

ROBERTS SUPERANNUATION FUND

ABN 90 361 126 093

Trustees: MUPOLO PTY LIMITED

Financial Statement
For the year ended 30 June 2021

ROBERTS SUPERANNUATION FUND

Detailed Statement of Financial Position

as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Derivative Investments	6A		
Options		2,000.00	41,937.00
Direct Property	6B		
5 / 370 Sydney Road		945,000.00	700,000.00
Shop 3/ 366 Sydney Road		660,000.00	470,000.00
Managed Investments	6C		
Mercer Growth Fund		758,860.87	555,629.80
Mercer Moderate Growth Fund		574,026.61	451,733.25
Shares in Listed Companies - Foreign	6D		
Direxion SHS ETF TR		87,880.98	-
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x Shares		91,112.85	-
Units In Listed Unit Trusts	6E		
Mcp Master Income Trust - Ordinary Units Fully Paid		51,236.64	45,334.38
Other Assets			
Cash At Bank			
BT Cash Management Trust		131,240.17	351,478.71
ING Business Optimiser		251,526.36	251,137.67
Mercer Cash Account		32,500.00	28,093.15
Ord Minnett Accelerator Cash Account		306,601.43	387,929.35
Foreign Cash At Bank			
Ord Minnett Pershing USD		66.20	-
Receivables			
Investment Income Receivable			
Distributions			
Cash At Bank			
BT Cash Management Trust		-	280.00
Managed Investments			
Mercer Growth Fund		39,486.50	25,919.28
Mercer Moderate Growth Fund		26,833.83	18,046.94
Units In Listed Unit Trusts			
Mcp Master Income Trust - Ordinary Units		163.25	218.51
Fully Paid			
Total Assets		3,958,535.69	3,327,738.04
Liabilities			
Income Tax Payable			
Provision for Income Tax		2,931.45	3,864.90
Withholding Credits			
Units In Listed Unit Trusts			
Mcp Master Income Trust - Ordinary Units Fully Paid		-	(90.71)
Franking Credits			
Managed Investments			
Mercer Growth Fund		(1,602.00)	(2,214.31)
Mercer Moderate Growth Fund		(1,065.56)	-
Pental Australian Equity Fund		-	(433.67)
Perpetual Wholesale Australian Share Fund		-	(602.04)

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

ROBERTS SUPERANNUATION FUND

Detailed Statement of Financial Position

as at 30 June 2021

	Note	2021 \$	2020 \$
Vanguard Australian Property Securities Index Fund		-	(44.84)
Units In Listed Unit Trusts			
Betashares Ftse Rafi Australia 200 ETF - Exchange		-	(4,514.35)
Traded Fund Units Fully Paid			
Betashares Geared Australian Equity Fund (Hedge		-	(5,973.80)
Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)			
SPDR S&P/ASX 200 Fund - Exchange Traded Fund		-	(2,316.62)
Units Fully Paid			
Foreign Tax Credits			
Managed Investments			
Mercer Growth Fund		(499.98)	(265.50)
Mercer Moderate Growth Fund		(332.57)	(266.07)
Pental Australian Equity Fund		-	(3.67)
Perpetual Wholesale Australian Share Fund		-	(26.89)
Vanguard Australian Property Securities Index Fund		-	(11.39)
Shares in Listed Companies - Foreign			
Direxion SHS ETF TR		(6.36)	-
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x		(5.23)	-
Shares			
Units In Listed Unit Trusts			
Betashares Ftse Rafi Australia 200 ETF - Exchange		-	(37.41)
Traded Fund Units Fully Paid			
Betashares Geared Australian Equity Fund (Hedge		-	(45.37)
Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)			
SPDR S&P/ASX 200 Fund - Exchange Traded Fund		-	(16.36)
Units Fully Paid			
Excessive Foreign Tax Credit Writeoff		818.82	652.48
Other Taxes Payable			
Activity Statement Payable/Refundable		910.00	66,420.00
GST Payable/Refundable		-	(5,734.28)
Total Liabilities		<u>1,148.57</u>	<u>48,340.10</u>
Net Assets Available to Pay Benefits		<u>3,957,387.12</u>	<u>3,279,397.94</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Vern Roberts			
Account Based Pension - Vern Roberts		1,925,846.41	1,604,142.08
Accumulation		159,262.47	116,302.58
Mrs Lesley Roberts			
Account Based Pension - Lesley Roberts		1,872,278.24	1,558,953.28
Total Liability for Accrued Benefits		<u>3,957,387.12</u>	<u>3,279,397.94</u>

