



**SUPERFUND - CLIENT ACCOUNTING CHECKLIST**

Client Name: Snellman Superannuation Fund  
 Client Code: SNEL06 Period Ended: 30 June 2022  
 Partner/Manager: MH / SA Accountant: Eddy Lee  
**DUE DATE: 15/05/2023**

Description	Reference	N/A	Completed	Reviewed
Points Carried Forward	<a href="#">1</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Check Engagement Letter for Quote <b>\$1300+GST+Audit</b>	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial Statements	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Depreciation Schedule	4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Income Tax Return	5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Members Annual Statements	6	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Client Management Letter	7	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Section 290-170 Notices	8	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Investment Strategy	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Minutes	10	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Trial Balance	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Review Points	<a href="#">12</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Query Sheet	<a href="#">13</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Accountant Checklist	<a href="#">14</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
TBAR Checklist	<a href="#">15</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Description	Reference	N/A	Completed	Reviewed
Bank Reconciliations	<a href="#">16</a>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Trust Tax Statements	<a href="#">17</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Dividend Statements	<a href="#">18</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Rental Property Summary	<a href="#">19</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Capital Gains Tax Reports - BGL	20	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
End of Period Closing Figures	<a href="#">21</a>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
GST Reconciliation	<a href="#">22</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Other Source Documents	23	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reconciliation	<a href="#">24</a>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
General Ledger	25	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Create Entries Report	26	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Agent Portal Reports	27	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Market Value of Investments	<a href="#">28</a>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Actuarial Certificate	29	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Pension Documents	30	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ETP Roll-In Documents	31	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
LRBA Documentation	32	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Super Contribution Breakdown Report	33	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Completed By: Eddy Lee	Date: 28/07/2022
Reviewed By: <b>Stuart Arthur</b>	Date: <b>28/07/2022</b>

Original Docs to Return

**REVIEWED**  
 By Stuart Arthur at 8:34 pm, Jul 28, 2022

---

Financial statements and reports for the year ended  
30 June 2022

The Snellman Superannuation Fund

# The Snellman Superannuation Fund

## Reports Index

---

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

---

The Snellman Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Other Assets</b>			
Suncorp Business Everyday Statement Account 504413563		556.43	2,136.43
Suncorp Business Saver 079162925		568,948.07	583,296.19
<b>Total Other Assets</b>		<u>569,504.50</u>	<u>585,432.62</u>
<b>Total Assets</b>		<u>569,504.50</u>	<u>585,432.62</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		56.00	0.00
<b>Total Liabilities</b>		<u>56.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>569,448.50</u>	<u>585,432.62</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Snellman, Ralph Edward - Pension (ABP , Non-Reversionary)		569,448.50	585,432.62
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>569,448.50</u>	<u>585,432.62</u>

# The Snellman Superannuation Fund

## Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Other Assets</b>			
Bank Accounts			
Suncorp Business Everyday Statement Account 504413563		556.43	2,136.43
Suncorp Business Saver 079162925		568,948.07	583,296.19
<b>Total Other Assets</b>		<u>569,504.50</u>	<u>585,432.62</u>
<b>Total Assets</b>		<u>569,504.50</u>	<u>585,432.62</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		56.00	0.00
<b>Total Liabilities</b>		<u>56.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>569,448.50</u>	<u>585,432.62</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Snellman, Ralph Edward - Pension (ABP , Non-Reversionary)		569,448.50	585,432.62
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>569,448.50</u>	<u>585,432.62</u>

# The Snellman Superannuation Fund

## Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		851.88	2,128.03
<b>Total Income</b>		<u>851.88</u>	<u>2,128.03</u>
<b>Expenses</b>			
Accountancy Fees		1,551.00	1,628.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		56.00	55.00
		<u>2,196.00</u>	<u>2,272.00</u>
<b>Member Payments</b>			
Pensions Paid		14,640.00	11,950.00
<b>Total Expenses</b>		<u>16,836.00</u>	<u>14,222.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(15,984.12)</u>	<u>(12,093.97)</u>
Income Tax Expense	5	0.00	0.00
<b>Benefits accrued as a result of operations</b>		<u>(15,984.12)</u>	<u>(12,093.97)</u>

# The Snellman Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
Interest Received		
Suncorp Business Saver 079162925	851.88	2,128.03
	<u>851.88</u>	<u>2,128.03</u>
<b>Changes in Market Values</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Income</b>	<u>851.88</u>	<u>2,128.03</u>
<b>Expenses</b>		
Accountancy Fees	1,551.00	1,628.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	330.00	330.00
	<u>2,196.00</u>	<u>2,272.00</u>
<b>Member Payments</b>		
Pensions Paid		
Snellman, Ralph Edward - Pension (ABP , Non-Reversionary)	14,640.00	11,950.00
	<u>14,640.00</u>	<u>11,950.00</u>
<b>Total Expenses</b>	<u>16,836.00</u>	<u>14,222.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(15,984.12)</u>	<u>(12,093.97)</u>
<b>Total Income Tax</b>	<u>0.00</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>(15,984.12)</u>	<u>(12,093.97)</u>

# The Snellman Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

---

### Note 1: Summary of Significant Accounting Policies

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 associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

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

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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



# Notes to the Financial Statements

For the year ended 30 June 2022

---

## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

Contributions and transfers 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.

