Financial statements and reports for the year ended 30 June 2023

GA & N Armstrong Superannuation Fund

Lowrys Accountants 6/170 Coonawarra Road Winnellie NT 0821

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GA & N Armstrong Superannuation Fund Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Assets			
Investments			
Plant and Equipment (at written down value)		0	6,710
Real Estate Properties (Australian - Residential)		0	343,291
Shares in Listed Companies (Australian)		0	117,332
Units in Listed Unit Trusts (Australian)		0	11,270
Total Investments	_	0	478,603
Other Assets			
Sundry Debtors		0	1,003
Distributions Receivable		0	11
Cash at Bank - SuperEdgeSaver 999888589		294,732	2,578
Cash at Bank- CashManager 114489214		2,544	1,236
CBA CDIA 24415790		206,653	66,321
Income Tax Refundable		1,317	2,025
Total Other Assets	_	505,246	73,174
Total Assets		505,246	551,777
Less:			
Liabilities			
Sundry Creditors		3,114	2,013
Deferred Tax Liability		0	993
Limited Recourse Borrowing Arrangements		0	65,851
Total Liabilities		3,114	68,857
Net assets available to pay benefits		502,132	482,920
Represented by:			
Liability for accrued benefits allocated to members' accounts	2		
Armstrong, Grant Austin - Accumulation		352,060	338,769
Armstrong, Noelene - Accumulation		150,072	144,151

GA & N Armstrong Superannuation Fund Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions		348	562
Dividends Received		5,637	8,833
Interest Received		2,515	54
Property Income		23,857	29,315
Contribution Income			
Employer Contributions		28,114	31,022
Total Income		60,471	69,786
Expenses			
Accountancy Fees		2,695	3,520
Administration Costs		335	329
ATO Supervisory Levy		259	259
Auditor's Remuneration		330	330
Bank Charges		309	120
Depreciation		838	1,003
Interest Paid		2,188	2,849
Rental Property Expenses		17,063	17,437
		24,017	25,847
Member Payments			
Life Insurance Premiums		7,486	6,136
Investment Losses			
Changes in Market Values		8,501	(8,942)
Total Expenses	_	40,004	23,041
Benefits accrued as a result of operations before income tax		20,465	46,745
Income Tax Expense	4	1,255	3,510
Benefits accrued as a result of operations		19,210	43,236

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:

- 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

GA & N Armstrong Superannuation Fund 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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

g. Trade and Other Payables

GA & N Armstrong Superannuation Fund Notes to the Financial Statements

For the year ended 30 June 2023

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.

h. 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: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	482,920	439,684
Benefits accrued as a result of operations	19,210	43,236
Current year member movements	0	0
Liability for accrued benefits at end of year	502,130	482,920

Note 3: Guaranteed Benefits

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

Note 4: Income Tax Expense

The components of tax expense comprise	2023 \$	2022 \$
Current Tax	2,248	2,517
Deferred Tax Liability/Asset	(993)	993
Income Tax Expense	1,255	3,510

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%	3,070	7,012
Less: Tax effect of:		
Increase in MV of Investments	0	252
Realised Accounting Capital Gains	(401)	1,089
Accounting Trust Distributions	52	84

GA & N Armstrong Superannuation Fund Notes to the Financial Statements

For the year ended 30 June 2023

Add: Tax effect of:

Decrease in MV of Investments	874	0
Franking Credits	335	533
Net Capital Gains	0	784
TFN Credits	0	99
Taxable Trust Distributions	35	47
Rounding	0	(2)
Income Tax on Taxable Income or Loss	4,663	7,048
Less credits:		
Franking Credits	2,234	3,551
TFN Credits	181	980
Current Tax or Refund	2,248	2,517

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:

- 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:

.....

