

Hui Ging & You Chen Super Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Members Statement

Trustee Minute / Resolution

Statement of Taxable Income

Investment Summary

Investment Income

Realised Capital Gains

SMSF Annual Return

Capital Gains Schedule

Losses Schedule

General Ledger - Audit View

Trial Balance

Hui Ging & You Chen Super Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	409,924.10	294,503.54
Total Investments		<u>409,924.10</u>	<u>294,503.54</u>
Other Assets			
Other Assets		0.00	33,968.39
CBA CDIA		351,534.98	77,979.36
Income Tax Refundable		4,210.35	682.65
Total Other Assets		<u>355,745.33</u>	<u>112,630.40</u>
Total Assets		<u>765,669.43</u>	<u>407,133.94</u>
Less:			
Liabilities			
PAYG Payable		1,969.00	0.00
Total Liabilities		<u>1,969.00</u>	<u>0.00</u>
Net assets available to pay benefits		<u>763,700.43</u>	<u>407,133.94</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
Chen, You - Accumulation		389,683.52	209,655.88
Chen, Hui Ging - Accumulation		374,016.91	197,478.06
Total Liability for accrued benefits allocated to members' accounts		<u>763,700.43</u>	<u>407,133.94</u>

The accompanying notes form part of these financial statements.

Hui Ging & You Chen Super Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Dividends Received	7	10,432.91	0.00
Interest Received		102.77	2,163.10
Investment Gains			
Changes in Market Values	8	105,845.61	4,301.94
Contribution Income			
Employer Contributions		4,588.50	50,000.00
Personal Concessional		40,000.00	0.00
Personal Non Concessional		200,000.00	0.00
Total Income		<u>360,969.79</u>	<u>56,465.04</u>
Expenses			
Accountancy Fees		0.00	1,320.00
ATO Supervisory Levy		0.00	259.00
ASIC Fees		55.00	54.00
		<u>55.00</u>	<u>1,633.00</u>
Total Expenses		<u>55.00</u>	<u>1,633.00</u>
Benefits accrued as a result of operations before income tax		<u>360,914.79</u>	<u>54,832.04</u>
Income Tax Expense	9	4,348.30	7,585.35
Benefits accrued as a result of operations		<u>356,566.49</u>	<u>47,246.69</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

Notes to the Financial Statements

For the year ended 30 June 2021

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
AMP Limited	11,250.00	18,550.00
Australia And New Zealand Banking Group Limited	89,094.75	58,995.60
Afterpay Limited	10,753.47	0.00
Commonwealth Bank Of Australia.	95,675.46	66,504.36
National Australia Bank Limited	67,096.98	46,624.98
Sonic Healthcare Limited	34,560.00	27,387.00
Westpac Banking Corporation	80,527.20	56,004.00
Woodside Petroleum Ltd	20,966.24	20,437.60
	409,924.10	294,503.54

Hui Ging & You Chen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 4: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	407,133.94	359,887.25
Benefits accrued as a result of operations	356,566.49	47,246.69
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	763,700.43	407,133.94

Note 5: 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 end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	<hr/> 763,700.43	<hr/> 407,133.94

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2021 \$	2020 \$
AMP Limited	1,000.00	0.00
Australia And New Zealand Banking Group Limited	1,899.00	0.00
Commonwealth Bank Of Australia.	2,375.84	0.00
National Australia Bank Limited	1,367.70	0.00
Sonic Healthcare Limited	527.00	0.00
Westpac Banking Corporation	2,776.80	0.00
Woodside Petroleum Ltd	486.57	0.00
	<hr/>	<hr/>
	10,432.91	0.00

Note 8: Changes in Market ValuesUnrealised Movements in Market Value

Hui Ging & You Chen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
AMP Limited	(7,300.00)	(2,650.00)
Afterpay Limited	1,178.52	0.00
Australia And New Zealand Banking Group Limited	30,099.15	8,991.97
Commonwealth Bank Of Australia.	29,171.10	5,978.99
National Australia Bank Limited	20,472.00	6,776.85
Sonic Healthcare Limited	7,173.00	7,152.05
Westpac Banking Corporation	24,523.20	(22,448.83)
Woodside Petroleum Ltd	528.64	460.93
	105,845.61	4,261.96
Total Unrealised Movement	105,845.61	4,261.96
Realised Movements in Market Value		
	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Lovisa Holdings Limited	0.00	13,344.45
Westpac Banking Corporation	0.00	(13,304.47)
	0.00	39.98
Total Realised Movement	0.00	39.98
Total Market Movement	105,845.61	4,301.94
Note 9: Income Tax Expense		
The components of tax expense comprise	2021 \$	2020 \$
Current Tax	4,348.30	7,585.35
Income Tax Expense	4,348.30	7,585.35

