

# **WORK PAPER INDEX**

Client: The Binalong Project Super Fund

Period: 30<sup>th</sup> June 2020

**C - CLIENT INFORMATION**

**N - NOTES ON JOB**

**F - FINANCIAL REPORT**

**T – TAX RETURN**

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**P – PRIOR YEAR**

## **C - CLIENT INFORMATION**

## **N – NOTES ON JOB**

Fund Name Binalong Project Super Fund



Year Ended 30-Jun-20

S. No.	Queries/Notes (Connect)	Query Outcome/Answers (MW)	Completed?
	<u>Documents/Information Required:-</u>		
1	<u>St. George 2245</u> :- Bank statement from 01.07.19 to 17.10.2019 required to record transactions.	Saved in Queries folder. <b>OK</b>	
2	<u>ATO Portal report for 2020 FY.</u>	Saved in Queries folder. <b>OK</b>	
	<u>Notes:-</u>		
1	<u>Contributions</u> :- Receipt of \$150 with bank description "OSKO DEPOSIT Contribution from PH PoMr Philip Harle" on 15.04.20. posted as Non concessional contribution to Philip Harley Pope.	Good. Please prepare the member contribution notification, and the Trustee acknowledgement.. <b>OK</b>	
2	<u>Interest Receivable</u> :- Opening balance of \$3,461.92 (Ascent loan) currently outstanding in receivable. This amount will clear after received the missing bank statement.	Refer to the 2019 workpapers saved in the Queries folder. <b>OK</b>	

Reviewed by:  
Date:

# **F – FINANCIAL REPORT**

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Financial statements and reports for the year ended  
30 June 2020

The Binalong Project Super Fund

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Prepared for: Philip Harley Pope and Sharon Adele Pope

## The Binalong Project Super Fund

# Operating Statement

For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		25,339.79	3,477.69
<b>Contribution Income</b>			
Personal Non Concessional		150.00	1,226.50
Transfers In		16,000.00	236,000.00
<b>Total Income</b>		<u>41,489.79</u>	<u>240,704.19</u>
<b>Expenses</b>			
Accountancy Fees		770.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		330.00	0.00
Formation expenses		0.00	1,226.50
<b>Total Expenses</b>		<u>1,618.00</u>	<u>1,226.50</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>39,871.79</u>	<u>239,477.69</u>
Income Tax Expense		3,558.15	521.55
<b>Benefits accrued as a result of operations</b>		<u>36,313.64</u>	<u>238,956.14</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

The Binalong Project Super Fund  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Loan	2	272,800.00	234,000.00
<b>Total Investments</b>		<u>272,800.00</u>	<u>234,000.00</u>
<b>Other Assets</b>			
St George Investment Acc 2245		6,027.93	2,015.77
Interest Receivable		0.00	3,461.92
<b>Total Other Assets</b>		<u>6,027.93</u>	<u>5,477.69</u>
<b>Total Assets</b>		<u>278,827.93</u>	<u>239,477.69</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,558.15	521.55
<b>Total Liabilities</b>		<u>3,558.15</u>	<u>521.55</u>
<b>Net assets available to pay benefits</b>		<u>275,269.78</u>	<u>238,956.14</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Pope, Philip Harley - Accumulation		116,286.83	95,781.02
Pope, Sharon Adele - Accumulation		158,982.95	143,175.12
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>275,269.78</u>	<u>238,956.14</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



## The Binalong Project Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 Trustee(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.

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

Revenue is recognised 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.

## The Binalong Project Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

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### 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

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and 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. 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: Loan

	2020 \$	2019 \$
Ascent Investment and Coaching Pty Ltd	0.00	234,000.00
Ascent Investment and Coaching Pty Ltd	272,800.00	0.00
	<hr/> 272,800.00	<hr/> 234,000.00

### Note 3: Banks and Term Deposits

*Refer to compilation report*

**The Binalong Project Super Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2020

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	2020 \$	2019 \$
<b>Banks</b>		
St George Investment Acc 2245	6,027.93	2,015.77
	<hr/> 6,027.93	<hr/> 2,015.77

# The Binalong Project Super Fund

## Trustees Declaration

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The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Philip Harley Pope

Trustee

.....  
Sharon Adele Pope

Trustee

Dated this ..... day of .....

The Binalong Project Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2020

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	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	39,871.79
<b>Less</b>	
Non Taxable Transfer In	16,000.00
Non Taxable Contributions	150.00
	<u>16,150.00</u>
SMSF Annual Return Rounding	(0.79)
<b>Taxable Income or Loss</b>	<u>23,721.00</u>
Income Tax on Taxable Income or Loss	3,558.15
<b>CURRENT TAX OR REFUND</b>	<u>3,558.15</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>3,817.15</u>

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# Members Statement

Philip Harley Pope  
 91 Carranya Street  
 CAMP HILL, Queensland, 4152, Australia

### Your Details

Date of Birth : 02/05/1963  
 Age: 57  
 Tax File Number: Provided  
 Date Joined Fund: 11/04/2019  
 Service Period Start Date: 01/07/1992  
 Date Left Fund:  
 Member Code: POPEO001  
 Account Start Date 11/04/2019  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

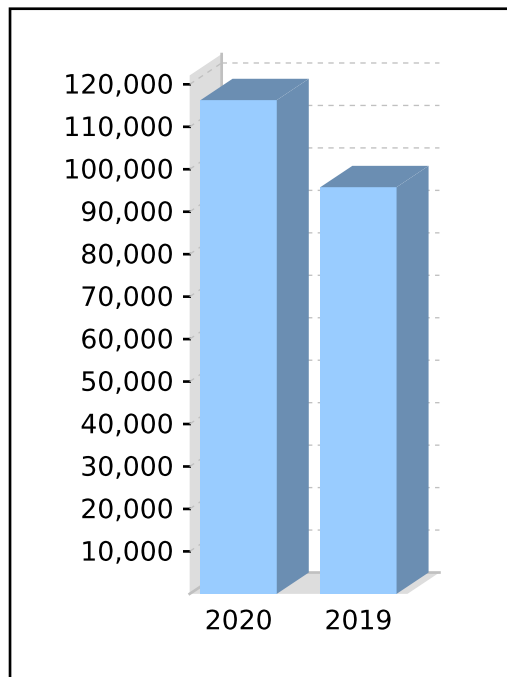
Nominated Beneficiaries N/A  
 Vested Benefits 116,286.83  
 Total Death Benefit 116,286.83

### Your Balance

Total Benefits 116,286.83

Preservation Components  
 Preserved 116,136.24  
 Unrestricted Non Preserved 150.59  
 Restricted Non Preserved

Tax Components  
 Tax Free 1,521.92  
 Taxable 114,764.91



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	95,781.02	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	150.00	1,226.50
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	12,000.00	94,000.00
Net Earnings	9,830.31	721.73
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	1,474.50	167.21
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 30/06/2020	116,286.83	95,781.02

# Members Statement

Sharon Adele Pope  
 91 Carranya Street  
 CAMP HILL, Queensland, 4152, Australia

### Your Details

Date of Birth : 10/03/1965  
 Age: 55  
 Tax File Number: Provided  
 Date Joined Fund: 11/04/2019  
 Service Period Start Date: 20/02/1995  
 Date Left Fund:  
 Member Code: POPEP002  
 Account Start Date 11/04/2019  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