Grant Austin Armstrong Ga & N Armstrong Pty Ltd Director

Noelene Armstrong Ga & N Armstrong Pty Ltd Director

GA & N Armstrong Superannuation Fund Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	20,465.00
Less	
Realised Accounting Capital Gains	(2,672.00)
Accounting Trust Distributions	348.00
	(2,324.00)
Add	
Decrease in MV of investments	5,829.00
Franking Credits	2,234.00
Taxable Trust Distributions	233.00
	8,296.00
SMSF Annual Return Rounding	(1.00)
Taxable Income or Loss	31,084.00
Income Tax on Taxable Income or Loss	4,662.60
Less	
Franking Credits	2,234.16
TAX PAYABLE	2,428.44
Less	
TFN Credits	181.00
CURRENT TAX OR REFUND	2,247.44
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,564.00)
AMOUNT DUE OR REFUNDABLE	(1,057.56)

GA & N Armstrong Superannuation Fund **Members Statement**

Grant Austin Armstrong 37 Graham Street Stuart Park, Northern Territory, 0820, Australia

Your Details

Your Details		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	51	Vested Benefits:	352,060
Tax File Number:	Provided	Total Death Benefit:	1,850,039
Date Joined Fund:	01/09/2011	Current Salary:	0
Service Period Start Date:	16/01/1995	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	ARMGRA00001A		
Account Start Date:	01/09/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary	
Total Benefits	352,060	- т	his Year
		Opening balance at 01/07/2022	338,770
Preservation Components			000,110
Preserved	352,060	Increases to Member account during the period	
Inrestricted Non Preserved		Employer Contributions	19,772
Restricted Non Preserved		Personal Contributions (Concessional)	
ax Components		Personal Contributions (Non Concessional)	
ax Eree	22,712	Government Co-Contributions	
axable	329,347	Other Contributions	
	529,547	Proceeds of Insurance Policies	
		Transfers In	
		Net Earnings	1,575
		Internal Transfer In	
		Decreases to Member account during the period	
		Pensions Paid	
		Contributions Tax	2,966
		Income Tax	(425)
		No TFN Excess Contributions Tax	
		Excess Contributions Tax	
		Refund Excess Contributions	
		Division 293 Tax	
		Insurance Policy Premiums Paid	5,518
		Management Fees	
		Member Expenses	
		Benefits Paid/Transfers Out	
		Superannuation Surcharge Tax	
		Internal Transfer Out	
		Closing balance at 30/06/2023	352,060

GA & N Armstrong Superannuation Fund **Members Statement**

Noelene Armstrong 37 Graham Street Stuart Park, Northern Territory, 0820, Australia

Your Details

Your Details		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	44	Vested Benefits:	150,072
Tax File Number:	Provided	Total Death Benefit:	1,313,568
Date Joined Fund:	01/09/2011	Current Salary:	0
Service Period Start Date:	18/05/1994	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	ARMNOE00001A		
Account Start Date:	01/09/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary	
Total Benefits	150,072	Т	nis Year
		Opening balance at 01/07/2022	144,151
Preservation Components			
Preserved	149,786	Increases to Member account during the period	
Inrestricted Non Preserved	286	Employer Contributions	8,342
Restricted Non Preserved		Personal Contributions (Concessional)	
ax Components		Personal Contributions (Non Concessional)	
ax Components	12,679	Government Co-Contributions	
ax Flee	137,393	Other Contributions	
axable	137,393	Proceeds of Insurance Policies	
		Transfers In	
		Net Earnings	676
		Internal Transfer In	
		Decreases to Member account during the period	
		Pensions Paid	
		Contributions Tax	1,251
		Income Tax	(122)
		No TFN Excess Contributions Tax	
		Excess Contributions Tax	
		Refund Excess Contributions	
		Division 293 Tax	
		Insurance Policy Premiums Paid	1,968
		Management Fees	
		Member Expenses	
		Benefits Paid/Transfers Out	
		Superannuation Surcharge Tax	
		Internal Transfer Out	
		Closing balance at 30/06/2023	150,072

GA & N Armstrong Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - SuperEdgeSaver 999888589		294,731.500000	294,731.50	294,731.50	294,731.50			58.49 %
Cash at Bank- CashManager 114489214		2,543.790000	2,543.79	2,543.79	2,543.79			0.50 %
CBA CDIA 24415790		206,652.600000	206,652.60	206,652.60	206,652.60			41.01 %
		_	503,927.89		503,927.89			100.00 %
		_	503,927.89		503,927.89		0.00 %	100.00 %

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number	929 646 689	Year 202	3
Name of partnership, trust fund or entity	GA & N Armstr	ong Superannuation Fund	

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return 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 Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

· the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and

the agent is authorised to lodge this tax return.

