
Financial statements and reports for the year ended
30 June 2023

Squirrels'

Squirrels'

Reports Index

Investment Performance

Statement of Financial Position

Detailed Operating Statement

Notes to the Financial Statements

Compilation Report

Trustees Declaration

Consolidated Members Statement

SMSF Annual Return

Squirrels' Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
Geelong Bank Superfund Maximiser	207,921.69	0.00	0.00	30,957.54	0.00	0.00	2,290.81	2,290.81	1.10 %
Self Wealth Cash Account	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00 %
	207,921.69	0.00	0.00	80,957.54	0.00	0.00	2,290.81	2,290.81	1.10 %
Derivatives (Options, Hybrids, Future Contracts)									
MFGO.AX Magellan Financial Group Limited	95.55	0.00	0.00	26.00	0.00	(69.55)	0.00	(69.55)	(72.79) %
MFFOA.AX Mff Capital Investments Limited	11.30	0.00	0.00	0.00	0.00	(11.30)	0.00	(11.30)	(100.00) %
	106.85	0.00	0.00	26.00	0.00	(80.85)	0.00	(80.85)	(75.67) %
Shares in Listed Companies (Australian)									
BHP.AX BHP Group Limited	33,825.00	0.00	0.00	36,891.80	0.00	3,066.80	4,586.70	7,653.50	22.63 %
BKW.AX Brickworks Limited	93,997.80	0.00	0.00	135,166.20	0.00	41,168.40	4,635.43	45,803.83	48.73 %
CSL.AX CSL Limited	211,212.10	0.00	0.00	217,743.30	0.00	6,531.20	2,712.27	9,243.47	4.38 %
EDV.AX Endeavour Group Limited	13,550.30	0.00	0.00	11,294.90	0.00	(2,255.40)	562.57	(1,692.83)	(12.49) %
GVF.AX Global Value Fund Limited	70,447.92	0.00	0.00	72,699.68	0.00	2,251.76	6,065.98	8,317.74	11.81 %
PMGOLD. Gold Corporation	21,501.60	0.00	0.00	23,443.68	0.00	1,942.08	0.00	1,942.08	9.03 %
HPI.AX Hotel Property Investments	34,995.90	0.00	0.00	35,447.46	0.00	451.56	2,099.76	2,551.32	7.29 %
MQG.AX Macquarie Group Limited	137,365.85	0.00	0.00	148,312.70	0.00	10,946.85	6,357.93	17,304.78	12.60 %
MFF.AX Magellan Flagship Fund Limited	124,865.00	0.00	0.00	150,290.00	0.00	25,425.00	6,860.71	32,285.71	25.86 %
NAB.AX National Australia Bank Limited	70,666.20	0.00	0.00	68,034.60	0.00	(2,631.60)	5,565.43	2,933.83	4.15 %
PGF.AX Pm Capital Global Opportunities Fund Limited	64,600.00	25,000.00	0.00	100,809.35	0.00	11,209.35	7,092.42	18,301.77	20.43 %
QUB.AX Qube Holdings Limited	30,030.00	0.00	0.00	31,350.00	0.00	1,320.00	1,217.86	2,537.86	8.45 %
RHC.AX Ramsay Health Care Limited	103,121.92	0.00	0.00	79,256.32	0.00	(23,865.60)	1,981.25	(21,884.35)	(21.22) %
SHL.AX Sonic Healthcare Limited	55,126.70	0.00	0.00	59,401.90	0.00	4,275.20	2,433.43	6,708.63	12.17 %
WLE.AX Wam Leaders Limited	81,117.60	25,000.00	0.00	105,787.23	0.00	(330.37)	7,848.82	7,518.45	7.09 %