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

Prima facie tax payable on benefits accrued before income tax at 15%	54,137.22	8,224.81
--	-----------	----------

Hui Ging & You Chen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Less:

Tax effect of:

Non Taxable Contributions	30,000.00	0.00
Increase in MV of Investments	15,876.84	639.29
Realised Accounting Capital Gains	0.00	6.00

Add:

Tax effect of:

Franking Credits	651.91	0.00
Net Capital Gains	0.00	6.00
TFN Credits	38.40	0.00
Rounding	(0.34)	(0.17)

Income Tax on Taxable Income or Loss	<u>8,950.35</u>	<u>7,585.35</u>
--------------------------------------	-----------------	-----------------

Less credits:

Franking Credits	4,346.05	0.00
TFN Credits	256.00	0.00

Current Tax or Refund	<u>4,348.30</u>	<u>7,585.35</u>
-----------------------	-----------------	-----------------

Hui Ging & You Chen Super Fund
Hy Chen Pty Ltd ACN: 607035683
Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and 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 directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 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 notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

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

.....
You Chen
Hy Chen Pty Ltd
Director

.....
Hui Ging Chen
Hy Chen Pty Ltd
Director

Dated this day of2021

Hui Ging & You Chen Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Hui Ging & You Chen Super Fund which comprise the statement of financial position as at 30/06/2021 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 Trustee

The Trustee of Hui Ging & You Chen Super 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 Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as 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 directors of the trustee company 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.

Michelle Gargar

of

Superannuation Professionals Pty Ltd Suite 2A, Ground Floor Suite 2A, Ground Floor, 140 Bundall Road, Bundall, Queensland 4217

Signed:

Dated: 25/11/2021

Hui Ging & You Chen Super Fund

Members Statement

You Chen
 13 St Helens Court
 Burleigh Waters, Queensland, 4220, Australia

Your Details

Date of Birth : Provided
 Age: 64
 Tax File Number: Provided
 Date Joined Fund: 01/07/2015
 Service Period Start Date:
 Date Left Fund:
 Member Code: CHEYOU00002A
 Account Start Date: 01/07/2015
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 389,683.52
 Total Death Benefit 389,683.52
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

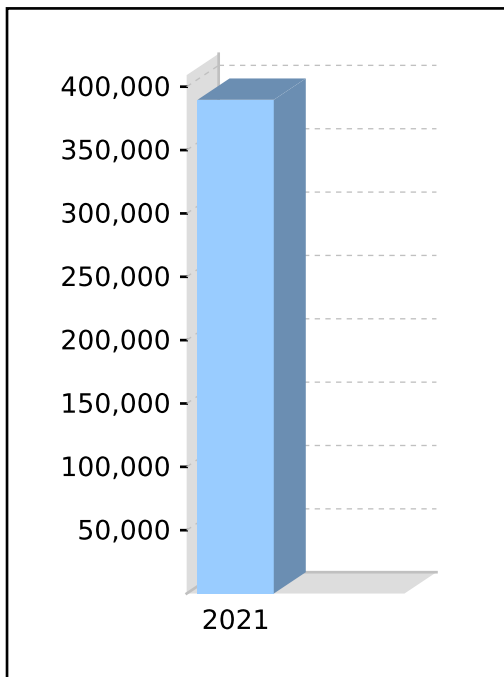
Total Benefits 389,683.52

Preservation Components

Preserved 389,683.52
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 112,083.92
 Taxable 277,599.60



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	209,655.88
<u>Increases to Member account during the period</u>	
Employer Contributions	2,294.25
Personal Contributions (Concessional)	20,000.00
Personal Contributions (Non Concessional)	100,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	62,241.82
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,344.14
Income Tax	1,164.29
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	389,683.52

Hui Ging & You Chen Super Fund

Members Statement

Hui Ging Chen
 13 St Helens Court
 Burleigh Waters, Queensland, 4220, Australia

Your Details

Date of Birth : Provided
 Age: 64
 Tax File Number: Provided
 Date Joined Fund: 01/07/2015
 Service Period Start Date:
 Date Left Fund:
 Member Code: CHEHUI00002A
 Account Start Date 01/07/2015
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 374,016.91
 Total Death Benefit 374,016.91
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