Gth	Date	21/11/2023
	Greek and a second seco	Date

PART B

Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number	26211543
Account Name	GA & N Armstrong Pty Ltd
I authorise the refund to be	deposited directly to the specified account.

Signature

G they

Date

21/11/2023

Page 1 of 1	•
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SMSF Return 2023	GA	a in Armstrong Supe	erannuation Fund	IFI	N: 929 646 689	Page		
		Self-mana fund annu	ged supera	annuat	ion	2023		
Who should complete this annual re Only self-managed superannuation fu complete this annual return. All other f Fund income tax return 2023 (NAT 71	Fs) can			Return year	2023			
The Self-managed superannuation instructions 2023 (NAT 71606) (the you to complete this annual return	e instructio							
The SMSF annual return cannot be change in fund membership. You r via ABR.gov.au or complete the CP superannuation entities form (NAT	must upda hange of d	te fund details						
Section A: Fund information 1 Tax file number (TFN) The ATO is authorised by law to		929 646 689 pur TEN You are not of		but not quotir	na it could increas	e the		
chance of delay or error in proce								
2 Name of self-managed sup	erannuat			i an Tund				
		GA & N Armstr	ong Superannuat	lon Fund				
3 Australian business number (if applicable)	er (ABN)	24 006 057 88	4					
4 Current postal address		LOWRYS ACCOUNTANTS						
		PO Box 36394						
		WINNELLIE			NT)821		
5 Annual return status Is this an amendment to the SMS	SF's 2023 r	return? A	Ν					
Is this the first required return for	or a newly	registered SMSF?	Ν					
6 SMSF auditor		[
Auditor's name	Title nily name	Mr Boys						
	ren name	Anthony						
Other give								
SMSF Auditor	r Number	100 014 140						
Auditor's phone	e number	0410 712708						
Use Agent Posta address details?	l address	PO Box 3376						
		Rundle Mall			SA	5000		
		Date audit was comple	eted A]				
		Was Part A of the aud		B				
		Was Part B of the audi		С				
		If Part B of the audit re have the reported issu	eport was qualified,	D				

SMSF Return 2023

			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	939200	Fund	d account number	999888589					
	I	Fund account name									
		GA & N Armstrong Pty Ltd									
		I would like my tax re	efunds made to this a	account.	Y Print Y for yes or N for no.	If Yes, Go to 0	c .				
	в	Financial institution	on account detail	s for tax ı	refunds		Use /	Agent Trust Account? N			
		This account is used	for tax refunds. You	can provid	de a tax agent acc	count here.					
		BSB number			Account number						
		Account name									
	-	Electronic service									
		Provide the electronic (For example, SMSF	c service address ali dataESAAlias). See i	as(ESA) is instructions	sued by your SMS for more informat	SF messaging pro	ovider.				
8	Sta		Australian supera rust deed allow acce nment's Super Co-co	eptance of Intribution a	the C Y]	Fund benefit st	tructure B A Code			
			Low Income Su	per Amoun	115 ?						
9	Wa	as the fund wound	up during the inc	come yea	r? _Day_Month_Ye	~					
	N	Print Y for yes or N for no.	If yes, provide the which the fund wa				Have all tax lo and p obligations be	payment			
					•		obligations be				
10	Did	empt current pens I the fund pay retirement he income year?		ation incon	ne stream benefits	to one or more r	nembers	N Print Y for yes or N for no.			
		o claim a tax exemptio e law. Record exempt				ist the minimum b	enefit payment u	under			
	lf I	No, Go to Section B: Ir	ncome								
	lf	Yes Exempt current	pension income amo	ount A							
		Which method d	lid you use to calcula	te your exe	empt current pens	ion income?					
		Seg	regated assets meth	od B							
		Unseg	regated assets meth	nod C	Was an act	uarial certificate o	obtained?	Print Y for yes			
			regated assets meth								
	[Did the fund have any	-	vas assess		Print Y for yes If Yo	es, go to Section	B: Income			
	[Did the fund have any	v other income that v	eans that y	vou do not have ar	or N for no.	ome, including n	B: Income o-TFN quoted contributions Section B: Income.)			

