

**Moreno Superannuation Fund**

**A.B.N. 80 638 306 542**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

# Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>REVENUE</b>			
<b>Contribution Revenue</b>			
Employer Concessional Contributions		23,028	25,406
		<b>23,028</b>	<b>25,406</b>
<b>Other Revenue</b>			
Cash at Bank	1	216	41
Market Movement Non-Realised	2	(22,153)	106,587
		<b>(21,937)</b>	<b>106,628</b>
<b>Total Revenue</b>		<b>1,091</b>	<b>132,034</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	3	1,892	2,200
Investment Expenses	4	2	-
Fund Lodgement Expenses	5	518	259
		<b>2,412</b>	<b>2,459</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>(1,321)</b>	<b>129,575</b>
<b>Tax Expense</b>			
Fund Tax Expenses	6	3,125	3,448
		<b>3,125</b>	<b>3,448</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>(4,446)</b>	<b>126,127</b>

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

## Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>INVESTMENTS</b>			
Unit Trusts (Unlisted)	7	171,692	193,845
		<b>171,692</b>	<b>193,845</b>
<b>OTHER ASSETS</b>			
Cash at Bank	8	56,236	40,198
Sundry Debtors - Fund Level	9	262	262
		<b>56,498</b>	<b>40,460</b>
<b>TOTAL ASSETS</b>		<b>228,190</b>	<b>234,305</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	10	130	(992)
Financial Position Rounding		1	-
Sundry Creditors	11	518	3,310
		<b>649</b>	<b>2,318</b>
<b>TOTAL LIABILITIES</b>		<b>649</b>	<b>2,318</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>227,541</b>	<b>231,987</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	12	227,541	231,987
		<b>227,541</b>	<b>231,987</b>

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

## Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Note 1: Cash at Bank</b>		
Bank of Queensland 9077	6	41
Cash at Bank - Trading (Fund)	210	-
	<b>216</b>	<b>41</b>
<b>Note 2: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	(22,153)	106,587
	<b>(22,153)</b>	<b>106,587</b>
<b>Note 3: Fund Administration Expenses</b>		
Accountancy Fees	1,892	2,200
	<b>1,892</b>	<b>2,200</b>
<b>Note 4: Investment Expenses</b>		
Bank Charges	2	-
	<b>2</b>	<b>-</b>
<b>Note 5: Fund Lodgement Expenses</b>		
ATO Annual Return Fee - Supervisory levy	518	259
	<b>518</b>	<b>259</b>
<b>Note 6: Fund Tax Expenses</b>		
Income Tax Expense	3,125	3,448
	<b>3,125</b>	<b>3,448</b>
<b>Note 7: Unit Trusts (Unlisted)</b>		
Unit Trusts (Unlisted) Account 1	171,692	193,845
	<b>171,692</b>	<b>193,845</b>
<b>Note 8: Cash at Bank</b>		
Bank of Queensland 9077	-	40,198
Cash at Bank - Trading (Fund)	56,236	-
	<b>56,236</b>	<b>40,198</b>
<b>Note 9: Sundry Debtors - Fund Level</b>		
Sundry Debtors Number 1	262	262
	<b>262</b>	<b>262</b>
<b>Note 10: Provisions for Tax - Fund</b>		
Provision for Income Tax (Fund)	130	(992)
	<b>130</b>	<b>(992)</b>
<b>Note 11: Sundry Creditors</b>		
Sundry Creditors Number 1	518	3,310
	<b>518</b>	<b>3,310</b>

## Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Note 12A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	231,987	105,860
Add: Increase (Decrease) in Members' Benefits	(4,446)	126,127
<b>Liability for Members' Benefits End</b>	<b>227,541</b>	<b>231,987</b>

### Note 12B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	227,541	231,987
Total Vested Benefits	227,541	231,987

# Moreno Superannuation Fund

## Compilation Report

For the year ended 30 June 2023

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We have compiled the accompanying special purpose financial statements of Moreno Superannuation Fund, which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### The Responsibility of the Trustees

The Trustees of Moreno Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

### Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm: TTO Chartered Accountants  
Address: 234 Sturt Street  
ADELAIDE SA 5000  
AUSTRALIA

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

Date: \_\_\_\_\_

## Moreno Superannuation Fund

# Trustee Declaration

For the year ended 30 June 2023

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The trustees have determined that the fund is not a reporting entity. The trustees have determined that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 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;
- ii. The financial statements and member 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 2023.

Signed in accordance with a resolution of the trustees by:

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David Christopher Moreno

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Michelle Moreno

Date: \_\_/\_\_/\_\_\_\_

# Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Cash at Bank - Trading (Fund)	-	-	-	-	56,235.73	56,235.73	-	-	24.67
					<b>56,235.73</b>	<b>56,235.73</b>	<b>-</b>		<b>24.67</b>
<b>Non-Public &amp; Non-PST Trusts</b>									
Unit Trusts (Unlisted) Account 1	-	205,025.0000	1.0000	0.8374	205,025.00	171,692.04	(33,332.96)	(16.26)	75.33
					<b>205,025.00</b>	<b>171,692.04</b>	<b>(33,332.96)</b>	<b>(16.26)</b>	<b>75.33</b>
<b>Total Investments</b>		<b>261,260.73</b>			<b>261,260.73</b>	<b>227,927.77</b>	<b>(33,332.96)</b>	<b>(12.76)</b>	<b>100.00</b>

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



# Member Account Balances

For the year ended 30 June 2023

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Moreno, David (40)</b>									
Accumulation									
Accum (00001)	218,548.87	-	23,028.00	-	3,454.20	-	-	(22,663.83)	215,458.84
	<b>218,548.87</b>	<b>-</b>	<b>23,028.00</b>	<b>-</b>	<b>3,454.20</b>	<b>-</b>	<b>-</b>	<b>(22,663.83)</b>	<b>215,458.84</b>
<b>Moreno, Michelle (41)</b>									
Accumulation									
Accum (00002)	13,437.77	-	-	-	-	-	-	(1,355.64)	12,082.13
	<b>13,437.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,355.64)</b>	<b>12,082.13</b>
Reserve	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>231,986.64</b>	<b>-</b>	<b>23,028.00</b>	<b>-</b>	<b>3,454.20</b>	<b>-</b>	<b>-</b>	<b>(24,019.47)</b>	<b>227,540.97</b>