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

ROBERTS SUPERANNUATION FUND
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Member		20,000.00	22,000.00
Investment Gains			
Market Gains	8	651,037.22	8,781.78
Investment Income			
Distributions	7A	79,677.09	102,041.10
Foreign Income	7B	77.22	-
Interest	7C	1,233.91	2,907.29
Rent	7D	53,066.22	83,571.29
Other Income		137.89	393.33
		<u>805,229.55</u>	<u>219,694.79</u>
Expenses			
Member Payments			
Pensions Paid		79,580.44	104,007.55
Other Expenses			
Accountancy Fee		1,531.20	2,552.00
Auditor Fee		1,285.90	1,285.90
Bank Fees		15.80	16.40
Fund Administration Fee		14,499.95	17,478.98
General Expense		2,003.52	-
Property Expenses		23,768.29	34,113.91
Regulatory Fees		546.00	-
SMSF Supervisory Levy		259.00	259.00
		<u>123,490.10</u>	<u>159,713.74</u>
Benefits Accrued as a Result of Operations before Income Tax		681,739.45	59,981.05
Income Tax			
Income Tax Expense		3,750.27	4,517.38
		<u>3,750.27</u>	<u>4,517.38</u>
Benefits Accrued as a Result of Operations		677,989.18	55,463.67

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

ROBERTS SUPERANNUATION FUND
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

ROBERTS SUPERANNUATION FUND

Notes to the Financial Statements

As at 30 June 2021

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

The financial report was authorised for issue on 5 May 2022 by the directors of the trustee company.

ROBERTS SUPERANNUATION FUND
Notes to the Financial Statements
As at 30 June 2021

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	3,279,397.94	3,223,934.27
Benefits Accrued during the period	757,569.62	159,471.22
Benefits Paid during the period	(79,580.44)	(104,007.55)
Liability for Accrued Benefits at end of period	<u>3,957,387.12</u>	<u>3,279,397.94</u>

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	3,279,397.94	3,223,934.27
Benefits Accrued during the period	757,569.62	159,471.22
Benefits Paid during the period	(79,580.44)	(104,007.55)
Vested Benefits at end of period	<u>3,957,387.12</u>	<u>3,279,397.94</u>

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Derivative Investments

	Current	Previous
At market value:		
Options	2,000.00	41,937.00
	<u>2,000.00</u>	<u>41,937.00</u>

Note 6B – Direct Property

	Current	Previous
At market value:		
5 / 370 Sydney Road	945,000.00	700,000.00
Shop 3/ 366 Sydney Road	660,000.00	470,000.00
	<u>1,605,000.00</u>	<u>1,170,000.00</u>

Note 6C – Managed Investments

	Current	Previous
At market value:		
Mercer Growth Fund	758,860.87	555,629.80
Mercer Moderate Growth Fund	574,026.61	451,733.25
	<u>1,332,887.48</u>	<u>1,007,363.05</u>

ROBERTS SUPERANNUATION FUND

Notes to the Financial Statements

As at 30 June 2021

Note 6D – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Direxion SHS ETF TR	87,880.98	0.00
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x Shares	91,112.85	0.00
	178,993.83	0.00

Note 6E – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Mcp Master Income Trust - Ordinary Units Fully Paid	51,236.64	45,334.38
	51,236.64	45,334.38

Note 7A – Distributions

	Current	Previous
BT Cash Management Trust	354.27	353.29
Mercer Growth Fund	46,277.43	28,399.09
Mercer Moderate Growth Fund	30,757.32	18,313.01
Pendal Australian Equity Fund	0.00	2,733.14
Perpetual Wholesale Australian Share Fund	0.00	2,327.79
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0.00	440.92
Vanguard Australian Property Securities Index Fund	0.00	1,943.88
Betashares Ftse Rafi Australia 200 ETF - Exchange Traded Fund Units Fully Paid	0.00	15,370.34
Betashares Geared Australian Equity Fund (Hedge Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)	0.00	21,077.31
Mcp Master Income Trust - Ordinary Units Fully Paid	2,288.07	2,547.36
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid	0.00	8,534.97
	79,677.09	102,041.10

