

Investment Summary

Kaberry Retirement Fund

as at 30/06/2022

Investment Accounts	Units	Average Cost	Market Price	Total Cost	Total Market Value	Unrealised Gain (Loss)
ANZ Cash Inv Account	437.67	1.00	1.00	437.67	437.67	
Clearing Account	0.00	1.00	1.00	0.00	0.00	
Kaberry Retirement Fund	64,039.45	1.00	1.00	64,039.45	64,039.45	
Unbanked Contributions	0.00	1.00	1.00	0.00	0.00	
				64,477.12	64,477.12	0.00
ASX Listed						
A2M	140.0000	10.5425	4.3900	1,475.95	614.60	(861.35)
ANZ	1500.0000	26.6593	22.0300	39,988.95	33,045.00	(6,943.95)
BHP	50.0000	49.2890	41.2500	2,464.45	2,062.50	(401.95)
BKW	157.0000	23.5071	18.5400	3,690.61	2,910.78	(779.83)
BPT	1500.0000	1.8033	1.7250	2,704.95	2,587.50	(117.45)
CBA	1200.0000	82.0752	90.3800	98,490.22	108,456.00	9,965.78
CHN	634.0000	7.5715	3.7800	4,800.31	2,396.52	(2,403.79)
NAB	1400.0000	24.7422	27.3900	34,639.06	38,346.00	3,706.94
QAN	400.0000	5.8399	4.4700	2,335.95	1,788.00	(547.95)
WBC	600.0000	25.2399	19.5000	15,143.95	11,700.00	(3,443.95)
WES	77.0000	65.8891	41.9100	5,073.46	3,227.07	(1,846.39)
WPL	9.0000	29.7600	31.8400	267.84	286.56	18.72
ZIP	662.0000	7.5401	0.4400	4,991.57	291.28	(4,700.29)
				216,067.27	207,711.81	(8,355.46)
Physical Assets						
Apartment	1	134,446.18	135,000.00	134,446.18	135,000.00	553.82
				134,446.18	135,000.00	553.82
Receivables						
Tax Refund	1,140.53	1.00	1.00	1,140.53	1,140.53	0.00
				1,140.53	1,140.53	0.00

Investment Summary
Kaberry Retirement Fund
as at 30/06/2022

Investment	Units	Average Cost	Market Price	Total Cost	Total Market Value	Unrealised Gain (Loss)
Liabilities						
Tax Payable	0.11	1.00	1.00	0.11	0.11	
Tax Payable	(0.06)	1.00	1.00	(0.06)	(0.06)	
Mar 22 PAYGI	1,086.00	1.00	1.00	1,086.00	1,086.00	
Jun 22 PAYGI	1,086.00	1.00	1.00	1,086.00	1,086.00	
				2,172.05	2,172.05	0.00
Total				413,959.05	406,157.41	(7,801.64)

Kaberry Retirement Fund

Comparative Trial Balance as at 30 June 2022

		2022 \$ Dr	2022 \$ Cr	2021 \$ Dr	2021 \$ Cr
Income					
0700	Rent received		13,190.78		13,812.00
0716	Employers contributions				
0716.01	Employers contributions		22,982.66		18,343.70
0716.02	Employers contributions		8,280.49		6,837.26
			31,263.15		25,180.96
0800	Interest		9.43		78.59
0820	Dividends - Franked		9,837.07		413.57
0821	Dividends - Unfranked		154.00		
0850	Change in NMV shares in companies	32,839.43			24,483.97
0880	Change in NMV real estate		10,000.00	9,446.18	
Expenses					
1510	Accountancy	2,354.00		1,980.00	
1545	Bank fees & charges			2.40	
1548	Body Corp Fees	2,179.40		1,152.41	
1685	Filing fees	259.00		314.00	
1755	Insurance	166.49		146.39	
1798	Managing Agent's Fees	1,710.41		2,696.98	
1850	Rates & land taxes	1,110.66		1,114.11	
1865	Repairs & maintenance	224.00			
1970	Insurance Premiums				
1970.02	Insurance	1,049.93		914.46	
			1,049.93	914.46	
1998	Income tax expense - Earnings	3,203.47		4,524.00	
Current Assets					
2000	Cash at bank	64,039.45		44,023.07	
2002	ANZ Cash Inv Account	437.67		506.31	
Non Current Assets					
2520	Shares in listed companies	207,711.81		219,391.50	
2800	Residential real estate	135,000.00		125,000.00	