CALCULATED FUND EARNING RATE:  
(10.0883)%

APPLIED FUND EARNING RATE:  
(10.0883)%

# Member Statement

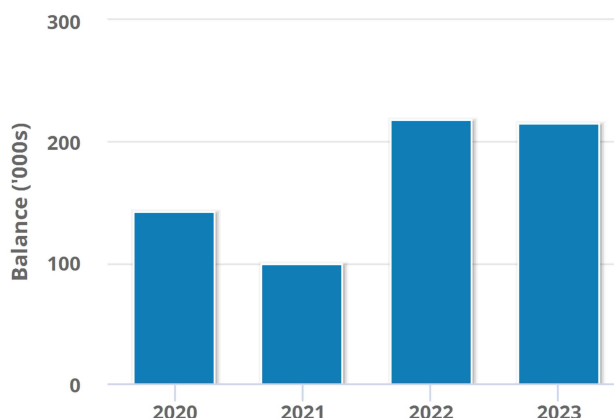
For the year ended 30 June 2023

## Member details

**Mr David Christopher Moreno**  
**172 Isabella Road**  
**EDMONTON QLD 4869**  
**AUSTRALIA**

Valid TFN Supplied: Yes  
Date of Birth: 13/10/1982  
Date Joined Fund: 17/05/2019  
Date Employed:  
Eligible Service Date: 17/05/2019

## Your recent balance history



### YOUR OPENING BALANCE

**\$218,548.87**

**(\$3,090.03)**

**Balance Decrease**

### YOUR CLOSING BALANCE

**\$215,458.84**

### Your Net Fund Return

**(10.0883)%**

## Your account at a glance

**Opening Balance as at 01/07/2022** **\$218,548.87**

### What has been added to your account

Employer Concessional Contributions **\$23,028.00**

### What has been deducted from your account

Contribution Tax **\$3,454.20**

**New Earnings** **(\$22,663.83)**

**Closing Balance at 30/06/2023** **\$215,458.84**

# Member Statement

For the year ended 30 June 2023

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**Consolidated - Mr David Christopher Moreno**

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**ACCESS TO YOUR BENEFITS**

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Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$215,458.84

**YOUR TAX COMPONENTS**

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Tax Free Component	\$0.00
Taxable Component	\$215,458.84

**YOUR INSURANCE COVER**

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

**YOUR TOTAL SUPERANNUATION BALANCE**

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Your total superannuation balance	\$215,458.84
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NOTE: This amount does not include any entitlements from external super funds

**INVESTMENT RETURN**

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The return on your investment for the year	(10.09)%
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# Member Statement

For the year ended 30 June 2023

## Accumulation Account - Mr David Christopher Moreno

### ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$218,548.87
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#### What has been added to your account

Employer Concessional Contributions	\$23,028.00
-------------------------------------	-------------

#### What has been deducted from your account

Contribution Tax	\$3,454.20
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New Earnings	(\$22,663.83)
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Closing Balance at 30/06/2023	\$215,458.84
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$215,458.84
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### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
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Taxable Component	\$215,458.84
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# Member Statement

For the year ended 30 June 2023

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## YOUR BENEFICIARY(s) - Mr David Christopher Moreno

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**Legal Personal Representative**

100.00%

**Non-Binding**

Email:

Phone:

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### FUND CONTACT DETAILS

**David Christopher Moreno**

172 Isabella Road  
EDMONTON QLD 4869  
AUSTRALIA

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### ADMINISTRATOR CONTACT DETAILS

**David Christopher Moreno**

172 Isabella Road  
EDMONTON QLD 4869  
AUSTRALIA

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# Member Statement

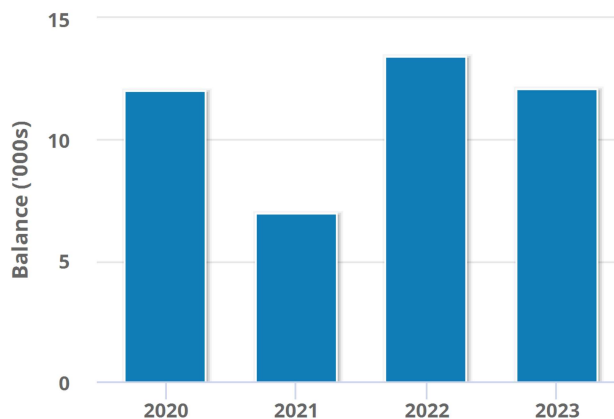
For the year ended 30 June 2023

## Member details

**Mrs Michelle Moreno**  
**172 Isabella Road**  
**EDMONTON QLD 4869**  
**AUSTRALIA**

Valid TFN Supplied: Yes  
Date of Birth: 13/07/1981  
Date Joined Fund: 17/05/2019  
Date Employed:  
Eligible Service Date: 17/05/2019

## Your recent balance history



### YOUR OPENING BALANCE

**\$13,437.77**

**(\$1,355.64)**

Balance Decrease

### YOUR CLOSING BALANCE

**\$12,082.13**

### Your Net Fund Return

**(10.0883)%**

## Your account at a glance

Opening Balance as at 01/07/2022	\$13,437.77
New Earnings	(\$1,355.64)
Closing Balance at 30/06/2023	\$12,082.13

# Member Statement

For the year ended 30 June 2023

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## Consolidated - Mrs Michelle Moreno

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### ACCESS TO YOUR BENEFITS

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Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$12,082.13

### YOUR TAX COMPONENTS

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Tax Free Component	\$0.00
Taxable Component	\$12,082.13

### YOUR INSURANCE COVER

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$12,082.13
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	(10.09)%
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# Member Statement

For the year ended 30 June 2023

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## Accumulation Account - Mrs Michelle Moreno

