



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Cole Freedom Superannuation Fund  
 Client Code: COLE00 Period Ended: 05/04/2022 Fund wind up  
 Partner/Manager: Stuart Accountant: Jay  
**DUE DATE: 16/05/2023**

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Checklist	1		✓	
Check Engagement Letter for Quote \$	2	✓		✓
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	✓
Client Management Letter	7		✓	✓
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		✓
Query Sheet	13		✓	✓
Bank Reconciliations	14		✓	✓
Interest Received - Related Party Loans	15	✓		
Dividend Statements	16	✓		
Capital Gains Tax Reports - BGL	17	✓		
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18		✓	✓
Related Party Loans	19	✓		
Other Source Documents	20		✓	✓
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25	✓		
Actuarial Certificate	26	✓		
Pension Documents	27	✓		
Super Rollover Benefit Statements	28		✓	✓
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31		✓	✓
Trust Deed	32	✓		
Trustee Consent	33	✓		
Member Application	34	✓		

**ADMIN - To Do:**

Scan workpapers	✓	Print letter	✓
PDF copy to file	✓	Client Records?	N
Payment Slip?	✓	Email / Post	E

replace workpaper + add 2022 final ITR (manual form)

Completed By: Jay	Date: 05/04/2022
Reviewed By: Eddy Lee	Date: 05/04/2022

**REVIEWED**

By Stuart Arthur at 1:45 pm, Apr 08, 2022

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Financial statements and reports for the year ended  
30 June 2022

Cole Freedom Superannuation Fund

# Cole Freedom Superannuation Fund

## Reports Index

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Statement of Financial Position

Detailed Statement of Financial Position

Detailed Operating Statement

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Trustees Declaration

Investment Summary with Market Movement

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**Cole Freedom Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Other Assets</b>			
Macquarie Cash Management Account		0.00	69,569.07
The Perth Mint Cash Account 7146		0.00	226,296.83
Deferred Tax Asset		0.00	3,883.08
<b>Total Other Assets</b>		<u>0.00</u>	<u>299,748.98</u>
<b>Total Assets</b>		<u>0.00</u>	<u>299,748.98</u>
<b>Net assets available to pay benefits</b>		<u>0.00</u>	<u>299,748.98</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Cole, Francis - Accumulation		0.00	123,032.03
Cole, Johanna - Accumulation		0.00	176,716.95
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>0.00</u>	<u>299,748.98</u>

## Cole Freedom Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Other Assets</b>			
Bank Accounts			
Macquarie Cash Management Account		0.00	69,569.07
The Perth Mint Cash Account 7146		0.00	226,296.83
Deferred Tax Asset		0.00	3,883.08
<b>Total Other Assets</b>		<u>0.00</u>	<u>299,748.98</u>
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Cole, Johanna - Accumulation		0.00	176,716.95
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>0.00</u>	<u>299,748.98</u>

# Cole Freedom Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
Interest Received		
Macquarie Cash Management Account	88.06	72.54
	<u>88.06</u>	<u>72.54</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Johanna Cole	2,475.00	2,778.75
	<u>2,475.00</u>	<u>2,778.75</u>
Personal Contributions - Concessional		
Francis Cole	2,791.00	0.00
Johanna Cole	99.00	0.00
	<u>2,890.00</u>	<u>0.00</u>
Personal Contributions - Non Concessional		
Francis Cole	0.00	4,134.00
Johanna Cole	0.00	1,355.25
	<u>0.00</u>	<u>5,489.25</u>
Other Contributions		
Johanna Cole	133.65	0.00
	<u>133.65</u>	<u>0.00</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Other Assets		
The Perth Mint Gold	0.00	(17,616.58)
The Perth Mint Silver	6,241.71	(7,563.60)
	<u>6,241.71</u>	<u>(25,180.18)</u>
<b>Changes in Market Values</b>	<u>6,241.71</u>	<u>(25,180.18)</u>
<b>Total Income</b>	<u>11,828.42</u>	<u>(16,839.64)</u>
<b>Expenses</b>		
Accountancy Fees	5,830.00	2,585.00
ASIC Fees	56.00	328.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	770.00	385.00
Fines & Penalties	83.00	0.00
	<u>6,998.00</u>	<u>3,557.00</u>
<b>Member Payments</b>		
Benefits Paid/Transfers Out		
Cole, Francis - Accumulation (Accumulation)	123,866.53	0.00
Cole, Johanna - Accumulation (Accumulation)	176,829.79	0.00
	<u>300,696.32</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>307,694.32</u>	<u>3,557.00</u>

Cole Freedom Superannuation Fund  
**Detailed Operating Statement**

For the year ended 30 June 2022

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(295,865.90)</u>	<u>(20,396.64)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	0.00	(3,883.08)
Writeback of FITB/PDIT (Unallocated)	3,883.08	0.00
<b>Total Income Tax</b>	<u>3,883.08</u>	<u>(3,883.08)</u>
<b>Benefits accrued as a result of operations</b>	<u>(299,748.98)</u>	<u>(16,513.56)</u>

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# Cole Freedom Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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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 Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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.



# Notes to the Financial Statements

For the year ended 30 June 2022

## 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: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	299,748.98	316,262.54
Benefits accrued as a result of operations	(295,865.90)	(16,513.56)
Current year member movements	(3,883.08)	0.00
Liability for accrued benefits at end of year	0.00	299,748.98

### Note 3: Vested Benefits

## Cole Freedom Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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

	2022 \$	2021 \$
Vested Benefits	0.00	299,748.98

### Note 4: Guaranteed Benefits

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

### Note 5: Changes in Market Values

#### Unrealised Movements in Market Value

	2022 \$	2021 \$
Total Unrealised Movement	0.00	0.00

#### Realised Movements in Market Value

	2022 \$	2021 \$
<b>Other Assets</b>		
The Perth Mint Gold	0.00	(17,616.58)
The Perth Mint Silver	6,241.71	(7,563.60)
	6,241.71	(25,180.18)
<b>Total Realised Movement</b>	6,241.71	(25,180.18)
<b>Changes in Market Values</b>	6,241.71	(25,180.18)

### Note 6: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	0.00	(3,883.08)
Deferred Tax Liability/Asset	3,883.08	(3,883.08)
Income Tax Expense	3,883.08	(7,766.16)

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

Prima facie tax payable on benefits accrued before income tax at 15%	724.56	(3,059.50)
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Cole Freedom Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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Less:

Tax effect of:

Non Taxable Contributions	20.05	823.39
Realised Accounting Capital Gains	936.26	(3,777.03)

Add:

Tax effect of:

SMSF Non-Deductible Expenses	12.45	0.00
Tax Losses	219.29	106.05
Rounding	0.01	(0.19)

Less credits:

Current Tax or Refund

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0.00

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0.00

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# Cole Freedom Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

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	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	4,830.42
<b>Less</b>	
Realised Accounting Capital Gains	6,241.71
Non Taxable Contributions	133.65
	<u>6,375.36</u>
<b>Add</b>	
SMSF non deductible expenses	83.00
	<u>83.00</u>
<b>Taxable Income or Loss</b>	<u>(1,461.94)</u>
Income Tax on Taxable Income or Loss	0.00
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
Income Tax Instalments Paid	(3,046.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,046.00)</u>

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# Cole Freedom Superannuation Fund Trustees Declaration

Fpjl Pty Ltd ACN: 152591323

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year 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 2022.

Specifically, the directors of the trustee company 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) Regulations 1994; and
- to the knowledge of the directors of the trustee company, 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 directors of the trustee company by:

.....  
Francis Cole  
Fpjl Pty Ltd  
Director

.....  
Johanna Cole  
Fpjl Pty Ltd  
Director

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

Cole Freedom Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Other Assets</b>								
TPMSIL    The Perth Mint Silver	0.00	34.290000	0.00	0.00	0.00	0.00	0.00	6,241.71
			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,241.71</b>
			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,241.71</b>

Cannot generate Operating Statement report.

# Self-managed superannuation fund annual return

# ~~2021~~

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](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.
- 
- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- Is this an amendment to the SMSF's 2021 return?      **A** No      Yes
- Is this the first required return for a newly registered SMSF?      **B** No      Yes



**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / YearWas Part A of the audit report qualified?      **B** No      YesWas Part B of the audit report qualified?      **C** No      YesIf Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes**7 Electronic funds transfer (EFT)**

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

**A Fund's financial institution account details**

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

**C Electronic service address 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 2021*.

Have you applied an exemption or rollover? **M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income <b>D1</b> \$	Net foreign income <b>D</b> \$	Loss <input type="text"/>
-----------------------------------	--------------------------------	---------------------------

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

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

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

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

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

Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$	
plus Assessable personal contributions	
<b>R2</b> \$	
plus **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**)

Code

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

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

Exempt current pension income **Y** \$

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

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

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

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income	<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>
	<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>	<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 2021*.

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

## Section G: Supplementary member information

### MEMBER 5

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day Month Year

### If deceased, date of death

Day Month Year

### Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels A to M)

### Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 6**

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**OFFICIAL: Sensitive** (when completed)



---

**Section H: Assets and liabilities**
**15 ASSETS**

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b Australian direct investments

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1 \$</b></p> <p>Australian non-residential real property <b>J2 \$</b></p> <p>Overseas real property <b>J3 \$</b></p> <p>Australian shares <b>J4 \$</b></p> <p>Overseas shares <b>J5 \$</b></p> <p>Other <b>J6 \$</b></p> <p>Property count <b>J7</b></p>	<p>Cash and term deposits <b>E \$</b></p> <p>Debt securities <b>F \$</b></p> <p style="padding-left: 100px;">Loans <b>G \$</b></p> <p style="padding-left: 100px;">Listed shares <b>H \$</b></p> <p style="padding-left: 100px;">Unlisted shares <b>I \$</b></p> <p style="padding-left: 50px;">Limited recourse borrowing arrangements <b>J \$</b></p> <p style="padding-left: 100px;">Non-residential real property <b>K \$</b></p> <p style="padding-left: 150px;">Residential real property <b>L \$</b></p> <p style="padding-left: 100px;">Collectables and personal use assets <b>M \$</b></p> <p style="padding-left: 100px;">Other assets <b>O \$</b></p>
--	---

---

15c Other investments

Crypto-Currency **N \$**

---

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

---

**15e In-house assets**

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

**A** No      Yes    **) \$**

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

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

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**). **A**


If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

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

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

Date Day / Month / Year

### Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date 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

# Capital gains tax (CGT) schedule

# 202%

### When completing this form

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

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

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

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

### Tax file number (TFN)

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

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

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

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

---

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

---

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

---

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

---

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

---

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

---

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / <sup>LOSS</sup>

---

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

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

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

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

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

---

## Taxpayer's declaration

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

### Important

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

### Privacy

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

---

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

## Losses schedule

# 202%

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

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

Place  in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

---

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

#### 1 Tax losses carried forward to later income years

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

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

#### 2 Net capital losses carried forward to later income years

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

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



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

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

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

**1 Whether continuity of majority ownership test passed**

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

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

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

Tax losses **G**

Net capital losses **H**

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

Tax losses **I**

Net capital losses **J**

**4 Do current year loss provisions apply?**

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

**K** Yes No

**Part C – Unrealised losses** – company only

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

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

**L** Yes No

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

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

**M** Yes No

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

**N** Yes No

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

**O**

---

## Part D – Life insurance companies

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

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

---

## Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

---

## Part F – Tax losses reconciliation statement

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

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

**SUBTRACT** Net forgiven amount of debt **C**

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

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

**SUBTRACT** Net exempt income **F**

**SUBTRACT** Tax losses forgone **G**

**SUBTRACT** Tax losses deducted **H**

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

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

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

---

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

**Important**

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

**Privacy**

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

**Taxpayer's declaration**

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

Signature

Date                      Day                      /                      Month                      /                      Year

Contact person

Daytime contact number (include area code)

.....**Electronic Lodgment Declaration (SMSF)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:**

I declare that:

- ..... ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ..... ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

**5 Wt i bhBUa Y**.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number.....

HU '5 [ YbhBi a VYf



## 2022 Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

### Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

### Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

### Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

### Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self assessment; and
- IV. I have read and understood the return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2022 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the ..... day of ..... year .....