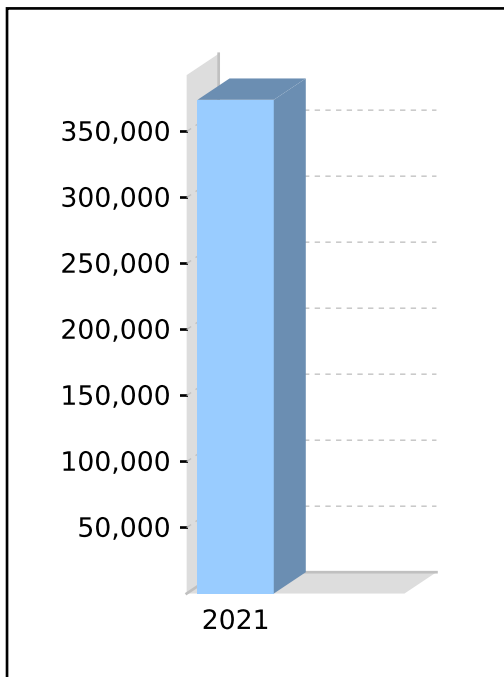
Total Benefits 374,016.91

Preservation Components

Preserved 374,016.91
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 106,138.28
 Taxable 267,878.63



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	197,478.06
<u>Increases to Member account during the period</u>	
Employer Contributions	2,294.25
Personal Contributions (Concessional)	20,000.00
Personal Contributions (Non Concessional)	100,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	58,686.52
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,344.14
Income Tax	1,097.78
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	374,016.91

Memorandum of Resolutions of the Director(s) of

Hy Chen Pty Ltd ACN: 607035683

ATF Hui Ging & You Chen Super Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all 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 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.

ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Tony Boys

of

GPO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Superannuation Professionals Pty Ltd

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

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that

Memorandum of Resolutions of the Director(s) of

Hy Chen Pty Ltd ACN: 607035683

ATF Hui Ging & You Chen Super Fund

the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record –

.....

You Chen

25 November 2021

.....

Hui Ging Chen

25 November 2021

Hui Ging & You Chen Super Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	360,914.79
Less	
Increase in MV of investments	105,845.61
Non Taxable Contributions	200,000.00
	<u>305,845.61</u>
Add	
Franking Credits	4,346.05
TFN Credits - Dividends	256.00
	<u>4,602.05</u>
SMSF Annual Return Rounding	(2.23)
	<u>59,669.00</u>
Taxable Income or Loss	59,669.00
Income Tax on Taxable Income or Loss	8,950.35
Less	
Franking Credits	4,346.05
	<u>4,604.30</u>
TAX PAYABLE	4,604.30
Less	
TFN Credits	256.00
	<u>4,348.30</u>
CURRENT TAX OR REFUND	4,348.30
Supervisory Levy	259.00
Income Tax Instalments Paid	(7,876.00)
	<u>(3,268.70)</u>
AMOUNT DUE OR REFUNDABLE	(3,268.70)

Hui Ging & You Chen Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
CBA CDIA		351,534.980000	351,534.98	351,534.98	351,534.98			46.17 %	
			351,534.98		351,534.98		0.00 %	46.17 %	
Shares in Listed Companies (Australian)									
APT.AX	Afterpay Limited	91.00	118.170000	10,753.47	105.22	9,574.95	1,178.52	12.31 %	1.41 %
AMP.AX	AMP Limited	10,000.00	1.125000	11,250.00	2.61	26,131.32	(14,881.32)	(56.95) %	1.48 %
ANZ.AX	Australia And New Zealand Banking Group Limited	3,165.00	28.150000	89,094.75	15.80	50,003.63	39,091.12	78.18 %	11.70 %
CBA.AX	Commonwealth Bank Of Australia.	958.00	99.870000	95,675.46	63.18	60,525.37	35,150.09	58.07 %	12.56 %
NAB.AX	National Australia Bank Limited	2,559.00	26.220000	67,096.98	15.57	39,848.13	27,248.85	68.38 %	8.81 %
SHL.AX	Sonic Healthcare Limited	900.00	38.400000	34,560.00	22.48	20,234.95	14,325.05	70.79 %	4.54 %
WBC.AX	Westpac Banking Corporation	3,120.00	25.810000	80,527.20	25.15	78,452.83	2,074.37	2.64 %	10.58 %
WPL.AX	Woodside Petroleum Ltd	944.00	22.210000	20,966.24	21.16	19,976.67	989.57	4.95 %	2.75 %
			409,924.10		304,747.85	105,176.25	34.51 %	53.83 %	
			761,459.08		656,282.83	105,176.25	16.03 %	100.00 %	