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Kaberry Retirement Fund

Comparative Trial Balance as at 30 June 2022

		2022 \$ Dr	2022 \$ Cr	2021 \$ Dr	2021 \$ Cr
Current Liabilities					
3325	Taxation		1,031.52		2,121.11
Equity					
4000	Opening balance - Members fund				
4000.01	Opening balance - Members fund		242,456.70		213,821.91
4000.02	Opening balance - Members fund		144,343.06		131,299.69
			386,799.76		345,121.60
4199	Yet To Be Allocated		0.01		0.01
		452,285.72	452,285.72	411,211.81	411,211.81
	Net Profit		19,357.64		41,678.16

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.

Kaberry Retirement Fund

Financial Statements
For the year ended 30 June 2022



AR Quayle & Co
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Kaberry Retirement Fund

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Compilation Report to Kaberry Retirement Fund

We have compiled the accompanying special purpose financial statements of Kaberry Retirement Fund, which comprise the balance sheet as at 30 June 2022, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustee's declaration. 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 Directors of the Trustee Company

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

Our Responsibility

On the basis of information provided by the directors of the trustee company, 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 (including Independence Standards).

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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

AR Quayle & Co
Suite 8, 857 Doncaster Road
Doncaster East Vic.

7 June, 2023

Kaberry Retirement Fund

Trustee's Declaration

The directors of Kaberry Superannuation Holdings Pty Ltd have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 2022.

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

Neil Kaberry , (Director)

Belinda Kaberry , (Director)

Date 14/05/2023

Kaberry Retirement Fund

Operating Statement For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Investment revenue			
Interest		9	79
Dividends		9,991	414
Net property rentals		13,191	13,812
Changes in net market values		(22,839)	15,038
Net investment revenue		352	29,342
Contributions revenue			
Employer contributions		31,263	25,181
Total contributions revenue		31,263	25,181
Total revenue		31,615	54,523
General administration expenses			
Accountancy		2,354	1,980
Bank fees & charges			2
Body Corp Fees		2,179	1,152
Insurance		1,050	914
Filing fees		259	314
Insurance		166	146
Managing Agent's Fees		1,710	2,697
Rates & land taxes		1,111	1,114
Repairs & maintenance		224	
Total general administration expenses		9,054	8,321
Benefits accrued as a result of operations before income tax			
		22,561	46,202
Income tax expense		(3,203)	(4,524)
Increase in benefits accrued as a result of operations		19,358	41,678

The accompanying notes form part of these financial statements.

Kaberry Retirement Fund

Statement of Financial Position as at 30 June 2022

	Note	2022 \$	2021 \$
Investments			
Shares in listed companies		207,712	219,391
Investment properties (Australian)		135,000	125,000
Total Investments		342,712	344,391
Other Assets			
Cash and cash equivalents		64,477	44,529
Total other assets		64,477	44,529
Total assets		407,189	388,921
Liabilities			
Current tax liabilities		1,032	2,121
Total liabilities		1,032	2,121
Net assets available to pay benefits		406,157	386,800
Represented by:			
Liability for accrued benefits allocated to members' accounts		406,157	386,800
		406,157	386,800

The accompanying notes form part of these financial statements.