## d. 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.

## e. Income Tax

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

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

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

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

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

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

## f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The Snellman Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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.

**Note 2: Liability for Accrued Benefits**

	<b>2022</b> \$	<b>2021</b> \$
Liability for accrued benefits at beginning of year	585,432.62	597,526.59
Benefits accrued as a result of operations	(15,984.12)	(12,093.97)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	569,448.50	585,432.62

**Note 3: Vested Benefits**

Vested benefits are benefits that 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 end of the reporting period.

	<b>2022</b> \$	<b>2021</b> \$
Vested Benefits	569,448.50	585,432.62

**Note 4: Guaranteed Benefits**

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

**Note 5: Income Tax Expense**

	<b>2022</b> \$	<b>2021</b> \$
The components of tax expense comprise		

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(2,397.62)	(1,814.10)
Less:		
Tax effect of:		
Exempt Pension Income	127.65	319.20
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	329.40	340.80
Pension Payments	2,196.00	1,792.50
Rounding	(0.13)	0.00

Less credits:

The Snellman Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

---

Current Tax or Refund

0.00

0.00

The Snellman Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2022

---

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(15,984.12)
<b>Less</b>	
Exempt current pension income	851.00
	<u>851.00</u>
<b>Add</b>	
SMSF non deductible expenses	2,196.00
Pension Payments	14,640.00
	<u>16,836.00</u>
SMSF Annual Return Rounding	(0.88)
	<u>0.00</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>259.00</u>

---

# The Snellman Superannuation Fund

## Trustees Declaration

Snellman Superannuation Pty Ltd ACN: 158486778

---

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Ralph Edward Snellman  
Snellman Superannuation Pty Ltd  
Director

Dated this ..... day of .....

The Snellman Superannuation Fund  
**Investment Summary with Market Movement**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Suncorp Business Everyday Statement Account 504413563		556.430000	556.43	556.43	556.43			
Suncorp Business Saver 079162925		568,948.070000	568,948.07	568,948.07	568,948.07			
			<b>569,504.50</b>		<b>569,504.50</b>			
			<b>569,504.50</b>		<b>569,504.50</b>			

# 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](http://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	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ 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.

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      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

Fund account number

Fund account name

I would like my tax refunds made to this account.      [Go to C.](#)

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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



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

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

**10 Exempt current pension income**

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

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

**No** **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income	Net foreign income	<b>D</b> \$	Loss
<b>D1</b> \$			

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

Number

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$	
plus Assessable personal contributions	
<b>R2</b> \$	
plus **No-TFN-quoted contributions	
<b>R3</b> \$	
(an amount must be included even if it is zero)	
less Transfer of liability to life insurance company or PST	
<b>R6</b> \$	

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1</b> \$	
plus *Net non-arm's length trust distributions	
<b>U2</b> \$	
plus *Net other non-arm's length income	
<b>U3</b> \$	

\*Other income **S** \$

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

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

Code

#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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$	Loss
---	-------------	------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> )	<b>V</b> \$	Loss
---	-------------	------

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

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

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

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

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (**N plus Y**)

#This is a mandatory label.



## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

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

Foreign income tax offset	<b>C1 \$</b>	
Rebates and tax offsets	<b>C2 \$</b>	Non-refundable non-carry forward tax offsets
		<b>C \$</b>
		<i>(C1 plus C2)</i>

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

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	Non-refundable carry forward tax offsets
Early stage investor tax offset	<b>D3 \$</b>	<b>D \$</b>
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		<b>T3 \$</b>
		<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	
No-TFN tax offset	<b>E2 \$</b>	
National rental affordability scheme tax offset	<b>E3 \$</b>	
Exploration credit tax offset	<b>E4 \$</b>	Refundable tax offsets
		<b>E \$</b>
		<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 \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<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 \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date / /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

---

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

#### 15b Australian direct investments

Cash and term deposits **E \$**

**Limited recourse borrowing arrangements**

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

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

Residential real property **L \$**

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

Other assets **O \$**

---

#### 15c Other investments

Crypto-Currency **N \$**

---

#### 15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

---

#### 15e In-house assets

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


**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$	
Permissible temporary borrowings <b>V2</b> \$	
Other borrowings <b>V3</b> \$	
	Borrowings <b>V</b> \$
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$
	Reserve accounts <b>X</b> \$
	Other liabilities <b>Y</b> \$
	<b>TOTAL LIABILITIES Z</b> \$



**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**


**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

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



## Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### **Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### **Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### **TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# The Snellman Superannuation Fund

## Members Statement

Ralph Edward Snellman  
 61 Coronation Avenue  
 Beachmere, Queensland, 4510, Australia

### Your Details

Date of Birth : 04/07/1955  
 Age: 66  
 Tax File Number: Provided  
 Date Joined Fund: 22/05/2012  
 Service Period Start Date: 22/05/2012  
 Date Left Fund:  
 Member Code: SNERAL00001P  
 Account Start Date: 30/06/2016  
 Account Phase: Retirement Phase  
 Account Description: ABP , Non-Reversionary

Nominated Beneficiaries N/A  
 Vested Benefits 569,448.50  
 Total Death Benefit 569,448.50  
 Current Salary 0.00  
 Previous Salary 25,813.00  
 Disability Benefit 0.00