Squirrels' Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
WDS.AX Woodside Energy Group Ltd	4,712.32	0.00	0.00	5,097.12	0.00	384.80	793.69	1,178.49	25.01 %
WOW.AX Woolworths Group Limited	63,724.00	0.00	0.00	71,116.70	0.00	7,392.70	2,531.58	9,924.28	15.57 %
	1,214,860.21	50,000.00	0.00	1,352,142.94	0.00	87,282.73	63,345.83	150,628.56	11.91 %
Stapled Securities									
CLW.AX Charter Hall Long Wale Reit	14,035.49	0.00	0.00	13,180.87	0.00	(854.62)	920.36	65.74	0.47 %
	14,035.49	0.00	0.00	13,180.87	0.00	(854.62)	920.36	65.74	0.47 %
Units in Listed Unit Trusts (Australian)									
A200.AX Betashares Australia 200 Etf	67,294.36	0.00	0.00	71,835.88	0.00	4,541.52	3,982.38	8,523.90	12.67 %
BWP.AX BWP Trust	67,639.32	0.00	0.00	63,118.44	0.00	(4,520.88)	3,180.27	(1,340.61)	(1.98) %
DXS.AX Dexus Property Group	33,202.32	0.00	0.00	29,164.20	0.00	(4,038.12)	2,003.81	(2,034.31)	(6.13) %
IWLD.AX Ishares Core Msci World All Cap Etf	69,245.50	0.00	0.00	84,804.00	0.00	15,558.50	2,085.00	17,643.50	25.48 %
IOZ.AX Ishares Core S&p/asx 200 Etf	177,505.00	0.00	0.00	191,063.50	0.00	13,558.50	11,512.43	25,070.93	14.12 %
IXJ.AX Ishares Global Healthcare Etf	35,307.00	0.00	0.00	38,112.00	0.00	2,805.00	506.20	3,311.20	9.38 %
REIT.AX Vaneck Ftse International Property (hedged) Etf	84,007.53	0.00	0.00	75,406.41	0.00	(8,601.12)	3,323.16	(5,277.96)	(6.28) %
VEU.AX Vanguard All-world Ex-us Shares Index Etf	169,993.21	0.00	0.00	190,904.98	0.00	20,911.77	4,697.40	25,609.17	15.06 %
VHY.AX Vanguard Australian Shares High Yield Etf	108,471.00	0.00	0.00	116,999.90	0.00	8,528.90	8,345.10	16,874.00	15.56 %
VDHG.AX Vanguard Diversified High Growth Index Etf	171,078.60	0.00	0.00	188,089.44	0.00	17,010.84	6,152.60	23,163.44	13.54 %
VGS.AX Vanguard Msci Index International Shares Etf	110,142.23	0.00	0.00	132,429.22	0.00	22,286.99	2,476.77	24,763.76	22.48 %
VTS.AX Vanguard Us Total Market Shares Index Etf	265,587.92	0.00	0.00	319,789.14	0.00	54,201.22	4,096.74	58,297.96	21.95 %
	1,359,473.99	0.00	0.00	1,501,717.11	0.00	142,243.12	52,361.86	194,604.98	14.31 %

Squirrels' Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Units in Unlisted Unit Trusts (Australian)									
LTC0002AU La Trobe Aust Cred Fd	225,000.00	310,000.00	0.00	535,000.00	0.00	0.00	18,735.16	18,735.16	3.50 %
	225,000.00	310,000.00	0.00	535,000.00	0.00	0.00	18,735.16	18,735.16	3.50 %
	3,021,398.23	360,000.00	0.00	3,483,024.46	0.00	228,590.38	137,654.02	366,244.40	10.83 %

Squirrels'