Hui Ging & You Chen Super Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
CBA CDIA	102.77			102.77	0.00	0.00	0.00	102.77			0.00	0.00
	102.77			102.77	0.00	0.00	0.00	102.77			0.00	0.00
Shares in Listed Companies (Australian)												
AMP.AX	AMP Limited	1,000.00	1,000.00	0.00	428.57			1,428.57		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	1,899.00	1,899.00	0.00	813.86			2,712.86		0.00		
CBA.AX	Commonwealth Bank Of Australia.	2,375.84	2,375.84	0.00	1,018.22			3,394.06		0.00		
NAB.AX	National Australia Bank Limited	1,367.70	1,367.70	0.00	586.15			1,953.85		0.00		
SHL.AX	Sonic Healthcare Limited	527.00	234.90	548.10	100.67			883.67	256.00	0.00		
WBC.AX	Westpac Banking Corporation	2,776.80	2,776.80	0.00	1,190.05			3,966.85		0.00		
WPL.AX	Woodside Petroleum Ltd	486.57	486.57	0.00	208.53			695.10		0.00		
		10,432.91	10,140.81	548.10	4,346.05			15,034.96	256.00	0.00		
		10,535.68	10,140.81	548.10	102.77	4,346.05	0.00	15,137.73	256.00	0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **15,137.73**

Net Capital Gain **0.00**

Total Assessable Income 15,137.73

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

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).

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

To complete this annual return

- Print clearly, using a BLACK pen only.
 - Use BLOCK LETTERS and print one character per box.
-
- 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 and 9.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2021 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

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /
Day Month YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf 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 aliasProvide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

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

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes **▶** Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 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 <input type="text"/>
-----------------------------------	--------------------------------	---------------------------

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

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** \$

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

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

Code

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

GROSS INCOME (Sum of labels A to U) W \$	Loss <input type="text"/>
--	---------------------------

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (W less Y) V \$	Loss <input type="text"/>
---	---------------------------

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

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

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

Gross tax **B \$**

(T1 plus J)

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

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

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

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

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

Section E: Losses**14 Losses**

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

Tax losses carried forward to later income years **U \$**Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

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

Allocated earnings
or losses **O \$**

Loss

Accumulation phase account balance

S1 \$

Inward
rollovers and
transfers **P \$**

Retirement phase account balance
– Non CDBIS

S2 \$

Outward
rollovers and
transfers **Q \$**

Lump Sum
payments **R1 \$**

Retirement phase account balance
– CDBIS

S3 \$

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 \$**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

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

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

S1 \$

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

S2 \$

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

S3 \$

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

OFFICIAL: Sensitive (when completed)

Section H: Assets and liabilities
15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$</p> <p>Australian non-residential real property J2 \$</p> <p>Overseas real property J3 \$</p> <p>Australian shares J4 \$</p> <p>Overseas shares J5 \$</p> <p>Other J6 \$</p> <p>Property count J7</p>	<p>Cash and term deposits E \$</p> <p>Debt securities F \$</p> <p style="padding-left: 100px;">Loans G \$</p> <p style="padding-left: 100px;">Listed shares H \$</p> <p style="padding-left: 100px;">Unlisted shares I \$</p> <p style="padding-left: 100px;">Limited recourse borrowing arrangements J \$</p> <p style="padding-left: 100px;">Non-residential real property K \$</p> <p style="padding-left: 100px;">Residential real property L \$</p> <p style="padding-left: 100px;">Collectables and personal use assets M \$</p> <p style="padding-left: 100px;">Other assets O \$</p>
--	--

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ <small>(Sum of labels A to T)</small>

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes **) \$**

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 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**

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: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

202%

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

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

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 202F* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

202%

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 202%-2& income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
200€–2F	B
201J–G€	C
201î –1J	D
201Î –1î	E
201Ï –1ï	F
201Í –1Î and earlier income years	G
Total	U

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

2 Net capital losses carried forward to later income years

Year of loss	
2020–21	H
2019–20	I
201î –19	J
201Ï –1ï	K
201Î –1î	L
201Í –1Î and earlier income years	M
Total	V

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

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

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

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2020–21	A	Yes	No
2019–20	B	Yes	No
2018–19	C	Yes	No
2017–18	D	Yes	No
2016–17	E	Yes	No
2015–16 and earlier income years	F	Yes	No