### Your Balance

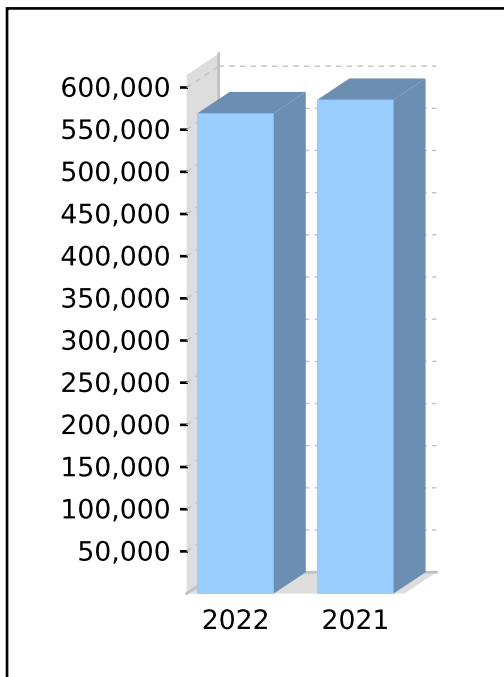
Total Benefits 569,448.50

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 569,448.50  
 Restricted Non Preserved

#### Tax Components

Tax Free (98.07%) 558,484.75  
 Taxable 10,963.75



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	585,432.62	597,526.59
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(1,344.12)	(143.97)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	14,640.00	11,950.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	569,448.50	585,432.62

# The Snellman Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Ralph Edward Snellman  
Director

# Memorandum of Resolutions of the Director(s) of

Snellman Superannuation Pty Ltd ACN: 158486778

ATF The Snellman Superannuation Fund

---

## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

Mark G W Herron

act as tax agents of the Fund for the next financial year.

## **TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

# Memorandum of Resolutions of the Director(s) of

Snellman Superannuation Pty Ltd ACN: 158486778  
ATF The Snellman Superannuation Fund

---

**CLOSURE:**

Signed as a true record –

.....  
Ralph Edward Snellman  
/ /

# The Snellman Superannuation Fund

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>25000</b>	<b>Interest Received</b>			
(2,128.03)	25000/Suncorp079162 925	Suncorp Business Saver 079162925			851.88
1,628.00	30100	Accountancy Fees		1,551.00 ✓	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00 ✓	
55.00	30800	ASIC Fees		56.00	
	<b>41600</b>	<b>Pensions Paid</b>			
11,950.00	41600/SNERAL00001P	(Pensions Paid) Snellman, Ralph Edward - Pension (ABP , Non- Reversionary)		14,640.00	
(12,093.97)	49000	Profit/Loss Allocation Account			15,984.12
	<b>50010</b>	<b>Opening Balance</b>			
(597,526.59)	50010/SNERAL00001P	(Opening Balance) Snellman, Ralph Edward - Pension (ABP , Non- Reversionary)			585,432.62
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
143.97	53100/SNERAL00001P	(Share of Profit/(Loss)) Snellman, Ralph Edward - Pension (ABP , Non- Reversionary)		1,344.12	
	<b>54160</b>	<b>Pensions Paid</b>			
11,950.00	54160/SNERAL00001P	(Pensions Paid) Snellman, Ralph Edward - Pension (ABP , Non- Reversionary)		14,640.00	
	<b>60400</b>	<b>Bank Accounts</b>			
583,296.19	60400/Suncorp079162 925	Suncorp Business Saver 079162925		568,948.07 ✓	
2,136.43	60400/Suncorp504413 563	Suncorp Business Everyday Statement Account 504413563		556.43 ✓	
0.00	88000	Sundry Creditors			56.00 ✓
				<b>602,324.62</b>	<b>602,324.62</b>

**Current Year Profit/(Loss): (15,984.12)**



036  
SNELLMAN SUPERANNUATION PTY LTD  
ACN158486778  
ATF THE SNELLMAN SUPERANNUATION FUND  
61 CORONATION AVE  
BEACHMERE QLD 4510  
AUSTRALIA

**Account Summary**

<b>Opening Balance</b>	<b>\$583,756.59</b>
Total Withdrawals	\$15,200.00 -
Total Deposits	\$391.48+
<b>Closing Balance</b>	<b>\$568,948.07</b>

BSB Number	<b>484-799</b>
Account Number	<b>079162925</b>
Statement Period	<b>1/01/2022 - 30/06/2022</b>

**Account Transactions**

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			583,756.59
31 Jan 2022	CREDIT INTEREST		49.58	583,806.17
28 Feb 2022	CREDIT INTEREST		44.78	583,850.95
31 Mar 2022	CREDIT INTEREST		49.59	583,900.54
30 Apr 2022	CREDIT INTEREST		47.99	583,948.53
31 May 2022	CREDIT INTEREST		49.60	583,998.13
16 Jun 2022	INTERNET TRANSFER DEBIT TO 504413563 REFERENCE NO 51730501	200.00		583,798.13
29 Jun 2022	INTERNET TRANSFER DEBIT TO 504413563 REFERENCE NO 82620401 pension	15,000.00		568,798.13
30 Jun 2022	CREDIT INTEREST		149.94	568,948.07
	<b>CLOSING BALANCE</b>			<b>568,948.07</b>

1825TIBUSINESSDL113059PR-EI006 S2287 45

1/7/21

583296.19

31/7	Int	99.08
31/8	"	99.10
30/9	"	95.92
30/10	"	68.75
30/11	"	47.97
31/12	"	49.58

31/12

583756.59

Client is not able to find the bank stt from 01/07/21 ~ 31/12/21 but confirmed received bank interest only for the period.