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### ACCOUNT SUMMARY

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<b>Opening Balance as at 01/07/2022</b>	<b>\$13,437.77</b>
<b>New Earnings</b>	<b>(\$1,355.64)</b>
<b>Closing Balance at 30/06/2023</b>	<b>\$12,082.13</b>

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### ACCESS TO YOUR BENEFITS

---

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$12,082.13

### YOUR TAX COMPONENTS

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Tax Free Component	\$0.00
Taxable Component	\$12,082.13



# Member Statement

For the year ended 30 June 2023

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## **YOUR BENEFICIARY(s) - Mrs Michelle Moreno**

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No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

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### **David Christopher Moreno**

172 Isabella Road  
EDMONTON QLD 4869  
AUSTRALIA

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## **ADMINISTRATOR CONTACT DETAILS**

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### **David Christopher Moreno**

172 Isabella Road  
EDMONTON QLD 4869  
AUSTRALIA

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# Minutes of Meeting of the Trustees of Moreno Superannuation Fund

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**Held at:** 172 Isabella Road  
EDMONTON QLD 4869

**Held on:**

**Present:** David Christopher Moreno  
Michelle Moreno

**Minutes:** The Chair reported that the minutes of the previous meeting had been signed as a true record.

**Financial Statements:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2023 and it was resolved that such statements be and are hereby adopted as tabled.

**Trustee Declaration:** It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.

**Income Tax 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 30th June 2023, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by TTO Chartered Accountants.

**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, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

**Allocation of Income:**

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment  
Acquisitions/Disposals:**

It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2023.

**Auditors and Tax  
Agents:**

It was resolved that Tony Boys will continue acting as auditor and TTO Chartered Accountants will continue as tax agent of the fund for the year ending 30th June 2024.

**Trustee's Status:**

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting was closed.

**Signed as a true and correct record**

**Chairperson:**

**Date:**



**Who should complete this annual return?**

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](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 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)**

- ❗ 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)**

**Moreno Superannuation Fund**

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

**4 Current postal address**

**172 Isabella Road**

Suburb/town

**EDMONTON**

State/territory

**QLD**

Postcode

**4869**

**5 Annual return status**

Is this an amendment to the SMSF's 2023 return?

**A** No ☐ Yes ☐

Is this the first required return for a newly registered SMSF?

**B** No ☒ Yes ☐





## 6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Boys**

First given name

**Tony**

Other given names

SMSF Auditor Number

**100014140**

Auditor's phone number

Postal address

**PO BOX 3376**

Suburb/town

**ADELAIDE**

State/territory

**SA**

Postcode

**5000**

Date audit was completed **A**  /  /

Was Part A of the audit report qualified?

**B** No ☐ Yes ☐

Was Part B of the audit report qualified?

**C** No ☐ Yes ☐

If Part B of the audit report was qualified,  
have the reported issues been rectified?

**D** No ☐ Yes ☐

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

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

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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

**SuperMate**



**8 Status of SMSF**

Australian superannuation fund

**A** No ☐ Yes ☒

Fund benefit structure

**B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

**C** No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day

Month

Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

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

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.No ☒ Go to Section B: Income.Yes ☐ Exempt current pension income amount **A** \$  ~~00~~

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

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

Did the fund have any other income that was assessable?

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

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



## Section B: Income

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

### 11 Income

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

**G** No ☒ Yes ☐

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

**M** No ☐ Yes ☐

Code

☐

Net capital gain **A** \$ .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	<b>D1</b> \$ <input type="text" value="0"/> .00	Net foreign income	<b>D</b> \$ <input type="text" value="0"/> .00	Loss <input type="checkbox"/>
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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

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

Loss

☐

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

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

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

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

Code

☐

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$ .00

plus Assessable personal contributions

**R2** \$ .00

plus \*\*No-TFN-quoted contributions

**R3** \$ .00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$ .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

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.

**GROSS INCOME**  
(Sum of labels **A** to **U**)

**W** \$ .00

Loss

☐

Exempt current pension income

**Y** \$ .00

**TOTAL ASSESSABLE INCOME**  
(**W** less **Y**)

**V** \$ .00

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> \$ <input type="text" value="0"/>	<b>A2</b> \$ <input type="text" value="0"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/>	<b>B2</b> \$ <input type="text" value="0"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/>	<b>D2</b> \$ <input type="text" value="0"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/>	<b>E2</b> \$ <input type="text" value="0"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0"/>	<b>F2</b> \$ <input type="text" value="0"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="0"/>	<b>H2</b> \$ <input type="text" value="0"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="2"/>	<b>I2</b> \$ <input type="text" value="0"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="1,892"/>	<b>J2</b> \$ <input type="text" value="0"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/>	<b>U2</b> \$ <input type="text" value="0"/>	
Other amounts	<b>L1</b> \$ <input type="text" value="518"/>	<b>L2</b> \$ <input type="text" value="3,515"/>	
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/>		

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

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

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

Loss ☐

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

#This is a mandatory label.





## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income **A** \$  ~~0~~  
(an amount must be included even if it is zero)

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

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

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

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

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

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

Early stage venture capital limited partnership tax offset  
**D1** \$

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

Early stage investor tax offset  
**D3** \$

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

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

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

Complying fund's franking credits tax offset  
**E1** \$

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

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

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

Section 102AAM interest charge  
**G** \$

712260923



Credit for tax withheld – foreign resident withholding (excluding capital gains)

H2 \$ 0.00

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

H3 \$ 0.00

Credit for TFN amounts withheld from payments from closely held trusts

H5 \$ 0.00

Credit for interest on no-TFN tax offset

H6 \$ 0.00

Credit for foreign resident capital gains withholding amounts

H8 \$ 0.00

Eligible credits

H \$ 0.00

(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 0.00

(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised

K \$ 3,515.00

Supervisory levy

L \$ 259.00

Supervisory levy adjustment for wound up funds

M \$ 0.00

Supervisory levy adjustment for new funds

N \$ 0.00

AMOUNT DUE OR REFUNDABLE

A positive amount at S is what you owe, while a negative amount is refundable to you.