SMSF Return 2023

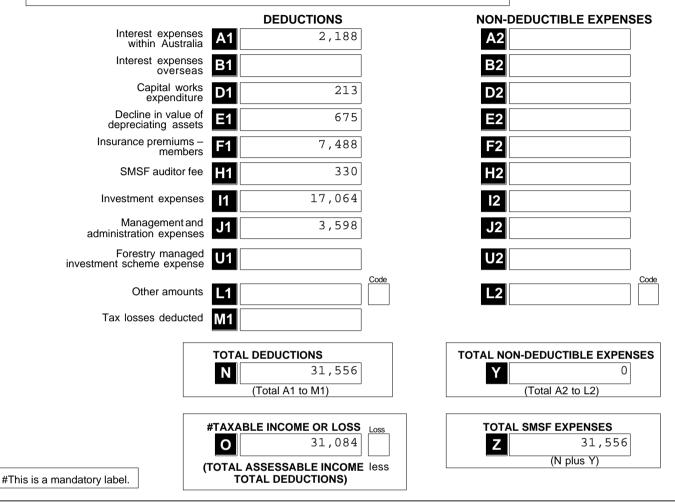
GA & N Armstrong Superannuation Fund

etirement phase	this section if all superannuation i o for the entire year, there was no	nterests in the SMSF were supporting superannuation income streams in the other income that was assessable, and you have not realised a deferred sets, you can record these at Section D: Income tax calculation statement.	
Income	Did you have a capital gains t (CGT) event during the yea	AX Frint Y for yes or N for no.	nal CGT relief in 201 alised, complete
	Have you applied exemption or rollove		
		Net capital gain A	0
		Gross rent and other leasing and hiring income	3,857
		Gross interest C	2,515
		Forestry managed investment scheme income	
Gross f	oreign income	Net foreign income	Loss
	Aus	ralian franking credits from a New Zealand company	
		Transfers from foreign funds	Number
		Gross payments where ABN not quoted	
	of assessable contributions able employer contributions	Gross distribution from partnerships	Loss
R1	28,113	* Unfranked dividend amount	572
R2	sable personal contributions		5,065
	FN-quoted contributions		2,170
`	0 ust be included even if it is zero) er of liability to life	* Gross trust distributions	348 P
	nce company or PST	Assessable contributions (R1 plus R2 plus R3 less R6)	8,113
Calculation of	of non-arm's length income		I
con	n-arm's length private npany dividends		Code
U1		* Other income S	
U2	on-arm's length trust distributions	due to changed tax status of fund	
plus * Net of U3	her non-arm's length income	Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)	
* If an amoun instructions to	andatory label. It is entered at this label, check the o ensure the correct tax s been applied.	GROSS INCOME (Sum of labels A to U)	Loss
L		Exempt current pension income	
		TOTAL ASSESSABLE INCOME (W less Y) 6	2,640

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).