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	26.00	106.85
Shares in Listed Companies (Australian)	3	1,352,142.94	1,214,860.21
Stapled Securities	4	13,180.87	14,035.49
Units in Listed Unit Trusts (Australian)	5	1,501,717.11	1,359,473.99
Units in Unlisted Unit Trusts (Australian)	6	535,000.00	225,000.00
Total Investments		<u>3,402,066.92</u>	<u>2,813,476.54</u>
Other Assets			
Distributions Receivable		15,635.14	21,038.21
Geelong Bank Superfund Maximiser		30,957.54	207,921.69
Self Wealth Cash Account		50,000.00	0.00
Income Tax Refundable		5,673.32	7,818.02
Total Other Assets		<u>102,266.00</u>	<u>236,777.92</u>
Total Assets		<u>3,504,332.92</u>	<u>3,050,254.46</u>
Less:			
Liabilities			
Deferred Tax Liability		56,493.39	33,564.54
Total Liabilities		<u>56,493.39</u>	<u>33,564.54</u>
Net assets available to pay benefits		<u>3,447,839.53</u>	<u>3,016,689.92</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Dibley, Richard - Accumulation		2,218,845.00	2,009,166.42
Dibley, Karen - Accumulation		1,228,994.53	1,007,523.50
Total Liability for accrued benefits allocated to members' accounts		<u>3,447,839.53</u>	<u>3,016,689.92</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Squirrels'**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Trust Distributions		
ALE Property Group	0.00	443.03
Betashares Australia 200 Etf	2,943.59	4,354.59
Bunnings Warehouse Property Trust	3,180.27	3,180.27
Charter Hall Long Wale Reit	920.36	752.04
Dexus Property Group Units Fully Paid Stapled	1,929.32	1,989.15
Hotel Property Investments	2,099.76	2,314.25
Ishares Core Msci World All Cap Etf	2,085.00	689.97
Ishares Core S&p/asx 200 Etf	8,457.36	10,562.03
Ishares Global Healthcare Etf	506.20	422.41
La Trobe Aust Cred Fd	18,735.16	5,637.92
Vaneck Ftse International Property (hedged) Etf	3,323.16	3,323.16
Vanguard All-world Ex-us Shares Index Etf	4,697.40	4,465.47
Vanguard Australian Shares High Yield Etf	5,899.47	7,167.05
Vanguard Diversified High Growth Index Etf	5,162.18	8,459.93
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	109.74
Vanguard Msci Index International Shares Etf	2,476.77	2,150.17
Vanguard Us Total Market Shares Index Etf	4,096.74	3,163.02
	<u>66,512.74</u>	<u>59,184.20</u>
Dividends Received		
ANZ Group Holdings Limited	0.00	1,148.00
BHP Group Limited	3,210.69	8,337.06
BKI Investment Company Limited	0.00	672.90
Brickworks Limited	3,244.80	3,143.40
CSL Limited	2,653.11	2,364.86
Endeavour Group Limited	393.80	349.05
Global Value Fund Limited	4,246.18	4,246.18
Macquarie Group Limited	5,427.50	4,121.53
Magellan Financial Group Limited	0.00	3,393.05
Magellan Flagship Fund Limited	4,802.50	3,955.00
National Australia Bank Limited	3,895.80	951.23
Pm Capital Global Opportunities Fund Limited	4,964.70	4,250.00
Qube Holdings Limited	852.50	715.00
Ramsay Health Care Limited	1,386.88	2,133.12
Sonic Healthcare Limited	1,703.40	668.00
Wam Leaders Limited	5,494.17	4,167.00
Woodside Energy Group Ltd	555.58	0.00
Woolworths Group Limited	1,772.10	1,682.60
	<u>44,603.71</u>	<u>46,297.98</u>
Interest Received		
Geelong Bank Superfund Maximiser	2,290.81	1,526.85
	<u>2,290.81</u>	<u>1,526.85</u>
Personal Contributions - Non Concessional		
Karen Dibley	110,000.00	110,000.00
	<u>110,000.00</u>	<u>110,000.00</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	0.00	(2,354.42)
BKI Investment Company Limited	0.00	1,844.57
Magellan Financial Group Limited	0.00	(40,334.14)

*The accompanying notes form part of these financial statements.**Refer to compilation report*

Squirrels'