S \$ -131.20

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

## Section E: Losses

## 14 Losses

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

Tax losses carried forward to later income years

U \$ 0.00

Net capital losses carried forward to later income years

V \$ 0.00

## Section F: Member information

### MEMBER 1

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Moreno**

First given name

**David**

Other given names

**Christopher**

Member's TFN

See the Privacy note in the Declaration.

**On File**

Date of birth

Day

**13**

Month

**10**

Year

**1982**

### Contributions

OPENING ACCOUNT BALANCE \$ **218,548.87**

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

Employer contributions

**A \$ 23,028.00**

ABN of principal employer

**A1**

Personal contributions

**B \$ 0.00**

CGT small business retirement exemption

**C \$ 0.00**

CGT small business 15-year exemption amount

**D \$ 0.00**

Personal injury election

**E \$ 0.00**

Spouse and child contributions

**F \$ 0.00**

Other third party contributions

**G \$ 0.00**

Proceeds from primary residence disposal

**H \$ 0.00**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount

**I \$ 0.00**

Non-assessable foreign superannuation fund amount

**J \$ 0.00**

Transfer from reserve: assessable amount

**K \$ 0.00**

Transfer from reserve: non-assessable amount

**L \$ 0.00**

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

**T \$ 0.00**

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

**M \$ 0.00**

**TOTAL CONTRIBUTIONS N \$ 23,028.00**

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

### Other transactions

Accumulation phase account balance

**S1 \$ 215,458.84**

Retirement phase account balance  
– Non CDBIS

**S2 \$ 0.00**

Retirement phase account balance  
– CDBIS

**S3 \$ 0.00**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S \$ 215,458.84**

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

Allocated earnings or losses

**O \$ 26,118.03**

Inward rollovers and transfers

**P \$ 0.00**

Outward rollovers and transfers

**Q \$ 0.00**

Lump Sum payments

**R1 \$ 0.00**

Income stream payments

**R2 \$ 0.00**

Loss

**L**

Code

Code

Accumulation phase value **X1 \$ 0.00**

Retirement phase value **X2 \$ 0.00**

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

**MEMBER 2**Title: Mr ☐ Mrs ☒ Miss ☐ Ms ☐ Other 

Family name

**Moreno**

First given name

**Michelle**Other given names 

Member's TFN

See the Privacy note in the Declaration.

**On File**

Date of birth

Day

**13**

Month

**07**

Year

**1981****Contributions**OPENING ACCOUNT BALANCE \$ **13,437.77****!** Refer to instructions for completing these labels.

Employer contributions

**A \$ 0.00**

ABN of principal employer

**A1** 

Personal contributions

**B \$ 0.00**

CGT small business retirement exemption

**C \$ 0.00**

CGT small business 15-year exemption amount

**D \$ 0.00**

Personal injury election

**E \$ 0.00**

Spouse and child contributions

**F \$ 0.00**

Other third party contributions

**G \$ 0.00**

Proceeds from primary residence disposal

**H \$ 0.00**

Day

Month

Year

**H1** Receipt date  /  / 

Assessable foreign superannuation fund amount

**I \$ 0.00**

Non-assessable foreign superannuation fund amount

**J \$ 0.00**

Transfer from reserve: assessable amount

**K \$ 0.00**

Transfer from reserve: non-assessable amount

**L \$ 0.00**Contributions from non-complying funds  
and previously non-complying funds**T \$ 0.00**Any other contributions  
(including Super Co-contributions  
and Low Income Super Amounts)**M \$ 0.00****TOTAL CONTRIBUTIONS N \$ 0.00**(Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$ 12,082.13**Retirement phase account balance  
– Non CDBIS**S2 \$ 0.00**Retirement phase account balance  
– CDBIS**S3 \$ 0.00****0** TRIS Count**CLOSING ACCOUNT BALANCE S \$ 12,082.13**

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$ 1,355.64**

Inward rollovers and transfers

**P \$ 0.00**

Outward rollovers and transfers

**Q \$ 0.00**

Lump Sum payments

**R1 \$ 0.00**

Income stream payments

**R2 \$ 0.00**

Loss

**L**

Code

Code

712261023

Accumulation phase value **X1 \$ 0.00**Retirement phase value **X2 \$ 0.00**Outstanding limited recourse  
borrowing arrangement amount **Y \$ 0.00**

**MEMBER 3**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. 

Date of birth

Day  / Month  / Year **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date Day  / Month  / Year 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions  
(including Super Co-contributions  
and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

Code

Code

Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 4**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. 

Date of birth

Day  / Month  / Year **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date Day  / Month  / Year 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions  
(including Super Co-contributions  
and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

☐

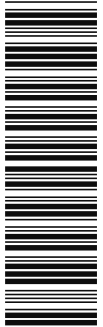
Code

☐

Code

☐

712261123

Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 5**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. 

Date of birth

Day  / Month  / Year **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date Day  / Month  / Year 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions  
(including Super Co-contributions  
and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

☐

Code

☐

Code

☐Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 6**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. Date of birth  Day  /  Month  /  Year **Contributions**OPENING ACCOUNT BALANCE \$  0.00**!** Refer to instructions for completing these labels.

Employer contributions

**A \$**  0.00

ABN of principal employer

**A1** 

Personal contributions

**B \$**  0.00

CGT small business retirement exemption

**C \$**  0.00

CGT small business 15-year exemption amount

**D \$**  0.00

Personal injury election

**E \$**  0.00

Spouse and child contributions

**F \$**  0.00

Other third party contributions

**G \$**  0.00

Proceeds from primary residence disposal

**H \$**  0.00**H1** Receipt date  Day  /  Month  /  Year 

Assessable foreign superannuation fund amount

**I \$**  0.00

Non-assessable foreign superannuation fund amount

**J \$**  0.00

Transfer from reserve: assessable amount

**K \$**  0.00

Transfer from reserve: non-assessable amount

**L \$**  0.00Contributions from non-complying funds  
and previously non-complying funds**T \$**  0.00Any other contributions  
(including Super Co-contributions  
and Low Income Super Amounts)**M \$**  0.00**TOTAL CONTRIBUTIONS N \$**  0.00(Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$**  0.00Retirement phase account balance  
– Non CDBIS**S2 \$**  0.00Retirement phase account balance  
– CDBIS**S3 \$**  0.00 0 TRIS Count**CLOSING ACCOUNT BALANCE S \$**  0.00