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

Tax losses **G**

Net capital losses **H**

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

Tax losses **I**

Net capital losses **J**

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

Part D – Life insurance companies

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

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

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

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

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

SUBTRACT Net forgiven amount of debt **C**

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

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

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

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

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

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

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

Important

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

Privacy

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

Taxpayer's declaration

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

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Dividends Received (23900)								
<u>AMP Limited (AMP.AX)</u>								
01/10/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	AMP dividend		(1,000.00)	(1,000.00)
							(1,000.00)	(1,000.00)
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>								
30/09/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	ANZ Dividend		(791.25)	(791.25)
16/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	ANZ dividend		(1,107.75)	(1,899.00)
							(1,899.00)	(1,899.00)
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>								
30/09/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	CBA final divd		(938.84)	(938.84)
30/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	CBA div		(1,437.00)	(2,375.84)
							(2,375.84)	(2,375.84)
<u>National Australia Bank Limited (NAB.AX)</u>								
03/07/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	NAB dividend		(600.00)	(600.00)
10/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	NAB dividend		(767.70)	(1,367.70)
							(1,367.70)	(1,367.70)
<u>Sonic Healthcare Limited (SHL.AX)</u>								
22/09/2020	michelle@familyaacco untants.com.au	25/11/2021	michelle@familyaacco untants.com.au	Bank Statement	Sonic Healthcare fin dividen		(309.00)	(309.00)
24/03/2021	michelle@familyaacco untants.com.au	25/11/2021	michelle@familyaacco untants.com.au	Bank Statement	Sonic Health Divd		(218.00)	(527.00)
							(527.00)	(527.00)
<u>Westpac Banking Corporation (WBC.AX)</u>								
18/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	WBC dividend		(967.20)	(967.20)
25/06/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Westpac dividend		(1,809.60)	(2,776.80)

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(2,776.80)	(2,776.80)
<u>Woodside Petroleum Ltd (WPL.AX)</u>								
18/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021	michelle@pamilyaacco untants.com.au	Bank Statement	Woodside int dividend		(342.17)	(342.17)
24/03/2021	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	Woodside divd		(144.40)	(486.57)
							(486.57)	(486.57)
Contributions (24200)								
<u>(Contributions) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
17/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	Transfer from Hui ging Chen		(100,000.00)	(100,000.00)
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021	michelle@pamilyaacco untants.com.au	Bank Statement	transfer for Hui Ging Chen		(20,000.00)	(120,000.00)
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	Hui ging Chen Super from Wing Hing		(2,294.25)	(122,294.25)
							(122,294.25)	(122,294.25)
<u>(Contributions) Chen, You - Accumulation (CHEYOU00002A)</u>								
17/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	Transfer from You chen		(100,000.00)	(100,000.00)
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021	michelle@pamilyaacco untants.com.au	Bank Statement	transfer employer contribution for You Chen		(20,000.00)	(120,000.00)
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	You chen Super from Wing Hing		(2,294.25)	(122,294.25)
							(122,294.25)	(122,294.25)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$99.870000 (System Price) - 958.000000 Units on hand (CBA.AX)		(29,171.10)	(29,171.10)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$1.125000 (Custom) - 10,000.000000 Units on hand (AMP.AX)		7,300.00	(21,871.10)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$22.210000 (System Price) - 944.000000 Units on hand (WPL.AX)		(528.64)	(22,399.74)

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$28.150000 (System Price) - 3,165.000000 Units on hand (ANZ.AX)		(30,099.15)	(52,498.89)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$26.220000 (System Price) - 2,559.000000 Units on hand (NAB.AX)		(20,472.00)	(72,970.89)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$118.170000 (System Price) - 91.000000 Units on hand (APT.AX)		(1,178.52)	(74,149.41)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$25.810000 (System Price) - 3,120.000000 Units on hand (WBC.AX)		(24,523.20)	(98,672.61)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$38.400000 (System Price) - 900.000000 Units on hand (SHL.AX)		(7,173.00)	(105,845.61)
							(105,845.61)	(105,845.61)
Interest Received (25000)								
<u>CBA CDIA (CBA CDIA1)</u>								
01/07/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(9.58)	(9.58)
01/08/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	Credit Interest		(14.19)	(23.77)
01/08/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(14.34)	(38.11)
01/10/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	Credit Interest		(13.89)	(52.00)
01/11/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	Credit interest		(14.52)	(66.52)
01/12/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	Credit Interest		(8.43)	(74.95)
01/01/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(4.91)	(79.86)
01/02/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(4.96)	(84.82)
01/03/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(4.48)	(89.30)
01/04/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	credit interest		(4.62)	(93.92)
01/05/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	Credit interest		(4.39)	(98.31)