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Westpac Banking Corporation	0.00	(4,049.44)
	<u>0.00</u>	<u>(44,893.43)</u>
Units in Listed Unit Trusts (Australian)		
Ale Property Group	0.00	24,576.05
Forager Australian Shares Fund	0.00	21,857.77
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	(5,589.40)
	<u>0.00</u>	<u>40,844.42</u>
Unrealised Movements in Market Value		
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	(69.55)	95.55
Mff Capital Investments Limited	(11.30)	11.30
	<u>(80.85)</u>	<u>106.85</u>
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	0.00	2,804.12
BHP Group Limited	3,066.80	(6,002.40)
BKI Investment Company Limited	0.00	(1,293.32)
Brickworks Limited	41,168.40	(33,107.10)
CSL Limited	6,531.20	(12,662.05)
Endeavour Group Limited	(2,255.40)	6,446.99
Global Value Fund Limited	2,251.76	(2,251.76)
Gold Corporation	1,942.08	1,508.26
Hotel Property Investments	451.56	(1,016.01)
Macquarie Group Limited	10,946.85	1,310.20
Magellan Financial Group Limited	0.00	(8,450.58)
Magellan Flagship Fund Limited	25,425.00	(37,855.00)
National Australia Bank Limited	(2,631.60)	1,031.62
Pm Capital Global Opportunities Fund Limited	11,209.35	(2,975.00)
Qube Holdings Limited	1,320.00	(4,840.00)
Ramsay Health Care Limited	(23,865.60)	14,488.32
Sonic Healthcare Limited	4,275.20	(9,686.44)
Wam Leaders Limited	(330.37)	(5,833.80)
Westpac Banking Corporation	0.00	1,477.98
Woodside Energy Group Ltd	384.80	307.84
Woolworths Group Limited	7,392.70	2,574.61
	<u>87,282.73</u>	<u>(94,023.52)</u>
Stapled Securities		
Charter Hall Long Wale Reit	(854.62)	(2,976.05)
	<u>(854.62)</u>	<u>(2,976.05)</u>
Units in Listed Unit Trusts (Australian)		
Ale Property Group	0.00	(16,640.86)
Betashares Australia 200 Etf	4,541.52	(8,496.54)
BWP Trust	(4,520.88)	(6,433.56)
Dexus Property Group	(4,038.12)	(6,692.81)
Forager Australian Shares Fund	0.00	(13,182.72)
Ishares Core Msci World All Cap Etf	15,558.50	(15,947.00)
Ishares Core S&p/asx 200 Etf	13,558.50	(20,043.00)
Ishares Global Healthcare Etf	2,805.00	1,917.00
Vaneck Ftse International Property (hedged) Etf	(8,601.12)	(16,810.54)
Vanguard All-world Ex-us Shares Index Etf	20,911.77	(30,123.77)
Vanguard Australian Shares High Yield Etf	8,528.90	(7,577.40)
Vanguard Diversified High Growth Index Etf	17,010.84	(25,408.10)

The accompanying notes form part of these financial statements.

Refer to compilation report

Squirrels'**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	5,044.26
Vanguard Msci Index International Shares Etf	22,286.99	(10,117.40)
Vanguard Us Total Market Shares Index Etf	54,201.22	(33,797.43)
	<u>142,243.12</u>	<u>(204,309.87)</u>
Changes in Market Values	<u>228,590.38</u>	<u>(305,251.60)</u>
Total Income	<u>451,997.64</u>	<u>(88,242.57)</u>
Expenses		
Accountancy Fees	2,541.00	2,420.00
Administration Fees	0.00	1,353.00
ASIC Fees	407.00	0.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	385.00
Bank Charges	0.50	0.00
	<u>3,592.50</u>	<u>4,417.00</u>
Total Expenses	<u>3,592.50</u>	<u>4,417.00</u>
Benefits accrued as a result of operations before income tax	<u>448,405.14</u>	<u>(92,659.57)</u>
Income Tax Expense		
Income Tax Expense	17,255.53	(39,907.61)
Total Income Tax	<u>17,255.53</u>	<u>(39,907.61)</u>
Benefits accrued as a result of operations	<u>431,149.61</u>	<u>(52,751.96)</u>

*The accompanying notes form part of these financial statements.**Refer to compilation report*

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

Interest revenue

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

Dividend revenue

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

g. Critical Accounting Estimates and Judgements

Notes to the Financial Statements

For the year ended 30 June 2023

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: Derivatives (Options, Hybrids, Future Contracts)

	2023 \$	2022 \$
Mff Capital Investments Limited	0.00	11.30
Magellan Financial Group Limited	26.00	95.55
	26.00	106.85