182571BUSINESSDL13059PR-E1096 S2287 445

Summary of Interest, Fees and Charges on this account for period 1 January 2022 - 30 June 2022

Suncorp:	This Period	1 July to date	Government:	This Period	1 July to date
Interest Paid	\$391.48	\$851.88	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		<b>Other Financial Institutions:</b>		
			ATM Operator Fee	\$0.00	

Notes: Please retain this statement for taxation purposes.

Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55. It is important we hold your most up-to-date personal details, please contact us if these have changed.

Complaints and Feedback

If we didn't meet your expectations in any way or to lodge a complaint with Suncorp Bank, please contact us on 13 11 55. For information on our complaint processes or to escalate a complaint with us visit [www.suncorp.com.au/contact-us/customer-relations](http://www.suncorp.com.au/contact-us/customer-relations) or lodge your complaint with the Australian Financial Complaints Authority by visiting [www.afca.org.au](http://www.afca.org.au), calling 1800 931 678, emailing [info@afca.org.au](mailto:info@afca.org.au) or sending a letter to GPO Box 3, Melbourne VIC 3001.





036  
SNELLMAN SUPERANNUATION PTY LTD  
ATF FOR THE SNELLMAN SUPERANNUATION FUND  
61 CORONATION AVE  
BEACHMERE QLD 4510

Client confirms no transactions from 01 July 21 to 06 May 22.

BSB Number	484-799
Account Number	504413563
Statement Period	1/01/2022 - 30/06/2022

Account Summary	
<b>Opening Balance</b>	<b>\$2,136.43</b>
Total Withdrawals	\$16,780.00 -
Total Deposits	\$15,200.00+
<b>Closing Balance</b>	<b>\$556.43</b>

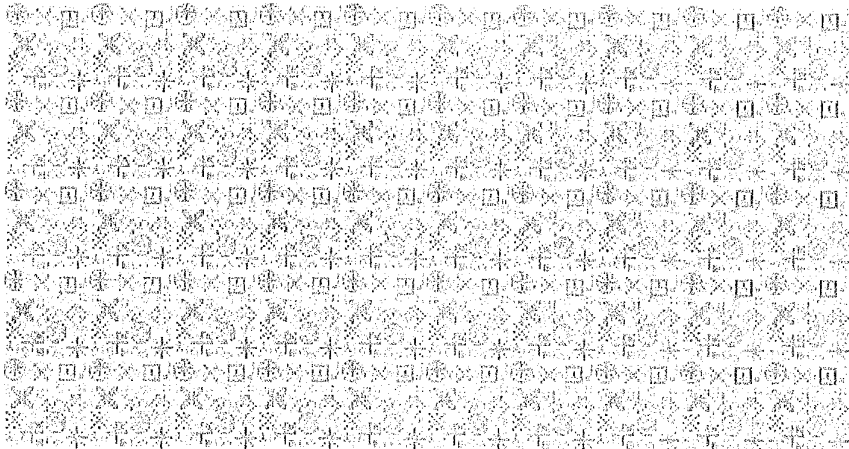
Important information for home and other property owners: Protecting your property with adequate insurance is often a condition of your loan. We recommend you review the terms and conditions concerning insurance in any security you have granted to us to make sure you are complying. It's important to be sure that you have an appropriate level of insurance cover in the event of your property being damaged or destroyed. Suncorp Bank recommends that you check your cover regularly with your insurer, to evaluate your insurance needs and be sure you're fully covered. The Australian Securities and Investments Commission (ASIC) provides independent information on property insurance and the risks of underinsurance. Find out more at [www.moneysmart.gov.au](http://www.moneysmart.gov.au)

**Account Transactions**

Date	Transaction Details	Withdrawal	Deposit	Balance
	Opening Balance			2,136.43
7 May 2022	INTERNET EXTERNAL TRANSFER TO 124001 021374214 REF NO 26254391 29216	1,672.00		464.43
1 Jun 2022	INTERNET EXTERNAL TRANSFER TO 124001 021374214 REF NO 72841480 29612	209.00		255.43
16 Jun 2022	INTERNET TRANSFER CREDIT FROM 79162925 REF NO 51730501		200.00	455.43
16 Jun 2022	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 551009369877259421 REFERENCE NUMBER 80664512	259.00		196.43
29 Jun 2022	INTERNET TRANSFER CREDIT FROM 79162925 REF NO 82620401 pension		15,000.00	15,196.43
	<b>BALANCE CARRIED FORWARD</b>			<b>15,196.43</b>

*BRN AT 30/6/21*

1925TIBUSINESSDL133516PR-ET1302 32506 150



**Account Transactions Continued**

Date	Transaction Details	Withdrawal	Deposit	Balance
	<b>BALANCE BROUGHT FORWARD</b>			<b>15,196.43</b>
29 Jun 2022	INTERNET TRANSFER DEBIT TO 130598208 REFERENCE NO 89922402	14,640.00		556.43
	<b>CLOSING BALANCE</b>			<b>556.43</b>