Note 7B – Foreign Income

	Current	Previous
Direxion SHS ETF TR	42.36	0.00
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x Shares	34.86	0.00
	77.22	0.00

Note 7C – Interest

	Current	Previous
ING Business Optimiser	388.69	1,715.39
Mercer Cash Account	110.53	233.72
Ord Minnett Accelerator Cash Account	734.69	958.18
	1,233.91	2,907.29

Note 7D – Rent

	Current	Previous
5 / 370 Sydney Road	24,062.85	27,740.00
Shop 1 / 366 Sydney Road	0.00	18,072.27
Shop 3/ 366 Sydney Road	29,003.37	37,759.02
	53,066.22	83,571.29

ROBERTS SUPERANNUATION FUND**Notes to the Financial Statements****As at 30 June 2021**

Note 8 – Market Gains

	Current	Previous
Derivative Investments		
Options	55,458.09	24,492.37
Direct Property		
5 / 370 Sydney Road	245,000.00	0.00
Shop 1 / 366 Sydney Road	0.00	95,000.00
Shop 3/ 366 Sydney Road	190,000.00	0.00
Foreign Cash At Bank		
Ord Minnett Pershing USD	(3,530.32)	0.00
Managed Investments		
Aberdeen Standard Asian Opportunities Fund	0.00	(3,234.19)
Mercer Growth Fund	95,231.07	3,565.92
Mercer Moderate Growth Fund	46,909.18	408.26
Pendal Australian Equity Fund	0.00	(9,080.85)
Perennial Value Shares Wholesale Trust	0.00	5,620.65
Perpetual Wholesale Australian Share Fund	0.00	(12,724.73)
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0.00	412.14
Platinum International Fund	0.00	(5,530.85)
Vanguard Australian Property Securities Index Fund	0.00	(15,402.77)
Vanguard International Shares Index Fund (Hedged)	0.00	(1,874.82)
Shares in Listed Companies - Foreign		
Direxion SHS ETF TR	6,334.70	0.00
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x Shares	9,732.24	0.00
Units In Listed Unit Trusts		
Betashares Ftse Rafi Australia 200 ETF - Exchange Traded Fund Units Fully Paid	0.00	(13,077.36)
Betashares Geared Australian Equity Fund (Hedge Fund) - Betashares Geared Aus Equity Fund (Hedge Fund)	0.00	31,976.39
Ishares Government Inflation ETF - Exchange Traded Fund Units Fully Paid	0.00	1,046.00
Mcp Master Income Trust - Ordinary Units Fully Paid	5,902.26	(5,899.09)
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid	0.00	(89,633.18)
Vanguard Australian Government Bond Index ETF - Exchange Traded Fund Units Fully Paid	0.00	2,717.89
	651,037.22	8,781.78

ROBERTS SUPERANNUATION FUND
(ABN: 90 361 126 093)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	36 Toronto Avenue Cromer, NSW 2099
Member	Number:	Date of Birth:	6 December 1946
Mr Vern William Roberts		Date Joined Fund:	28 April 1995
		Eligible Service Date:	28 April 1995
		Tax File Number Held:	Yes

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

Your Accounts	
Withdrawal Benefit as at 1 Jul 2020	
Accumulation	116,302.58
Account Based Pension - Vern Roberts	1,604,142.08
Total as at 1 Jul 2020	1,720,444.66
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	159,262.47
Account Based Pension - Vern Roberts	1,925,846.41
Total as at 30 Jun 2021	2,085,108.88

Your Tax Components	
Tax Free	635,244.36
Taxable - Taxed	1,449,864.52
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	2,085,108.88
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:
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mail ROBERTS SUPERANNUATION FUND, PO Box 590, Balgowlah NSW 2093

ROBERTS SUPERANNUATION FUND

(ABN: 90 361 126 093)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 36 Toronto Avenue Cromer, NSW 2099
Member	Number: 1
Mr Vern William Roberts	Date of Birth: 6 December 1946
Accumulation Account	Date Joined Fund: 28 April 1995
Accumulation	Eligible Service Date: 28 April 1995
	Tax File Number Held: Yes
	Account Start Date: 28 April 1995