Section D: Income tax calculation statement

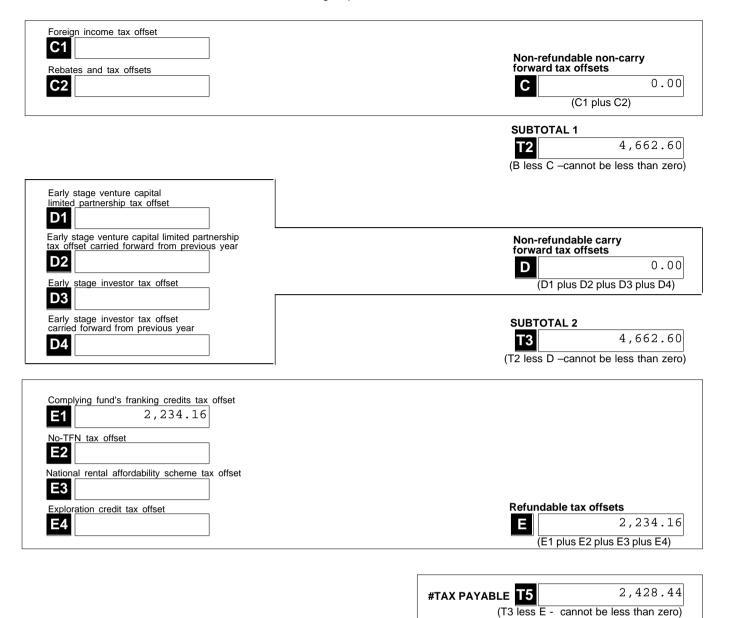
#Important:

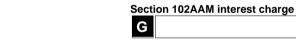
Section B label R3, Section C label O and Section D labels A,T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

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

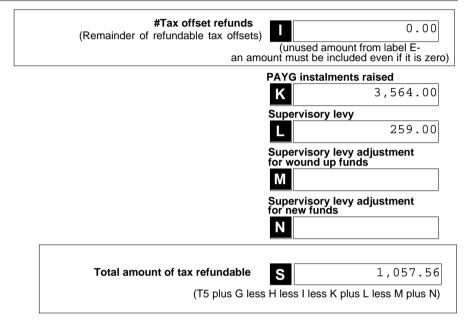
#Taxable income	31,084
(an amount mu	st be included even if it is zero)
#Tax on taxable income T1	4,662.60
(an amount mu	st be included even if it is zero)
#Tax on no-TFN- quoted contributions	0.00
(an amount mu	st be included even if it is zero)
Gross tax B	4,662.60
	(T1 plus J)





Fund's tax file number (TFN) 929 646 689

Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 181.00	
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	Eligible credits
Н8	H 181.00
	(H2 plus H3 plus H5 plus H6 plus H8)



#This is a mandatory label.

Sec 14	tion E: Losse Losses	S		
	If total loss is g complete and a	reater than \$100,000,	Tax losses carried forward U	
	schedule 2023.		Net capital losses carried 2,107 forward to later income years 2	
	Net capital lo	osses brought forward	Net capital losses carried forward	
		from prior years	to later income years	
I	Non-Collectables		2,107	
	Collectables		0	

SMSF Return 2023

GA & N Armstrong Superannuation Fund

Section F / Section G: Member Information

				See the Privacy no	ote in the l	Declaration.		Member	
Title	Mr			Member'sTFN 1	.82 92	5 025		1	
Familyname	Armstrong							Account	status
First given name	Grant							O _{Code}	
Other given names	Austin								
	Date of birth 12	/10/1971		If deceased date of death					
Contributions			OPENING /	ACCOUNT BAL	ANCE		338,	769.00	
Refer to instruction	ons for completing t	these labels.			Proc	ceeds from	n primary re	esidence d	isposal
Employer contrib	utions					eipt date			
Α	19,772.00				H1				
ABN of principal	employer				Asse	essable fo amount	reign supe	rannuatior	
A1						amount			
Personal contribu	utions]			Non	-assessat	ole foreign	superannu	lation
B					J	amount			
	ess retirement exem	nption				nsfer from			
C CGT small busir	less 15-year				K	essable ar	nount		
exemption amou	int]			Trar	nsfer from			
D					non	-assessab	le amount		
Personal injury el	lection				Cont	ributions f	rom non-co	omplving fu	unds
					and	previously	non-comp	lying funds	3
Spouse and child	d contributions				Anv	other cont	tributions (i	ncluding	
Other third party	contributions				Supe	er Co-cont	tributions (i ributions a Amounts)	nd low	
G					Μ				
		1]
	TOTAL		ONS N		,772.0	00			
				(Sum of labels /	A to M)				
Other transaction	ns					cated earr	nings or los		Loss
	nase account balan 352,060.00				0		6,	481.00	L
S1	se account balance					ard rollove	ers and tra	nsfers	1
- Non CDBIS		1			Ρ				
S2	0.00	ļ			Out	ward rollo	vers and t	ransfers	
-CDBIS	se account balance	,							0.4
S 3	0.00				R1	ip Sum pa	yments		Code
						mo stroop			Code
					R2	ane suedi	n payments		
	RISCount		CLOSING AC	COUNT BALAN	ICE S			060.00	
						(S1 plus	S2 plus S3)	
			Accum	ulation phase val	ue X1				
			Reti	rement phase val	lue X2				
			Outstandi borrowing ar	ng limited recour rangement amou	se Y				