556.43 ✓

182STIBUSINESSDL133516PR-E1302-S2506 150

**Summary of Interest, Fees and Charges on this account for period 1 January 2022 - 30 June 2022**

	This Period	1 July to date		This Period	1 July to date
<b>Suncorp:</b>			<b>Government:</b>		
Interest Paid	\$0.00	\$0.00	Government Duties/Taxes	\$0.00	
Interest Charged	\$0.00	\$0.00	Withholding Tax	\$0.00	
Bank Fees Charged	\$0.00		<b>Other Financial Institutions:</b>		
			ATM Operator Fee	\$0.00	

**Notes:** Please retain this statement for taxation purposes.

Please check all entries on your statement and notify Suncorp Bank immediately of any errors or omissions. Should you have a query about your account please call 13 11 55. It is important we hold your most up-to-date personal details, please contact us if these have changed.

**Complaints and Feedback**

If we didn't meet your expectations in any way or to lodge a complaint with Suncorp Bank, please contact us on 13 11 55. For information on our complaint processes or to escalate a complaint with us visit [www.suncorp.com.au/contact-us/customer-relations](http://www.suncorp.com.au/contact-us/customer-relations) or lodge your complaint with the Australian Financial Complaints Authority by visiting [www.afca.org.au](http://www.afca.org.au), calling 1800 931 678, emailing [info@afca.org.au](mailto:info@afca.org.au) or sending a letter to GPO Box 3, Melbourne VIC 3001.



## End of Period Closing Figures

Client Name: Snellman Superannuation Fund      Period Ended: 30 June 2022  
Client Code: SNEL06      Accountant: Eddy Lee

Debtors:

<b>\$0.00</b>

Creditors:

56.00	- ASIC Fee (Due 21 July 22)
<b>\$56.00</b>	

Other:

<b>\$0.00</b>

**ASIC**

Australian Securities &amp; Investments Commission

**Forms Manager**

Registered Agents

**Company:** SNELLMAN SUPERANNUATION PTY LTD ACN 158 486 778**Company details**

Date company registered 21-05-2012  
 Company next review date 21-05-2023  
 Company type Australian Proprietary Company  
 Company status Registered  
 Home unit company No  
 Superannuation trustee company Yes  
 Non profit company No

**Registered office**

HERRON ACCOUNTANTS, UNIT 1 , 48 FLINDERS PARADE , NORTH LAKES QLD 4509

**Principal place of business**

61 CORONATION AVENUE , BEACHMERE QLD 4510

**Officeholders**

SNELLMAN, RALPH EDWARD

Born 04-07-1955 at BRISBANE QLD

61 CORONATION AVENUE , BEACHMERE QLD 4510

Office(s) held: Director, appointed 21-05-2012  
 Secretary, appointed 21-05-2012

**Company share structure**

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORD SHARES	1	1.00	0.00

**Members**

SNELLMAN , RALPH EDWARD 61 CORONATION AVENUE , BEACHMERE QLD 4510

Share class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

**Document history**

These are the documents most recently received by ASIC from this organisation.

Received	Number	FormDescription	Status
16-02-2018	7E9911482	484 CHANGE TO COMPANY DETAILS	Processed and imaged
04-02-2015	7E6698579	484 CHANGE TO COMPANY DETAILS	Processed and imaged
15-05-2013	7E5217750	484 CHANGE TO COMPANY DETAILS	Processed and imaged

[ASIC Home](#) | [Privacy Statement](#) | [Conditions of use](#) | [Feedback](#)

Copyright 2003 Australian Securities &amp; Investments Commission.

Inquires 1300 300 630

Issue date 21 May 22

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 00364209

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

ACN 158 486 778  
FOR SNELLMAN SUPERANNUATION PTY LTD

REVIEW DATE: 21 May 22

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

**1 Registered office**  
HERRON ACCOUNTANTS UNIT 1 48 FLINDERS PARADE NORTH LAKES QLD 4509

**2 Principal place of business**  
61 CORONATION AVENUE BEACHMERE QLD 4510

**3 Officeholders**

Name:	RALPH EDWARD SNELLMAN
Born:	BRISBANE QLD
Date of birth:	04/07/1955
Address:	61 CORONATION AVENUE BEACHMERE QLD 4510
Office(s) held:	DIRECTOR, APPOINTED 21/05/2012; SECRETARY, APPOINTED 21/05/2012

## 4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORD SHARES	1	\$1.00	\$0.00

## 5 Members

These details continue on the next page

SNELLMAN SUPERANNUATION PTY LTD ACN 158 486 778

Page 1 of 2

## Company statement continued

Name: RALPH EDWARD SNELLMAN

Address: 61 CORONATION AVENUE BEACHMERE QLD 4510

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

## Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see [www.asic.gov.au/addresses](http://www.asic.gov.au/addresses).