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	116,302.58
<i>Increases to your account:</i>	
Member Contributions	20,000.00
Share Of Net Fund Income	26,710.16
<u>Total Increases</u>	<u>46,710.16</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,000.00
Tax on Net Fund Income	750.27
<u>Total Decreases</u>	<u>3,750.27</u>
Withdrawal Benefit as at 30 Jun 2021	159,262.47

Your Tax Components	
Tax Free	5.8543 % 9,323.73
Taxable - Taxed	149,938.74
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	159,262.47
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

ROBERTS SUPERANNUATION FUND

(ABN: 90 361 126 093)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 36 Toronto Avenue Cromer, NSW 2099
Member	Number: 1
Mr Vern William Roberts	Date of Birth: 6 December 1946 Date Joined Fund: 28 April 1995 Eligible Service Date: 28 April 1995
Pension Account	Tax File Number Held: Yes
Account Based Pension - Vern Roberts	Account Start Date: 1 July 2016

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	1,604,142.08
<i>Increases to your account:</i>	
Share Of Net Fund Income	362,310.28
<u>Total Increases</u>	<u>362,310.28</u>
<i>Decreases to your account:</i>	
Pension Payments	40,605.95
<u>Total Decreases</u>	<u>40,605.95</u>
Withdrawal Benefit as at 30 Jun 2021	<u>1,925,846.41</u>

Your Tax Components		
Tax Free	32.5011 %	625,920.63
Taxable - Taxed		1,299,925.78
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		1,925,846.41
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

For Enquiries:
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ROBERTS SUPERANNUATION FUND

(ABN: 90 361 126 093)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	36 Toronto Avenue Cromer, NSW 2099
Member	Number: 2	Date of Birth:	13 December 1947
Mrs Lesley Noelle Roberts		Date Joined Fund:	28 April 1995
		Eligible Service Date:	28 April 1995
		Tax File Number Held:	Yes

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

Your Accounts	
Withdrawal Benefit as at 1 Jul 2020	
Account Based Pension - Lesley Roberts	1,558,953.28
Total as at 1 Jul 2020	1,558,953.28
Withdrawal Benefit as at 30 Jun 2021	
Account Based Pension - Lesley Roberts	1,872,278.24
Total as at 30 Jun 2021	1,872,278.24

Your Tax Components	
Tax Free	823,839.46
Taxable - Taxed	1,048,438.78
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,872,278.24
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:

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mail ROBERTS SUPERANNUATION FUND, PO Box 590, Balgowlah NSW 2093

ROBERTS SUPERANNUATION FUND

(ABN: 90 361 126 093)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 36 Toronto Avenue Cromer, NSW 2099
Member	Number: 2
Mrs Lesley Noelle Roberts	Date of Birth: 13 December 1947 Date Joined Fund: 28 April 1995 Eligible Service Date: 28 April 1995
Pension Account	Tax File Number Held: Yes
Account Based Pension - Lesley Roberts	Account Start Date: 28 April 1995

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	1,558,953.28
<u>Increases to your account:</u>	
Share Of Net Fund Income	352,299.45
<u>Total Increases</u>	<u>352,299.45</u>
<u>Decreases to your account:</u>	
Pension Payments	38,974.49
<u>Total Decreases</u>	<u>38,974.49</u>
Withdrawal Benefit as at 30 Jun 2021	<u>1,872,278.24</u>

Your Tax Components		
Tax Free	44.0020 %	823,839.46
Taxable - Taxed		1,048,438.78
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,872,278.24

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries
No beneficiary details have been recorded

For Enquiries:
phone 0299714500 | email vernroberts@bigpond.com
mail ROBERTS SUPERANNUATION FUND, PO Box 590, Baigowlah NSW 2093