Member Statement Kaberry Retirement Fund

Detail		Balances	
Member	Neil Kaberry		
		Total benefits	258,028.15
Date of birth	14/11/1979	comprising:	
Date joined fund	10/04/2017	- Preserved	258,022.55
Service period start date	01/04/1996	- Restricted non-preserved	0.00
Date left fund		- Unrestricted non-preserved	5.60
Member mode	Accumulation		
		Including:	
		- Taxable component	250,519.74
Vested amount	258,028.15	- Tax free component	7,508.41
Insured death benefit	0.00	- Untaxed component	0.00
Total death benefit	258,028.15		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2021	242,451.10	0.00	5.60	242,456.70
Add:				
Employer contributions	22,982.66	0.00	0.00	22,982.66
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	0.00	0.00
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	-2,153.92	0.00	0.00	-2,153.92
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	3,447.40	0.00	0.00	3,447.40
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	1,809.89	0.00	0.00	1,809.89
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2022	258,022.55	0.00	5.60	258,028.15

Member Statement Kaberry Retirement Fund

Detail			Balances
Member	Belinda Kaberry		
		Total benefits	148,129.25
Date of birth	20/12/1979	comprising:	
Date joined fund	10/04/2017	- Preserved	147,735.30
Service period start date	24/05/1999	- Restricted non-preserved	0.00
Date left fund		- Unrestricted non-preserved	393.95
Member mode	Accumulation		
		Including:	
		- Taxable component	142,801.18
Vested amount	148,129.25	- Tax free component	5,328.07
Insured death benefit	500,000.00	- Untaxed component	0.00
Total death benefit	648,129.25		
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2021	143,949.11	0.00	393.95	144,343.06
Add:				
Employer contributions	8,280.49	0.00	0.00	8,280.49
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	0.00	0.00
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	-1,282.30	0.00	0.00	-1,282.30
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	1,242.07	0.00	0.00	1,242.07
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	920.00	0.00	0.00	920.00
Insurance premiums	1,049.93	0.00	0.00	1,049.93
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2022	147,735.30	0.00	393.95	148,129.25

Kaberry Retirement Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

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

The financial statements have been prepared on an accrual 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 on 14 May, 2023 by the directors of the trustee company.

(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 are made:

- (i) that the buyer and the seller deal with each other at arm's length in relation to the sale;
- (ii) that the sale occurred after proper marketing of the asset; and
- (iii) 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; and
 - (iv) investment properties at the trustees' assessment of their realisable value.
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Kaberry Retirement Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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.

(b) Cash and Cash Equivalents

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

(c) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

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

Rental revenue

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

Remeasurement changes in market value

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at the 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.

Kaberry Retirement Fund

Notes to the Financial Statements

For the year ended 30 June 2022

(e) Income Tax

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

Current tax and deferred tax are recognised in profit or loss. 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) Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustee 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.

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 Year

Name of partnership, trust, fund or entity

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.

Signature of partner, trustee or director

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
 Account Name

I authorise the refund to be deposited directly to the specified account.

Signature

Date

Self-managed superannuation fund annual return

2022

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 2022 (NAT 71287).

 Return year

The Self-managed superannuation fund annual return instructions 2022 (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 (NAT3036).

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.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

 A N

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

 B N

6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent
address details?

Postal address

Date audit was completed

 A

Was Part A of the audit report qualified?

 B N

Was Part B of the audit report qualified?

 C N

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

 D

Sensitive (when completed)

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. Y Print Y for yes or N for no. If Yes, Go to C.

B Financial institution account details for tax refunds

Use Agent Trust Account?

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 Y

Fund benefit structure

B A Code

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

9 Was the fund wound up during the income year?

N Print Y for yes or N for no. If yes, provide the date on which the fund was wound up

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

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

N Print Y for yes or N for no.

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.

If No, Go to Section B: Income

If 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 Print Y for yes

Did the fund have any other income that was assessable? E Print Y for yes or N for 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** **N** Print Y for yes or N for no.

Have you applied an exemption or rollover? **M** Print Y for yes or N for no. Code

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 2022.