Name: Cole Freedom Superannuation Fund

Signature of taxpayer: .....

# Cole Freedom Superannuation Fund

## Members Statement

Francis Cole  
 PO Box 459  
 Sanctuary Cove, Queensland, 4212, Australia

### Your Details

Date of Birth : 22/09/1960  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 24/08/2011  
 Service Period Start Date: 01/01/1990  
 Date Left Fund:  
 Member Code: COLFRA00001A  
 Account Start Date: 24/08/2011  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

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

### Your Balance

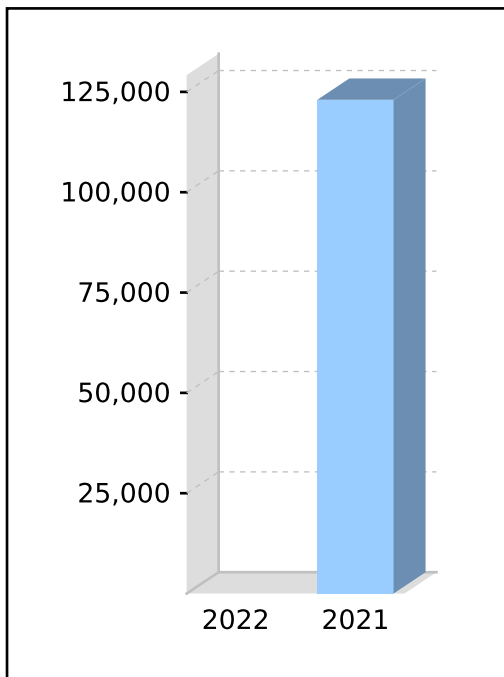
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	123,032.03	128,863.21
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	2,791.00	
Personal Contributions (Non Concessional)		4,134.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(274.84)	(11,723.84)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	418.65	
Income Tax	1,263.01	(1,758.66)
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	123,866.53	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	123,032.03

# Cole Freedom Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Francis Cole  
Director

\_\_\_\_\_  
Johanna Cole  
Director



# Cole Freedom Superannuation Fund

## Members Statement

Johanna Cole  
 PO Box 459  
 Sanctuary Cove, Queensland, 4212, Australia

### Your Details

Date of Birth : 19/04/1971  
 Age: 51  
 Tax File Number: Provided  
 Date Joined Fund: 24/08/2011  
 Service Period Start Date: 18/10/1990  
 Date Left Fund:  
 Member Code: COLJOH00001A  
 Account Start Date: 24/08/2011  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

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

### Your Balance

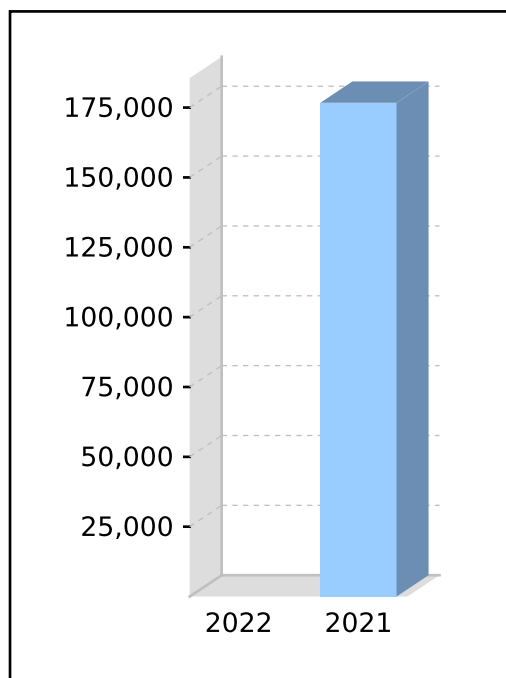
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	176,716.95	187,399.33
<u>Increases to Member account during the period</u>		
Employer Contributions	2,475.00	2,778.75
Personal Contributions (Concessional)	99.00	
Personal Contributions (Non Concessional)		1,355.25
Government Co-Contributions	133.65	
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(393.39)	(16,940.80)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	386.10	416.81
Income Tax	1,815.32	(2,541.23)
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	176,829.79	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	176,716.95

# Cole Freedom Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Francis Cole  
Director

\_\_\_\_\_  
Johanna Cole  
Director

# Cole Freedom Superannuation Fund Deductions Notice Letter

---

Fpjl Pty Ltd as trustee for Cole Freedom Superannuation Fund acknowledges that

## Francis Cole

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$2791.00

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Francis Cole

Date:     /     /

### **\*\* IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY \*\***

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2021 to 30 June 2022 is: \$\_\_\_\_\_

---

Francis Cole

Date:     /     /

# Cole Freedom Superannuation Fund Deductions Notice Letter

---

Fpjl Pty Ltd as trustee for Cole Freedom Superannuation Fund acknowledges that

## **Johanna Cole**

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$99.00

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Francis Cole

Date:     /     /

### **\*\* IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY \*\***

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2021 to 30 June 2022 is: \$\_\_\_\_\_

---

Johanna Cole

Date:     /     /

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

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**!** 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: MR

Family name

COLE

First given name

FRANCIS

Other given names

3 Date of birth 22/09/1960

### 4 Current postal address

PO BOX 459

Suburb/town/locality

SANCTUARY COVE

State/territory

QLD

(Australia only)

Postcode

4212

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

## Section B: Super fund's details

### 6 Fund name

COLE FREEDOM SUPERANNUATION FUND

7 Fund Australian business number (ABN) 47649374374

8 Member account number COLFRA00001A

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.

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

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**!** 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: MRS

Family name

COLE

First given name

JOHANNA

Other given names

3 Date of birth 19/04/1971

### 4 Current postal address

PO BOX 459

Suburb/town/locality

SANCTUARY COVE

State/territory

QLD

(Australia only)

Postcode

4212

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

## Section B: Super fund's details

### 6 Fund name

COLE FREEDOM SUPERANNUATION FUND

7 Fund Australian business number (ABN) 47649374374

8 Member account number COLJOH00001A

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.

# Memorandum of Resolutions of the Director(s) of

Fpjl Pty Ltd ACN: 152591323

ATF Cole Freedom Superannuation Fund

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

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

## **INSURANCE COVER:**

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

## **ALLOCATION OF INCOME:**

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

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

## **TAX AGENTS:**

It was resolved that

Mark G W Herron

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

## **TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

# Memorandum of Resolutions of the Director(s) of

Fpjl Pty Ltd ACN: 152591323

ATF Cole Freedom Superannuation Fund

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**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**CLOSURE:**

Signed as a true record –

.....  
Francis Cole  
/ /

.....  
Johanna Cole  
/ /

## Cole Freedom Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(4,134.00)	24200/COLFRA00001 A	(Contributions) Cole, Francis - Accumulation			2,791.00
(4,134.00)	24200/COLJOH00001 A	(Contributions) Cole, Johanna - Accumulation			2,707.65
25,180.18	24700	Changes in Market Values of Investments			6,241.71
	<b>25000</b>	<b>Interest Received</b>			
(72.54)	25000/MBL961741014	Macquarie Cash Management Account			88.06
2,585.00	30100	Accountancy Fees		5,830.00	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		770.00	
328.00	30800	ASIC Fees		56.00	
	38202	Fines & Penalties		83.00	
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
	46000/COLFRA00001 A	(Benefits Paid/Transfers Out) Cole, Francis - Accumulation		123,866.53	
	46000/COLJOH00001 A	(Benefits Paid/Transfers Out) Cole, Johanna - Accumulation		176,829.79	
(3,883.08)	48500	Income Tax Expense			
(16,513.56)	49000	Profit/Loss Allocation Account			299,748.98
	49350	Writeback of FITB/PDIT (Unallocated)		3,883.08	
	<b>50010</b>	<b>Opening Balance</b>			
(128,863.21)	50010/COLFRA00001 A	(Opening Balance) Cole, Francis - Accumulation			123,032.03
(187,399.33)	50010/COLJOH00001 A	(Opening Balance) Cole, Johanna - Accumulation			176,716.95
	<b>52420</b>	<b>Contributions</b>			
(4,134.00)	52420/COLFRA00001 A	(Contributions) Cole, Francis - Accumulation			2,791.00
(4,134.00)	52420/COLJOH00001 A	(Contributions) Cole, Johanna - Accumulation			2,707.65
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
11,723.84	53100/COLFRA00001 A	(Share of Profit/(Loss)) Cole, Francis - Accumulation		274.84	
16,940.80	53100/COLJOH00001 A	(Share of Profit/(Loss)) Cole, Johanna - Accumulation		393.39	
	<b>53330</b>	<b>Income Tax</b>			
(1,758.66)	53330/COLFRA00001 A	(Income Tax) Cole, Francis - Accumulation		1,263.01	

## Cole Freedom Superannuation Fund

# Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(2,541.23)	53330/COLJOH00001 A	(Income Tax) Cole, Johanna - Accumulation		1,815.32	
	<b>53800</b>	<b>Contributions Tax</b>			
0.00	53800/COLFRA00001 A	(Contributions Tax) Cole, Francis - Accumulation		418.65	
416.81	53800/COLJOH00001 A	(Contributions Tax) Cole, Johanna - Accumulation		386.10	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
	54500/COLFRA00001 A	(Benefits Paid/Transfers Out) Cole, Francis - Accumulation		123,866.53	
	54500/COLJOH00001 A	(Benefits Paid/Transfers Out) Cole, Johanna - Accumulation		176,829.79	
	<b>60400</b>	<b>Bank Accounts</b>			
69,569.07	60400/MBL961741014	Macquarie Cash Management Account			0.00
226,296.83	60400/The Perth Mint Cash	The Perth Mint Cash Account 7146			0.00
3,883.08	89000	Deferred Tax Liability/Asset			0.00
				<b>616,825.03</b>	<b>616,825.03</b>

**Current Year Profit/(Loss): (295,865.90)**

## Jay Rajapakse

---

**From:** Francis P Cole <info@frankcolewaterproofing.com.au>  
**Sent:** 31 March 2022 10:33 AM  
**To:** Jay Rajapakse  
**Subject:** Re: Queries - Cole Freedom Superfund - EOY 2022 & Windup  
**Attachments:** ASIC Fees FPJL PTY LTD .pdf

Hi Jay,

Please find the ASIC invoice attached.

I am not sure what happened but we either didn't receive the original invoice or it was misplaced. I therefore paid the original fee of \$56 on 26<sup>th</sup> Oct and filed for a review of the \$83 fee. My application was not successful and therefore the late fee was paid on 15<sup>th</sup> Nov.

The other matter is, I paid the bill from the business by mistake and therefore both payments have been reconciled in xero under Jo's drawings. I'm not sure what you want to do about that.

Kind Regards,

Jo Cole

**Frank Cole Waterproofing Pty Ltd**  
Po Box 459, Sanctuary Cove Qld 4212

Frank 0419 863 869  
Jo 0407 557 869  
F 07 3112 3955  
E info@frankcolewaterproofing.com.au

ABN 57 820 969 376  
QBCC 1217873

---

**From:** Jay Rajapakse <jay@herronaccountants.com.au>  
**Date:** Wednesday, 30 March 2022 at 1:06 pm  
**To:** Frank Cole Waterproofing <info@frankcolewaterproofing.com.au>  
**Subject:** Queries - Cole Freedom Superfund - EOY 2022 & Windup

Hi Jo,

Could you please provide below details for us to start work on EOY 2022 and winding up of superfund.

1. Macquarie Cash Management statements : from July 2021 to 31 March 2022. Please send the statements including 31<sup>st</sup> March. So it is best if you download the statements on 02<sup>rd</sup> of April even there are no transactions. If the March statement is not available by Sunday, please send an screen shot of transactions up to 31<sup>st</sup> March showing balance.

## Jay Rajapakse

---

**From:** Jay Rajapakse  
**Sent:** 30 March 2022 1:06 PM  
**To:** 'info@frankcolewaterproofing.com.au'  
**Subject:** Queries - Cole Freedom Superfund - EOY 2022 & Windup

Hi Jo,

Could you please provide below details for us to start work on EOY 2022 and winding up of superfund.

1. ✓ Macquarie Cash Management statements : from July 2021 to 31 March 2022. Please send the statements including 31<sup>st</sup> March. So it is best if you download the statements on 02<sup>rd</sup> of April even there are no transactions. If the March statement is not available by Sunday, please send an screen shot of transactions up to 31<sup>st</sup> March showing balance.
2. ✓ Transitions history for Perth Mint cash account and investment. As you said there should not be any transactions, but please send any transaction history to show NIL balances.
3. ✓ Latest ASIC annual review invoice paid.

Thanks  
Jay

**Jay Rajapakse CPA**  
**ACCOUNTANT**

P 07 3204 4166  
Unit 1, 48 Flinders Pde, North Lakes Qld 4509  
PO Box 504 North Lakes Qld 4509



NOTICE: This message contains privileged and confidential information intended only for the use of the addressee named above. If you are not the intended recipient of this message you are hereby notified that you must not disseminate, copy or take any action in reliance on it. If you have received this message in error please notify Herron Accountants immediately by telephone on (07) 3204 4166. Any views expressed in this message are those of the individual sender, except where the sender specifically states them to be views of Herron Accountants. Whilst this communication is believed to be free of any virus or defect which may affect a computer system into which it is received and opened it is the responsibility of the recipient to ensure that it is virus free and no responsibility is accepted by Herron Accountants for any loss or damage





## Bank Reconciliation - Super Fund

Client Name: Cole Freedom Superannuation Fund  
 Client Code: COLE00 Period Ended: 5 April 2022  
 Partner/Manager: Stuart Accountant: Jay

Bank: Macquarie Cash Management Account Account No: \_\_\_\_\_  
 BGL Code: \_\_\_\_\_

AS AT

**05/04/2022**

Balance as per bank statement \$297,650.32

add: Outstanding deposits		0.00	
		0.00	
		0.00	
		0.00	0.00
			297,650.32

less: Outstanding cheques

Chq No	Code	Amount	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	0.00

**Reconciled Balance** \$297,650.32

+ \$3,046 - Tax Refund (2022 ITR)  
 = \$300,696.32

(LESS)  
 (\$123,866.53) - Frank's Rollover  
 (\$176,829.79) - Johanna's Rollover

**BSB**  
182512

**Account No.**  
000961741014

**Account Name**  
FPJL PTY LTD ATF COLE FREEDOM  
SUPERANNUATION FUND

Johanna Cole  
66 PALLADIUM BVD  
HOPE ISLAND QLD 4212



---

# Cash Management Account Transaction Listing Report

From 1 July 2021 to 4 April 2022

## Overview of this transaction listing report

---

Opening balance	- Total debits	+ Total credits	= Closing balance
\$69,569.07 <b>CR</b>	\$9,646.00	\$237,986.25	\$297,909.32 <b>CR</b>

---

## Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND



## Cash Management Account Transaction Listing Report

From 1 July 2021 to 4 April 2022

## Your transactions

Please check each entry on this report. If you think there is an error or unauthorised transaction, please contact us right away.

Date	Description	Debits	Credits	Balance
<b>Jul 2021</b>				
	<b>Opening balance</b>			<b>69,569.07 CR</b>
Jul 7	FRANKCOLEWAP FRANK SUPER		78.00	69,647.07 CR
Jul 7	FRANKCOLEWAP JO SUPER		78.00	69,725.07 CR
Jul 14	FRANKCOLEWAP FRANK SUPER		78.00	69,803.07 CR
Jul 14	FRANKCOLEWAP JO SUPER		78.00	69,881.07 CR
Jul 21	FRANKCOLEWAP FRANK SUPER		78.00	69,959.07 CR
Jul 21	FRANKCOLEWAP JO SUPER		78.00	70,037.07 CR
Jul 28	FRANKCOLEWAP FRANK SUPER		78.00	70,115.07 CR
Jul 28	FRANKCOLEWAP JO SUPER		78.00	70,193.07 CR
Jul 30	MACQUARIE CMA INTEREST PAID		7.13	70,200.20 CR
<b>Aug 2021</b>				
Aug 4	FRANKCOLEWAP FRANK SUPER		78.00	70,278.20 CR
Aug 4	FRANKCOLEWAP JO SUPER		78.00	70,356.20 CR
Aug 11	FRANKCOLEWAP FRANK SUPER		78.00	70,434.20 CR
Aug 11	FRANKCOLEWAP JO SUPER		78.00	70,512.20 CR
Aug 18	FRANKCOLEWAP FRANK SUPER		78.00	70,590.20 CR
Aug 18	FRANKCOLEWAP JO SUPER		78.00	70,668.20 CR
Aug 25	FRANKCOLEWAP FRANK SUPER		78.00	70,746.20 CR
Aug 25	FRANKCOLEWAP JO SUPER		78.00	70,824.20 CR
Aug 31	MACQUARIE CMA INTEREST PAID		7.16	70,831.36 CR
<b>Sep 2021</b>				
Sep 1	FRANKCOLEWAP FRANK SUPER		78.00	70,909.36 CR
Sep 1	FRANKCOLEWAP JO SUPER		78.00	70,987.36 CR
Sep 8	FRANKCOLEWAP FRANK SUPER		78.00	71,065.36 CR
Sep 8	FRANKCOLEWAP JO SUPER		78.00	71,143.36 CR
Sep 15	FRANKCOLEWAP FRANK SUPER		78.00	71,221.36 CR
Sep 15	FRANKCOLEWAP JO SUPER		78.00	71,299.36 CR
Sep 22	FRANKCOLEWAP FRANK SUPER		78.00	71,377.36 CR
Sep 22	FRANKCOLEWAP JO SUPER		78.00	71,455.36 CR
Sep 29	FRANKCOLEWAP FRANK SUPER		78.00	71,533.36 CR
Sep 29	FRANKCOLEWAP JO SUPER		78.00	71,611.36 CR
Sep 30	MACQUARIE CMA INTEREST PAID		6.96	71,618.32 CR
<b>Oct 2021</b>				
Oct 6	FRANKCOLEWAP FRANK SUPER		78.00	71,696.32 CR
Oct 6	FRANKCOLEWAP JO SUPER		78.00	71,774.32 CR
Oct 13	FRANKCOLEWAP FRANK SUPER		78.00	71,852.32 CR
Oct 13	FRANKCOLEWAP JO SUPER		78.00	71,930.32 CR

## Account Name

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND



## Cash Management Account Transaction Listing Report

From 1 July 2021 to 4 April 2022

Date	Description	Debits	Credits	Balance
Oct 20	FRANKCOLEWAP FRANK SUPER		78.00	72,008.32 CR
Oct 20	FRANKCOLEWAP JO SUPER		78.00	72,086.32 CR
Oct 27	FRANKCOLEWAP FRANK SUPER		78.00	72,164.32 CR
Oct 27	FRANKCOLEWAP JO SUPER		78.00	72,242.32 CR
Oct 29	MACQUARIE CMA INTEREST PAID		7.39	72,249.71 CR
<b>Nov 2021</b>				
Nov 2	BPAY TO TAX OFFICE PAYMENTS	3,046.00		69,203.71 CR
Nov 3	FRANKCOLEWAP FRANK SUPER		78.00	69,281.71 CR
Nov 3	FRANKCOLEWAP JO SUPER		78.00	69,359.71 CR
Nov 8	TRANSACT FUNDS TFR TO HERRON ACCOUNTANTS	2,750.00		66,609.71 CR
Nov 10	FRANKCOLEWAP FRANK SUPER		78.00	66,687.71 CR
Nov 10	FRANKCOLEWAP JO SUPER		78.00	66,765.71 CR
Nov 15	PERTH MINT SEC26605		232,538.54	299,304.25 CR
Nov 17	FRANKCOLEWAP FRANK SUPER		78.00	299,382.25 CR
Nov 17	FRANKCOLEWAP JO SUPER		78.00	299,460.25 CR
Nov 24	FRANKCOLEWAP FRANK SUPER		78.00	299,538.25 CR
Nov 24	FRANKCOLEWAP JO SUPER		78.00	299,616.25 CR
Nov 30	MACQUARIE CMA INTEREST PAID		9.71	299,625.96 CR
<b>Dec 2021</b>				
Dec 1	FRANKCOLEWAP FRANK SUPER		78.00	299,703.96 CR
Dec 1	FRANKCOLEWAP JO SUPER		78.00	299,781.96 CR
Dec 8	FRANKCOLEWAP FRANK SUPER		78.00	299,859.96 CR
Dec 8	FRANKCOLEWAP JO SUPER		78.00	299,937.96 CR
Dec 9	ATO ATO009000015832385		133.65	300,071.61 CR
Dec 15	FRANKCOLEWAP FRANK SUPER		78.00	300,149.61 CR
Dec 15	FRANKCOLEWAP JO SUPER		78.00	300,227.61 CR
Dec 22	FRANKCOLEWAP FRANK SUPER		78.00	300,305.61 CR
Dec 22	FRANKCOLEWAP JO SUPER		78.00	300,383.61 CR
Dec 29	FRANKCOLEWAP FRANK SUPER		78.00	300,461.61 CR
Dec 29	FRANKCOLEWAP JO SUPER		78.00	300,539.61 CR
Dec 31	MACQUARIE CMA INTEREST PAID		12.72	300,552.33 CR
<b>Jan 2022</b>				
Jan 5	FRANKCOLEWAP FRANK SUPER		78.00	300,630.33 CR
Jan 5	FRANKCOLEWAP JO SUPER		78.00	300,708.33 CR
Jan 12	FRANKCOLEWAP FRANK SUPER		78.00	300,786.33 CR
Jan 12	FRANKCOLEWAP JO SUPER		78.00	300,864.33 CR
Jan 19	FRANKCOLEWAP FRANK SUPER		78.00	300,942.33 CR
Jan 19	FRANKCOLEWAP JO SUPER		78.00	301,020.33 CR
Jan 27	FRANKCOLEWAP FRANK SUPER		78.00	301,098.33 CR
Jan 27	FRANKCOLEWAP JO SUPER		78.00	301,176.33 CR
Jan 31	MACQUARIE CMA INTEREST PAID		12.76	301,189.09 CR
<b>Feb 2022</b>				

**Account Name**

FPJL PTY LTD ATF COLE FREEDOM SUPERANNUATION FUND

**Cash Management Account Transaction Listing Report**

From 1 July 2021 to 5 April 2022

Date	Description	Debits	Credits	Balance
Feb 2	FRANKCOLEWAP FRANK SUPER		78.00	301,267.09 CR
Feb 2	FRANKCOLEWAP JO SUPER		78.00	301,345.09 CR
Feb 9	FRANKCOLEWAP FRANK SUPER		78.00	301,423.09 CR
Feb 9	FRANKCOLEWAP JO SUPER		78.00	301,501.09 CR
Feb 16	FRANKCOLEWAP FRANK SUPER		78.00	301,579.09 CR
Feb 16	FRANKCOLEWAP JO SUPER		78.00	301,657.09 CR
Feb 23	FRANKCOLEWAP FRANK SUPER		78.00	301,735.09 CR
Feb 28	MACQUARIE CMA INTEREST PAID		11.52	301,746.61 CR
<b>Mar 2022</b>				
Mar 29	TRANSACT FUNDS TFR TO HERRON ACCOUNTANTS	3,850.00		297,896.61 CR
Mar 31	MACQUARIE CMA INTEREST PAID		12.71	297,909.32 CR
<b>Apr 2022</b>				
Apr 5	BPAY TO TAX OFFICE PAYMENTS	259.00		297,650.32 CR
<b>Closing balance</b>				<b>297,650.32 CR</b>

**Check we have your latest details**

New contact details? Contact us to update them.