Note 3: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
BHP Group Limited	36,891.80	33,825.00
Brickworks Limited	135,166.20	93,997.80
CSL Limited	217,743.30	211,212.10
Endeavour Group Limited	11,294.90	13,550.30
Global Value Fund Limited	72,699.68	70,447.92
Hotel Property Investments	35,447.46	34,995.90
Magellan Flagship Fund Limited	150,290.00	124,865.00
Macquarie Group Limited	148,312.70	137,365.85
National Australia Bank Limited	68,034.60	70,666.20
Pm Capital Global Opportunities Fund Limited	100,809.35	64,600.00
Gold Corporation	23,443.68	21,501.60
Qube Holdings Limited	31,350.00	30,030.00
Ramsay Health Care Limited	79,256.32	103,121.92
Sonic Healthcare Limited	59,401.90	55,126.70
Woodside Energy Group Ltd	5,097.12	4,712.32
Wam Leaders Limited	105,787.23	81,117.60
Woolworths Group Limited	71,116.70	63,724.00
	1,352,142.94	1,214,860.21

Note 4: Stapled Securities

2023 \$	2022 \$
------------	------------

Notes to the Financial Statements

For the year ended 30 June 2023

Charter Hall Long Wale Reit	13,180.87	14,035.49
	13,180.87	14,035.49

Note 5: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Betashares Australia 200 Etf	71,835.88	67,294.36
BWP Trust	63,118.44	67,639.32
Dexus Property Group	29,164.20	33,202.32
Ishares Core S&p/asx 200 Etf	191,063.50	177,505.00
Ishares Core Msci World All Cap Etf	84,804.00	69,245.50
Ishares Global Healthcare Etf	38,112.00	35,307.00
Vaneck Ftse International Property (hedged) Etf	75,406.41	84,007.53
Vanguard Diversified High Growth Index Etf	188,089.44	171,078.60
Vanguard All-world Ex-us Shares Index Etf	190,904.98	169,993.21
Vanguard Msci Index International Shares Etf	132,429.22	110,142.23
Vanguard Australian Shares High Yield Etf	116,999.90	108,471.00
Vanguard Us Total Market Shares Index Etf	319,789.14	265,587.92
	1,501,717.11	1,359,473.99

Note 6: Units in Unlisted Unit Trusts (Australian)

	2023	2022
	\$	\$
La Trobe Aust Cred Fd	535,000.00	225,000.00
	535,000.00	225,000.00

Note 7: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Geelong Bank Superfund Maximiser	30,957.54	207,921.69
Self Wealth Cash Account	50,000.00	0.00
	80,957.54	207,921.69

Note 8: Liability for Accrued Benefits

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	3,016,689.92	3,069,441.88
Benefits accrued as a result of operations	431,149.61	(52,751.96)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	3,447,839.53	3,016,689.92

Note 9: Vested Benefits

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

	2023 \$	2022 \$
Vested Benefits	<hr/> 3,447,839.53	<hr/> 3,016,689.92

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2023 \$	2022 \$
ANZ Group Holdings Limited	0.00	1,148.00
BHP Group Limited	3,210.69	8,337.06
BKI Investment Company Limited	0.00	672.90
Brickworks Limited	3,244.80	3,143.40
CSL Limited	2,653.11	2,364.86
Endeavour Group Limited	393.80	349.05
Global Value Fund Limited	4,246.18	4,246.18
Macquarie Group Limited	5,427.50	4,121.53
Magellan Financial Group Limited	0.00	3,393.05
Magellan Flagship Fund Limited	4,802.50	3,955.00
National Australia Bank Limited	3,895.80	951.23
Pm Capital Global Opportunities Fund Limited	4,964.70	4,250.00
Qube Holdings Limited	852.50	715.00
Ramsay Health Care Limited	1,386.88	2,133.12
Sonic Healthcare Limited	1,703.40	668.00
Wam Leaders Limited	5,494.17	4,167.00
Woodside Energy Group Ltd	555.58	0.00