### 6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS  
Registered agent number: 5461  
Address: PO BOX 504 NORTH LAKES QLD 4509



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

**Inquiries**  
www.asic.gov.au/invoices  
1300 300 630

SNELLMAN SUPERANNUATION PTY LTD  
HERRON ACCOUNTANTS  
PO BOX 504 NORTH LAKES QLD 4509

**INVOICE STATEMENT**

Issue date 21 May 22

**SNELLMAN SUPERANNUATION PTY LTD**

ACN 158 486 778

Account No. 22 158486778

**Summary**

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$56.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	<b>\$0.00</b>
By 21 Jul 22	<b>\$56.00</b>

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

**PAYMENT SLIP**

**SNELLMAN SUPERANNUATION PTY LTD**

ACN 158 486 778

Account No: 22 158486778



22 158486778

<b>TOTAL DUE</b>	<b>\$56.00</b>
<b>Immediately</b>	<b>\$0.00</b>
<b>By 21 Jul 22</b>	<b>\$56.00</b>

*Payment options are listed on the back of this payment slip*



**Bill Code:** 17301  
**Ref:** 2291584867785



\*814 129 0002291584867785 27

# Transaction details:

page 2 of 2

	<b>Transactions for this period</b>	<b>ASIC reference</b>	<b>\$ Amount</b>
2022-05-21	Annual Review - Special Purpose Pty Co	3X9971280480P A	\$56.00
	<b>Outstanding transactions</b>		
2022-05-21	Annual Review - Special Purpose Pty Co	3X9971280480P A	\$56.00

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2291 5848 6778 527

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

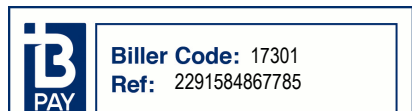
Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



**Biller Code:** 17301  
**Ref:** 2291584867785

### Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: [www.bpay.com.au](http://www.bpay.com.au)



**Company Name:** SNELLMAN SUPERANNUATION PTY LTD  
**ACN/ARBN:** 158 486 778  
**Document Type:** Solvency Resolution

---

**Solvency:** It was resolved after reviewing the result of the company for the previous year, reviewing the cash flow budgets for the ensuing year and considering the ability of the company to realise assets that the company would be able to pay its debts as and when they fall due.

Signed by the sole director of the company:

---

RALPH EDWARD SNELLMAN

/ /



## Important information for company directors

As a company director, under new legislation, you're now required to obtain a director identification number (director ID).

A director ID is a unique identifier that you keep forever. It's free to apply and you only need to apply once.

If you are a company director appointed prior to 1 November 2021, you must obtain your director ID by **30 November 2022**. New directors should apply before they are appointed.

### What you need to do

The fastest way to get a director ID is to apply online using the myGovID app. If you can't get a myGovID, the best way to apply for a director ID will depend on your situation.

Find out how you can apply for a director ID on our website at [abrs.gov.au/DirectorID](https://abrs.gov.au/DirectorID)

You must apply for a director ID yourself. No one can apply for you. The reason for this is you need to prove your identity when you apply.

Penalties may be applicable if you don't apply for a director ID. We'll consider the circumstances of those that don't apply on time when deciding what action to take.

### What happens next

Once you have your director ID, keep it safe until you need to use it. It can be shared with your accountant, company secretary, ASIC registered agent or tax professional.

You don't need to provide your director ID to ASIC. When the ASIC companies register is transitioned to ABRS in the future, your director ID will need to be linked to the companies that you are a director of. We'll keep you up to date with any changes that may affect you.

### How director ID will help honest businesses

Director ID is the first service delivered by us and will help to:

- › prevent the use of false and fraudulent director identities
- › make it easier for external administrators and regulators to trace directors' relationships with companies over time
- › identify and eliminate director involvement in unlawful activity

For more information about ABRS and director ID, visit [abrs.gov.au/about-us](https://abrs.gov.au/about-us).

#### NEED HELP?

Visit [abrs.gov.au](https://abrs.gov.au) for more information.

Alternatively, you can phone us on 13 62 50 between 8.00am and 6.00pm, Monday to Friday from within Australia.

If you're overseas, you can phone us on +61 2 6216 3440 between 8.00am and 6.00pm AEST, Monday to Friday.

**Michelle Crosby**

Deputy Registrar

Australian Business Registry Services



Snellman Superannuation Pty Ltd  
61 Coronation Avenue  
BEACHMERE QLD 4510

**Invoice Date**  
25 May 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29612

**Client Code**  
SNEL05

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price  
Plus: GST  
**TOTAL DUE**

190.00
19.00
<b>\$ 209.00</b>



### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 08 June 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_ / \_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: SNEL05

Invoice No: 29612

Amount Due: \$ 209.00

Amount Paid: \$ \_\_\_\_\_



The Snellman Superannuation Fund  
61 Coronation Avenue  
BEACHMERE QLD 4510

**Invoice Date**  
13 April 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29216

**Client Code**  
SNEL06

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

### Annual Administration

Input of data into BGL360.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for allocation of pension payments.

Preparation of Financial Statements for the year ended 30 June 2021.

Preparation of Member Benefit Statements for the year ended 30 June 2021.

Preparation and Electronic Lodgement of the Income Tax Return for the year ended 30 June 2021.

### Audit

Audit of the 2021 Financial Statements as performed by Super Audits.

Our Price  
Plus: GST  
**TOTAL DUE**

1,520.00
152.00
<b>\$1,672.00</b>



### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 27 April 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_ / \_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: SNEL06

Invoice No: 29216

Amount Due: \$1,672.00

Amount Paid: \$ \_\_\_\_\_

## TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 11 April 2022

**Recipient:** Snellman Super Fund

**Address:** C/- PO Box 504, NORTH LAKES Qld. 4509

### Description of Services

Statutory audit of the Snellman Super Fund for the financial year ending 30 June 2021.

**Fee:** \$300.00 ✓

**GST:** \$30.00

**Total:** \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



# The Snellman Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>H2 - Expenses - SMSF auditor fee non deductible</b>				
	07/05/2022	30700	Auditor's Remuneration	330.00
<b>Sub-Total</b>				<b>330.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>330.00</b>
<b>J2 - Expenses - Management and administration expenses non deductible</b>				
	16/06/2022	30400	ATO Supervisory Levy	259.00
	07/05/2022	30100	Accountancy Fees	1,342.00
	01/06/2022	30100	Accountancy Fees	209.00
	30/06/2022	30800	ASIC Fees	56.00
<b>Sub-Total</b>				<b>1,866.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>1,866.00</b>
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
				2,196.00
<b>Sub-Total</b>				<b>2,196.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,196.00</b>
<b>Z - TOTAL SMSF EXPENSES</b>				
				2,196.00
<b>Sub-Total</b>				<b>2,196.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,196.00</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>

**The Snellman Superannuation Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
Current Year Transactions		0.00			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		0.00			

The Snellman Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2022

---

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(15,984.12)
<b>Less</b>	
Exempt current pension income	851.00
	<u>851.00</u>
<b>Add</b>	
SMSF non deductible expenses	2,196.00
Pension Payments	14,640.00
	<u>16,836.00</u>
SMSF Annual Return Rounding	(0.88)
	<u>0.00</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>259.00</u>

---



# The Snellman Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>Suncorp Business Saver 079162925 (Suncorp079162925)</u>					
31/12/2021	Interest			460.40	460.40 CR
30/06/2022	Interest			391.48	851.88 CR
				<b>851.88</b>	<b>851.88 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
07/05/2022			1,342.00		1,342.00 DR
01/06/2022			209.00		1,551.00 DR
			<b>1,551.00</b>		<b>1,551.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
16/06/2022			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
07/05/2022			330.00		330.00 DR
			<b>330.00</b>		<b>330.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
30/06/2022	ASIC fee - due 21/07/2022		56.00		56.00 DR
			<b>56.00</b>		<b>56.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Snellman, Ralph Edward - Pension (ABP , Non-Reversionary) (SNERAL00001P)</u>					
29/06/2022	Pension		14,640.00		14,640.00 DR
			<b>14,640.00</b>		<b>14,640.00 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
29/06/2022	System Member Journals			14,640.00	14,640.00 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1,344.12	15,984.12 CR
				<b>15,984.12</b>	<b>15,984.12 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Snellman, Ralph Edward - Pension (ABP , Non-Reversionary) (SNERAL00001P)</u>					
01/07/2021	Opening Balance				597,526.59 CR
01/07/2021	Close Period Journal		12,093.97		585,432.62 CR
			<b>12,093.97</b>		<b>585,432.62 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Snellman, Ralph Edward - Pension (ABP , Non-Reversionary) (SNERAL00001P)</u>					
01/07/2021	Opening Balance				143.97 DR
01/07/2021	Close Period Journal			143.97	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1,344.12		1,344.12 DR
			<b>1,344.12</b>	<b>143.97</b>	<b>1,344.12 DR</b>

# The Snellman Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Snellman, Ralph Edward - Pension (ABP , Non-Reversionary) (SNERAL00001P)</u>					
01/07/2021	Opening Balance				11,950.00 DR
01/07/2021	Close Period Journal			11,950.00	0.00 DR
29/06/2022	System Member Journals		14,640.00		14,640.00 DR
			<b>14,640.00</b>	<b>11,950.00</b>	<b>14,640.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Suncorp Business Saver 079162925 (Suncorp079162925)</u>					
01/07/2021	Opening Balance				583,296.19 DR
31/12/2021	Interest		460.40		583,756.59 DR
16/06/2022				200.00	583,556.59 DR
29/06/2022				15,000.00	568,556.59 DR
30/06/2022	Interest		391.48		568,948.07 DR
			<b>851.88</b>	<b>15,200.00</b>	<b>568,948.07 DR</b>
<u>Suncorp Business Everyday Statement Account 504413563 (Suncorp504413563)</u>					
01/07/2021	Opening Balance				2,136.43 DR
07/05/2022				1,672.00	464.43 DR
01/06/2022				209.00	255.43 DR
16/06/2022			200.00		455.43 DR
16/06/2022				259.00	196.43 DR
29/06/2022			15,000.00		15,196.43 DR
29/06/2022	Pension			14,640.00	556.43 DR
			<b>15,200.00</b>	<b>16,780.00</b>	<b>556.43 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
16/06/2022					0.00 DR
			<b>0.00</b>		<b>0.00 DR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
30/06/2022	ASIC fee - due 21/07/2022			56.00	56.00 CR
				<b>56.00</b>	<b>56.00 CR</b>
<b>Total Debits:</b>			<b>60,965.97</b>		
<b>Total Credits:</b>				<b>60,965.97</b>	

# The Snellman Superannuation Fund

## Create Entries Report

For the period 01 July 2021 to 30 June 2022

### Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

<b>Total Profit</b>	<b>Amount</b>
Income	851.88
Less Expense	16,836.00
<b>Total Profit</b>	<b>(15,984.12)</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(15,984.12)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	851.00
Less Other Non Taxable Income	(14,640.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,196.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.88)
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(1,344.12)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(1,344.12)</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