Sensitive (when completed)

GA & N Armstrong Superannuation Fund

					Fund's tax file	number (TFN)
			See the Privacy	note in the De	eclaration.	Member
Title	Mrs		Member'sTFN	380 109	422	2 929 646 689
Familyname	Armstrong					Account status
First given name	Noelene					O _{Code}
Other given names						
	Date of birth	/1978	If decease date of dea			
Contributions		OPEN	ING ACCOUNT BA		14	44,151.00
Refer to instructio	ons for completing these	e labels.		Proce	eds from prima	ry residence disposal
Employer contribution					pt date	
Α	8,342.00			H1		
ABN of principal	employer				sable foreign s amount	superannuation
A1						
Personal contribu	Itions			Non-a	assessable fore	ign superannuation
В				J		
CGT small busine	ess retirement exemptio	n			fer from reserv	/e:
CGT small busin	ess 15-vear			K	sable amount	
exemption amou	nt				fer from reserv	
D				non-a	issessable amo	bunt
Personal injury el	ection			Contril	butions from no	n-complying funds
				and pr	reviously non-co	omplying funds
Spouse and child	I contributions			Any of	ther contributior	
Other third party	contributions			Super	Co-contribution	ns and low
G				M		
			_			
	TOTAL CO	NTRIBUTIONS		8,342.00)	
			(Sum of labels	s A to M)		
Other transaction	าร				ated earnings o	
	ase account balance			0		2,421.00 L
S1	150,072.00			Inwar	d rollovers and	transfers
Retirement phas -Non CDBIS	e account balance			Р		
S2	0.00				ard rollovers ar	nd transfers
Retirement phas - CDBIS	e account balance			Q		
S3	0.00				Sum payments	Code
				R1		
				Incom R2	ie stream paym	ents Code
0 TR	ISCount	CLOSI	NG ACCOUNT BALA		15	50,072.00
				(;	S1 plus S2 plus	s S3)
		А	ccumulation phase v			
			Retirement phase v	value X2		
		Out borrow	standing limited reco	urse Y		

SMSF Return 2023	GA & N Armstrong Superannuation Fund	TFN:	929 646 689 Pag	e 9 of
Section H: Assets and liabilities 15 ASSETS				
15a Australian managed investments	Listed trust	Α		
	Unlisted trust	B		
	Insurance polic	C		
	Other managed investments	5 D		
15b Australian direct investments	Cash and term deposit	s E	503,929)
	Debt securitie			
Limited recourse borrowing arrangements				
Australian residential real property	Listed share			
Australian non-residential real property	Unlisted share) [
J2 Overseas real property				 }
J3	Limited recourse borrowing arrangements	s J		<u></u>
Australian shares	Non-residential real property	/ K		
Overseas shares	Residential real property			
J5	Collectables and personal use assets	M		
Other J6	Other asset	0	1,317	7
Property count				
15c Other investments	Crypto-Currenc	/ N		
15d Overseas direct investments	Overseas share	B P]
	Overseas non-residential real property	Q		7
	Overseas residential real property	/ R		
	Overseas managed investments	s S		
	Other overseas asset	Б		
	TOTAL AUSTRALIAN AND OVERSEAS ASSET (Sum of labels A to T)	s U	505,246	5
15e In-house assets				
Did the fund have a related pa	Ioan to, lease to or investment in, rties (known as in-house assets) at the end of the income year?			
15f Limited recourse borrowing arrar	ngements			
If the f	und had an LRBA were the LRBA borrowings from a licensed financial institution?			
	members or related parties of the use personal guarantees or other security for the LRBA?			