Notes to the Financial Statements

For the year ended 30 June 2023

Woolworths Group Limited	1,772.10	1,682.60
	44,603.71	46,297.98

Note 12: Trust Distributions

	2023 \$	2022 \$
Betashares Australia 200 Etf	2,943.59	4,354.59
Ishares Global Healthcare Etf	506.20	422.41
Charter Hall Long Wale Reit	920.36	752.04
Vanguard All-world Ex-us Shares Index Etf	4,697.40	4,465.47
Ishares Core S&p/asx 200 Etf	8,457.36	10,562.03
La Trobe Aust Cred Fd	18,735.16	5,637.92
Ishares Core Msci World All Cap Etf	2,085.00	689.97
Vanguard Diversified High Growth Index Etf	5,162.18	8,459.93
Bunnings Warehouse Property Trust	3,180.27	3,180.27
Vaneck Ftse International Property (hedged) Etf	3,323.16	3,323.16
Vanguard Msci Index International Shares Etf	2,476.77	2,150.17
Vanguard Australian Shares High Yield Etf	5,899.47	7,167.05
Vanguard Us Total Market Shares Index Etf	4,096.74	3,163.02
Dexus Property Group Units Fully Paid Stapled	1,929.32	1,989.15
Hotel Property Investments	2,099.76	2,314.25
ALE Property Group	0.00	443.03
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	109.74
	66,512.74	59,184.20

Note 13: Changes in Market Values**Unrealised Movements in Market Value**

	2023 \$	2022 \$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	(69.55)	95.55
Mff Capital Investments Limited	(11.30)	11.30
	(80.85)	106.85
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	0.00	2,804.12
BHP Group Limited	3,066.80	(6,002.40)

Squirrels'

Notes to the Financial Statements

For the year ended 30 June 2023

BKI Investment Company Limited	0.00	(1,293.32)
Brickworks Limited	41,168.40	(33,107.10)
CSL Limited	6,531.20	(12,662.05)
Endeavour Group Limited	(2,255.40)	6,446.99
Global Value Fund Limited	2,251.76	(2,251.76)
Gold Corporation	1,942.08	1,508.26
Hotel Property Investments	451.56	(1,016.01)
Macquarie Group Limited	10,946.85	1,310.20
Magellan Financial Group Limited	0.00	(8,450.58)
Magellan Flagship Fund Limited	25,425.00	(37,855.00)
National Australia Bank Limited	(2,631.60)	1,031.62
Pm Capital Global Opportunities Fund Limited	11,209.35	(2,975.00)
Qube Holdings Limited	1,320.00	(4,840.00)
Ramsay Health Care Limited	(23,865.60)	14,488.32
Sonic Healthcare Limited	4,275.20	(9,686.44)
Wam Leaders Limited	(330.37)	(5,833.80)
Westpac Banking Corporation	0.00	1,477.98
Woodside Energy Group Ltd	384.80	307.84
Woolworths Group Limited	7,392.70	2,574.61
	87,282.73	(94,023.52)
Stapled Securities		
Charter Hall Long Wale Reit	(854.62)	(2,976.05)
	(854.62)	(2,976.05)
Units in Listed Unit Trusts (Australian)		
Ale Property Group	0.00	(16,640.86)
BWP Trust	(4,520.88)	(6,433.56)
Betashares Australia 200 Etf	4,541.52	(8,496.54)
Dexus Property Group	(4,038.12)	(6,692.81)
Forager Australian Shares Fund	0.00	(13,182.72)
Ishares Core Msci World All Cap Etf	15,558.50	(15,947.00)
Ishares Core S&p/asx 200 Etf	13,558.50	(20,043.00)
Ishares Global Healthcare Etf	2,805.00	1,917.00
Vaneck Ftse International Property (hedged) Etf	(8,601.12)	(16,810.54)

Refer to compilation report

Squirrels'