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/06/2021	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		(4.46)	(102.77)
							(102.77)	(102.77)
ASIC Fees (30800)								
<u>ASIC Fees (30800)</u>								
10/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	ASIC fee		55.00	55.00
							55.00	55.00
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2021		(4,346.05)	(4,346.05)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - TFN Credits Adjustment - 30/06/2021		(256.00)	(4,602.05)
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense - 30/06/2021		8,950.35	4,348.30
							4,348.30	4,348.30
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
17/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		100,000.00	100,000.00
17/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		100,000.00	200,000.00
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		1,950.11	201,950.11
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		1,950.11	203,900.22
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		17,000.00	220,900.22
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		17,000.00	237,900.22
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		62,241.82	300,142.04
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		58,686.52	358,828.56
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(1,164.29)	357,664.27
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(1,097.78)	356,566.49

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							356,566.49	356,566.49
Opening Balance (50010)								
<u>(Opening Balance) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(173,932.08)
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(23,545.98)	(197,478.06)
							(23,545.98)	(197,478.06)
<u>(Opening Balance) Chen, You - Accumulation (CHEYOU00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(185,955.17)
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(23,700.71)	(209,655.88)
							(23,700.71)	(209,655.88)
Contributions (52420)								
<u>(Contributions) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(25,000.00)
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		25,000.00	0.00
17/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(100,000.00)	(100,000.00)
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(2,294.25)	(102,294.25)
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(20,000.00)	(122,294.25)
							(97,294.25)	(122,294.25)
<u>(Contributions) Chen, You - Accumulation (CHEYOU00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(25,000.00)
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		25,000.00	0.00
17/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(100,000.00)	(100,000.00)
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(2,294.25)	(102,294.25)
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		(20,000.00)	(122,294.25)
							(97,294.25)	(122,294.25)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(2,337.26)

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		2,337.26	0.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(58,686.52)	(58,686.52)
							(56,349.26)	(58,686.52)
<u>(Share of Profit/(Loss)) Chen, You - Accumulation (CHEYOU00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(2,494.78)
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		2,494.78	0.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(62,241.82)	(62,241.82)
							(59,747.04)	(62,241.82)
Income Tax (53330)								
<u>(Income Tax) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			41.28
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(41.28)	0.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,097.78	1,097.78
							1,056.50	1,097.78
<u>(Income Tax) Chen, You - Accumulation (CHEYOU00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			44.07
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(44.07)	0.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,164.29	1,164.29
							1,120.22	1,164.29
Contributions Tax (53800)								
<u>(Contributions Tax) Chen, Hui Ging - Accumulation (CHEHUI00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			3,750.00
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(3,750.00)	0.00
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		344.14	344.14
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		3,000.00	3,344.14
							(405.86)	3,344.14

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>(Contributions Tax) Chen, You - Accumulation (CHEYOU00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			3,750.00
01/07/2020	99625	25/11/2021		System Journal	Close Period Journal		(3,750.00)	0.00
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		344.14	344.14
29/06/2021	SYSTEM	25/11/2021		System Journal	System Member Journals		3,000.00	3,344.14
							(405.86)	3,344.14
Bank Accounts (60400)								
<u>CBA CDIA (CBA CDIA1)</u>								
01/07/2020	Opening Balance				Opening Balance			77,979.36
01/07/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		9.58	77,988.94
02/07/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	comm sec deposit		33,968.39	111,957.33
03/07/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	NAB dividend		600.00	112,557.33
01/08/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	Credit Interest		14.19	112,571.52
01/08/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		14.34	112,585.86
10/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	ASIC fee		(55.00)	112,530.86
18/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021	michelle@pamilyaacco untants.com.au	Bank Statement	Woodside int dividend		342.17	112,873.03
22/09/2020	michelle@pamilyaacco untants.com.au	25/11/2021	michelle@pamilyaacco untants.com.au	Bank Statement	Sonic Healthcare fin dividen		309.00	113,182.03
28/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	ATO payg payment		(1,969.00)	111,213.03
30/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	CBA final divd		938.84	112,151.87
30/09/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	ANZ Dividend		791.25	112,943.12
01/10/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	Credit Interest		13.89	112,957.01
01/10/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	AMP dividend		1,000.00	113,957.01
01/11/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	Credit interest		14.52	113,971.53