TEN: 929 646 689 Page 9 of 13

SMSF Return 2023

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements		
V1		
Permissible temporary borrowings		
V2		
Other borrowings	Borrowings	0
(total of all	Total member closing account balances CLOSING ACCOUNT BALANCEs from Sections F and G)	W 502,132
	Reserve accounts	X
	Other liabilities	Y 3,114
	TOTAL LIABILITIES	Z 505,246
Section I: Taxation of financial arra	ngements	

17 Taxation of financial arrangements (TOFA)

······································	
Total TOFA gains	1
Total TOFA losses	
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.	В
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.	

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

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.

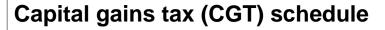
Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy.

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

· · · · · · · · · · · · · · · · · · ·							Day Mon	th Year
		4th				Date	21/11/	
Preferred trustee or director con	tact detail	ls:						
	Title	Mr						
Familyname		Armstrong						
First given name		Grant						
Other given names		Austin						
Ŭ		Area code	Number					
Pho	ne number	08	89436610					
Email address								
Non-individual trustee name (if applicable)								
ABN of non-individu								
Hrs Time taken to prepare and complete this annual return								
The Commissioner of Taxation, as R	egistrar of	the Australian Bu	siness Registe	r, may use t	he ABN ai	nd business	details wh	nich you
provide on this annual return to mai	ntain the in	tegrity of the regis	ster. For furthe	r information	, refer to t	he instructio	ons.	
TAX AGENT'S DECLARATION:								
LOWRYS NT PTY LTD								
declare that the Self-managed sup by the trustees, that the trustees h								
the trustees have authorised me to						l	Day Mont	
Tax agent's signature						Date		
						J		
Tax agent's contact details Title	Mr							
,	Hochman Chris	1						
First given name								
Other given names								
Tax agent's practice	-	Accountant	S					
Tax agent's phone number	Area code 08	Number	0					
ů i			 7	Deferrer		CANTA 000	1]
Tax agent number	2621154	±)	1	reletence	numper	GANA200	1	1





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 2023 available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

929 646 689

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.

Taxpayer's name GA & N Armstrong Superannuation Fund

Australian Business Number (ABN)

24 006 057 884

1 Current year capital gains and capital losses

Shares in companies listed on an Australian securities exchange

> Other shares Units in unit trusts listed on

an Australian securities exchange

Other units

Real estate situated in Australia

Other real estate

Amount of capital gains from a trust (including a managed fund)

Collectables

Other CGT assets and any other CGT events

Amount of capital gain previously deferred under transitional CGT relief for superannuation funds

> Total current year capital gains

2 Capital losses

Total current year capital losses

Total current year net capital losses applied

Total prior year net capital losses applied

Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)

Total capital losses applied

3 Unapplied net capital losses carried forward

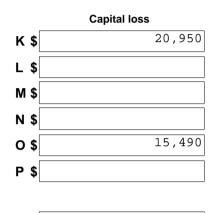
Net capital losses from collectables carried forward to later income years

Other net capital losses carried forward to later income years

6 Net capital gain

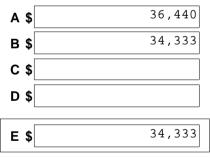
A \$ 29,961 B \$ 2,313 C \$ 2,313 D \$ 2,059 F \$ 36 G \$ 4 H \$ 34,333

Capital gain





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



Add amounts at B, C and D.



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.

A \$	(C
I		

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.

Net capital gain

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

914

21/11/2023

Contact person

Grant Armstrong

Daytime contact number (include area code)

	0418787190
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