Notes to the Financial Statements

For the year ended 30 June 2023

Vanguard All-world Ex-us Shares Index Etf	20,911.77	(30,123.77)
Vanguard Australian Shares High Yield Etf	8,528.90	(7,577.40)
Vanguard Diversified High Growth Index Etf	17,010.84	(25,408.10)
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	5,044.26
Vanguard Msci Index International Shares Etf	22,286.99	(10,117.40)
Vanguard Us Total Market Shares Index Etf	54,201.22	(33,797.43)
	<hr/>	<hr/>
	142,243.12	(204,309.87)
	<hr/>	<hr/>
Total Unrealised Movement	228,590.38	(301,202.59)
	<hr/>	<hr/>
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	0.00	(2,354.42)
BKI Investment Company Limited	0.00	1,844.57
Magellan Financial Group Limited	0.00	(40,334.14)
Westpac Banking Corporation	0.00	(4,049.44)
	<hr/>	<hr/>
	0.00	(44,893.43)
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Ale Property Group	0.00	24,576.05
Forager Australian Shares Fund	0.00	21,857.77
Vanguard Global Aggregate Bond Index (hedged) Etf	0.00	(5,589.40)
	<hr/>	<hr/>
	0.00	40,844.42
	<hr/>	<hr/>
Total Realised Movement	0.00	(4,049.01)
	<hr/>	<hr/>
Changes in Market Values	228,590.38	(305,251.60)
	<hr/>	<hr/>
Note 14: Income Tax Expense		
	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(5,673.32)	(7,818.02)
Deferred Tax Liability/Asset	22,928.85	(32,089.59)
	<hr/>	<hr/>
Income Tax Expense	17,255.53	(39,907.61)
	<hr/>	<hr/>

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2023

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%	67,260.77	(13,898.94)
Less:		
Tax effect of:		
Non Taxable Contributions	16,500.00	16,500.00
Increase in MV of Investments	34,288.56	0.00
Realised Accounting Capital Gains	0.00	(607.35)
Accounting Trust Distributions	9,976.91	8,877.63
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	45,180.39
Franking Credits	3,637.01	4,002.02
Foreign Credits	178.18	149.03
Net Capital Gains	646.05	2,091.30
Taxable Trust Distributions	6,437.78	5,016.60
Distributed Foreign Income	2,367.51	2,086.05
Rounding	(0.53)	(0.52)
Income Tax on Taxable Income or Loss	19,761.30	19,855.65
Less credits:		
Franking Credits	24,246.76	26,680.13
Foreign Credits	1,187.86	993.54
Current Tax or Refund	<u>(5,673.32)</u>	<u>(7,818.02)</u>

Squirrels' Compilation Report

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

The Responsibility of the Trustee(s)

The Trustee(s) of Squirrels' 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(s), 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.

John Curley

of

Unit 5 113 Darling St, PO Box 424, Dubbo, New South Wales 2830

Signed:



Dated: 03/11/2023

Squirrels'

Trustees Declaration

RK Chipmunks Pty Ltd ACN: 658407464

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

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


.....

Karen Dibley
RK Chipmunks Pty Ltd
Director


.....

Richard Dibley
RK Chipmunks Pty Ltd
Director

Squirrels' Members Statement

Richard Dibley
3 Westhaven Place
Orange, New South Wales, 2800, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,218,845.00
Date Joined Fund:	31/01/2008	Total Death Benefit:	2,218,845.00
Service Period Start Date:	10/03/1980	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	Consolidated	Disability Benefit:	0.00
Account Start Date:	31/01/2008		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits 2,218,845.00

Preservation Components

Preserved 1,594,320.36
Unrestricted Non Preserved 624,524.64
Restricted Non Preserved

Tax Components

Tax Free 578,092.05
Taxable 1,640,752.95

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	2,009,166.42
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	237,550.98
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	27,872.40
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 30/06/2023	2,218,845.00

Squirrels' Members Statement

Karen Dibley
3 Westhaven Place
Orange, New South Wales, 2800, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	54	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,228,994.53
Date Joined Fund:	31/01/2008	Total Death Benefit:	1,228,994.53
Service Period Start Date:	03/12/1990	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	Consolidated	Disability Benefit:	0.00
Account Start Date:	31/01/2008		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	1,228,994.53
<u>Preservation Components</u>	
Preserved	1,225,690.30
Unrestricted Non Preserved	
Restricted Non Preserved	3,304.23
<u>Tax Components</u>	
Tax Free	336,535.00
Taxable	892,459.53

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,007,523.50
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	110,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	126,288.78
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	14,817.75
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 30/06/2023	1,228,994.53

Self-managed superannuation fund annual return **2023**

Who should complete this annual return?

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

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2023 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified,
have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

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

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

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

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

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

G No Yes

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

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		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Loss

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** \$

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

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	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 2023* 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 \$
	<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 D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year 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 \$	Refundable tax offsets E \$
Exploration credit tax offset E4 \$	<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 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>(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 2023*.