ROBERTS SUPERANNUATION FUND

Investment Performance

For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
BT Cash Management Trust	351,478.71	134,714.82	354,953.36	131,240.17	0.00	354.27	354.27	0.27%
ING Business Optimiser	251,137.67	368.69	0.00	251,526.36	0.00	368.69	368.69	0.15%
Ord Minnett Accelerator Cash Account	387,929.35	100,399.28	181,727.20	306,601.43	0.00	734.69	734.69	0.19%
Mercer Cash Account	28,093.15	263,906.98	259,500.03	32,500.00	0.00	110.53	110.53	0.25%
	<u>1,018,638.88</u>	<u>499,409.67</u>	<u>796,180.59</u>	<u>721,867.96</u>	<u>0.00</u>	<u>1,588.18</u>	<u>1,588.18</u>	<u>0.20%</u>
<u>Bank - Foreign</u>								
Ord Minnett Pershing USD	0.00	166,523.41	162,926.89	66.20	(3,530.32)	0.00	(3,530.32)	(60.91%)
	<u>0.00</u>	<u>166,523.41</u>	<u>162,926.89</u>	<u>66.20</u>	<u>(3,530.32)</u>	<u>0.00</u>	<u>(3,530.32)</u>	<u>(60.91%)</u>

ROBERTS SUPERANNUATION FUND
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Foreign Investment Assets</i>								
Direxion SHS ETF TR (NYSE ARCA:EDC)	0.00	81,546.28	0.00	87,880.98	6,334.70	42.36	6,377.06	7.82%
Direxion Trust Shs Direxion Daily S&P 500 Bull 3x Shares (NYSE ARCA:SPXL)	0.00	81,380.61	0.00	91,112.85	9,732.24	34.86	9,767.10	12.00%
	0.00	162,926.89	0.00	178,993.83	16,066.94	77.22	16,144.16	9.91%
<i>Listed Derivatives Market</i>								
Options	41,937.00	81,011.67	120,948.67	2,000.00	0.00	0.00	0.00	0.00%
	41,937.00	81,011.67	120,948.67	2,000.00	0.00	0.00	0.00	0.00%
<i>Listed Securities Market</i>								
Mcp Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	45,334.38	0.00	0.00	51,236.64	5,902.26	2,288.07	8,190.33	18.51%
	45,334.38	0.00	0.00	51,236.64	5,902.26	2,288.07	8,190.33	18.51%

ROBERTS SUPERANNUATION FUND
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Managed Funds Market</i>								
Mercer Growth Fund	555,629.80	108,000.00	0.00	758,860.87	95,231.07	46,277.43	141,508.50	21.79%
Mercer Moderate Growth Fund	451,733.25	88,000.00	12,615.82	574,026.61	46,909.18	30,757.32	77,666.50	14.69%
	<u>1,007,363.05</u>	<u>196,000.00</u>	<u>12,615.82</u>	<u>1,332,887.48</u>	<u>142,140.25</u>	<u>77,034.75</u>	<u>219,175.00</u>	<u>18.60%</u>
<i>Property Direct Market</i>								
Shop 3/ 366 Sydney Road	470,000.00	0.00	0.00	660,000.00	190,000.00	29,003.37	219,003.37	47.17%
5 / 370 Sydney Road	700,000.00	0.00	0.00	945,000.00	245,000.00	24,062.85	269,062.85	38.88%
	<u>1,170,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,605,000.00</u>	<u>435,000.00</u>	<u>53,066.22</u>	<u>488,066.22</u>	<u>42.21%</u>
Fund Total	<u>3,283,273.31</u>	<u>1,105,871.64</u>	<u>1,092,671.97</u>	<u>3,892,052.11</u>	<u>595,579.13</u>	<u>134,054.44</u>	<u>729,633.57</u>	<u>22.38%</u>

Self-managed superannuation fund annual return

2021

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 2021* (NAT 71287).

- 1 The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- 3 Place X in ALL applicable boxes.

- 4 Postal address for annual returns:

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

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

ROBERTS SUPERANNUATION FUND

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 590

Suburb/town

Balgowlah

State/territory

NSW

Postcode

2093

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Holm

First given name

Richard

Other given names

Roy

SMSF Auditor Number

100082291

Auditor's phone number

04

12074702

Postal address

PO Box 53

Suburb/town

Noosaville

State/territory

QLD

Postcode

4566

Date audit was completed **A** 29/04/2022

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 262111

Fund account number 23733600

Fund account name

MUPOLO PTY LIMITED ATF ROBERTS SUPERANNUATION FUND

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

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

BSB number

Account number

Account name

C Electronic service address alias

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

smsfdataflow

Fund's tax file number (TFN)

- 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 Have all tax lodgment and payment obligations been met? No Yes

10 **Exempt current pension income**

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

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

No Go to Section B: Income.Yes Exempt current pension income amount **A** \$.00

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

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

Did the fund have any other income that was assessable?

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

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

Fund's tax file number (TFN)

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

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 **D1** \$ Net foreign income **D** \$ Loss

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

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

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

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

Gross distribution from partnerships **I** \$ Loss
 *Unfranked dividend amount **J** \$
 *Franked dividend amount **K** \$
 *Dividend franking credit **L** \$
 *Gross trust distributions **M** \$ Code

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

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

*Other income **S** \$ Code
 *Assessable income due to changed tax status of fund **T** \$
 Net non-arm's length income **U** \$
(subject to 45% tax rate (U1 plus U2 plus U3))

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

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

Exempt current pension income **Y** \$

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

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value="0-00"/>	A2 \$ <input type="text" value="0-00"/>	
Interest expenses overseas	B1 \$ <input type="text" value="0-00"/>	B2 \$ <input type="text" value="0-00"/>	
Capital works expenditure	D1 \$ <input type="text" value="0-00"/>	D2 \$ <input type="text" value="0-00"/>	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0-00"/>	E2 \$ <input type="text" value="0-00"/>	
Insurance premiums – members	F1 \$ <input type="text" value="0-00"/>	F2 \$ <input type="text" value="0-00"/>	
SMSF auditor fee	H1 \$ <input type="text" value="210-00"/>	H2 \$ <input type="text" value="1075-00"/>	
Investment expenses	I1 \$ <input type="text" value="713-00"/>	I2 \$ <input type="text" value="23070-00"/>	
Management and administration expenses	J1 \$ <input type="text" value="2709-00"/>	J2 \$ <input type="text" value="13868-00"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0-00"/>	U2 \$ <input type="text" value="0-00"/>	
Other amounts	L1 \$ <input type="text" value="586-00"/>	L2 \$ <input type="text" value="1676-00"/>	
Tax losses deducted	M1 \$ <input type="text" value="0-00"/>		

TOTAL DEDUCTIONS
N \$
 (Total A1 to M1)

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

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

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

*This is a mandatory label.

Fund's tax file number (TFN)

Section D: Income tax calculation statement

***Important:**

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

*Taxable income **A** \$
(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** \$

Fund's tax file number (TFN)

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

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

PAYG instalments raised	K \$ <input type="text" value="0"/>
Supervisory levy	L \$ <input type="text" value="259"/>
Supervisory levy adjustment for wound up funds	M \$ <input type="text"/>
Supervisory levy adjustment for new funds	N \$ <input type="text"/>

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="497.57"/>
<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

1 If total loss is greater than \$100,000, complete and attach a Losses schedule 2021.

Tax losses carried forward to later income years	U \$ <input type="text" value="0.00"/>
Net capital losses carried forward to later income years	V \$ <input type="text" value="0.00"/>

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

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

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Allocated earnings or losses **O** \$ Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$ Code Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN) *****

MEMBER 2

Title: MRS

Family name: Roberts

First given name: Lesley

Other given names: Noelle

Member's TFN: *****

Date of birth: 13/12/1947

Contributions

OPENING ACCOUNT BALANCE \$ 1558953.28

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

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

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 352299.45

Loss

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 38974.49

Code

Code M

Accumulation phase account balance S1 \$ 0

Retirement phase account balance - Non CDBIS S2 \$ 1872278.24

Retirement phase account balance - CDBIS S3 \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1872278.24

(\$1 plus \$2 plus \$3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

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

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**

15c Other investments

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

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

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

15e In-house assets

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

Fund's tax file number (TFN)

- 15f Limited recourse borrowing arrangements
- If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes
- Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/> .00	
Permissible temporary borrowings	V2 \$ <input type="text" value=""/> .00	
Other borrowings	V3 \$ <input type="text" value=""/> .00	
	Borrowings	V \$ <input type="text" value="0"/> .00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$ <input type="text" value="3957387"/> .00	
Reserve accounts	X \$ <input type="text" value="0"/> .00	
Other liabilities	Y \$ <input type="text" value="1148"/> .00	
TOTAL LIABILITIES	Z \$ <input type="text" value="3958535"/> .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 2020-21 income year, write 2021). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Fund's tax file number (TFN) **Section K: Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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



Date / /

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature



Date / /

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number