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Credit Interest		8.43	113,979.96
10/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	NAB dividend		767.70	114,747.66
16/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	ANZ dividend		1,107.75	115,855.41
18/12/2020	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	WBC dividend		967.20	116,822.61
01/01/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		4.91	116,827.52
01/02/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		4.96	116,832.48
01/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		4.48	116,836.96
06/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	aTO PAYG		(1,969.00)	114,867.96
11/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Commsec payment		(9,574.95)	105,293.01
24/03/2021	michelle@familyaacco untants.com.au	25/11/2021	michelle@familyaacco untants.com.au	Bank Statement	Sonic Health Divd		218.00	105,511.01
24/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Woodside divd		144.40	105,655.41
30/03/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	CBA div		1,437.00	107,092.41
01/04/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		4.62	107,097.03
26/04/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	PAYG tax		(1,969.00)	105,128.03
01/05/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Credit interest		4.39	105,132.42
01/06/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	credit interest		4.46	105,136.88
17/06/2021	michelle@familyaacco untants.com.au	25/11/2021		Bank Statement	Transfer from You chen		100,000.00	205,136.88
17/06/2021	michelle@familyaacco untants.com.au	25/11/2021		Bank Statement	Transfer from Hui ging Chen		100,000.00	305,136.88
25/06/2021	michelle@familyaacco untants.com.au	30/07/2021		Bank Statement	Westpac dividend		1,809.60	306,946.48
29/06/2021	michelle@familyaacco untants.com.au	25/11/2021	michelle@familyaacco untants.com.au	Bank Statement	transfer employer contribution for You Chen		20,000.00	326,946.48
29/06/2021	michelle@familyaac	25/11/2021	michelle@familyaac	Bank Statement	transfer for Hui Ging Chen		20,000.00	346,946.48

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au		countants.com.au					
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	Hui ging Chen Super from Wing Hing		2,294.25	349,240.73
29/06/2021	michelle@pamilyaacco untants.com.au	25/11/2021		Bank Statement	You chen Super from Wing Hing		2,294.25	351,534.98
							273,555.62	351,534.98
Other Assets (65500)								
<u>Other Assets (65500)</u>								
01/07/2020	Opening Balance				Opening Balance			33,968.39
02/07/2020	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	comm sec deposit		(33,968.39)	0.00
							(33,968.39)	0.00
Shares in Listed Companies (Australian) (77600)								
<u>AMP Limited (AMP.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	10,000.00		18,550.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$1.125000 (Custom) - 10,000.000000 Units on hand		(7,300.00)	11,250.00
						10,000.00	(7,300.00)	11,250.00
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	3,165.00		58,995.60
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$28.150000 (System Price) - 3,165.000000 Units on hand		30,099.15	89,094.75
						3,165.00	30,099.15	89,094.75
<u>Afterpay Limited (APT.AX)</u>								
11/03/2021	michelle@pamilyaacco untants.com.au	30/07/2021		Bank Statement	Commsec payment	91.00	9,574.95	9,574.95
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$118.170000 (System Price) - 91.000000 Units on hand		1,178.52	10,753.47
						91.00	10,753.47	10,753.47
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	958.00		66,504.36

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$99.870000 (System Price) - 958.000000 Units on hand		29,171.10	95,675.46
						958.00	29,171.10	95,675.46
<u>National Australia Bank Limited (NAB.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	2,559.00		46,624.98
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$26.220000 (System Price) - 2,559.000000 Units on hand		20,472.00	67,096.98
						2,559.00	20,472.00	67,096.98
<u>Sonic Healthcare Limited (SHL.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	900.00		27,387.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$38.400000 (System Price) - 900.000000 Units on hand		7,173.00	34,560.00
						900.00	7,173.00	34,560.00
<u>Westpac Banking Corporation (WBC.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	3,120.00		56,004.00
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$25.810000 (System Price) - 3,120.000000 Units on hand		24,523.20	80,527.20
						3,120.00	24,523.20	80,527.20
<u>Woodside Petroleum Ltd (WPL.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	944.00		20,437.60
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Revaluation - 30/06/2021 @ \$22.210000 (System Price) - 944.000000 Units on hand		528.64	20,966.24
						944.00	528.64	20,966.24
<u>Income Tax Payable/Refundable (85000)</u>								
<u>Income Tax Payable/Refundable (85000)</u>								
01/07/2020	Opening Balance				Opening Balance			682.65
28/09/2020	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	ATO payg payment		1,969.00	2,651.65
06/03/2021	michelle@familyaaccuntants.com.au	30/07/2021		Bank Statement	aTO PAYG		1,969.00	4,620.65
26/04/2021	michelle@familyaac	30/07/2021		Bank Statement	PAYG tax		1,969.00	6,589.65