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1** Net foreign income **D** Loss

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

Transfers from foreign funds **F** Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L** Code

* Gross trust distributions **M** Code

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

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**

Calculation of non-arm's length income

* Net non-arm's length private company dividends **U1**

plus * Net non-arm's length trust distributions **U2**

plus * Net other non-arm's length income **U3**

* Other income **S** Code

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

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

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

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

Exempt current pension income **Y**

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

Section C: Deductions and non-deductible expenses**12 Deductions and non-deductible expenses**

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 <input type="text"/>	A2 <input type="text"/>	
Interest expenses overseas	B1 <input type="text"/>	B2 <input type="text"/>	
Capital works expenditure	D1 <input type="text"/>	D2 <input type="text"/>	
Decline in value of depreciating assets	E1 <input type="text"/>	E2 <input type="text"/>	
Insurance premiums – members	F1 <input type="text" value="1,050"/>	F2 <input type="text"/>	
SMSF auditor fee	H1 <input type="text"/>	H2 <input type="text"/>	
Investment expenses	I1 <input type="text"/>	I2 <input type="text"/>	
Management and administration expenses	J1 <input type="text" value="8,004"/>	J2 <input type="text"/>	
Forestry managed investment scheme expense	U1 <input type="text"/>	U2 <input type="text"/>	
Other amounts	L1 <input type="text"/> Code <input type="text"/>	L2 <input type="text"/> Code <input type="text"/>	
Tax losses deducted	M1 <input type="text"/>		
TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXPENSES	
N <input type="text" value="9,054"/> (Total A1 to M1)		Y <input type="text" value="0"/> (Total A2 to L2)	
#TAXABLE INCOME OR LOSS		TOTAL SMSF EXPENSES	
O <input type="text" value="49,461"/> Loss <input type="text"/>		Z <input type="text" value="9,054"/> (N plus Y)	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)			

#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 2022 on how to complete the calculation statement.

#Taxable income	A <input type="text" value="49,461"/>	
(an amount must be included even if it is zero)		
#Tax on taxable income	T1 <input type="text" value="7,419.15"/>	
(an amount must be included even if it is zero)		
#Tax on no-TFN-quoted contributions	J <input type="text" value="0.00"/>	
(an amount must be included even if it is zero)		
Gross tax	B <input type="text" value="7,419.15"/>	
(T1 plus J)		

Foreign income tax offset	C1 <input type="text"/>	Non-refundable non-carry forward tax offsets
Rebates and tax offsets	C2 <input type="text"/>	
		C <input type="text" value="0.00"/> (C1 plus C2)

SUBTOTAL 1

T2
(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 <input type="text"/>	Non-refundable carry forward tax offsets
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 <input type="text"/>	
Early stage investor tax offset	D3 <input type="text"/>	
Early stage investor tax offset carried forward from previous year	D4 <input type="text"/>	
		D <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3
(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	E1 <input type="text" value="4,215.89"/>	Refundable tax offsets
No-TFN tax offset	E2 <input type="text"/>	
National rental affordability scheme tax offset	E3 <input type="text"/>	
Exploration credit tax offset	E4 <input type="text"/>	
		E <input type="text" value="4,215.89"/> (E1 plus E2 plus E3 plus E4)

#TAX PAYABLE T5
(T3 less E - cannot be less than zero)

Section 102AAM interest charge

G

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest
H1

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3

Credit for TFN amounts withheld from payments from closely held trusts
H5

Credit for interest on no-TFN tax offset
H6

Credit for foreign resident capital gains withholding amounts
H8

Eligible credits
H
 (H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds **I**
 (Remainder of refundable tax offsets)
 (unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised
K

Supervisory levy
L

Supervisory levy adjustment for wound up funds
M

Supervisory levy adjustment for new funds
N

Total amount of tax refundable **S**
 (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2022.