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

A1 ABN of principal employer

B \$ Personal contributions

C \$ CGT small business retirement exemption

D \$ CGT small business 15-year exemption amount

E \$ Personal injury election

F \$ Spouse and child contributions

G \$ Other third party contributions

H \$ Proceeds from primary residence disposal

H1 Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments

Code

R2 \$ Income stream payments

Code

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 Day Month Year

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments 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 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments 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 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$ Accumulation phase account balance

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

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

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 5

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments 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 6

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- | | |
|--|--|
| <p>A \$ Employer contributions</p> <p>ABN of principal employer</p> <p>A1 Personal contributions</p> <p>B \$ CGT small business retirement exemption</p> <p>C \$ CGT small business 15-year exemption amount</p> <p>D \$ Personal injury election</p> <p>E \$ Spouse and child contributions</p> <p>F \$ Other third party contributions</p> <p>G \$</p> | <p>H \$ Proceeds from primary residence disposal</p> <p>H1 Receipt date Day / Month / Year</p> <p>I \$ Assessable foreign superannuation fund amount</p> <p>J \$ Non-assessable foreign superannuation fund amount</p> <p>K \$ Transfer from reserve: assessable amount</p> <p>L \$ Transfer from reserve: non-assessable amount</p> <p>M \$ Contributions from non-complying funds and previously non-complying funds</p> <p>T \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|--|--|

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

Other transactions

<p>S1 \$ Accumulation phase account balance</p> <p>S2 \$ Retirement phase account balance – Non CDBIS</p> <p>S3 \$ Retirement phase account balance – CDBIS</p>	<p>O \$ Allocated earnings or losses Loss</p> <p>P \$ Inward rollovers and transfers</p> <p>Q \$ Outward rollovers and transfers</p> <p>R1 \$ Lump Sum payments Code</p> <p>R2 \$ Income stream payments Code</p>
<p style="text-align: center;">CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)</p>	

TRIS Count

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section G: Supplementary member information

MEMBER 7

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

/ /

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

TOTAL CONTRIBUTIONS **N \$**

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

Loss

Code

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 8

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

/ /

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

A \$ Employer contributions

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

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Allocated earnings or losses

O \$ Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$ Code

Income stream payments

R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 9

Title: Mr Mrs Miss Ms Other
Family name

Account status

First given name Other given names

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

Date of birth
Day Month Year

If deceased, date of death
Day Month Year
/ /

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

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 10

Title: Mr Mrs Miss Ms Other
 Family name

Account status

First given name Other given names

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

Date of birth
 Day Month Year

If deceased, date of death
 Day Month Year
 / /

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- A \$** Employer contributions
 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 \$**

- H \$** Proceeds from primary residence disposal
 Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance – Non CDBIS

S3 \$ Retirement phase account balance – CDBIS

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

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 11

Title: Mr Mrs Miss Ms Other
Family name

Account status

First given name Other given names

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

Date of birth
Day Month Year

If deceased, date of death
Day Month Year
/ /

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
Day Month Year
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments
- R2 \$** Income stream payments

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 12

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

/ /

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date

/ /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS **N \$**

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

Other transactions

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

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	Cash and term deposits	E \$
-----------------------------------	------------------------	-------------

Limited recourse borrowing arrangements	Debt securities	F \$
Australian residential real property	Loans	G \$
J1 \$	Listed shares	H \$
Australian non-residential real property	Unlisted shares	I \$
J2 \$	Limited recourse borrowing arrangements	J \$
Overseas real property	Non-residential real property	K \$
J3 \$	Residential real property	L \$
Australian shares	Collectables and personal use assets	M \$
J4 \$	Other assets	O \$
Overseas shares		
J5 \$		
Other		
J6 \$		
Property count		
J7		

15c Other investments	Crypto-Currency	N \$
-----------------------	-----------------	-------------

15d Overseas direct investments	Overseas shares	P \$
	Overseas non-residential real property	Q \$
	Overseas residential real property	R \$
	Overseas managed investments	S \$
	Other overseas assets	T \$

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

15e In-house assets

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

A No Yes **\$**

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements 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 2022–23 income year, write 2023). **A**

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day Month Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /
Day Month Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number