Hui Ging & You Chen Super Fund

General Ledger - Audit View

For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au							
30/06/2021	michelle@familyaaccountants.com.au	25/11/2021		General Journal	PAYG amount for June 21		1,969.00	8,558.65
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2021		4,346.05	12,904.70
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - TFN Credits Adjustment - 30/06/2021		256.00	13,160.70
30/06/2021	Michelle Gargar	25/11/2021		System Journal	Create Entries - Income Tax Expense - 30/06/2021		(8,950.35)	4,210.35
							3,527.70	4,210.35
PAYG Payable (86000)								
<u>PAYG Payable (86000)</u>								
30/06/2021	michelle@familyaaccountants.com.au	25/11/2021		General Journal	PAYG amount for June 21		(1,969.00)	(1,969.00)
							(1,969.00)	(1,969.00)

Hui Ging & You Chen Super Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
	23900/AMP.AX	AMP Limited			1,000.00
	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			1,899.00
	23900/CBA.AX	Commonwealth Bank Of Australia.			2,375.84
	23900/NAB.AX	National Australia Bank Limited			1,367.70
	23900/SHL.AX	Sonic Healthcare Limited			527.00
	23900/WBC.AX	Westpac Banking Corporation			2,776.80
	23900/WPL.AX	Woodside Petroleum Ltd			486.57
	24200	Contributions			
(25,000.00)	24200/CHEHUI00002A	(Contributions) Chen, Hui Ging - Accumulation			122,294.25
(25,000.00)	24200/CHEYOU00002 A	(Contributions) Chen, You - Accumulation			122,294.25
(4,301.94)	24700	Changes in Market Values of Investments			105,845.61
	25000	Interest Received			
(2,163.10)	25000/CBA CDIA1	CBA CDIA			102.77
1,320.00	30100	Accountancy Fees			
259.00	30400	ATO Supervisory Levy			
54.00	30800	ASIC Fees		55.00	
7,585.35	48500	Income Tax Expense		4,348.30	
47,246.69	49000	Profit/Loss Allocation Account		356,566.49	
	50010	Opening Balance			
(173,932.08)	50010/CHEHUI00002A	(Opening Balance) Chen, Hui Ging - Accumulation			197,478.06
(185,955.17)	50010/CHEYOU00002 A	(Opening Balance) Chen, You - Accumulation			209,655.88
	52420	Contributions			
(25,000.00)	52420/CHEHUI00002A	(Contributions) Chen, Hui Ging - Accumulation			122,294.25
(25,000.00)	52420/CHEYOU00002 A	(Contributions) Chen, You - Accumulation			122,294.25
	53100	Share of Profit/(Loss)			
(2,337.26)	53100/CHEHUI00002A	(Share of Profit/(Loss)) Chen, Hui Ging - Accumulation			58,686.52
(2,494.78)	53100/CHEYOU00002 A	(Share of Profit/(Loss)) Chen, You - Accumulation			62,241.82
	53330	Income Tax			

Hui Ging & You Chen Super Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
41.28	53330/CHEHUI00002A	(Income Tax) Chen, Hui Ging - Accumulation		1,097.78	
44.07	53330/CHEYOU00002A	(Income Tax) Chen, You - Accumulation		1,164.29	
	53800	Contributions Tax			
3,750.00	53800/CHEHUI00002A	(Contributions Tax) Chen, Hui Ging - Accumulation		3,344.14	
3,750.00	53800/CHEYOU00002A	(Contributions Tax) Chen, You - Accumulation		3,344.14	
	60400	Bank Accounts			
77,979.36	60400/CBA CDIA1	CBA CDIA		351,534.98	
33,968.39	65500	Other Assets			0.00
	77600	Shares in Listed Companies (Australian)			
18,550.00	77600/AMP.AX	AMP Limited	10,000.0000	11,250.00	
58,995.60	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	3,165.0000	89,094.75	
	77600/APT.AX	Afterpay Limited	91.0000	10,753.47	
66,504.36	77600/CBA.AX	Commonwealth Bank Of Australia.	958.0000	95,675.46	
46,624.98	77600/NAB.AX	National Australia Bank Limited	2,559.0000	67,096.98	
27,387.00	77600/SHL.AX	Sonic Healthcare Limited	900.0000	34,560.00	
56,004.00	77600/WBC.AX	Westpac Banking Corporation	3,120.0000	80,527.20	
20,437.60	77600/WPL.AX	Woodside Petroleum Ltd	944.0000	20,966.24	
682.65	85000	Income Tax Payable/Refundable		4,210.35	
0.00	86000	PAYG Payable			1,969.00
				1,135,589.57	1,135,589.57

Current Year Profit/(Loss): 360,914.79

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare