PAYMENT TO XEROAUSTRALIAPTY XEROAUIINV_L96FNYUT		14 Feb 2022	J	46
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_LGTPY6ZN		07 Mar 2022	J	409
PAYMENT TO XEROAUSTRALIAPTY XEROAUIINV_LJAVTUES		14 Mar 2022	J	26

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
PAYMENT TO XEROAUSTRALIAPTY XEROAUIINV_LVGJVH1E		14 Apr 2022	J	26
PAYMENT TO XEROAUSTRALIAPTY XEROAUIINV_LGV1TYEP		16 May 2022	J	26
PAYMENT TO XEROAUSTRALIAPTY XEROAUIINV_LS4SAVCM		14 Jun 2022	J	26
PAYMENT TO PRINCIPLEFOCUS PRINCIPLE_LUPPUYCU		20 Jun 2022	J	1,634
<i>Less Rounding</i>			J	(0.24)
Total Management and Administration Expenses			J	5,465
Total Forestry Managed Investment Scheme Deduction			U	0
Other Deductions				
ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {734255}		15 Nov 2021	L	259
Total Other Deductions			L	259
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2022	M	0
Less Net Exempt Income		30 Jun 2022	M	0
Total Tax Losses Deducted			M	0
Total Deductions				24,349
Taxable Income or Loss			(V - N) O	50,014.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income		30 Jun 2022	T1	7,502
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2022	T1	0
No-TFN Quoted Contributions @ 32%		30 Jun 2022	J	0
Total Gross Tax				7,502
Total Credit: Foreign Tax Income Offset			C1	0
Total Credit: Rebates and Tax Offset			C2	0
Rebates and Offsets			C	0
SUBTOTAL				7,502

Credit: Refundable Franking Credits

MQG AUD 1.34 FRANKED, 30% CTR, 2.01 CFI, DRP 1.5% DISC	MQG: Macquarie Group Limited	02 Jul 2021	E1	77
Total Credit: Refundable Franking Credits			E1	77
Total Credit: No-TFN Tax Offset			E2	0
Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0
Total Credit: Interest on Early Payments			H1	0
Total Credit: Foreign Resident Withholding			H2	0
Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	0
Total Credit: Interest on No-TFN Tax Offset			H6	0

B & A Williamson Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Eligible Credits				0
Net Tax Payable				7,425
PAYG Instalments Raised				
ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {474544}		30 Sep 2021	K	168
Total PAYG Instalments Raised			K	168
Total Supervisory Levy			L	259
Total Supervisory Levy Adjustment for Wound Up Funds			M	0
Total Supervisory Levy Adjustment for New Funds			N	0
Total Amount Due / (Refundable)				7,516

Self-managed superannuation fund annual return **2022**

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 and 9.

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

2 **Name of self-managed superannuation fund (SMSF)**

B & A Williamson Super Fund

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

4 **Current postal address**

PO Box 2875

Suburb/town

DUBBO

State/territory

NSW

Postcode

2830

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

Fund's tax file number (TFN) 916925229

6 SMSF auditor

Auditor's name

Title: MR

Family name

Smith

First given name

Richard

Other given names

SMSF Auditor Number

100013090

Auditor's phone number

08

82128710

Postal address

GPO Box 1037

Suburb/town

Adelaide

State/territory

SA

Postcode

5001

Date audit was completed

A

Day Month Year

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 012765

Fund account number 281805306

Fund account name

Alison Williamson & William Williamson ATF B & A Williamson Supe

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.

smsfdataflow

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Fund's tax file number (TFN)

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** \$ -00

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

Gross interest **C** \$ -00

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

Gross foreign income D1 \$ <input type="text" value="0"/> -00	Net foreign income D \$ <input type="text" value="0"/> -00	Loss <input type="checkbox"/>
--	---	-------------------------------

Australian franking credits from a New Zealand company **E** \$ -00

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

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

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus **R3** \$ -00
#No-TFN-quoted contributions (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$ -00

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

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

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

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

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

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

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

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

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

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

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

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

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

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="6513"/> -00	F2 \$ <input type="text" value="0"/> -00
SMSF auditor fee	H1 \$ <input type="text" value="0"/> -00	H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="12112"/> -00	I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="5465"/> -00	J2 \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="259"/> -00 Code <input type="text" value="0"/>	L2 \$ <input type="text" value="0"/> -00 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 Loss
O \$ -00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

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

#This is a mandatory label.

Fund's tax file number (TFN)

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 \$	<input type="text" value="50014"/>	-00
<i>(an amount must be included even if it is zero)</i>			
#Tax on taxable income	T1 \$	<input type="text" value="7502.10"/>	
<i>(an amount must be included even if it is zero)</i>			
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>			

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

Foreign income tax offset	C1 \$	<input type="text" value="0"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	C \$	<input type="text" value="0"/>	
<i>(C1 plus C2)</i>			

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

Early stage venture capital limited partnership tax offset	D1 \$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	D \$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>			

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

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="76.95"/>	
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text"/>	
Refundable tax offsets	E \$	<input type="text" value="76.95"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>			

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="7516.15"/> <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 \$** -00

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

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

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

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date
Day Month Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

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

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00
 Unlisted trusts **B** \$ -00
 Insurance policy **C** \$ -00
 Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements
 Australian residential real property
J1 \$ -00
 Australian non-residential real property
J2 \$ -00
 Overseas real property
J3 \$ -00
 Australian shares
J4 \$ -00
 Overseas shares
J5 \$ -00
 Other
J6 \$ -00
 Property count
J7

Cash and term deposits **E** \$ -00
 Debt securities **F** \$ -00
 Loans **G** \$ -00
 Listed shares **H** \$ -00
 Unlisted shares **I** \$ -00
 Limited recourse borrowing arrangements **J** \$ -00
 Non-residential real property **K** \$ -00
 Residential real property **L** \$ -00
 Collectables and personal use assets **M** \$ -00
 Other assets **O** \$ -00

15c Other investments

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

15d Overseas direct investments

Overseas shares **P** \$ -00
 Overseas non-residential real property **Q** \$ -00
 Overseas residential real property **R** \$ -00
 Overseas managed investments **S** \$ -00
 Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ -00
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?
A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value="195444"/> -00		
Permissible temporary borrowings	V2 \$ <input type="text"/> -00		
Other borrowings	V3 \$ <input type="text"/> -00	Borrowings	V \$ <input type="text" value="195444"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$	<input type="text" value="377223"/> -00
	Reserve accounts	X \$	<input type="text" value="0"/> -00
	Other liabilities	Y \$	<input type="text" value="8340"/> -00
TOTAL LIABILITIES		Z \$	<input type="text" value="581007"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

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.

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 / /

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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 / /

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2022**

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M / T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="51783"/> -00	K \$ <input type="text" value="532"/> -00
Other shares	B \$ <input type="text" value="0"/> -00	L \$ <input type="text" value="0"/> -00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> -00	M \$ <input type="text" value="0"/> -00
Other units	D \$ <input type="text" value="0"/> -00	N \$ <input type="text" value="0"/> -00
Real estate situated in Australia	E \$ <input type="text" value="0"/> -00	O \$ <input type="text" value="0"/> -00
Other real estate	F \$ <input type="text" value="0"/> -00	P \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="0"/> -00	
Collectables	H \$ <input type="text" value="0"/> -00	Q \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> -00	R \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> -00	
Total current year capital gains	J \$ <input type="text" value="51783"/> -00	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Fund's tax file number (TFN) 916925229

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN) 916925229

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00