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$**  0.00

Inward rollovers and transfers

**P \$**  0.00

Outward rollovers and transfers

**Q \$**  0.00

Lump Sum payments

**R1 \$**  0.00

Income stream payments

**R2 \$**  0.00

Loss

☐

Code

☐

Code

☐Accumulation phase value **X1 \$**  0.00Retirement phase value **X2 \$**  0.00Outstanding limited recourse  
borrowing arrangement amount **Y \$**  0.00



## Section G: Supplementary member information

### MEMBER 7

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day / Month / Year

/  /

### If deceased, date of death

Day / Month / Year

/  /

### Contributions

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

**H1** Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance – Non CDBIS

**S2 \$**

Retirement phase account balance – CDBIS

**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

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

Allocated earnings or losses

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Income stream payments

**R2 \$**

Loss

☐

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 8**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account  
statusCode  

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

 /  / **If deceased, date of death**

Day / Month / Year

 /  / **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date  /  / 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions (including Super  
Co-contributions and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

Code

Code

Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 9**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account  
status

Code

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

 /  / **If deceased, date of death**

Day / Month / Year

 /  / **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date  Day /  Month /  Year

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions (including Super  
Co-contributions and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

Code

Code

Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 10**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account  
statusCode  

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

 /  / **If deceased, date of death**

Day / Month / Year

 /  / **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date  /  / 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions (including Super  
Co-contributions and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

☐

Code

☐

Code

☐Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 11**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account  
statusCode  

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

 /  / **If deceased, date of death**

Day / Month / Year

 /  / **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date  /  / 

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions (including Super  
Co-contributions and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

☐

Code

☐

Code

☐Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

**MEMBER 12**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account  
statusCode  

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

 /  / **If deceased, date of death**

Day / Month / Year

 /  / **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1** 

Personal contributions

**B \$** 

CGT small business retirement exemption

**C \$** 

CGT small business 15-year exemption amount

**D \$** 

Personal injury election

**E \$** 

Spouse and child contributions

**F \$** 

Other third party contributions

**G \$** 

Proceeds from primary residence disposal

**H \$** **H1** Receipt date  Day /  Month /  Year

Assessable foreign superannuation fund amount

**I \$** 

Non-assessable foreign superannuation fund amount

**J \$** 

Transfer from reserve: assessable amount

**K \$** 

Transfer from reserve: non-assessable amount

**L \$** Contributions from non-complying funds  
and previously non-complying funds**T \$** Any other contributions (including Super  
Co-contributions and Low Income Super Amounts)**M \$** **TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)**Other transactions**

Accumulation phase account balance

**S1 \$** Retirement phase account balance  
– Non CDBIS**S2 \$** Retirement phase account balance  
– CDBIS**S3 \$**  TRIS Count**CLOSING ACCOUNT BALANCE S \$** 

(S1 plus S2 plus S3)

Allocated earnings or losses

**O \$** 

Inward rollovers and transfers

**P \$** 

Outward rollovers and transfers

**Q \$** 

Lump Sum payments

**R1 \$** 

Income stream payments

**R2 \$** 

Loss

☐

Code

☐

Code

☐Accumulation phase value **X1 \$** Retirement phase value **X2 \$** Outstanding limited recourse  
borrowing arrangement amount **Y \$**

## 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

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 \$ -~~00~~

Permissible temporary borrowings

V2 \$ -~~00~~

Other borrowings

V3 \$ -~~00~~

Borrowings V \$ -~~00~~

Total member closing account balances  
(total of all CLOSING ACCOUNT BALANCEs from Sections F and G)

W \$ -~~00~~

Reserve accounts X \$ -~~00~~

Other liabilities Y \$ -~~00~~

TOTAL LIABILITIES Z \$ -~~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 2022–23 income year, write 2023).

A

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the *Family trust election, revocation or variation 2023*.

B

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election.

C

If revoking an interposed entity election, print R, and complete and attach the *Interposed entity election or revocation 2023*.

D



## Section K: Declarations

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

### Important

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

### Privacy

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

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

**Moreno**

First given name

**David**

Other given names

**Christopher**

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  0 Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  Day /  Month /  Year

### Tax agent's contact details

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Tonellato**

First given name

**David**

Other given names

Tax agent's practice

**TTO Chartered Accountants**

Tax agent's phone number

**0882119426**

Reference number

**298083**

Tax agent number

**25809482**

# Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	Moreno, David Christopher			218,548.87		98,899.92
125 00002	Moreno, Michelle			13,437.77		6,959.60
<b>208</b>	<b>Unit Trusts (Unlisted)</b>					
208 0001	Unit Trusts (Unlisted) Account 1					
	205,025.0000		171,692.04		193,844.99	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	Bank of Queensland 9077		-		40,198.35	
290 0002	Cash at Bank - Trading (Fund)		56,235.73		-	
<b>300</b>	<b>Sundry Debtors - Fund Level</b>					
300 0001	Sundry Debtors Number 1		261.50		261.50	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0009	Provision for Income Tax (Fund)			130.30		(991.80)
<b>500</b>	<b>Sundry Creditors</b>					
500 0001	Sundry Creditors Number 1			518.00		3,310.00
<b>690</b>	<b>Cash at Bank</b>					
690 0001	Bank of Queensland 9077			6.30		41.41
690 0002	Cash at Bank - Trading (Fund)			209.73		-
<b>702</b>	<b>Employer Concessional Contributions</b>					
702 00001	Moreno, David Christopher			23,028.00		25,406.00
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0017	Market Movement Non-Realised - Trusts - Non-Public & Non-PST			(22,152.95)		106,586.91
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0001	Accountancy Fees		1,892.00		2,200.00	
<b>802</b>	<b>Investment Expenses</b>					
802 0001	Bank Charges		1.95		-	
<b>825</b>	<b>Fund Lodgement Expenses</b>					
825 0005	ATO Annual Return Fee - Supervisory levy		518.00		259.00	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		3,124.80		3,448.20	
			<b>233,726.02</b>	<b>233,726.02</b>	<b>240,212.04</b>	<b>240,212.04</b>