<b>Calculation of Non Deductible Expense Percentage(s)</b>	<b>Amount</b>
--	---------------

Calculation of Non Deductible Expense Percentage(s)	Amount
<b>General Expense Calculation</b>	
Gross Interest	851.00
Less exempt pension income	851.00
<b>Total Assessable Income (A)</b>	<b>0.00</b>
Total Assessable Income	0.00
Exempt Pension Income	851.00
<b>Total Income (B)</b>	<b>851.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non Deductible General Expense Percentage</b>	<b>100.000%</b>
<b>Investment Expense Calculation</b>	
Gross Interest	851.00
<b>Total Investment Income (B)</b>	<b>851.00</b>
Less Non-Assessable Investment Income	851.00
<b>Total Investment Assessable Income (A)</b>	<b>0.00</b>
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>100.000%</b>

## Final Segment 1 from 01 July 2021 to 30 June 2022

### Pool Name Deemed Segregation

Total Profit	Amount
Income	851.88
Less Expense	16,836.00
<b>Total Profit</b>	<b>(15,984.12)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(15,984.12)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	851.88
Less Other Non Taxable Income	(14,640.00)
Add SMSF Non Deductible Expenses	2,196.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Ralph Edward Snellman(SNERAL00001P)	100.00	585,352.40

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(1,344.12)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(1,344.12)</b>

Allocation to Members	Weighting%	Amount
Ralph Edward Snellman(SNERAL00001P)	100.00	(1,344.12)

Accumulation Weighted Balance Summary	Weighting%	Amount
Ralph Edward Snellman(SNERAL00001P)	100.00	585,352.40

Income Tax Expense Available for Allocation	Amount
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

Allocation to Members	Weighting%	Amount
Ralph Edward Snellman(SNERAL00001P)	100.00	0.00

### Calculation of daily member weighted balances

#### Ralph Edward Snellman (SNERAL00001P)

##### Member Balance

01/07/2021	50010	Opening Balance	585,432.62	585,432.62
29/06/2022	54160	Pensions Paid	(14,640.00)	(80.22)
		<b>Total Amount (Weighted)</b>		<b>585,352.40</b>

## Calculation of daily member weighted balances

### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

### Foreign Tax Offset Calculations

#### Segment 01 July 2021 to 30 June 2022

Claimable FTO - Deemed Segregation	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**Total Claimable Foreign Credits for the Year** **0.00**

**Foreign Tax Offset (Label C1)** 0.00

**Applied/Claimed FTO** 0.00

#### Allocations of Foreign Tax Offset to Members

Ralph Edward Snellman(SNERAL00001P) - 100.00 % 0.00

**Total Foreign Tax Offset Allocated to Members** 0.00



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
SNELLMAN SUPERANNUATION  
FUND  
**ABN** 38 206 914 517  
**TFN** 936 987 725

## Income tax 551

<b>Date generated</b>	28/07/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

6 results found - from **01 July 2021** to **28 July 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
17 Jun 2022	17 Jun 2022	General interest charge			\$0.00
17 Jun 2022	16 Jun 2022	Payment received		\$259.00	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$259.00 DR
14 Apr 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$259.00		\$259.00 DR
1 Jul 2021	1 Jul 2021	General interest charge			\$0.00
1 Jul 2021	30 Jun 2021	Payment received		\$259.00	\$0.00



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
SNELLMAN SUPERANNUATION  
FUND  
**ABN** 38 206 914 517  
**TFN** 936 987 725

## Activity statement 001

---

<b>Date generated</b>	28/07/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00



## Transactions

---

0 results found - from **01 July 2021** to **28 July 2022** sorted by **processed date** ordered **newest to oldest**



The Snellman Superannuation Fund

# Pension Summary

As at 30 June 2022

**Member Name :** Snellman, Ralph Edward

**Member Age :** 65\* (Date of Birth : 04/07/1955)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
SNERALO0001P	Account Based Pension	30/06/2016	98.07%	2.50%	\$14,640.00*	N/A	\$14,640.00	\$0.00	\$14,640.00	\$0.00

\*COVID-19 50% reduction has been applied to the minimum pension amount.

					<b>\$14,640.00</b>	<b>\$0.00</b>	<b>\$14,640.00</b>	<b>\$0.00</b>	<b>\$14,640.00</b>	<b>\$0.00</b>
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

**Total :**

					<b>\$14,640.00</b>	<b>\$0.00</b>	<b>\$14,640.00</b>	<b>\$0.00</b>	<b>\$14,640.00</b>	<b>\$0.00</b>
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

\*Age as at 01/07/2021 or pension start date for new pensions.

# The Snellman Superannuation Fund

## Yearly Projected Pension Calculation Report

As at 01 July 2022

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2022)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Snellman, Ralph Edward	SNERAL00001P	Account Based Pension	30/06/2016	66	569,448.50	14,240.00	N/A	98.07	13,965.17	274.83
					<b>569,448.50</b>	<b>14,240.00</b>			<b>13,965.17</b>	<b>274.83</b>
					<b>569,448.50</b>	<b>14,240.00</b>			<b>13,965.17</b>	<b>274.83</b>

\* COVID-19 50% reduction has been applied to the minimum pension amount