**End of transaction listing report**

## Bank Reconciliation - Super Fund

Client Name: Cole Freedom Superannuation Fund  
 Client Code: COLE00 Period Ended: 5 April 2022  
 Partner/Manager: Stuart Accountant: Jay

Bank: The Perth Mint Cash Account Account No: \_\_\_\_\_  
 BGL Code: \_\_\_\_\_

AS AT

**05/04/2022**

Balance as per bank statement \$0.00

add: Outstanding deposits		0.00	
		0.00	
		0.00	0.00
			0.00

less: Outstanding cheques

Chq No	Code	Amount	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	0.00

**Reconciled Balance** \$0.00



# THE PERTH MINT

AUSTRALIA

Cole Freedom Superannuation Fund  
PO Box 459  
Sanctuary Cove  
QLD 4212 AUSTRALIA

Client Code: SEC26605

## DEPOSITORY ACCOUNT STATEMENT

FOR THE PERIOD 01/07/2021 TO 31/03/2022

**Metal Holdings as at 31/03/2022:** No Metal Holdings

**Values are based on the London Fix: 30/03/2022**

Gold:	AU\$	2,575.72
Silver:	AU\$	32.97
Platinum:	AU\$	1,321.26
Palladium:	AU\$	3,003.46

**Cash Holdings as at 31/03/2022:** No Cash Holdings

**Market Orders as at 31/03/2022:** No Market Orders

**Storage Invoices as at 31/03/2022:** No Storage Invoices

**Transactions for period 01/07/2021 to 31/03/2022:**

Trans Number	Value Date	Trans Type	Product Code	Description	Cur	Dollars	Fine Ounces	Gold Balance	Silver Balance	Platinum Balance	Palladium Balance	Balance (US dollars)	Balance (AU dollars)
				OPENING BALANCE				0.000	0.000	0.000	0.000	0.00	226296.83
PMDS 302510	18/08/21	Buy	U2	Unallocated Silver	AUD	-226296.82	6935.238	0.000	6935.238	0.000	0.000	0.00	0.01
306167	15/11/21	Sell	U2	Unallocated Silver	AUD	232538.53	-6935.238	0.000	0.000	0.000	0.000	0.00	232538.54
306303	15/11/21	Cash	Payment		AUD	-232538.54						0.00	0.00

**Outstanding Transactions as at 31/03/2022:** No Transactions

**Allocated Metal Holding as at 31/03/2022:** No Allocated Metal holdings



**Cole Freedom Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

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>Other Assets</b>												
TPMSIL - The Perth Mint Silver												
18/08/2021	15/11/2021	6,935.24	226,296.82	232,538.53	6,241.71	226,296.82	226,296.82	0.00	0.00	0.00	6,241.71	0.00
		<b>6,935.24</b>	<b>226,296.82</b>	<b>232,538.53</b>	<b>6,241.71</b>	<b>226,296.82</b>	<b>226,296.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,241.71</b>	<b>0.00</b>
		<b>6,935.24</b>	<b>226,296.82</b>	<b>232,538.53</b>	<b>6,241.71</b>	<b>226,296.82</b>	<b>226,296.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,241.71</b>	<b>0.00</b>
		<b>6,935.24</b>	<b>226,296.82</b>	<b>232,538.53</b>	<b>6,241.71</b>	<b>226,296.82</b>	<b>226,296.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,241.71</b>	<b>0.00</b>



## End of Period Closing Figures - Super Fund

Client Name:	<u>Cole Freedom Superannuation Fund</u>	
Client Code:	<u>COLE00</u>	Period Ended: <u>5 April 2022</u>
Partner:	<u>Stuart</u>	Accountant: <u>Jay</u>

**Cash on Hand:**

Macquarie Cash Management Account	297,650.32
The Perth Mint Cash Account	-
	<u>\$297,650.32</u>

**Sundry Debtors:**

Income Tax refundable	<u>3,046.00</u>
	<b>\$3,046.00</b>

**Sundry Creditors:**

\$0.00



Cole Freedom Superannuation Fund  
PO Box 459  
SANCTUARY COVE QLD 4212

Invoice Date  
04 November 2021  
ABN.  
16 134 060 432  
Invoice No.  
27989  
Client Code  
COLE00

# TAX INVOICE

## To our Professional Fees and Charges in attending to the following:-

Input of data into BGL SimpleFund.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Revaluation of Gold & Silver; and
- Calculation and recording of interest on 3 x loans made during the year.

Preparation of Financial Statements for the Cole Freedom Superannuation Fund for the year ended 30 June 2021.

Preparation of Member Benefit Statements for Francis and Johanna Cole for the year ended 30 June 2021.

Preparation and Electronic Lodgement of the Fund Income Tax Return for the year ended 30 June 2021.

Liaising with auditor in regards to loans made, contravention report and procedure going forward for rectification of breach.

2,150.00

Audit of the fund for the year ended 30 June 2021 paid to Super Audits

350.00

Our Price  
Plus: GST

~~2,500.00~~  
~~250.00~~

**TOTAL DUE**

**\$2,750.00**

### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 18 November 2021**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Expires: \_\_\_\_ / \_\_\_\_

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: COLE00

Invoice No: 27989

Amount Due: \$2,750.00

Amount Paid: \$ \_\_\_\_\_

## TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 3 November 2021

**Recipient:** Cole Freedom Super Fund

**Address:** C/- PO Box 504 NORTH LAKES Qld. 4509

### Description of Services

Statutory audit of the Cole Freedom Super Fund for the financial year ending 30 June 2021.

**Fee:** \$350.00

**GST:** \$35.00

**Total:** \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



Cole Freedom Superannuation Fund  
PO Box 459  
SANCTUARY COVE QLD 4212

**Invoice Date**  
25 March 2022  
**ABN.**  
16 134 060 432  
**Invoice No.**  
29058  
**Client Code**  
COLE00

# TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

**2022 EOY Work and Winding up of Super fund.**

Input of data into BGL SimpleFund.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

Preparation of Financial Statements for the Cole Freedom Superannuation Fund for the year ended 30 June 2022.

Preparation of Member Benefit Statements for Francis and Johanna Cole for the year ended 30 June 2022.

Preparation and Electronic Lodgement of the Fund Income Tax Return for the year ended 30 June 2022.

Audit of the fund for the year ended 30 June 2022 paid to Super Audits

All necessary procedures for winding up of the super fund.

Our Price  
Plus: GST  
**TOTAL DUE**

3,500.00  
350.00  
**\$3,850.00**

Includes \$385 of audit fee.

**Remittance Advice - Please return with your payment**

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 08 April 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Four groups of four empty boxes for card number

Expires: \_\_\_\_ / \_\_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: COLE00

Invoice No: 29058

Amount Due: \$3,850.00

Amount Paid: \$ \_\_\_\_\_

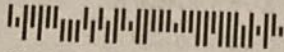


**ASIC**  
Australian Securities & Investments Commission

Inquiries  
www.asic.gov.au/invoices  
1300 300 630

ABN 86 768 265 615

Paid via FCW Trust. Take it up as non-concessional contribution 50/50 for Jo and Frank



041/25

FPJL PTY LTD  
66 PALLADIUM BVD HOPE ISLAND QLD 4212

want 28 days from application

**INVOICE STATEMENT**

Issue date 13 Oct 21  
FPJL PTY LTD

ACN 152 591 323  
Account No. 22 152591323

**Summary**

Opening Balance	\$56.00	
New items	\$83.00	
Payments & credits	\$0.00	
<b>TOTAL DUE</b>	<b>\$139.00</b>	

paid. 26/10/2021.

Please pay

Immediately **\$139.00**

Doc #  
OWO 360206  
Ref #  
159382985

Filed for review 15:27  
26/10

If you have already paid please ignore this invoice statement.

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

**TOTAL DUE \$139.00**  
**Immediately \$139.00**

**PAYMENT SLIP**

FPJL PTY LTD

Payment options are listed on the back of this payment slip



Billers Code: 17301  
Ref: 2291525913235

ACN 152 591 323 Account No: 22 152591323



22 152591323

\*814 129 0002291525913235 63

# Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>C - Income - Gross interest</b>				
	30/07/2021	25000/MBL961741014	Macquarie Cash Management Account	7.13
	31/08/2021	25000/MBL961741014	Macquarie Cash Management Account	7.16
	30/09/2021	25000/MBL961741014	Macquarie Cash Management Account	6.96
	29/10/2021	25000/MBL961741014	Macquarie Cash Management Account	7.39
	30/11/2021	25000/MBL961741014	Macquarie Cash Management Account	9.71
	31/12/2021	25000/MBL961741014	Macquarie Cash Management Account	12.72
	31/01/2022	25000/MBL961741014	Macquarie Cash Management Account	12.76
	28/02/2022	25000/MBL961741014	Macquarie Cash Management Account	11.52
	31/03/2022	25000/MBL961741014	Macquarie Cash Management Account	12.71
<b>Sub-Total</b>				<b>88.06</b>
<b>Ignore Cents</b>				<b>0.06</b>
<b>Total</b>				<b>88.00</b>
<b>R1 - Assessable employer contributions</b>				
	07/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	14/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	21/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	28/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	04/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	11/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	18/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	25/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	01/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	08/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	15/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	22/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	29/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	06/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	13/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	20/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	27/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	03/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	10/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna -	75.00

# Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>R1 - Assessable employer contributions</b>				
			Accumulation (Accumulation)	
	17/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	24/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	01/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	08/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	15/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	22/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	29/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	05/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	12/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	19/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	27/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	02/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	09/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
	16/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	75.00
<b>Sub-Total</b>				<b>2,475.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,475.00</b>
<b>R2 - Assessable personal contributions</b>				
	07/07/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	07/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	14/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	14/07/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	21/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	21/07/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	28/07/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	28/07/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	04/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	04/08/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	11/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	11/08/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	18/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00



# Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>R2 - Assessable personal contributions</b>				
	18/08/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	25/08/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	25/08/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	01/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	01/09/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	08/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	08/09/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	15/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	15/09/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	22/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	22/09/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	29/09/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	29/09/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	06/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	06/10/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	13/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	13/10/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	20/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	20/10/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	26/10/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	56.00
	27/10/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	27/10/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	03/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	03/11/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	10/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	10/11/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	15/11/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	83.00
	17/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	17/11/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	24/11/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	24/11/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00

# Cole Freedom Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>R2 - Assessable personal contributions</b>				
	01/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	01/12/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	08/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	08/12/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	15/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	15/12/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	22/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	22/12/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	29/12/2021	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	29/12/2021	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	05/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	05/01/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	12/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	12/01/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	19/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	19/01/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	27/01/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	27/01/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	02/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	02/02/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	09/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	09/02/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	16/02/2022	24200/COLJOH00001A	(Contributions) Cole, Johanna - Accumulation (Accumulation)	3.00
	16/02/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
	23/02/2022	24200/COLFRA00001A	(Contributions) Cole, Francis - Accumulation (Accumulation)	78.00
<b>Sub-Total</b>				<b>2,890.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,890.00</b>
<b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>				
			Assessable employer contributions	2,475.00
			Assessable personal contributions	2,890.00

# Cole Freedom Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>				
<b>Sub-Total</b>				<b>5,365.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>5,365.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				5,453.00
<b>Sub-Total</b>				<b>5,453.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>5,453.00</b>
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
				5,453.00
<b>Sub-Total</b>				<b>5,453.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>5,453.00</b>
<b>H1 - Expenses - SMSF auditor fee</b>				
	08/11/2021	30700	Auditor's Remuneration	385.00
	29/03/2022	30700	Auditor's Remuneration	385.00
<b>Sub-Total</b>				<b>770.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>770.00</b>
<b>J1 - Expenses - Management and administration expenses</b>				
	26/10/2021	30800	ASIC Fees	56.00
	08/11/2021	30100	Accountancy Fees	2,365.00
	29/03/2022	30100	Accountancy Fees	3,465.00
	05/04/2022	30400	ATO Supervisory Levy	259.00
<b>Sub-Total</b>				<b>6,145.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>6,145.00</b>
<b>L2 - Expenses - Other amounts (Non-deductible)</b>				
	15/11/2021	38202	Fines & Penalties	83.00
<b>Sub-Total</b>				<b>83.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>83.00</b>
<b>N - TOTAL DEDUCTIONS</b>				
				6,915.00
<b>Sub-Total</b>				<b>6,915.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>6,915.00</b>
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
				83.00

# Cole Freedom Superannuation Fund Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
Sub-Total				83.00
Ignore Cents				0.00
Total				83.00
<b>O - TAXABLE INCOME OR LOSS</b>				
				(1,462.00)
Sub-Total				(1,462.00)
Ignore Cents				0.00
Total				(1,462.00)
<b>Z - TOTAL SMSF EXPENSES</b>				
				6,998.00
Sub-Total				6,998.00
Ignore Cents				0.00
Total				6,998.00
<b>K - PAYG instalments raised</b>				
	02/11/2021	85000	Income Tax Payable/Refundable	3,046.00
Sub-Total				3,046.00
Ignore Cents				0.00
Total				3,046.00
<b>L - Supervisory levy</b>				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
<b>M - Supervisory levy adjustment for wound up funds</b>				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				(3,046.00)
Sub-Total				(3,046.00)
Ignore Cents				0.00
Total				(3,046.00)

Cole Freedom Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2022

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	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	4,830.42
<b>Less</b>	
Realised Accounting Capital Gains	6,241.71
Non Taxable Contributions	133.65
	<u>6,375.36</u>
<b>Add</b>	
SMSF non deductible expenses	83.00
	<u>83.00</u>
SMSF Annual Return Rounding	(0.06)
	<u>(1,462.00)</u>
<b>Taxable Income or Loss</b>	<u>(1,462.00)</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
Income Tax Instalments Paid	(3,046.00)
	<u>(3,046.00)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,046.00)</u>

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Cannot generate Deferred Tax Reconciliation report. Fail to Generate Report. Tax Effect Accounting in Fund Details is not enabled.

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Cole, Francis - Accumulation (COLFRA00001A)</u>					
07/07/2021	Frank Super			78.00	78.00 CR
14/07/2021	Frank Super			78.00	156.00 CR
21/07/2021	Frank Super			78.00	234.00 CR
28/07/2021	Frank Super			78.00	312.00 CR
04/08/2021	Frank Super			78.00	390.00 CR
11/08/2021	Frank Super			78.00	468.00 CR
18/08/2021	Frank Super			78.00	546.00 CR
25/08/2021	Frank Super			78.00	624.00 CR
01/09/2021	Frank Super			78.00	702.00 CR
08/09/2021	Frank Super			78.00	780.00 CR
15/09/2021	Frank Super			78.00	858.00 CR
22/09/2021	Frank Super			78.00	936.00 CR
29/09/2021	Frank Super			78.00	1,014.00 CR
06/10/2021	Frank Super			78.00	1,092.00 CR
13/10/2021	Frank Super			78.00	1,170.00 CR
20/10/2021	Frank Super			78.00	1,248.00 CR
26/10/2021	Payment of ASIC fees by FCW Trust - take up as member CC for Frank			56.00	1,304.00 CR
27/10/2021	Frank Super			78.00	1,382.00 CR
03/11/2021	Frank Super			78.00	1,460.00 CR
10/11/2021	Frank Super			78.00	1,538.00 CR
15/11/2021	Payment of ASIC late fee paid by FCW Trust - take up as member CC for Frank			83.00	1,621.00 CR
17/11/2021	Frank Super			78.00	1,699.00 CR
24/11/2021	Frank Super			78.00	1,777.00 CR
01/12/2021	Frank Super			78.00	1,855.00 CR
08/12/2021	Frank Super			78.00	1,933.00 CR
15/12/2021	Frank Super			78.00	2,011.00 CR
22/12/2021	Frank Super			78.00	2,089.00 CR
29/12/2021	Frank Super			78.00	2,167.00 CR
05/01/2022	Frank Super			78.00	2,245.00 CR
12/01/2022	Frank Super			78.00	2,323.00 CR
19/01/2022	Frank Super			78.00	2,401.00 CR
27/01/2022	Frank Super			78.00	2,479.00 CR
02/02/2022	Frank Super			78.00	2,557.00 CR
09/02/2022	Frank Super			78.00	2,635.00 CR
16/02/2022	Frank Super			78.00	2,713.00 CR
23/02/2022	Frank Super			78.00	2,791.00 CR
				<b>2,791.00</b>	<b>2,791.00 CR</b>
<u>(Contributions) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
07/07/2021	Jo Super			78.00	78.00 CR
14/07/2021	Jo Super			78.00	156.00 CR
21/07/2021	Jo Super			78.00	234.00 CR
28/07/2021	Jo Super			78.00	312.00 CR
04/08/2021	Jo Super			78.00	390.00 CR
11/08/2021	Jo Super			78.00	468.00 CR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
18/08/2021	Jo Super			78.00	546.00 CR
25/08/2021	Jo Super			78.00	624.00 CR
01/09/2021	Jo Super			78.00	702.00 CR
08/09/2021	Jo Super			78.00	780.00 CR
15/09/2021	Jo Super			78.00	858.00 CR
22/09/2021	Jo Super			78.00	936.00 CR
29/09/2021	Jo Super			78.00	1,014.00 CR
06/10/2021	Jo Super			78.00	1,092.00 CR
13/10/2021	Jo Super			78.00	1,170.00 CR
20/10/2021	Jo Super			78.00	1,248.00 CR
27/10/2021	Jo Super			78.00	1,326.00 CR
03/11/2021	Jo Super			78.00	1,404.00 CR
10/11/2021	Jo Super			78.00	1,482.00 CR
17/11/2021	Jo Super			78.00	1,560.00 CR
24/11/2021	Jo Super			78.00	1,638.00 CR
01/12/2021	Jo Super			78.00	1,716.00 CR
08/12/2021	Jo Super			78.00	1,794.00 CR
09/12/2021	ATO ARO009000015832385 - C-o contribution			133.65	1,927.65 CR
15/12/2021	Jo Super			78.00	2,005.65 CR
22/12/2021	Jo Super			78.00	2,083.65 CR
29/12/2021	Jo Super			78.00	2,161.65 CR
05/01/2022	Jo Super			78.00	2,239.65 CR
12/01/2022	Jo Super			78.00	2,317.65 CR
19/01/2022	Jo Super			78.00	2,395.65 CR
27/01/2022	Jo Super			78.00	2,473.65 CR
02/02/2022	Jo Super			78.00	2,551.65 CR
09/02/2022	Jo Super			78.00	2,629.65 CR
16/02/2022	Jo Super			78.00	2,707.65 CR
				<b>2,707.65</b>	<b>2,707.65 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
15/11/2021	Sale of silver 6935.238 ounces (TPMSIL)			6,241.71	6,241.71 CR
				<b>6,241.71</b>	<b>6,241.71 CR</b>
<b>Interest Received (25000)</b>					
<u>Macquarie Cash Management Account (MBL961741014)</u>					
30/07/2021	Interest paid			7.13	7.13 CR
31/08/2021	Interest paid			7.16	14.29 CR
30/09/2021	Interest paid			6.96	21.25 CR
29/10/2021	Interest paid			7.39	28.64 CR
30/11/2021	Interest paid			9.71	38.35 CR
31/12/2021	Interest paid			12.72	51.07 CR
31/01/2022	Interest paid			12.76	63.83 CR
28/02/2022	Interest paid			11.52	75.35 CR
31/03/2022	Interest paid			12.71	88.06 CR
				<b>88.06</b>	<b>88.06 CR</b>
<b>Accountancy Fees (30100)</b>					



# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
08/11/2021	Herron Accountants		2,365.00		2,365.00 DR
29/03/2022	Herron Accountants		3,465.00		5,830.00 DR
			<b>5,830.00</b>		<b>5,830.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
05/04/2022	BPay ATO		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
08/11/2021	Herron Accountants		385.00		385.00 DR
29/03/2022	Herron Accountants		385.00		770.00 DR
			<b>770.00</b>		<b>770.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
26/10/2021	Payment of ASIC fees by FCW Trust - take up as member CC for Frank		56.00		56.00 DR
			<b>56.00</b>		<b>56.00 DR</b>
<b>Fines &amp; Penalties (38202)</b>					
<u>Fines &amp; Penalties (38202)</u>					
15/11/2021	Payment of ASIC late fee paid by FCW Trust - take up as member CC for Frank		83.00		83.00 DR
			<b>83.00</b>		<b>83.00 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
<u>(Benefits Paid/Transfers Out) Cole, Francis - Accumulation (COLFRA00001A)</u>					
05/04/2022	Create Entries Member Payout (Wind Up) - 05/04/2022		123,866.53		123,866.53 DR
05/04/2022	System Member Journals			123,866.53	0.00 DR
			<b>123,866.53</b>	<b>123,866.53</b>	<b>0.00 DR</b>
<u>(Benefits Paid/Transfers Out) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
05/04/2022	Create Entries Member Payout (Wind Up) - 05/04/2022		176,829.79		176,829.79 DR
05/04/2022	System Member Journals			176,829.79	0.00 DR
			<b>176,829.79</b>	<b>176,829.79</b>	<b>0.00 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2021	System Member Journals			3,883.08	3,883.08 CR
07/07/2021	System Member Journals		66.30		3,816.78 CR
07/07/2021	System Member Journals		66.30		3,750.48 CR
14/07/2021	System Member Journals		66.30		3,684.18 CR
14/07/2021	System Member Journals		66.30		3,617.88 CR
21/07/2021	System Member Journals		66.30		3,551.58 CR
21/07/2021	System Member Journals		66.30		3,485.28 CR
28/07/2021	System Member Journals		66.30		3,418.98 CR
28/07/2021	System Member Journals		66.30		3,352.68 CR
04/08/2021	System Member Journals		66.30		3,286.38 CR
04/08/2021	System Member Journals		66.30		3,220.08 CR