## General Ledger

As at 30 June 2023

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
<b>000</b>	<b>Master Clearing Account</b>			-	-
<b>125</b>	<b>Accumulation Member Balance</b>			<b>231,986.64</b>	<b>231,986.64</b>
00001	Moreno, David Christopher			218,548.87	218,548.87
00002	Moreno, Michelle			13,437.77	13,437.77
<b>199</b>	<b>Current Period Surplus</b>			-	<b>(4,445.67)</b>
<b>208</b>	<b>Unit Trusts (Unlisted)</b>			<b>193,844.99</b>	<b>171,692.04</b>
208 0001	Unit Trusts (Unlisted) Account 1			193,844.99	171,692.04
	1/07/2022	205,025.0000			
	30/06/2023	-	(22,152.95)		Unrealised market movement
		205,025.0000			
<b>290</b>	<b>Cash at Bank</b>			<b>40,198.35</b>	<b>56,235.73</b>
290 0001	Bank of Queensland 9077			40,198.35	-
	6/07/2022		464.00		SUPERCHOICE
	11/07/2022		(2,200.00)		PAGE HARRISON
	11/07/2022		(1,110.00)		ATO
	12/07/2022		(25,000.00)		TRANSFER
	18/07/2022		261.50		ATO
	20/07/2022		487.20		SUPERCHOICE
	31/07/2022		4.96		INTEREST
	31/07/2022		(1.30)		BANK FEE
	15/08/2022		(13,104.71)		TRANSFER
	31/08/2022		1.34		INTEREST
	31/08/2022		(0.65)		BANK FEE
	7/09/2022		1,218.00		SUPERCHOICE
	7/09/2022		487.20		SUPERCHOICE
	1/11/2022		974.40		SUPERCHOICE
	7/11/2022		(2,680.29)		TRANSFER
290 0002	Cash at Bank - Trading (Fund)			-	56,235.73
	12/07/2022		25,000.00		TRANSFER
	29/07/2022		5.38		INTEREST
	16/08/2022		13,104.71		TRANSFER
	31/08/2022		15.39		INTEREST
	15/09/2022		(616.00)		TTO
	30/09/2022		17.09		INTEREST
	19/10/2022		(616.00)		TTO
	31/10/2022		17.42		INTEREST
	7/11/2022		2,680.29		TRANSFER
	15/11/2022		(660.00)		TTO
	22/11/2022		(999.00)		ATO
	30/11/2022		17.35		INTEREST
	19/12/2022		2,436.00		SUPERCHOICE
	30/12/2022		17.56		INTEREST
	16/01/2023		730.80		SUPERCHOICE
	31/01/2023		19.65		INTEREST
	6/02/2023		730.80		SUPERCHOICE
	27/02/2023		(999.00)		ATO
	28/02/2023		17.60		INTEREST
	3/03/2023		974.40		SUPERCHOICE
	31/03/2023		19.52		INTEREST
	6/04/2023		732.80		ATO

## General Ledger

As at 30 June 2023

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	17/04/2023		487.20 SUPERCHOICE		
	27/04/2023		1,461.60 SUPERCHOICE		
	28/04/2023		18.03 INTEREST		
	9/05/2023		243.60 SUPERCHOICE		
	29/05/2023		(999.00) ATO		
	31/05/2023		22.23 INTEREST		
	5/06/2023		974.40 SUPERCHOICE		
	16/06/2023		10,871.20 SUPERCHOICE		
	28/06/2023		487.20 SUPERCHOICE		
	30/06/2023		22.51 INTEREST		
<b>300</b>	<b>Sundry Debtors - Fund Level</b>			<b>261.50</b>	<b>261.50</b>
300 0001	Sundry Debtors Number 1			261.50	261.50
<b>450</b>	<b>Provisions for Tax - Fund</b>			<b>(991.80)</b>	<b>130.30</b>
450 0009	Provision for Income Tax (Fund)			(991.80)	130.30
	18/07/2022		520.50 Final Tax Refund		
	6/04/2023		991.80 Final Tax Refund		
	30/06/2023		(390.20) Current year tax expense		
<b>500</b>	<b>Sundry Creditors</b>			<b>3,310.00</b>	<b>518.00</b>
500 0001	Sundry Creditors Number 1			3,310.00	518.00
	11/07/2022		(2,200.00) PAGE HARRISON		
	11/07/2022		(1,110.00) ATO		
	30/06/2023		518.00 Increase Sundry Creditors Number 1		
<b>690</b>	<b>Cash at Bank</b>			<b>-</b>	<b>216.03</b>
690 0001	Bank of Queensland 9077			-	6.30
	31/07/2022		4.96 INTEREST		
	31/08/2022		1.34 INTEREST		
690 0002	Cash at Bank - Trading (Fund)			-	209.73
	29/07/2022		5.38 INTEREST		
	31/08/2022		15.39 INTEREST		
	30/09/2022		17.09 INTEREST		
	31/10/2022		17.42 INTEREST		
	30/11/2022		17.35 INTEREST		
	30/12/2022		17.56 INTEREST		
	31/01/2023		19.65 INTEREST		
	28/02/2023		17.60 INTEREST		
	31/03/2023		19.52 INTEREST		
	28/04/2023		18.03 INTEREST		
	31/05/2023		22.23 INTEREST		
	30/06/2023		22.51 INTEREST		
<b>702</b>	<b>Employer Concessional Contributions</b>			<b>-</b>	<b>23,028.00</b>
00001	Moreno, David Christopher			-	23,028.00
	6/07/2022		464.00 Contribution Employer Concessional Contributions		
	20/07/2022		487.20 Contribution Employer Concessional Contributions		
	7/09/2022		1,218.00 Contribution Employer Concessional Contributions		
	7/09/2022		487.20 Contribution Employer Concessional Contributions		
	1/11/2022		974.40 Contribution Employer Concessional Contributions		
	19/12/2022		2,436.00 Contribution Employer Concessional Contributions		
	16/01/2023		730.80 Contribution Employer Concessional Contributions		
	6/02/2023		730.80 Contribution Employer Concessional Contributions		
	3/03/2023		974.40 Contribution Employer Concessional Contributions		

## General Ledger

As at 30 June 2023

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	17/04/2023		487.20		
	27/04/2023		1,461.60		
	9/05/2023		243.60		
	5/06/2023		974.40		
	16/06/2023		10,871.20		
	28/06/2023		487.20		
<b>780</b>	<b>Market Movement Non-Realised</b>			-	<b>(22,152.95)</b>
780 0017	Market Movement Non-Realised - Trusts - Non-Public & Non			-	(22,152.95)
	30/06/2023		(22,152.95)		Unrealised market movement - Non-Public & Non-PST
<b>801</b>	<b>Fund Administration Expenses</b>			-	<b>1,892.00</b>
801 0001	Accountancy Fees			-	1,892.00
	15/09/2022		616.00		TTO
	19/10/2022		616.00		TTO
	15/11/2022		660.00		TTO
<b>802</b>	<b>Investment Expenses</b>			-	<b>1.95</b>
802 0001	Bank Charges			-	1.95
	31/07/2022		1.30		BANK FEE
	31/08/2022		0.65		BANK FEE
<b>825</b>	<b>Fund Lodgement Expenses</b>			-	<b>518.00</b>
825 0005	ATO Annual Return Fee - Supervisory levy			-	518.00
	18/07/2022		259.00		ATO Levy Refund
	6/04/2023		259.00		ATO Levy Refund
<b>860</b>	<b>Fund Tax Expenses</b>			-	<b>3,124.80</b>
860 0004	Income Tax Expense			-	3,124.80
	22/11/2022		999.00		ATO
	27/02/2023		999.00		ATO
	29/05/2023		999.00		ATO
	30/06/2023		518.00		June
	30/06/2023		(390.20)		Current year tax expense

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

# Market Value Movements

From 01/07/2022 to 30/06/2023

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Non-public &amp; Non-pst Trusts</b>									
2080001	Unit Trusts (Unlisted) Account 1		193,844.99	-	-	-	171,692.04	-	(22,152.95)
			<b>193,844.99</b>	-	-	-	<b>171,692.04</b>	-	<b>(22,152.95)</b>
	<b>TOTALS</b>		<b>193,844.99</b>	-	-	-	<b>171,692.04</b>	-	<b>(22,152.95)</b>

# Tax Reconciliation

For the year ended 30 June 2023

## INCOME

<b>Gross Interest Income</b>		216.00	
<b>Gross Dividend Income</b>			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-	-	
<b>Gross Rental Income</b>		-	
<b>Gross Foreign Income</b>		-	
<b>Gross Trust Distributions</b>		-	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	23,028.00		
Member Contributions	-	23,028.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	-		
Pension Capital Gain Revenue	-	-	
<b>Non-arm's length income</b>		-	
<b>Net Other Income</b>		-	
<b>Gross Income</b>			<b>23,244.00</b>
Less Exempt Current Pension Income		-	
<b>Total Income</b>			<b>23,244.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Other Deduction</b>		2,412.00	
<b>Total Deductions</b>			<b>2,412.00</b>
<b>TAXABLE INCOME</b>			<b>20,832.00</b>
Gross Income Tax Expense (15% of Standard Component)		3,124.80	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-	-	
<b>Tax Assessed</b>			<b>3,124.80</b>
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		3,515.00	3,515.00
<b>TAX DUE OR REFUNDABLE</b>			<b>(390.20)</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>(131.20)</b>

# Accrued Capital Gains

For the year ended 30 June 2023

		Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>									
208 0001 Unit Trusts (Unlisted) Account 1		30/06/2021	200,025.0000	167,504.94	200,025.00	-	Loss	200,025.00	(32,520.06)
		21/07/2021	5,000.0000	4,187.10	5,000.00	-	Loss	5,000.00	(812.90)
			<b>205,025.0000</b>	<b>171,692.04</b>	<b>205,025.00</b>	<b>-</b>		<b>205,025.00</b>	<b>(33,332.96)</b>
<b>TOTALS</b>				<b>171,692.04</b>	<b>205,025.00</b>	<b>-</b>		<b>205,025.00</b>	<b>(33,332.96)</b>
<b>GRAND TOTAL</b>									<b>(33,332.96)</b>



# Tax Statement

As at 30 June 2023

	Distributions you received	Tax Offsets	Taxable Income
<b>Gross Distribution Income</b>			
Franked	-	-	-
Unfranked	-	-	-
Unfranked CFI	-	-	-
Interest	216.03	-	216.03
Other Income	-	-	-
			<b>216.03</b>
<b>Gross Rental Income</b>	-	-	-
<b>Net Capital Gains</b>			
Discounted CG TARP	-	-	-
Discounted CG NTARP	-	-	-
CGT Concession Amount	-	-	-
CG - other TARP	-	-	-
CG - other NTARP	-	-	-
			-
<b>Gross Foreign Income</b>			
Interest income	-	-	-
Other assessable foreign income	-	-	-
			-
<b>Non-assessable Amounts</b>			
Non-taxable	-	-	-
Tax Free Trust	-	-	-
Tax deferred/Cost base adjustment	-	-	-
<b>Total Distributions</b>	<b>216.03</b>	-	-
Less:			
TFN amounts withheld	-	-	-
Non-resident withholding - excluding CG	-	-	-
Non-resident withholding - CG	-	-	-
Other withholding tax	-	-	-
Deductible expenses	2,411.95	-	-
<b>Net Distributions</b>	<b>(2,195.92)</b>	-	-
Net Capital Gains from Sales	-	-	-
<b>Total Capital Gain</b>	-	-	-