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	<input type="text"/>		<input type="text"/>
Collectables	<input type="text"/>		<input type="text"/>

Section F / Section G: **Member Information**

	See the Privacy note in the Declaration.	
Title	Mr	Member'sTFN
Family name	Kaberry	Member
First given name	Neil	1
Other given names		Account status
		<input type="radio"/> Code
Date of birth	14/11/1979	If deceased, date of death

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

TOTAL CONTRIBUTIONS **N**

(Sum of labels A to M)

Proceeds from primary residence disposal

H

Receipt date

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

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)

Accumulation phase value **X1**

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

Allocated earnings or losses

O

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Income stream payments

R2

Sensitive (when completed)

Fund's tax file number (TFN)

Title	Mrs	See the Privacy note in the Declaration.	Member	2
Family name	Kaberry	Member'sTFN		
First given name	Belinda		Account status	0 Code
Other given names				
Date of birth	20/12/1979	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 144,343.06

Refer to instructions for completing these labels.	Proceeds from primary residence disposal
Employer contributions	H
A 8,280.49	Receipt date
ABN of principal employer	H1
A1	Assessable foreign superannuation fund amount
Personal contributions	I
B	Non-assessable foreign superannuation fund amount
CGT small business retirement exemption	J
C	Transfer from reserve: assessable amount
CGT small business 15-year exemption amount	K
D	Transfer from reserve: non-assessable amount
Personal injury election	L
E	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	T
F	Any other contributions (including Super Co-contributions and low Income Super Amounts)
Other third party contributions	M
G	
TOTAL CONTRIBUTIONS N 8,280.49	
	(Sum of labels A to M)

Other transactions

Accumulation phase account balance	S1 148,129.25	Allocated earnings or losses	O 4,494.30	Loss	L
Retirement phase account balance - Non CDBIS	S2 0.00	Inward rollovers and transfers	P		
Retirement phase account balance - CDBIS	S3 0.00	Outward rollovers and transfers	Q		
		Lump Sum payments	R1	Code	
		Income stream payments	R2	Code	
0 TRIS Count	CLOSING ACCOUNT BALANCE S 148,129.25				
	(S1 plus S2 plus S3)				
Accumulation phase value	X1 148,129.25				
Retirement phase value	X2 0.00				
Outstanding limited recourse borrowing arrangement amount	Y 0.00				

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**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

Limited recourse borrowing arrangements

Australian residential real property **J1**

Australian non-residential real property **J2**

Overseas real property **J3**

Australian shares **J4**

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** Print Y for yes or N for no.

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** Print Y for yes or N for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** Print Y for yes or N for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	
Permissible temporary borrowings	V2 <input type="text"/>	
Other borrowings	V3 <input type="text"/>	
		Borrowings V <input type="text" value="0"/>

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W <input type="text" value="406,157"/>
Reserve accounts	X <input type="text"/>
Other liabilities	Y <input type="text" value="1,032"/>
TOTAL LIABILITIES	Z <input type="text" value="407,189"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H <input type="text"/>
Total TOFA losses	I <input type="text"/>

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 2021–22 income year, write 2022). **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 2022. **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 2022 for each election. **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022. **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	<input type="text" value="Mr"/>	
Family name	<input type="text" value="Kaberry"/>	
First given name	<input type="text" value="Neil"/>	
Other given names	<input type="text"/>	
Phone number	Area code <input type="text" value="03"/>	Number <input type="text" value="98981633"/>
Email address	<input type="text"/>	
Non-individual trustee name (if applicable)	<input type="text" value="Kaberry Superannuation Holdings Pty Lt"/>	
ABN of non-individual trustee	<input type="text"/>	
Time taken to prepare and complete this annual return	<input type="text"/> Hrs <input type="text"/>	

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 2022 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	<input type="text" value="Mr"/>	
Family name	<input type="text" value="Quayle"/>	
First given name	<input type="text" value="Andrew"/>	
Other given names	<input type="text"/>	
Tax agent's practice	<input type="text" value="AR QUAYLE & CO"/>	
Tax agent's phone number	Area code <input type="text" value="03"/>	Number <input type="text" value="98981633"/>
Tax agent number	<input type="text" value="71041008"/>	Reference number <input type="text" value="KAB0105"/>

Sensitive (when completed)