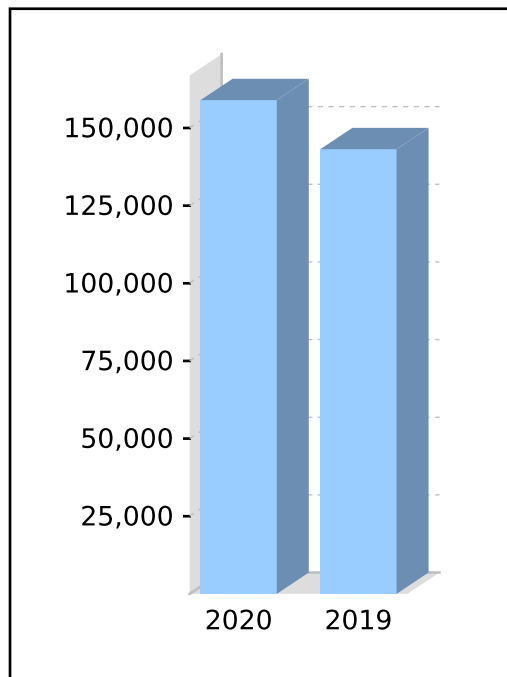
Nominated Beneficiaries N/A  
 Vested Benefits 158,982.95  
 Total Death Benefit 158,982.95

### Your Balance

Total Benefits 158,982.95

Preservation Components  
 Preserved 158,982.95  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 66.66  
 Taxable 158,916.29



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	143,175.12	
<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	4,000.00	142,000.00
Net Earnings	13,891.48	1,529.46
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	2,083.65	354.34
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 30/06/2020	158,982.95	143,175.12

# The Binalong Project Super Fund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
St George Investment Acc 2245		6,027.930000	6,027.93	6,027.93	6,027.93			2.16 %
			<b>6,027.93</b>		<b>6,027.93</b>		<b>0.00 %</b>	<b>2.16 %</b>
<b>Loan</b>								
ASCENT03 Ascent Investment and Coaching Pty Ltd	1.00	272,800.000000	272,800.00	272,800.00	272,800.00	0.00	0.00 %	97.84 %
			<b>272,800.00</b>		<b>272,800.00</b>	<b>0.00</b>	<b>0.00 %</b>	<b>97.84 %</b>
			<b>278,827.93</b>		<b>278,827.93</b>	<b>0.00</b>	<b>0.00 %</b>	<b>100.00 %</b>



# The Binalong Project Super Fund

## Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Ascent Investment and Coaching Pty Ltd										
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	234,000.00	0.00	0.00	0.00
	03/12/2019	Disposal	(1.00)	(234,000.00)	0.00	0.00	0.00	234,000.00	234,000.00	0.00
	<b>30/06/2020</b>		<b>0.00</b>	<b>(234,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>
Ascent Investment and Coaching Pty Ltd										
	02/12/2019	Purchase	1.00	16,000.00	0.00	0.00	16,000.00	0.00	0.00	0.00
	03/12/2019	Instalment	0.00	234,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00
	17/05/2020	Instalment	0.00	22,800.00	0.00	0.00	272,800.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	127,200.00	0.00	400,000.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(127,200.00)	0.00	272,800.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>1.00</b>	<b>272,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>272,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>0.00</b>				<b>0.00</b>	<b>0.00</b>



# The Binalong Project Super Fund

## Investment Income Report

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
St George Investment Acc 2245	1.71			1.71	0.00	0.00	0.00	1.71			0.00	0.00
	<b>1.71</b>			<b>1.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.71</b>			<b>0.00</b>	<b>0.00</b>
<b>Loan</b>												
ASCENT03 Ascent Investment and Coaching Pty Ltd	25,338.08			25,338.08	0.00	0.00	0.00	25,338.08			0.00	0.00
	<b>25,338.08</b>			<b>25,338.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,338.08</b>			<b>0.00</b>	<b>0.00</b>
	<b>25,339.79</b>			<b>25,339.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,339.79</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **25,339.79**

Net Capital Gain **0.00**

**Total Assessable Income 25,339.79**

\* 1 Includes foreign credits from foreign capital gains.

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

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

**The Binalong Project Super Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Loan</b>												
Ascent Investment and Coaching Pty Ltd												
17/05/2019	03/12/2019	1.00	234,000.00	234,000.00	0.00	234,000.00	234,000.00	0.00	0.00	0.00	0.00	0.00
		<b>1.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>1.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>1.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The Binalong Project Super Fund  
**Unrealised Capital Gains Report**

As at 30 June 2020

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Loan</b>									
Ascent Investment and Coaching Pty Ltd	1.00	272,800.00	0.00	272,800.00	272,800.0000	0.00	0.00	0.00	0.00
		<b>272,800.00</b>	<b>0.00</b>	<b>272,800.00</b>	<b>272,800.0000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>272,800.00</b>	<b>0.00</b>	<b>272,800.00</b>	<b>272,800.0000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## The Binalong Project Super Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(1,226.50)	24200/POPEO001	(Contributions) Pope, Philip Harley - Accumulation			150.00
	<b>25000</b>	<b>Interest Received</b>			
(3,461.92)	25000/ASCENT01	Ascent Investment and Coaching Pty Ltd			
	25000/ASCENT02	Ascent Investment and Coaching Pty Ltd			25,338.08
(15.77)	25000/ST2245	St George Investment Acc 2245			1.71
	<b>28500</b>	<b>Transfers In</b>			
(94,000.00)	28500/POPEO001	(Transfers In) Pope, Philip Harley - Accumulation			12,000.00
(142,000.00)	28500/POPEP002	(Transfers In) Pope, Sharon Adele - Accumulation			4,000.00
	30100	Accountancy Fees		770.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		330.00	
1,226.50	38300	Formation expenses			
521.55	48500	Income Tax Expense		3,558.15	
238,956.14	49000	Profit/Loss Allocation Account		36,313.64	
	<b>50010</b>	<b>Opening Balance</b>			
	50010/POPEO001	(Opening Balance) Pope, Philip Harley - Accumulation			95,781.02
	50010/POPEP002	(Opening Balance) Pope, Sharon Adele - Accumulation			143,175.12
	<b>52420</b>	<b>Contributions</b>			
(1,226.50)	52420/POPEO001	(Contributions) Pope, Philip Harley - Accumulation			150.00
	<b>52850</b>	<b>Transfers In</b>			
(94,000.00)	52850/POPEO001	(Transfers In) Pope, Philip Harley - Accumulation			12,000.00
(142,000.00)	52850/POPEP002	(Transfers In) Pope, Sharon Adele - Accumulation			4,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(721.73)	53100/POPEO001	(Share of Profit/(Loss)) Pope, Philip Harley - Accumulation			9,830.31
(1,529.46)	53100/POPEP002	(Share of Profit/(Loss)) Pope, Sharon Adele - Accumulation			13,891.48
	<b>53330</b>	<b>Income Tax</b>			
167.21	53330/POPEO001	(Income Tax) Pope, Philip Harley - Accumulation		1,474.50	

The Binalong Project Super Fund

**Trial Balance**

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
354.34	53330/POPEP002	(Income Tax) Pope, Sharon Adele - Accumulation		2,083.65	
	<b>60400</b>	<b>Bank Accounts</b>			
2,015.77	60400/ST2245	St George Investment Acc 2245		6,027.93	
	<b>65000</b>	<b>Interest Receivable</b>			
3,461.92	65000/ASCENT01	Ascent Investment and Coaching Pty Ltd			0.00
	<b>74300</b>	<b>Loan</b>			
234,000.00	74300/ASCENT01	Ascent Investment and Coaching Pty Ltd	0.0000		0.00
	74300/ASCENT02	Ascent Investment and Coaching Pty Ltd	1.0000	272,800.00	
(521.55)	85000	Income Tax Payable/Refundable			3,558.15
				<b>323,875.87</b>	<b>323,875.87</b>