# Detailed Tax Statement

As at 30 June 2023

Interest												
		Tax Date	Amount Received	Interest	Foreign Income	Foreign Tax Credits	TFN/ABN Withhold Tax	Non-Res Withhold Tax				
Cash												
Bank of Queensland 9077												
		31/07/2022	4.96	4.96	-	-	-	-				
		31/08/2022	1.34	1.34	-	-	-	-				
			6.30	6.30	-	-	-	-				
Cash at Bank - Trading (Fund)												
		29/07/2022	5.38	5.38	-	-	-	-				
		31/08/2022	15.39	15.39	-	-	-	-				
		30/09/2022	17.09	17.09	-	-	-	-				
		31/10/2022	17.42	17.42	-	-	-	-				
		30/11/2022	17.35	17.35	-	-	-	-				
		30/12/2022	17.56	17.56	-	-	-	-				
		31/01/2023	19.65	19.65	-	-	-	-				
		28/02/2023	17.60	17.60	-	-	-	-				
		31/03/2023	19.52	19.52	-	-	-	-				
		28/04/2023	18.03	18.03	-	-	-	-				
		31/05/2023	22.23	22.23	-	-	-	-				
		30/06/2023	22.51	22.51	-	-	-	-				
			209.73	209.73	-	-	-	-				
			216.03	216.03	-	-	-	-				
TOTALS			216.03	216.03	-	-	-	-				

# Detailed Tax Statement

As at 30 June 2023

Tax Deductible Expenses	
Account	Amount Paid
Accountancy Fees	1,892.00
ATO Annual Return Fee - Supervisory levy	518.00
Bank Charges	1.95
TOTALS	2,411.95

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

### EXEMPT CURRENT PENSION INCOME

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

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

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

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

### APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

#### Fund Income:

Gross Income	23,244.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	<u>23,244.00</u>

#### Reduced Fund Income:

Fund Income	23,244.00
LESS Exempt Current Pension Income	-
	<u>23,244.00</u>

#### Apportionment Factor:

Reduced Fund Income	<u>23,244.00</u>
Fund Income	<u>23,244.00</u>
	<u>1.0000000000</u>

### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

#### Assessable Investment Income:

Gross Income	23,244.00
LESS Gross Taxable Contributions	23,028.00
LESS Exempt Current Pension Income	-
	<u>216.00</u>

#### Total Investment Income:

Gross Income	23,244.00
LESS Gross Taxable Contributions	<u>23,028.00</u>
	<u>216.00</u>

#### Apportionment Factor:

Assessable Investment Income	<u>216.00</u>
Total Investment Income	<u>216.00</u>
	<u>1.0000000000</u>

# Notes to the Tax Reconciliation

## Deductions

For the year ended 30 June 2023

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
825 0005		18/07/2022	ATO Levy Refund	259.00	100.00	259.00	No	-		259.00
802 0001		31/07/2022	BANK FEE	1.30	100.00	1.30	Yes	1.0000		1.30
802 0001		31/08/2022	BANK FEE	0.65	100.00	0.65	Yes	1.0000		0.65
801 0001		15/09/2022	TTO	616.00	100.00	616.00	Yes	1.0000		616.00
801 0001		19/10/2022	TTO	616.00	100.00	616.00	Yes	1.0000		616.00
801 0001		15/11/2022	TTO	660.00	100.00	660.00	Yes	1.0000		660.00
825 0005		6/04/2023	ATO Levy Refund	259.00	100.00	259.00	No	-		259.00
TOTALS				2,411.95		2,411.95				2,411.95

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2023

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
690 0001	Bank of Queensland 9077	31/07/2022	4.96	-	-	-	
690 0001	Bank of Queensland 9077	31/08/2022	1.34	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	29/07/2022	5.38	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	31/08/2022	15.39	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	30/09/2022	17.09	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	31/10/2022	17.42	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	30/11/2022	17.35	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	30/12/2022	17.56	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	31/01/2023	19.65	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	28/02/2023	17.60	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	31/03/2023	19.52	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	28/04/2023	18.03	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	31/05/2023	22.23	-	-	-	
690 0002	Cash at Bank - Trading (Fund)	30/06/2023	22.51	-	-	-	
Total Assessable Revenue			216.03	-	-	-	
Non-assessable Revenue Accounts							
Total Non-assessable Revenue			-	-	-	-	
Total Revenue			216.03	-	-	-	

Notes:

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

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2023

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690 0001	Bank of Queensland 9077	31/07/2022	-	-	-	-	-	-	4.96	-	4.96
690 0001	Bank of Queensland 9077	31/08/2022	-	-	-	-	-	-	1.34	-	1.34
690 0002	Cash at Bank - Trading (Fund)	29/07/2022	-	-	-	-	-	-	5.38	-	5.38
690 0002	Cash at Bank - Trading (Fund)	31/08/2022	-	-	-	-	-	-	15.39	-	15.39
690 0002	Cash at Bank - Trading (Fund)	30/09/2022	-	-	-	-	-	-	17.09	-	17.09
690 0002	Cash at Bank - Trading (Fund)	31/10/2022	-	-	-	-	-	-	17.42	-	17.42
690 0002	Cash at Bank - Trading (Fund)	30/11/2022	-	-	-	-	-	-	17.35	-	17.35
690 0002	Cash at Bank - Trading (Fund)	30/12/2022	-	-	-	-	-	-	17.56	-	17.56
690 0002	Cash at Bank - Trading (Fund)	31/01/2023	-	-	-	-	-	-	19.65	-	19.65
690 0002	Cash at Bank - Trading (Fund)	28/02/2023	-	-	-	-	-	-	17.60	-	17.60
690 0002	Cash at Bank - Trading (Fund)	31/03/2023	-	-	-	-	-	-	19.52	-	19.52
690 0002	Cash at Bank - Trading (Fund)	28/04/2023	-	-	-	-	-	-	18.03	-	18.03
690 0002	Cash at Bank - Trading (Fund)	31/05/2023	-	-	-	-	-	-	22.23	-	22.23
690 0002	Cash at Bank - Trading (Fund)	30/06/2023	-	-	-	-	-	-	22.51	-	22.51
<b>TOTALS</b>			-	-	-	-	-	-	<b>216.03</b>	-	<b>216.03</b>