**Current Year Profit/(Loss): 39,871.79**

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Pope, Philip Harley - Accumulation (POPEO001)</u>					
15/04/2020	OSKO DEPOSIT Contribution from PH PoMr Philip Harle			150.00	150.00 CR
				<b>150.00</b>	<b>150.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2019 @ \$400,000.000000 (Exit) - 1.000000 Units on hand (ASCENT03)			127,200.00	127,200.00 CR
30/06/2020	Revaluation - 30/06/2020 @ \$272,800.000000 (Exit) - 1.000000 Units on hand (ASCENT03)		127,200.00		0.00 DR
			<b>127,200.00</b>	<b>127,200.00</b>	<b>0.00 DR</b>
<b>Interest Received (25000)</b>					
<u>Ascent Investment and Coaching Pty Ltd (ASCENT02)</u>					
17/05/2020	Interest Reinvest			22,800.00	22,800.00 CR
18/05/2020	Ascent Invest Ascent Interest			2,538.08	25,338.08 CR
				<b>25,338.08</b>	<b>25,338.08 CR</b>
<u>St George Investment Acc 2245 (ST2245)</u>					
01/07/2019	CREDIT INTEREST			0.42	0.42 CR
31/08/2019	CREDIT INTEREST			0.27	0.69 CR
30/09/2019	CREDIT INTEREST			0.24	0.93 CR
31/10/2019	CREDIT INTEREST			0.21	1.14 CR
30/11/2019	CREDIT INTEREST			0.20	1.34 CR
31/12/2019	CREDIT INTEREST			0.10	1.44 CR
31/01/2020	CREDIT INTEREST			0.08	1.52 CR
29/02/2020	CREDIT INTEREST			0.08	1.60 CR
31/03/2020	CREDIT INTEREST			0.05	1.65 CR
30/05/2020	Credit Interest			0.02	1.67 CR
30/06/2020	Credit Interest			0.04	1.71 CR
				<b>1.71</b>	<b>1.71 CR</b>
<b>Transfers In (28500)</b>					
<u>(Transfers In) Pope, Philip Harley - Accumulation (POPEO001)</u>					
25/11/2019	AUSTRALIANSUPER 004987411			12,000.00	12,000.00 CR
				<b>12,000.00</b>	<b>12,000.00 CR</b>
<u>(Transfers In) Pope, Sharon Adele - Accumulation (POPEP002)</u>					
26/11/2019	QSUPER LUMP SUMS Q MEMB H34428			4,000.00	4,000.00 CR
				<b>4,000.00</b>	<b>4,000.00 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
09/04/2020	INTERNET WITHDRAWAL 09APR 10:34 Payment of accountants f		770.00		770.00 DR
			<b>770.00</b>		<b>770.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
21/04/2020	Internet Withdrawal Tax Payable		518.00		518.00 DR



# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<i>Auditor's Remuneration (30700)</i>					
09/04/2020	INTERNET WITHDRAWAL 09APR 10:34 Payment of accountants f		330.00		330.00 DR
			<b>330.00</b>		<b>330.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<i>Income Tax Expense (48500)</i>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		3,558.15		3,558.15 DR
			<b>3,558.15</b>		<b>3,558.15 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<i>Profit/Loss Allocation Account (49000)</i>					
25/11/2019	System Member Journals		12,000.00		12,000.00 DR
26/11/2019	System Member Journals		4,000.00		16,000.00 DR
15/04/2020	System Member Journals		150.00		16,150.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		9,830.31		25,980.31 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		13,891.48		39,871.79 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			1,474.50	38,397.29 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			2,083.65	36,313.64 DR
			<b>39,871.79</b>	<b>3,558.15</b>	<b>36,313.64 DR</b>
<b>Opening Balance (50010)</b>					
<i>(Opening Balance) Pope, Philip Harley - Accumulation (POPEO001)</i>					
01/07/2019	Close Period Journal			95,781.02	95,781.02 CR
				<b>95,781.02</b>	<b>95,781.02 CR</b>
<i>(Opening Balance) Pope, Sharon Adele - Accumulation (POPEP002)</i>					
01/07/2019	Close Period Journal			143,175.12	143,175.12 CR
				<b>143,175.12</b>	<b>143,175.12 CR</b>
<b>Contributions (52420)</b>					
<i>(Contributions) Pope, Philip Harley - Accumulation (POPEO001)</i>					
01/07/2019	Opening Balance				1,226.50 CR
01/07/2019	Close Period Journal		1,226.50		0.00 DR
15/04/2020	System Member Journals			150.00	150.00 CR
			<b>1,226.50</b>	<b>150.00</b>	<b>150.00 CR</b>
<b>Transfers In (52850)</b>					
<i>(Transfers In) Pope, Philip Harley - Accumulation (POPEO001)</i>					
01/07/2019	Opening Balance				94,000.00 CR
01/07/2019	Close Period Journal		94,000.00		0.00 DR
25/11/2019	System Member Journals			12,000.00	12,000.00 CR
			<b>94,000.00</b>	<b>12,000.00</b>	<b>12,000.00 CR</b>
<i>(Transfers In) Pope, Sharon Adele - Accumulation (POPEP002)</i>					
01/07/2019	Opening Balance				142,000.00 CR
01/07/2019	Close Period Journal		142,000.00		0.00 DR
26/11/2019	System Member Journals			4,000.00	4,000.00 CR

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>142,000.00</b>	<b>4,000.00</b>	<b>4,000.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<i>(Share of Profit/(Loss)) Pope, Philip Harley - Accumulation (POPEO001)</i>					
01/07/2019	Opening Balance				721.73 CR
01/07/2019	Close Period Journal		721.73		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			9,830.31	9,830.31 CR
			<b>721.73</b>	<b>9,830.31</b>	<b>9,830.31 CR</b>
<i>(Share of Profit/(Loss)) Pope, Sharon Adele - Accumulation (POPEP002)</i>					
01/07/2019	Opening Balance				1,529.46 CR
01/07/2019	Close Period Journal		1,529.46		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			13,891.48	13,891.48 CR
			<b>1,529.46</b>	<b>13,891.48</b>	<b>13,891.48 CR</b>
<b>Income Tax (53330)</b>					
<i>(Income Tax) Pope, Philip Harley - Accumulation (POPEO001)</i>					
01/07/2019	Opening Balance				167.21 DR
01/07/2019	Close Period Journal			167.21	0.00 DR
25/11/2019	System Member Journals				0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		1,474.50		1,474.50 DR
			<b>1,474.50</b>	<b>167.21</b>	<b>1,474.50 DR</b>
<i>(Income Tax) Pope, Sharon Adele - Accumulation (POPEP002)</i>					
01/07/2019	Opening Balance				354.34 DR
01/07/2019	Close Period Journal			354.34	0.00 DR
26/11/2019	System Member Journals				0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		2,083.65		2,083.65 DR
			<b>2,083.65</b>	<b>354.34</b>	<b>2,083.65 DR</b>
<b>Bank Accounts (60400)</b>					
<i>St George Investment Acc 2245 (ST2245)</i>					
01/07/2019	Opening Balance				2,015.77 DR
01/07/2019	CREDIT INTEREST		0.42		2,016.19 DR
31/08/2019	CREDIT INTEREST		0.27		2,016.46 DR
30/09/2019	CREDIT INTEREST		0.24		2,016.70 DR
31/10/2019	CREDIT INTEREST		0.21		2,016.91 DR
25/11/2019	AUSTRALIANSUPER 004987411		12,000.00		14,016.91 DR
26/11/2019	QSUPER LUMP SUMS Q MEMB H34428		4,000.00		18,016.91 DR
30/11/2019	CREDIT INTEREST		0.20		18,017.11 DR
02/12/2019	INTERNET WITHDRAWAL 02DEC 12:09 Additional investment fo			16,000.00	2,017.11 DR
31/12/2019	CREDIT INTEREST		0.10		2,017.21 DR
31/01/2020	CREDIT INTEREST		0.08		2,017.29 DR
29/02/2020	CREDIT INTEREST		0.08		2,017.37 DR
21/03/2020	INTERNET DEPOSIT 21MAR 14:43 Not for super purposes		2,400.00		4,417.37 DR
21/03/2020	INTERNET WITHDRAWAL 21MAR 14:46 Funds from mortgage accou			2,400.00	2,017.37 DR
31/03/2020	CREDIT INTEREST		0.05		2,017.42 DR

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/04/2020	INTERNET WITHDRAWAL 09APR 10:34 Payment of accountants f			1,100.00	917.42 DR
15/04/2020	OSKO DEPOSIT Contribution from PH PoMr Philip Harle		150.00		1,067.42 DR
21/04/2020	Internet Withdrawal Tax Payable			1,039.55	27.87 DR
18/05/2020	Ascent Invest Ascent Interest		6,000.00		6,027.87 DR
30/05/2020	Credit Interest		0.02		6,027.89 DR
30/06/2020	Credit Interest		0.04		6,027.93 DR
			<b>24,551.71</b>	<b>20,539.55</b>	<b>6,027.93 DR</b>

### Interest Receivable (65000)

Ascent Investment and Coaching Pty Ltd (ASCENT01)

01/07/2019	Opening Balance				3,461.92 DR
18/05/2020	Ascent Invest Ascent Interest			3,461.92	0.00 DR
				<b>3,461.92</b>	<b>0.00 DR</b>

### Sundry Debtors (68000)

Sundry Debtors (68000)

21/03/2020	INTERNET DEPOSIT 21MAR 14:43 Not for super purposes			2,400.00	2,400.00 CR
21/03/2020	INTERNET WITHDRAWAL 21MAR 14:46 Funds from mortgage accou		2,400.00		0.00 DR
			<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00 DR</b>

### Loan (74300)

Ascent Investment and Coaching Pty Ltd (ASCENT01)

01/07/2019	Opening Balance	1.00			234,000.00 DR
03/12/2019	Ascent Loan Repaid	(1.00)		234,000.00	0.00 DR
		<b>0.00</b>		<b>234,000.00</b>	<b>0.00 DR</b>

Ascent Investment and Coaching Pty Ltd (ASCENT02)

02/12/2019	INTERNET WITHDRAWAL 02DEC 12:09 Additional investment fo	1.00	16,000.00		16,000.00 DR
03/12/2019	Ascent Loan Repaid	0.00	234,000.00		250,000.00 DR
17/05/2020	Interest Reinvest	0.00	22,800.00		272,800.00 DR
30/06/2020	Revaluation - 30/06/2019 @ \$400,000.000000 (Exit) - 1.000000 Units on hand		127,200.00		400,000.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$272,800.000000 (Exit) - 1.000000 Units on hand			127,200.00	272,800.00 DR
		<b>1.00</b>	<b>400,000.00</b>	<b>127,200.00</b>	<b>272,800.00 DR</b>

### Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2019	Opening Balance				521.55 CR
21/04/2020	Internet Withdrawal Tax Payable		521.55		0.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			3,558.15	3,558.15 CR
			<b>521.55</b>	<b>3,558.15</b>	<b>3,558.15 CR</b>

**Total Debits: 842,757.04**

**Total Credits: 842,757.04**

# **T – INCOME TAX RETURN**

## Signature as prescribed in tax return

# Self-managed superannuation fund annual return 2020

**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 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (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](http://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	I	T	H		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)**

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

- ❗ 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)**

The Binalong Project Super Fund

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**

PO Box 1389

Suburb/town

WANGARA

State/territory

WA

Postcode

6947

**5 Annual return status**

Is this an amendment to the SMSF's 2020 return?

**A** No  Yes

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

**B** No  Yes

Signature as prescribed in tax return

Tax File Number

Provided

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

61410712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed

A

Day

06

/

Month

11

/

Year

2020

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

114879

Fund account number

478422245

Fund account name

The Binalong Project Super Fund

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

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

BSB number

Account number

Account name

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

Signature as prescribed in tax return

Tax File Number

Provided

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

**9 Was the fund wound up during the income year?**

No  Yes  If yes, provide the date on which the fund was wound up  <sup>Day</sup> /  <sup>Month</sup> /  <sup>Year</sup> 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.

Signature as prescribed in tax return

Tax File Number

**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 2020*.

Have you applied an exemption or rollover?

**M** No  Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

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

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

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** \$

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

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

Exempt current pension income **Y** \$

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



Signature as prescribed in tax return

Tax File Number

## 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	<b>A1</b> \$ <input style="width: 150px;" type="text"/>		<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>		<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>		<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>		<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>		<b>F2</b> \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text" value="330"/>		<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text"/>		<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text" value="1,288"/>		<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>		<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	Code <input style="width: 20px; height: 20px;" type="text"/>	<b>L2</b> \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>		

<b>TOTAL DEDUCTIONS</b>
<b>N</b> \$ <input style="width: 100%; text-align: right;" type="text" value="1,618"/>
(Total <b>A1</b> to <b>M1</b> )

<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>
<b>Y</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/>
(Total <b>A2</b> to <b>L2</b> )

<b>#TAXABLE INCOME OR LOSS</b>	Loss <input style="width: 20px; height: 20px;" type="text"/>
<b>O</b> \$ <input style="width: 100%; text-align: right;" type="text" value="23,721"/>	
<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	

<b>TOTAL SMSF EXPENSES</b>
<b>Z</b> \$ <input style="width: 100%; text-align: right;" type="text" value="1,618"/>
(N plus Y)

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number

Provided

### 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 2020* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<input type="text" value="23,721"/>
<i>(an amount must be included even if it is zero)</i>		
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="3,558.15"/>
<i>(an amount must be included even if it is zero)</i>		
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>
<i>(an amount must be included even if it is zero)</i>		

Gross tax **B \$**

*(T1 plus J)*

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

SUBTOTAL 1

**T2 \$**

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

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0.00"/>
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0.00"/>
Non-refundable carry forward tax offsets	<b>D \$</b>	<input type="text" value="0.00"/>
<i>(D1 plus D2 plus D3 plus D4)</i>		
SUBTOTAL 2		
<b>T3 \$</b>	<input type="text" value="3,558.15"/>	
<i>(T2 less D – cannot be less than zero)</i>		

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text"/>
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>
Exploration credit tax offset	<b>E4 \$</b>	<input type="text" value="0.00"/>
Refundable tax offsets	<b>E \$</b>	<input type="text"/>
<i>(E1 plus E2 plus E3 plus E4)</i>		

#TAX PAYABLE <b>T5 \$</b>	<input type="text" value="3,558.15"/>
<i>(T3 less E – cannot be less than zero)</i>	

Section 102AAM interest charge

**G \$**

Signature as prescribed in tax return

Tax File Number

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text" value="0.00"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="0.00"/>
	<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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="3,817.15"/>
	<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 2020.

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

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

Signature as prescribed in tax return

Tax File Number

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.  Date of birth Day  / Month  / Year

**Contributions** OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

Receipt date Day  / Month  / Year   
**H1**

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

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

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

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

**Other transactions**

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

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

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$   Code

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

Signature as prescribed in tax return

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.  Date of birth  /  /

**Contributions**

**I** Refer to instructions for completing these labels.

- Employer contributions **A** \$
- ABN of principal employer **A1**
- Personal contributions **B** \$
- CGT small business retirement exemption **C** \$
- CGT small business 15-year exemption amount **D** \$
- Personal injury election **E** \$
- Spouse and child contributions **F** \$
- Other third party contributions **G** \$

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

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

**Other transactions**

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

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

Signature as prescribed in tax return

Tax File Number

Provided

**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**

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** Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$ **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 \$

Signature as prescribed in tax return

Tax File Number

**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	<b>V1</b> \$ <input type="text"/>	Borrowings <b>V</b> \$ <input type="text"/>
Permissible temporary borrowings	<b>V2</b> \$ <input type="text"/>	
Other borrowings	<b>V3</b> \$ <input type="text"/>	
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="275,269"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text" value="3,558"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="278,827"/>

**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 2019-20 income year, write **2020**). **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 2020*. **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 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Signature as prescribed in tax return

Tax File Number

Provided

100017996MS

## 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](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date  /  /

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



**W – WORKING PAPER**

# The Binalong Project Super Fund

## Contributions Breakdown Report

For The Period 01 July 2019 - 30 June 2020

### Summary

Member	D.O.B	Age (at 30/06/2019)	Total Super Balance (at 30/06/2019) *1	Concessional	Non-Concessional	Other	Reserves	Total
Pope, Philip Harley	02/05/1963	56	95,781.02	0.00	150.00	0.00	0.00	150.00
Pope, Sharon Adele	10/03/1965	54	143,175.12	0.00	0.00	0.00	0.00	0.00
<b>All Members</b>				<b>0.00</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>

\*1 Total Super Balance is per individual across funds within a firm.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Pope, Philip Harley	Concessional (5 year carry forward cap available)	0.00	50,000.00	50,000.00 Below Cap
	Non-Concessional	150.00	100,000.00	99,850.00 Below Cap
Pope, Sharon Adele	Concessional (5 year carry forward cap available)	0.00	50,000.00	50,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2015	2016	2017	2018	2019	2020	Current Position
Pope, Philip Harley							
Concessional Contribution Cap	N/A	N/A	N/A	N/A	25,000.00	25,000.00	
Concessional Contribution	N/A	N/A	N/A	N/A	0.00	0.00	
Unused Concessional Contribution	N/A	N/A	N/A	N/A	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	25,000.00	
Maximum Cap Available	N/A	N/A	N/A	N/A	25,000.00	50,000.00	50,000.00 Below Cap
Total Super Balance	N/A	N/A	N/A	N/A	0.00	95,781.02	



# Notice of intent to claim or vary a deduction for personal super contributions

---

## Section A: Your details

### 1 Tax file number (TFN)

**!** The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

### 2 Name

Title:

Family name

First given name

Other given names

### 3 Date of birth

### 4 Current postal address

Suburb/town/locality

State/territory

Postcode

Country if outside of Australia

(Australia only)

(Australia only)

### 5 Daytime phone number (include area code)

---

## Section B: Super fund's details

### 6 Fund name

### 7 Fund Australian business number (ABN)

### 8 Member account number

### 9 Unique Superannuation Identifier (USI) (if known)

## Section C: Contribution details

### 10 Personal contribution details

Is this notice varying an earlier notice?      No                      Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.  
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

#### ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

### 11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year                      \$

13 The amount of these personal contributions I will be claiming as a tax deduction                      \$

## Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

#### INTENTION TO CLAIM A TAX DEDUCTION

**!** Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

*I declare that at the time of lodging this notice:*

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

*I declare that I am lodging this notice at the earlier of either:*

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**➤** Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

#### VARIATION OF PREVIOUS VALID NOTICE OF INTENT

### 14 Financial year ended 30 June 20


15 My personal contributions to this fund in the above financial year                      \$

16 The amount of these personal contributions claimed in my original notice of intent                      \$

17 The amount of these personal contributions I will now be claiming as a tax deduction                      \$

## Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

## VARIATION OF PREVIOUS VALID NOTICE OF INTENT

*I declare that at the time of lodging this notice:*

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*


- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

**Signature**

Date

 Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
21/04/2020	Internet Withdrawal Tax Payable		518.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>

**Total Debits: 518.00**

**Total Credits: 0.00**

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				521.55 CR
21/04/2020	Internet Withdrawal Tax Payable		521.55		0.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			3,558.15	3,558.15 CR
			<b>521.55</b>	<b>3,558.15</b>	<b>3,558.15 CR</b>

**Total Debits: 521.55**

**Total Credits: 3,558.15**



**Fund Name:** The Binalong Project Super Fund  
**Year Ended:** 30/06/2020  
**Work Paper:** Tax Return - Exempt Pension Reconciliation



	Actuarial Certificate	Pension	Accumulation
			100.000%
<b>Income</b>	<b>Gross</b>	<b>Exempt</b>	<b>Assessable</b>
Interest	25,339.00	-	25,339.00
<b>Total</b>	<b>25,339.00</b>	<b>-</b>	<b>25,339.00</b>
<b>Expenses</b>	<b>Gross</b>	<b>Exempt</b>	<b>Assessable</b>
Accountancy Fees	770.00	-	770.00
ATO Supervisory Levy	518.00	-	518.00
Auditor's Remuneration	330.00	-	330.00
	<b>1,618.00</b>	<b>-</b>	<b>1,618.00</b>
<b>Taxable Income</b>			<b>23,721.00</b>
<b>Tax on Taxable Income (15%)</b>			<b>3,558.15</b>
Less: Tax Credits			
Franking Credits			
Foreign Tax Credits			
TFN Credits			
			<b>-</b>
<b>Net tax payable</b>			<b>3,558.15</b>
Less: Tax Instalments			
Add: ATO Super Levy			<b>259.00</b>
<b>TAX PAYABLE PER TAX RETURN</b>			<b>3,817.15</b>

# **S – SOURCE DOCUMENTS**

# The Binalong Project Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Transfers In (28500)</b>					
<u>(Transfers In) Pope, Philip Harley - Accumulation (POPEO001)</u>					
25/11/2019	AUSTRALIANSUPER 004987411			12,000.00	12,000.00 CR
				<b>12,000.00</b>	<b>12,000.00 CR</b>
<u>(Transfers In) Pope, Sharon Adele - Accumulation (POPEP002)</u>					
26/11/2019	QSUPER LUMP SUMS Q MEMB H34428			4,000.00	4,000.00 CR
				<b>4,000.00</b>	<b>4,000.00 CR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>16,000.00</b>				


GPO Box 1901 Melbourne VIC 3001 Australia  
T 1300 300 273 F 1300 366 273  
www.australiansuper.com/email  
www.australiansuper.com

Rollover benefits statement  
**AustralianSuper**



1 Australian business number (ABN) 70 738 264 900

2 Fund name  
The Binalong Project Super Fund  
26 November 2019

3 Postal address  
PO Box  
  
000046  
The Binalong Project Super Fund  
PO Box 1095  
BENTLEY DC WA 6983  
State/Territory WA Postcode 6033  
Country if outside Australia



Dear Sir/Madam

### Transferred super account

Member number: P Pope

Enclosed is the *Rollover benefits statement* for Mr Philip Pope who has asked to transfer their AustralianSuper account to The Binalong Project Super Fund.

### We're here to help

If you need help or have any questions, please call us on 1300 300 273 from 8am to 8pm AEST/AEDT weekdays or visit our website anytime at [australiansuper.com](http://australiansuper.com)

Sincerely

AustralianSuper

Enclosure/s: , Rollover benefits statement

INST-CLM 11/16

A8\_CLAIM\_6690163.xml/SECOFF

# Rollover benefits statement

## Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality  State/territory  Postcode

Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)

(b) Member Client Identifier

## Section B: Member details

5 Tax file number (TFN)

6 Full name  
Title   
Family name   
First given name  Other given names

7 Residential address  
Street address

Suburb/town/locality  State/territory  Postcode

Country if outside Australia

8 Date of birth  Day/Month/Year

9 Sex Male  Female

10 Daytime phone number (include area Code)

11 Email address (if applicable)

## Section C: Rollover transaction details

Day/Month/Year

12 Service period start date

01/07/1992

13 Tax components:

Tax-free component

\$ 12.00

KiwiSaver tax-free component

\$ 0.00

Taxable component:

Element taxed in the fund

\$ 11,988.00

Element untaxed in the fund

\$ 0.00

TOTAL Tax components \$ 12,000.00

14 Preservation amounts:

Preserved amount

\$ 12,000.00

KiwiSaver preserved amount

\$ 0.00

Restricted non-preserved amount

\$ 0.00

Unrestricted non-preserved amount

\$ 0.00

TOTAL Preservation amounts \$ 12,000.00

## Section D: Non-complying funds

15 Contributions made to a non-complying fund on or after 10 May 2006

\$ 0.00

## Section E: Transferring fund

16 Fund's ABN

65 | 714 | 394 | 898

17 Fund's name

AustralianSuper

18 Contact name

AustralianSuper Contact Centre

19 Daytime phone number (include area Code)

1300 300 273

20 Email address (if applicable)

email@australiansuper.com

## Section F: Declaration

### AUTHORISED REPRESENTATIVE DECLARATION:

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name

JOE NEKIC

Authorised representative signature

JOE NEKIC

Day / Month / Year

Date

22/11/2019

# Rollover benefits statement

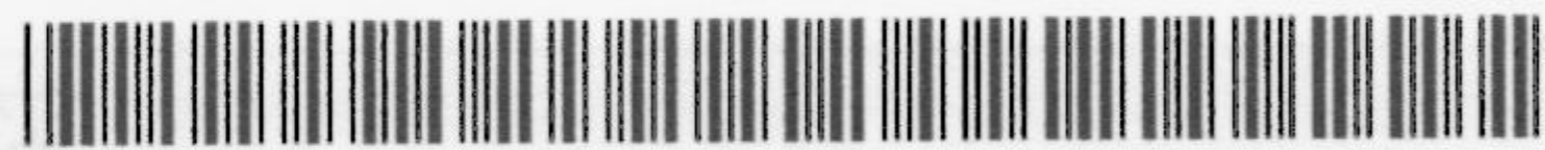


Central Plaza Three  
70 Eagle Street, Brisbane  
GPO Box 200, Brisbane QLD 4001  
P 1300 360 750  
F 1300 241 602  
W [qsuper.qld.gov.au](http://qsuper.qld.gov.au)



049/9268

THE BINALONG PROJECT SUPER FUND  
PO BOX 1095  
BENTLEY DC WA 6983



Please keep a copy of this statement for your records.

## Section A: Receiving fund

Australian business number (ABN)	70 738-284-900
Fund name	THE BINALONG PROJECT SUPER FUND
Postal address	PO BOX 1095
Suburb/town/location	BENTLEY DC
State/territory	WA
Postcode	6983
Country	Australia
Unique superannuation identifier (USI)	
Member client identifier	

## Section B: Member's details

Tax file number (TFN)	547-320-338
<b>Full name</b>	
Title	Mrs
Surname	Pope
First given name	Sharon
Other given names	Adele
Residential address	91 Carranya Street
Suburb/town/location	Camp Hill
State/territory	QLD
Postcode	4152
Country	
Date of birth	10/03/1965
Daytime phone number	
Email address (if applicable)	shazpope10@gmail.com



## Section C: Rollover transaction details

Service period start date 20 February 1995

Tax components	
Tax-free component	\$0.49
KiwiSaver tax-free component	\$0.00
Taxable component	
Element taxed in the fund	\$3,999.51
Element untaxed in the fund	\$0.00
<b>Total tax components</b>	<b>\$4,000.00</b>
Preservation amounts	
Preserved amount	\$4,000.00
KiwiSaver preserved amount	\$0.00
Restricted non-preserved amount	\$0.00
Unrestricted non-preserved amount	\$0.00
<b>Total preservation amounts</b>	<b>\$4,000.00</b>

## Section D: Non-complying funds

Contributions made to a non-complying super fund on or after 10 May 2006 \$0.00

## Section E: Transferring fund

Fund Australian business number (ABN) 60 905-115-063  
 Fund name QSuper Accumulation account  
 Contact name Member Services  
 Daytime phone number 1300360750  
 Email address QSUPER.ATOREPORTING@QSUPER.QLD.GOV.AU

## Section F: Declaration

### Authorised representative declaration

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name Neil Sheppard

Authorised representative signature Neil Sheppard

Date 26 November 2019



# TAX INVOICE

The Binalong Project Super Fund

**Invoice Date**  
31 Mar 2020

Mora Wealth  
Accountants  
PO Box 1095  
BENTLEY DC WA 6983

**Invoice Number**  
INV-3048

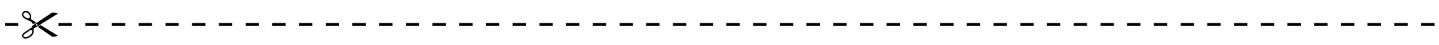
**Reference**  
POPEH040

**ABN**  
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
<p>THE BINALONG PROJECT SUPER FUND In relation to taxation for year ended 30 June 2019 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2019, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.</p> <p>Preparing Trustee minutes and representations.</p>	1.00	700.00	10%	700.00
<b>Accountancy Fee=\$700+\$70=\$770</b>				
TO PROFESSIONAL SERVICES:	1.00	300.00	10%	300.00
<b>Audit Fee=\$1,100-\$770=\$330</b>				
In relation to the audit of the superannuation fund for the year ended 30 June 2019.				
Subtotal				1,000.00
TOTAL GST 10%				100.00
<b>TOTAL AUD</b>				<b>1,100.00</b>

**Due Date: 7 Apr 2020**

Direct Transfers can be made online to  
Bank: Westpac Bank  
BSB: 036-022  
Account Number: 243-032



# PAYMENT ADVICE

To: Mora Wealth Accountants  
PO Box 1095  
BENTLEY DC WA 6983

<b>Customer</b>	The Binalong Project Super Fund
<b>Invoice Number</b>	INV-3048
<b>Amount Due</b>	<b>1,100.00</b>
<b>Due Date</b>	7 Apr 2020

**Amount Enclosed** \_\_\_\_\_  
Enter the amount you are paying above

# Statement of Account

## INVESTMENT CASH ACCOUNT

**Customer Enquiries** 13 33 30  
 (24 hours, seven days)  
**BSB Number** 114-879  
**Account Number** 478422245  
**Statement Period** 17/04/2019 to 16/10/2019  
**Statement No.** 1(page 1 of 3)

PHILIP H POPE & SHARON A POPE  
 ATF THE BINALONG PROJECT SUPER FUND

### Account Summary

<b>Opening Balance</b>		<b>Total Credits</b>		<b>Total Debits</b>		<b>Closing Balance</b>
0.00	+	236,016.70	-	234,000.00	=	2,016.70

### Transaction Details

Date	Transaction Description	Debit	Credit	Balance \$
17 APR	OPENING BALANCE			0.00
03 MAY	QSUPER LUMP SUMS		142,000.00	142,000.00
	Q MEMB H34428			
	EFFECTIVE DATE 02MAY			
17 MAY	TELEGRAPHIC TFR (RTGS)	142,000.00		0.00
21 MAY	AUSTRALIANSUPER		94,000.00	94,000.00
	713265734			
22 MAY	TELEGRAPHIC TFR (RTGS)	92,000.00		2,000.00
31 MAY	CREDIT INTEREST		15.36	2,015.36
29 JUN	CREDIT INTEREST		0.41	2,015.77
31 JUL	CREDIT INTEREST		0.42	2,016.19
31 AUG	CREDIT INTEREST		0.27	2,016.46
30 SEP	CREDIT INTEREST		0.24	2,016.70
16 OCT	CLOSING BALANCE			2,016.70

### Interest Details

	Credit Interest	Debit Interest
Year to Date	\$0.93	\$0.00
Previous Year	\$15.77	\$0.00

**Total Interest=\$0.42+\$0.27+\$0.24 +\$0.21+\$0.20+\$0.10+\$0.08+\$0.08+\$0.05+\$0.02+\$0.04 =\$1.71**

**Account Number** 478422245  
**Statement Period** 17/04/2019 to 16/10/2019  
**Statement No.** 1(page 2 of 3)

**Information**

- Please check all entries on this statement and inform the Bank promptly of any error or unauthorised transaction.
- If your card is lost or stolen, please call us immediately on 1800 028 208.
- This statement should be retained for taxation purposes.
- When enquiring about the "termination value" of your account, you can visit your nearest branch or call 1300 658 120 and say "existing account".
- To contact us to make suggestions, compliments or find out more about our products and services, please call the customer enquiries number on this statement. This service may also be used to address and resolve complaints.

**Summary of Transaction Fees 17/04/2019 TO 30/04/2019**

Transaction Type	Total Trans	Free	Charged	Rate \$	Total \$
Phone Banking	0	0	0	0.00	0.00
Internet/Business Banking Online	0	0	0	0.00	0.00
EFTPOS	0	0	0	0.60	0.00
Cheque	0	0	0	1.00	0.00
Over The Counter	0	0	0	2.50	0.00
St.George/BankSA/BankMelbourne ATM	0	0	0	0.00	0.00
Bank@Post	0	0	0	2.50	0.00
Agency	0	0	0	0.60	0.00
Direct Debits	0	0	0	0.20	0.00
Overseas Cash Withdrawal	0	0	0	5.00	0.00
VISA Debit	0	0	0	0.00	0.00
St.George/BankSA/BankMelb ATM Mini Trans. History	0	0	0	0.20	0.00
Periodical Payments	0	0	0	4.00	0.00
Account Service Fee					0.00
<b>SUB TOTAL</b>	0	0	0		0.00
<b>FEE REBATE</b>					0.00
<b>TOTALS</b>	0	0	0		0.00

**Summary of Transaction Fees 01/05/2019 TO 31/05/2019 - No transactions carried out**

<b>SUB TOTAL</b>	2	2	0		0.00
<b>FEE REBATE</b>					0.00

**Summary of Transaction Fees 01/06/2019 TO 30/06/2019 - No transactions carried out**

<b>SUB TOTAL</b>	0	0	0		0.00
<b>FEE REBATE</b>					0.00

**Summary of Transaction Fees 01/07/2019 TO 31/07/2019 - No transactions carried out**

<b>SUB TOTAL</b>	0	0	0		0.00
<b>FEE REBATE</b>					0.00

**Account Number** 478422245  
**Statement Period** 17/04/2019 to 16/10/2019  
**Statement No.** 1(page 3 of 3)

**Summary of Transaction Fees 01/08/2019 TO 31/08/2019 - No transactions carried out**

SUB TOTAL	0	0	0		0.00
FEE REBATE					0.00

**Summary of Transaction Fees 01/09/2019 TO 30/09/2019 - No transactions carried out**

SUB TOTAL	0	0	0		0.00
FEE REBATE					0.00

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions APR - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions MAY - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions JUN - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions JUL - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions AUG - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions SEP - NIL**

# Statement of Account

## INVESTMENT CASH ACCOUNT

Customer Enquiries 13 33 30  
(24 hours, seven days)

BSB Number 114-879

Account Number 478422245

Statement Period 17/10/2019 to 16/04/2020

Statement No. 2(page 1 of 3)

PHILIP H POPE & SHARON A POPE  
ATF THE BINALONG PROJECT SUPER FUND

### Account Summary

<b>Opening Balance</b>		<b>Total Credits</b>		<b>Total Debits</b>		<b>Closing Balance</b>
2,016.70	+	18,550.72	-	19,500.00	=	1,067.42

### Transaction Details

Date	Transaction Description	Debit	Credit	Balance \$
17 OCT	OPENING BALANCE			2,016.70
31 OCT	CREDIT INTEREST		0.21	2,016.91
25 NOV	AUSTRALIANSUPER 004987411		12,000.00	14,016.91
26 NOV	QSUPER LUMP SUMS Q MEMB H34428		4,000.00	18,016.91
30 NOV	CREDIT INTEREST		0.20	18,017.11
02 DEC	INTERNET WITHDRAWAL 02DEC 12:09 Additional investment fo	16,000.00		2,017.11
31 DEC	CREDIT INTEREST		0.10	2,017.21
31 JAN	CREDIT INTEREST		0.08	2,017.29
29 FEB	CREDIT INTEREST		0.08	2,017.37
21 MAR	INTERNET DEPOSIT 21MAR 14:43 Not for super purposes		2,400.00	4,417.37
21 MAR	INTERNET WITHDRAWAL 21MAR 14:46 Funds from mortgage accou	2,400.00		2,017.37
31 MAR	CREDIT INTEREST		0.05	2,017.42
09 APR	INTERNET WITHDRAWAL 09APR 10:34 Payment of accountants f	1,100.00		917.42
15 APR	OSKO DEPOSIT 15APR 12:50 Contribution from PH Po Mr Philip Harle		150.00	1,067.42
16 APR	CLOSING BALANCE			1,067.42

### Interest Details

	Credit Interest	Debit Interest
Year to Date	\$1.65	\$0.00
Previous Year	\$15.77	\$0.00

Account Number 478422245  
Statement Period 17/10/2019 to 16/04/2020  
Statement No. 2(page 2 of 3)

**Information**

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- This statement should be retained for taxation purposes.
- When enquiring about the "termination value" of your account, you can visit your nearest branch or call 1300 658 120 and say "existing account".
- To contact us to make suggestions, compliments or find out more about our products and services, please call the customer enquiries number on this statement. This service may also be used to address and resolve complaints.

**Remember to always keep your pass code secret, do not tell anyone or let them see it. Never write your pass code on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your pass code. To help you learn how you can protect your card against unauthorised transactions, you can find more information at [stgeorge.com.au/dispute](http://stgeorge.com.au/dispute)**

**Summary of Transaction Fees 01/10/2019 TO 31/10/2019**

Transaction Type	Total Trans	Free	Charged	Rate \$	Total \$
Phone Banking	0	0	0	0.00	0.00
Internet/Business Banking Online	0	0	0	0.00	0.00
EFTPOS	0	0	0	0.60	0.00
Cheque	0	0	0	1.00	0.00
Over The Counter	0	0	0	2.50	0.00
St.George/BankSA/BankMelbourne ATM	0	0	0	0.00	0.00
Bank@Post	0	0	0	2.50	0.00
Agency	0	0	0	0.60	0.00
Direct Debits	0	0	0	0.20	0.00
Overseas Cash Withdrawal	0	0	0	5.00	0.00
VISA Debit	0	0	0	0.00	0.00
St.George/BankSA/BankMelb ATM Mini Trans. History	0	0	0	0.20	0.00
Periodical Payments	0	0	0	4.00	0.00
Account Service Fee					0.00
<b>SUB TOTAL</b>	0	0	0		0.00
<b>FEE REBATE</b>					0.00
<b>TOTALS</b>	0	0	0		0.00

**Summary of Transaction Fees 01/11/2019 TO 30/11/2019 - No transactions carried out**

<b>SUB TOTAL</b>	0	0	0		0.00
<b>FEE REBATE</b>					0.00

**Summary of Transaction Fees 01/12/2019 TO 31/12/2019 - No transactions carried out**

<b>SUB TOTAL</b>	1	1	0		0.00
<b>FEE REBATE</b>					0.00

**Account Number** 478422245  
**Statement Period** 17/10/2019 to 16/04/2020  
**Statement No.** 2(page 3 of 3)

**Summary of Transaction Fees 01/01/2020 TO 31/01/2020 - No transactions carried out**

SUB TOTAL	0	0	0		0.00
FEE REBATE					0.00

**Summary of Transaction Fees 01/02/2020 TO 29/02/2020 - No transactions carried out**

SUB TOTAL	0	0	0		0.00
FEE REBATE					0.00

**Summary of Transaction Fees 01/03/2020 TO 31/03/2020 - No transactions carried out**

SUB TOTAL	1	1	0		0.00
FEE REBATE					0.00

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions OCT - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions NOV - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions DEC - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions JAN - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions FEB - NIL**

**Summary of Transaction Fees for O/B ATM Inquiries/Withdrawals transactions MAR - NIL**



## Transaction History

[View categories](#)
[Change transaction order](#)
[View eStatements](#)
[Dispute a Transaction](#)
[Print](#)

[Last 7 days](#)
[Last 30 days](#)
[All](#)
[Select a date range](#)

Select a date range

From:

17/04/2020



To:

30/06/2020



Refine by:

All Debits & Credits

Amount(\$):

From:

To:

Search

Date	Description	Category	Debit	Credit	Balance
	Closing Balance				\$6,027.93
30/06/2020	Credit Interest	Deposits		\$0.04	\$6,027.93
30/05/2020	Credit Interest	Deposits		\$0.02	\$6,027.89
18/05/2020	Ascent Invest Ascent Interest	Deposits		\$6,000.00	\$6,027.87
21/04/2020	Internet Withdrawal 21Apr20:17 2018-19 Fy Tax Payable T	Withdrawals & Transfers	\$1,039.55		\$27.87
	Opening Balance				\$1,067.42

Issue Date: 1st July 2020

**Tax Statement: The Binalong Project Super Fund**

Year Ended: 30th June 2020

Statement Period: 1st July 2019 - 30th June 2020

Transaction Summary		Interest	Loan	Loan
Date	Description	Income	Movements	Balance
1/07/2019	Opening Balance of Loan			\$ 234,000.00
3/12/2019	Loan Repaid		-\$ 234,000.00	\$ -
30/06/2020	Total Interest Received	\$ -		
30/06/2020	Closing Balance of Loan			\$ -



MICHAEL DUNJEY BEng(Civil), BSc(Pod)  
Director

T\_(08) 6468 0626  
M\_0481 322 624  
E\_admin@ascentic.com.au  
19 Kishorn Road, Applecross WA 6153

Issue Date: 1st July 2020

**Tax Statement: The Binalong Project Super Fund**

Year Ended: 30th June 2020

Statement Period: 1st July 2019 - 30th June 2020

Date	Description	Interest Income	Loan Movements	Loan Balance
1/07/2019	Opening Balance of Loan			\$ -
3/12/2019	Initial Loan		\$ 234,000.00	\$ 234,000.00
3/12/2019	Further Loan		\$ 16,000.00	\$ 250,000.00
17/05/2020	Part Interest Added to Loan	\$ 28,800.00	\$ 22,800.00	\$ 272,800.00
				Note \$6,000 was deposited into St George acc 478422245
30/06/2020	Total Interest Received	\$ 28,800.00		
30/06/2020	Closing Balance of Loan			\$ 272,800.00

Net Interest=\$28,800-\$3,461.92(Interest was accrued in previous FY)=\$25,338.08

Interest Income	
Borrower	Ascent Investment and Coaching Pty Ltd
Lender	The Binalong Project Super Fund
Interest rate	12%
Date	17-May-19
Loan amount	234,000
FY	30-Jun-19
Days	45.00
Interest amount	3,461.92

S6-S32



**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR THE  
BINALONG PROJECT SUPER  
FUND  
**ABN** 70 738 284 900  
**TFN** 551 179 515

## Income tax 002

---

<b>Date generated</b>	03/11/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

3 results found - from **03 November 2018** to **03 November 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
24 Apr 2020	24 Apr 2020	General interest charge			\$0.00
24 Apr 2020	23 Apr 2020	Payment received		\$1,039.55	\$0.00
15 Apr 2020	28 Feb 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$1,039.55		\$1,039.55 DR

---



**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR THE  
BINALONG PROJECT SUPER  
FUND  
**ABN** 70 738 284 900  
**TFN** 551 179 515

## Activity statement 004

---

<b>Date generated</b>	03/11/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

3 results found - from **03 November 2018** to **03 November 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$130.00		\$0.00
29 Oct 2020	28 Oct 2020	Payment received		\$130.00	\$130.00 CR
15 Jul 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20		\$0.00	\$0.00

---

**P – PRIOR YEAR**

## The Binalong Project Super Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
	24200/POPEO001	(Contributions) Pope, Philip Harley - Accumulation			1,226.50
	<b>25000</b>	<b>Interest Received</b>			
	25000/ASCENT01	Ascent Investment and Coaching Pty Ltd			3,461.92
	25000/ST2245	St George Investment Acc 2245			15.77
	<b>28500</b>	<b>Transfers In</b>			
	28500/POPEO001	(Transfers In) Pope, Philip Harley - Accumulation			94,000.00
	28500/POPEP002	(Transfers In) Pope, Sharon Adele - Accumulation			142,000.00
	38300	Formation expenses		1,226.50	
	48500	Income Tax Expense		521.55	
	49000	Profit/Loss Allocation Account		238,956.14	
	<b>52420</b>	<b>Contributions</b>			
	52420/POPEO001	(Contributions) Pope, Philip Harley - Accumulation			1,226.50
	<b>52850</b>	<b>Transfers In</b>			
	52850/POPEO001	(Transfers In) Pope, Philip Harley - Accumulation			94,000.00
	52850/POPEP002	(Transfers In) Pope, Sharon Adele - Accumulation			142,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/POPEO001	(Share of Profit/(Loss)) Pope, Philip Harley - Accumulation			721.73
	53100/POPEP002	(Share of Profit/(Loss)) Pope, Sharon Adele - Accumulation			1,529.46
	<b>53330</b>	<b>Income Tax</b>			
	53330/POPEO001	(Income Tax) Pope, Philip Harley - Accumulation		167.21	
	53330/POPEP002	(Income Tax) Pope, Sharon Adele - Accumulation		354.34	
	<b>60400</b>	<b>Bank Accounts</b>			
	60400/ST2245	St George Investment Acc 2245		2,015.77	
	<b>65000</b>	<b>Interest Receivable</b>			
	65000/ASCENT01	Ascent Investment and Coaching Pty Ltd		3,461.92	
	<b>74300</b>	<b>Loan</b>			
	74300/ASCENT01	Ascent Investment and Coaching Pty Ltd	1.0000	234,000.00	

The Binalong Project Super Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	85000	Income Tax Payable/Refundable			521.55
				<u>480,703.43</u>	<u>480,703.43</u>

Current Year Profit/(Loss): 239,477.69



# Self-managed superannuation fund annual return **2019**

## 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 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (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](http://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	I	T	H		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 and 9.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2019 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

**6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / YearWas Part A of the audit report qualified?      **B** No      YesWas Part B of the audit report qualified?      **C** No      YesIf 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 2019*.

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
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

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

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

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

\*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**)

#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**)

Exempt current pension income **Y** \$

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

## 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	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
Death benefit increase	<b>G1 \$</b>		
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		
	<b>TOTAL DEDUCTIONS</b> <b>N \$</b> (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y \$</b> (Total <b>A2</b> to <b>L2</b> )
	<b>#TAXABLE INCOME OR LOSS</b> <b>O \$</b> ( <b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b> )	Loss	<b>TOTAL SMSF EXPENSES</b> <b>Z \$</b> ( <b>N plus Y</b> )

#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 2019* on how to complete the calculation statement.

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

Gross tax **B \$**

*(T1 plus J)*

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

SUBTOTAL 1

**T2 \$**

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

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

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

#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G \$**

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

#Tax offset refunds (Remainder of refundable tax offsets)	<b>I \$</b>	<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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<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 2019*.

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth  /  /

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date  /  /

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

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

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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



**MEMBER 2**

Title: Mr Mrs Miss Ms Other  
Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**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** \$

<b>Limited recourse borrowing arrangements</b>	
--	--

Australian residential real property <b>J1</b> \$	Debt securities <b>F</b> \$
--	-----------------------------

Australian non-residential real property <b>J2</b> \$	Loans <b>G</b> \$
--	-------------------

Overseas real property <b>J3</b> \$	Listed shares <b>H</b> \$
--	---------------------------

Australian shares <b>J4</b> \$	Unlisted shares <b>I</b> \$
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Overseas shares <b>J5</b> \$	Limited recourse borrowing arrangements <b>J</b> \$
---------------------------------	---

Other <b>J6</b> \$	Non-residential real property <b>K</b> \$
-----------------------	---

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** \$

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

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### 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 **W \$**  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

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** **A**  
**specified** of the election (for example, for the 2018–19 income year, write **2019**).


If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, **B**  
and complete and attach the *Family trust election, revocation or variation 2019*.

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust **C**  
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 2019* for each election.

If revoking an interposed entity election, print **R**, and complete **D**  
and attach the *Interposed entity election or revocation 2019*.

## 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](http://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 (if required) 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 2019* 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