**Cole Freedom Superannuation Fund**  
**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/08/2021	System Member Journals		66.30		3,153.78 CR
11/08/2021	System Member Journals		66.30		3,087.48 CR
18/08/2021	System Member Journals		66.30		3,021.18 CR
18/08/2021	System Member Journals		66.30		2,954.88 CR
25/08/2021	System Member Journals		66.30		2,888.58 CR
25/08/2021	System Member Journals		66.30		2,822.28 CR
01/09/2021	System Member Journals		66.30		2,755.98 CR
01/09/2021	System Member Journals		66.30		2,689.68 CR
08/09/2021	System Member Journals		66.30		2,623.38 CR
08/09/2021	System Member Journals		66.30		2,557.08 CR
15/09/2021	System Member Journals		66.30		2,490.78 CR
15/09/2021	System Member Journals		66.30		2,424.48 CR
22/09/2021	System Member Journals		66.30		2,358.18 CR
22/09/2021	System Member Journals		66.30		2,291.88 CR
29/09/2021	System Member Journals		66.30		2,225.58 CR
29/09/2021	System Member Journals		66.30		2,159.28 CR
06/10/2021	System Member Journals		66.30		2,092.98 CR
06/10/2021	System Member Journals		66.30		2,026.68 CR
13/10/2021	System Member Journals		66.30		1,960.38 CR
13/10/2021	System Member Journals		66.30		1,894.08 CR
20/10/2021	System Member Journals		66.30		1,827.78 CR
20/10/2021	System Member Journals		66.30		1,761.48 CR
26/10/2021	System Member Journals		47.60		1,713.88 CR
27/10/2021	System Member Journals		66.30		1,647.58 CR
27/10/2021	System Member Journals		66.30		1,581.28 CR
03/11/2021	System Member Journals		66.30		1,514.98 CR
03/11/2021	System Member Journals		66.30		1,448.68 CR
10/11/2021	System Member Journals		66.30		1,382.38 CR
10/11/2021	System Member Journals		66.30		1,316.08 CR
15/11/2021	System Member Journals		70.55		1,245.53 CR
17/11/2021	System Member Journals		66.30		1,179.23 CR
17/11/2021	System Member Journals		66.30		1,112.93 CR
24/11/2021	System Member Journals		66.30		1,046.63 CR
24/11/2021	System Member Journals		66.30		980.33 CR
01/12/2021	System Member Journals		66.30		914.03 CR
01/12/2021	System Member Journals		66.30		847.73 CR
08/12/2021	System Member Journals		66.30		781.43 CR
08/12/2021	System Member Journals		66.30		715.13 CR
09/12/2021	System Member Journals		133.65		581.48 CR
15/12/2021	System Member Journals		66.30		515.18 CR
15/12/2021	System Member Journals		66.30		448.88 CR
22/12/2021	System Member Journals		66.30		382.58 CR
22/12/2021	System Member Journals		66.30		316.28 CR
29/12/2021	System Member Journals		66.30		249.98 CR
29/12/2021	System Member Journals		66.30		183.68 CR
05/01/2022	System Member Journals		66.30		117.38 CR
05/01/2022	System Member Journals		66.30		51.08 CR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/01/2022	System Member Journals		66.30		15.22 DR
12/01/2022	System Member Journals		66.30		81.52 DR
19/01/2022	System Member Journals		66.30		147.82 DR
19/01/2022	System Member Journals		66.30		214.12 DR
27/01/2022	System Member Journals		66.30		280.42 DR
27/01/2022	System Member Journals		66.30		346.72 DR
02/02/2022	System Member Journals		66.30		413.02 DR
02/02/2022	System Member Journals		66.30		479.32 DR
09/02/2022	System Member Journals		66.30		545.62 DR
09/02/2022	System Member Journals		66.30		611.92 DR
16/02/2022	System Member Journals		66.30		678.22 DR
16/02/2022	System Member Journals		66.30		744.52 DR
23/02/2022	System Member Journals		66.30		810.82 DR
05/04/2022	Profit/Loss Allocation - 05/04/2022		2,541.93		3,352.75 DR
05/04/2022	Profit/Loss Allocation - 05/04/2022		3,648.84		7,001.59 DR
05/04/2022	Create Entries - Profit/Loss Allocation - 05/04/2022			2,816.77	4,184.82 DR
05/04/2022	Create Entries - Profit/Loss Allocation - 05/04/2022			4,042.23	142.59 DR
05/04/2022	Create Entries - Income Tax Expense Allocation - 05/04/2022		330.99		473.58 DR
05/04/2022	Create Entries - Income Tax Expense Allocation - 05/04/2022		473.76		947.34 DR
			<b>11,689.42</b>	<b>10,742.08</b>	<b>947.34 DR</b>
<b>Writeback of FITB/PDIT (Unallocated) (49350)</b>					
<u>Writeback of FITB/PDIT (Unallocated) (49350)</u>					
01/07/2021	Write back deferred tax		3,883.08		3,883.08 DR
			<b>3,883.08</b>		<b>3,883.08 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Cole, Francis - Accumulation (COLFRA00001A)</u>					
01/07/2021	Opening Balance				128,863.21 CR
01/07/2021	Close Period Journal		5,831.18		123,032.03 CR
			<b>5,831.18</b>		<b>123,032.03 CR</b>
<u>(Opening Balance) Cole, Johanna - Accumulation (COLJOH00001A)</u>					
01/07/2021	Opening Balance				187,399.33 CR
01/07/2021	Close Period Journal		10,682.38		176,716.95 CR
			<b>10,682.38</b>		<b>176,716.95 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Cole, Francis - Accumulation (COLFRA00001A)</u>					
01/07/2021	Opening Balance				4,134.00 CR
01/07/2021	Close Period Journal		4,134.00		0.00 DR
07/07/2021	System Member Journals			78.00	78.00 CR
14/07/2021	System Member Journals			78.00	156.00 CR
21/07/2021	System Member Journals			78.00	234.00 CR
28/07/2021	System Member Journals			78.00	312.00 CR
04/08/2021	System Member Journals			78.00	390.00 CR
11/08/2021	System Member Journals			78.00	468.00 CR
18/08/2021	System Member Journals			78.00	546.00 CR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
25/08/2021	System Member Journals			78.00	624.00 CR
01/09/2021	System Member Journals			78.00	702.00 CR
08/09/2021	System Member Journals			78.00	780.00 CR
15/09/2021	System Member Journals			78.00	858.00 CR
22/09/2021	System Member Journals			78.00	936.00 CR
29/09/2021	System Member Journals			78.00	1,014.00 CR
06/10/2021	System Member Journals			78.00	1,092.00 CR
13/10/2021	System Member Journals			78.00	1,170.00 CR
20/10/2021	System Member Journals			78.00	1,248.00 CR
26/10/2021	System Member Journals			56.00	1,304.00 CR
27/10/2021	System Member Journals			78.00	1,382.00 CR
03/11/2021	System Member Journals			78.00	1,460.00 CR
10/11/2021	System Member Journals			78.00	1,538.00 CR
15/11/2021	System Member Journals			83.00	1,621.00 CR
17/11/2021	System Member Journals			78.00	1,699.00 CR
24/11/2021	System Member Journals			78.00	1,777.00 CR
01/12/2021	System Member Journals			78.00	1,855.00 CR
08/12/2021	System Member Journals			78.00	1,933.00 CR
15/12/2021	System Member Journals			78.00	2,011.00 CR
22/12/2021	System Member Journals			78.00	2,089.00 CR
29/12/2021	System Member Journals			78.00	2,167.00 CR
05/01/2022	System Member Journals			78.00	2,245.00 CR
12/01/2022	System Member Journals			78.00	2,323.00 CR
19/01/2022	System Member Journals			78.00	2,401.00 CR
27/01/2022	System Member Journals			78.00	2,479.00 CR
02/02/2022	System Member Journals			78.00	2,557.00 CR
09/02/2022	System Member Journals			78.00	2,635.00 CR
16/02/2022	System Member Journals			78.00	2,713.00 CR
23/02/2022	System Member Journals			78.00	2,791.00 CR
			<b>4,134.00</b>	<b>2,791.00</b>	<b>2,791.00 CR</b>
<b>(Contributions) Cole, Johanna - Accumulation (COLJOH00001A)</b>					
01/07/2021	Opening Balance				4,134.00 CR
01/07/2021	Close Period Journal		4,134.00		0.00 DR
07/07/2021	System Member Journals			78.00	78.00 CR
14/07/2021	System Member Journals			78.00	156.00 CR
21/07/2021	System Member Journals			78.00	234.00 CR
28/07/2021	System Member Journals			78.00	312.00 CR
04/08/2021	System Member Journals			78.00	390.00 CR
11/08/2021	System Member Journals			78.00	468.00 CR
18/08/2021	System Member Journals			78.00	546.00 CR
25/08/2021	System Member Journals			78.00	624.00 CR
01/09/2021	System Member Journals			78.00	702.00 CR
08/09/2021	System Member Journals			78.00	780.00 CR
15/09/2021	System Member Journals			78.00	858.00 CR
22/09/2021	System Member Journals			78.00	936.00 CR
29/09/2021	System Member Journals			78.00	1,014.00 CR
06/10/2021	System Member Journals			78.00	1,092.00 CR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/10/2021	System Member Journals			78.00	1,170.00 CR
20/10/2021	System Member Journals			78.00	1,248.00 CR
27/10/2021	System Member Journals			78.00	1,326.00 CR
03/11/2021	System Member Journals			78.00	1,404.00 CR
10/11/2021	System Member Journals			78.00	1,482.00 CR
17/11/2021	System Member Journals			78.00	1,560.00 CR
24/11/2021	System Member Journals			78.00	1,638.00 CR
01/12/2021	System Member Journals			78.00	1,716.00 CR
08/12/2021	System Member Journals			78.00	1,794.00 CR
09/12/2021	System Member Journals			133.65	1,927.65 CR
15/12/2021	System Member Journals			78.00	2,005.65 CR
22/12/2021	System Member Journals			78.00	2,083.65 CR
29/12/2021	System Member Journals			78.00	2,161.65 CR
05/01/2022	System Member Journals			78.00	2,239.65 CR
12/01/2022	System Member Journals			78.00	2,317.65 CR
19/01/2022	System Member Journals			78.00	2,395.65 CR
27/01/2022	System Member Journals			78.00	2,473.65 CR
02/02/2022	System Member Journals			78.00	2,551.65 CR
09/02/2022	System Member Journals			78.00	2,629.65 CR
16/02/2022	System Member Journals			78.00	2,707.65 CR
			<b>4,134.00</b>	<b>2,707.65</b>	<b>2,707.65 CR</b>

### Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Cole, Francis - Accumulation (COLFRA00001A)

01/07/2021	Opening Balance				11,723.84 DR
01/07/2021	Close Period Journal			11,723.84	0.00 DR
05/04/2022	Profit/Loss Allocation - 05/04/2022			2,541.93	2,541.93 CR
05/04/2022	Create Entries - Profit/Loss Allocation - 05/04/2022		2,816.77		274.84 DR
			<b>2,816.77</b>	<b>14,265.77</b>	<b>274.84 DR</b>

(Share of Profit/(Loss)) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2021	Opening Balance				16,940.80 DR
01/07/2021	Close Period Journal			16,940.80	0.00 DR
05/04/2022	Profit/Loss Allocation - 05/04/2022			3,648.84	3,648.84 CR
05/04/2022	Create Entries - Profit/Loss Allocation - 05/04/2022		4,042.23		393.39 DR
			<b>4,042.23</b>	<b>20,589.64</b>	<b>393.39 DR</b>

### Income Tax (53330)

(Income Tax) Cole, Francis - Accumulation (COLFRA00001A)

01/07/2021	Opening Balance				1,758.66 CR
01/07/2021	Close Period Journal		1,758.66		0.00 DR
01/07/2021	System Member Journals		1,594.00		1,594.00 DR
05/04/2022	Create Entries - Income Tax Expense Allocation - 05/04/2022			330.99	1,263.01 DR
			<b>3,352.66</b>	<b>330.99</b>	<b>1,263.01 DR</b>

(Income Tax) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2021	Opening Balance				2,541.23 CR
01/07/2021	Close Period Journal		2,541.23		0.00 DR
01/07/2021	System Member Journals		2,289.08		2,289.08 DR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/04/2022	Create Entries - Income Tax Expense Allocation - 05/04/2022			473.76	1,815.32 DR
			<b>4,830.31</b>	<b>473.76</b>	<b>1,815.32 DR</b>

### Contributions Tax (53800)

#### (Contributions Tax) Cole, Francis - Accumulation (COLFRA00001A)

07/07/2021	System Member Journals		11.70		11.70 DR
14/07/2021	System Member Journals		11.70		23.40 DR
21/07/2021	System Member Journals		11.70		35.10 DR
28/07/2021	System Member Journals		11.70		46.80 DR
04/08/2021	System Member Journals		11.70		58.50 DR
11/08/2021	System Member Journals		11.70		70.20 DR
18/08/2021	System Member Journals		11.70		81.90 DR
25/08/2021	System Member Journals		11.70		93.60 DR
01/09/2021	System Member Journals		11.70		105.30 DR
08/09/2021	System Member Journals		11.70		117.00 DR
15/09/2021	System Member Journals		11.70		128.70 DR
22/09/2021	System Member Journals		11.70		140.40 DR
29/09/2021	System Member Journals		11.70		152.10 DR
06/10/2021	System Member Journals		11.70		163.80 DR
13/10/2021	System Member Journals		11.70		175.50 DR
20/10/2021	System Member Journals		11.70		187.20 DR
26/10/2021	System Member Journals		8.40		195.60 DR
27/10/2021	System Member Journals		11.70		207.30 DR
03/11/2021	System Member Journals		11.70		219.00 DR
10/11/2021	System Member Journals		11.70		230.70 DR
15/11/2021	System Member Journals		12.45		243.15 DR
17/11/2021	System Member Journals		11.70		254.85 DR
24/11/2021	System Member Journals		11.70		266.55 DR
01/12/2021	System Member Journals		11.70		278.25 DR
08/12/2021	System Member Journals		11.70		289.95 DR
15/12/2021	System Member Journals		11.70		301.65 DR
22/12/2021	System Member Journals		11.70		313.35 DR
29/12/2021	System Member Journals		11.70		325.05 DR
05/01/2022	System Member Journals		11.70		336.75 DR
12/01/2022	System Member Journals		11.70		348.45 DR
19/01/2022	System Member Journals		11.70		360.15 DR
27/01/2022	System Member Journals		11.70		371.85 DR
02/02/2022	System Member Journals		11.70		383.55 DR
09/02/2022	System Member Journals		11.70		395.25 DR
16/02/2022	System Member Journals		11.70		406.95 DR
23/02/2022	System Member Journals		11.70		418.65 DR
			<b>418.65</b>		<b>418.65 DR</b>

#### (Contributions Tax) Cole, Johanna - Accumulation (COLJOH00001A)

01/07/2021	Opening Balance				416.81 DR
01/07/2021	Close Period Journal			416.81	0.00 DR
07/07/2021	System Member Journals		11.70		11.70 DR
14/07/2021	System Member Journals		11.70		23.40 DR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/07/2021	System Member Journals		11.70		35.10 DR
28/07/2021	System Member Journals		11.70		46.80 DR
04/08/2021	System Member Journals		11.70		58.50 DR
11/08/2021	System Member Journals		11.70		70.20 DR
18/08/2021	System Member Journals		11.70		81.90 DR
25/08/2021	System Member Journals		11.70		93.60 DR
01/09/2021	System Member Journals		11.70		105.30 DR
08/09/2021	System Member Journals		11.70		117.00 DR
15/09/2021	System Member Journals		11.70		128.70 DR
22/09/2021	System Member Journals		11.70		140.40 DR
29/09/2021	System Member Journals		11.70		152.10 DR
06/10/2021	System Member Journals		11.70		163.80 DR
13/10/2021	System Member Journals		11.70		175.50 DR
20/10/2021	System Member Journals		11.70		187.20 DR
27/10/2021	System Member Journals		11.70		198.90 DR
03/11/2021	System Member Journals		11.70		210.60 DR
10/11/2021	System Member Journals		11.70		222.30 DR
17/11/2021	System Member Journals		11.70		234.00 DR
24/11/2021	System Member Journals		11.70		245.70 DR
01/12/2021	System Member Journals		11.70		257.40 DR
08/12/2021	System Member Journals		11.70		269.10 DR
15/12/2021	System Member Journals		11.70		280.80 DR
22/12/2021	System Member Journals		11.70		292.50 DR
29/12/2021	System Member Journals		11.70		304.20 DR
05/01/2022	System Member Journals		11.70		315.90 DR
12/01/2022	System Member Journals		11.70		327.60 DR
19/01/2022	System Member Journals		11.70		339.30 DR
27/01/2022	System Member Journals		11.70		351.00 DR
02/02/2022	System Member Journals		11.70		362.70 DR
09/02/2022	System Member Journals		11.70		374.40 DR
16/02/2022	System Member Journals		11.70		386.10 DR
			<b>386.10</b>	<b>416.81</b>	<b>386.10 DR</b>

### **Benefits Paid/Transfers Out (54500)**

(Benefits Paid/Transfers Out) Cole, Francis - Accumulation (COLFRA00001A)

05/04/2022	System Member Journals		123,866.53		123,866.53 DR
			<b>123,866.53</b>		<b>123,866.53 DR</b>

(Benefits Paid/Transfers Out) Cole, Johanna - Accumulation (COLJOH00001A)

05/04/2022	System Member Journals		176,829.79		176,829.79 DR
			<b>176,829.79</b>		<b>176,829.79 DR</b>

### **Bank Accounts (60400)**

Macquarie Cash Management Account (MBL961741014)

01/07/2021	Opening Balance				69,569.07 DR
07/07/2021	Frank Super		78.00		69,647.07 DR
07/07/2021	Jo Super		78.00		69,725.07 DR
14/07/2021	Frank Super		78.00		69,803.07 DR
14/07/2021	Jo Super		78.00		69,881.07 DR

# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/07/2021	Frank Super		78.00		69,959.07 DR
21/07/2021	Jo Super		78.00		70,037.07 DR
28/07/2021	Frank Super		78.00		70,115.07 DR
28/07/2021	Jo Super		78.00		70,193.07 DR
30/07/2021	Interest paid		7.13		70,200.20 DR
04/08/2021	Frank Super		78.00		70,278.20 DR
04/08/2021	Jo Super		78.00		70,356.20 DR
11/08/2021	Frank Super		78.00		70,434.20 DR
11/08/2021	Jo Super		78.00		70,512.20 DR
18/08/2021	Frank Super		78.00		70,590.20 DR
18/08/2021	Jo Super		78.00		70,668.20 DR
25/08/2021	Frank Super		78.00		70,746.20 DR
25/08/2021	Jo Super		78.00		70,824.20 DR
31/08/2021	Interest paid		7.16		70,831.36 DR
01/09/2021	Frank Super		78.00		70,909.36 DR
01/09/2021	Jo Super		78.00		70,987.36 DR
08/09/2021	Frank Super		78.00		71,065.36 DR
08/09/2021	Jo Super		78.00		71,143.36 DR
15/09/2021	Frank Super		78.00		71,221.36 DR
15/09/2021	Jo Super		78.00		71,299.36 DR
22/09/2021	Frank Super		78.00		71,377.36 DR
22/09/2021	Jo Super		78.00		71,455.36 DR
29/09/2021	Frank Super		78.00		71,533.36 DR
29/09/2021	Jo Super		78.00		71,611.36 DR
30/09/2021	Interest paid		6.96		71,618.32 DR
06/10/2021	Frank Super		78.00		71,696.32 DR
06/10/2021	Jo Super		78.00		71,774.32 DR
13/10/2021	Frank Super		78.00		71,852.32 DR
13/10/2021	Jo Super		78.00		71,930.32 DR
20/10/2021	Frank Super		78.00		72,008.32 DR
20/10/2021	Jo Super		78.00		72,086.32 DR
27/10/2021	Frank Super		78.00		72,164.32 DR
27/10/2021	Jo Super		78.00		72,242.32 DR
29/10/2021	Interest paid		7.39		72,249.71 DR
02/11/2021	BPay to tax office payment			3,046.00	69,203.71 DR
03/11/2021	Frank Super		78.00		69,281.71 DR
03/11/2021	Jo Super		78.00		69,359.71 DR
08/11/2021	Herron Accountants			2,750.00	66,609.71 DR
10/11/2021	Frank Super		78.00		66,687.71 DR
10/11/2021	Jo Super		78.00		66,765.71 DR
15/11/2021	Perth Mint SEC26605 [Transfer to Maquarie cash account]		232,538.54		299,304.25 DR
17/11/2021	Frank Super		78.00		299,382.25 DR
17/11/2021	Jo Super		78.00		299,460.25 DR
24/11/2021	Frank Super		78.00		299,538.25 DR
24/11/2021	Jo Super		78.00		299,616.25 DR
30/11/2021	Interest paid		9.71		299,625.96 DR
01/12/2021	Frank Super		78.00		299,703.96 DR



# Cole Freedom Superannuation Fund

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/12/2021	Jo Super		78.00		299,781.96 DR
08/12/2021	Frank Super		78.00		299,859.96 DR
08/12/2021	Jo Super		78.00		299,937.96 DR
09/12/2021	ATO ARO009000015832385 - C-o contribution		133.65		300,071.61 DR
15/12/2021	Frank Super		78.00		300,149.61 DR
15/12/2021	Jo Super		78.00		300,227.61 DR
22/12/2021	Frank Super		78.00		300,305.61 DR
22/12/2021	Jo Super		78.00		300,383.61 DR
29/12/2021	Frank Super		78.00		300,461.61 DR
29/12/2021	Jo Super		78.00		300,539.61 DR
31/12/2021	Interest paid		12.72		300,552.33 DR
05/01/2022	Frank Super		78.00		300,630.33 DR
05/01/2022	Jo Super		78.00		300,708.33 DR
12/01/2022	Frank Super		78.00		300,786.33 DR
12/01/2022	Jo Super		78.00		300,864.33 DR
19/01/2022	Frank Super		78.00		300,942.33 DR
19/01/2022	Jo Super		78.00		301,020.33 DR
27/01/2022	Frank Super		78.00		301,098.33 DR
27/01/2022	Jo Super		78.00		301,176.33 DR
31/01/2022	Interest paid		12.76		301,189.09 DR
02/02/2022	Frank Super		78.00		301,267.09 DR
02/02/2022	Jo Super		78.00		301,345.09 DR
09/02/2022	Frank Super		78.00		301,423.09 DR
09/02/2022	Jo Super		78.00		301,501.09 DR
16/02/2022	Frank Super		78.00		301,579.09 DR
16/02/2022	Jo Super		78.00		301,657.09 DR
23/02/2022	Frank Super		78.00		301,735.09 DR
28/02/2022	Interest paid		11.52		301,746.61 DR
29/03/2022	Herron Accountants			3,850.00	297,896.61 DR
31/03/2022	Interest paid		12.71		297,909.32 DR
05/04/2022	BPay ATO			259.00	297,650.32 DR
			<b>237,986.25</b>	<b>9,905.00</b>	<b>297,650.32 DR</b>
<b>The Perth Mint Cash Account 7146 (The Perth Mint Cash)</b>					
01/07/2021	Opening Balance				226,296.83 DR
18/08/2021	Purchase of Silver 6935.238 ounces			226,296.82	0.01 DR
15/11/2021	Sale of silver 6935.238 ounces		232,538.53		232,538.54 DR
15/11/2021	Perth Mint SEC26605 [Transfer to Maquarie cash account]			232,538.54	0.00 DR
			<b>232,538.53</b>	<b>458,835.36</b>	<b>0.00 DR</b>
<b>Other Assets (76000)</b>					
<b>The Perth Mint Silver (TPMSIL)</b>					
18/08/2021	Purchase of Silver 6935.238 ounces	6,935.24	226,296.82		226,296.82 DR
15/11/2021	Sale of silver 6935.238 ounces	(6,935.24)		226,296.82	0.00 DR
		<b>0.00</b>	<b>226,296.82</b>	<b>226,296.82</b>	<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<b>Income Tax Payable/Refundable (85000)</b>					

**Cole Freedom Superannuation Fund**  
**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/11/2021	BPay to tax office payment		3,046.00		3,046.00 DR
			<b>3,046.00</b>		<b>3,046.00 DR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				3,883.08 DR
01/07/2021	Write back deferred tax			3,883.08	0.00 DR
				<b>3,883.08</b>	<b>0.00 DR</b>
<b>Manual Suspense Account (99900)</b>					
<u>Manual Suspense Account (99900)</u>					
05/04/2022	Create Entries Member Payout (Wind Up) - 05/04/2022			123,866.53	123,866.53 CR
05/04/2022	Create Entries Member Payout (Wind Up) - 05/04/2022			176,829.79	300,696.32 CR
				<b>300,696.32</b>	<b>300,696.32 CR</b>
<b>Total Debits:</b>			<b>1,364,459.02</b>		
<b>Total Credits:</b>				<b>1,364,459.02</b>	

## Cole Freedom Superannuation Fund

# Create Entries Report

For the period 01 July 2021 to 05 April 2022

### Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

<b>Total Profit</b>	<b>Amount</b>
Income	11,828.42
Less Expense	6,998.00
<b>Total Profit</b>	<b>4,830.42</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	4,830.42
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	133.65
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	83.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	6,241.71
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.06)
<b>Taxable Income</b>	<b>(1,462.00)</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(668.23)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(668.23)</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Member Specific Income Tax	(804.75)
<b>Total Income Tax Expense Allocation</b>	<b>(804.75)</b>

## Final Segment 1 from 01 July 2021 to 05 April 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	11,828.42
Less Expense	6,998.00
<b>Total Profit</b>	<b>4,830.42</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	4,830.42
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	133.65
Add SMSF Non Deductible Expenses	83.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	6,241.71
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1,461.94
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Francis Cole(COLFRA00001A)	41.13	124,367.87
Johanna Cole(COLJOH00001A)	58.87	178,035.80

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(668.23)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(668.23)</b>

Allocation to Members	Weighting%	Amount
Francis Cole(COLFRA00001A)	41.13	(274.84)
Johanna Cole(COLJOH00001A)	58.87	(393.39)

Accumulation Weighted Balance Summary	Weighting%	Amount
Francis Cole(COLFRA00001A)	41.13	124,367.87
Johanna Cole(COLJOH00001A)	58.87	178,035.80

Income Tax Expense Available for Allocation	Amount
Member Specific Income Tax	(804.75)
<b>Total Income Tax Expense Allocation</b>	<b>(804.75)</b>

Allocation to Members	Weighting%	Amount
Francis Cole(COLFRA00001A)	41.13	(330.99)
Johanna Cole(COLJOH00001A)	58.87	(473.76)

**Calculation of daily member weighted balances****Francis Cole (COLFRA00001A)**Member Balance

01/07/2021	50010	Opening Balance	123,032.03	123,032.03
07/07/2021	52420	Contributions	78.00	76.32
07/07/2021	53800	Contributions Tax	(11.70)	(11.45)
14/07/2021	52420	Contributions	78.00	74.37
14/07/2021	53800	Contributions Tax	(11.70)	(11.15)
21/07/2021	52420	Contributions	78.00	72.41
21/07/2021	53800	Contributions Tax	(11.70)	(10.86)
28/07/2021	52420	Contributions	78.00	70.45
28/07/2021	53800	Contributions Tax	(11.70)	(10.57)
04/08/2021	52420	Contributions	78.00	68.49
04/08/2021	53800	Contributions Tax	(11.70)	(10.27)
11/08/2021	52420	Contributions	78.00	66.54
11/08/2021	53800	Contributions Tax	(11.70)	(9.98)
18/08/2021	52420	Contributions	78.00	64.58
18/08/2021	53800	Contributions Tax	(11.70)	(9.69)
25/08/2021	52420	Contributions	78.00	62.62
25/08/2021	53800	Contributions Tax	(11.70)	(9.39)
01/09/2021	52420	Contributions	78.00	60.67
01/09/2021	53800	Contributions Tax	(11.70)	(9.10)
08/09/2021	52420	Contributions	78.00	58.71
08/09/2021	53800	Contributions Tax	(11.70)	(8.81)
15/09/2021	52420	Contributions	78.00	56.75
15/09/2021	53800	Contributions Tax	(11.70)	(8.51)
22/09/2021	52420	Contributions	78.00	54.80
22/09/2021	53800	Contributions Tax	(11.70)	(8.22)
29/09/2021	52420	Contributions	78.00	52.84
29/09/2021	53800	Contributions Tax	(11.70)	(7.93)
06/10/2021	52420	Contributions	78.00	50.88
06/10/2021	53800	Contributions Tax	(11.70)	(7.63)
13/10/2021	52420	Contributions	78.00	48.92
13/10/2021	53800	Contributions Tax	(11.70)	(7.34)
20/10/2021	52420	Contributions	78.00	46.97
20/10/2021	53800	Contributions Tax	(11.70)	(7.05)
26/10/2021	52420	Contributions	56.00	32.52
26/10/2021	53800	Contributions Tax	(8.40)	(4.88)
27/10/2021	52420	Contributions	78.00	45.01
27/10/2021	53800	Contributions Tax	(11.70)	(6.75)
03/11/2021	52420	Contributions	78.00	43.05
03/11/2021	53800	Contributions Tax	(11.70)	(6.46)
10/11/2021	52420	Contributions	78.00	41.10
10/11/2021	53800	Contributions Tax	(11.70)	(6.16)
15/11/2021	52420	Contributions	83.00	42.24

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**Calculation of daily member weighted balances**

15/11/2021	53800	Contributions Tax	(12.45)	(6.34)
17/11/2021	52420	Contributions	78.00	39.14
17/11/2021	53800	Contributions Tax	(11.70)	(5.87)
24/11/2021	52420	Contributions	78.00	37.18
24/11/2021	53800	Contributions Tax	(11.70)	(5.58)
01/12/2021	52420	Contributions	78.00	35.23
01/12/2021	53800	Contributions Tax	(11.70)	(5.28)
08/12/2021	52420	Contributions	78.00	33.27
08/12/2021	53800	Contributions Tax	(11.70)	(4.99)
15/12/2021	52420	Contributions	78.00	31.31
15/12/2021	53800	Contributions Tax	(11.70)	(4.70)
22/12/2021	52420	Contributions	78.00	29.35
22/12/2021	53800	Contributions Tax	(11.70)	(4.40)
29/12/2021	52420	Contributions	78.00	27.40
29/12/2021	53800	Contributions Tax	(11.70)	(4.11)
05/01/2022	52420	Contributions	78.00	25.44
05/01/2022	53800	Contributions Tax	(11.70)	(3.82)
12/01/2022	52420	Contributions	78.00	23.48
12/01/2022	53800	Contributions Tax	(11.70)	(3.52)
19/01/2022	52420	Contributions	78.00	21.53
19/01/2022	53800	Contributions Tax	(11.70)	(3.23)
27/01/2022	52420	Contributions	78.00	19.29
27/01/2022	53800	Contributions Tax	(11.70)	(2.89)
02/02/2022	52420	Contributions	78.00	17.61
02/02/2022	53800	Contributions Tax	(11.70)	(2.64)
09/02/2022	52420	Contributions	78.00	15.66
09/02/2022	53800	Contributions Tax	(11.70)	(2.35)
16/02/2022	52420	Contributions	78.00	13.70
16/02/2022	53800	Contributions Tax	(11.70)	(2.05)
23/02/2022	52420	Contributions	78.00	11.74
23/02/2022	53800	Contributions Tax	(11.70)	(1.76)
<b>Total Amount (Weighted)</b>				<b>124,367.87</b>

**Johanna Cole (COLJOH00001A)**Member Balance

01/07/2021	50010	Opening Balance	176,716.95	176,716.95
07/07/2021	52420	Contributions	78.00	76.32
07/07/2021	53800	Contributions Tax	(11.70)	(11.45)
14/07/2021	52420	Contributions	78.00	74.37
14/07/2021	53800	Contributions Tax	(11.70)	(11.15)
21/07/2021	52420	Contributions	78.00	72.41
21/07/2021	53800	Contributions Tax	(11.70)	(10.86)
28/07/2021	52420	Contributions	78.00	70.45
28/07/2021	53800	Contributions Tax	(11.70)	(10.57)
04/08/2021	52420	Contributions	78.00	68.49
04/08/2021	53800	Contributions Tax	(11.70)	(10.27)

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**Calculation of daily member weighted balances**

11/08/2021	52420	Contributions	78.00	66.54
11/08/2021	53800	Contributions Tax	(11.70)	(9.98)
18/08/2021	52420	Contributions	78.00	64.58
18/08/2021	53800	Contributions Tax	(11.70)	(9.69)
25/08/2021	52420	Contributions	78.00	62.62
25/08/2021	53800	Contributions Tax	(11.70)	(9.39)
01/09/2021	52420	Contributions	78.00	60.67
01/09/2021	53800	Contributions Tax	(11.70)	(9.10)
08/09/2021	52420	Contributions	78.00	58.71
08/09/2021	53800	Contributions Tax	(11.70)	(8.81)
15/09/2021	52420	Contributions	78.00	56.75
15/09/2021	53800	Contributions Tax	(11.70)	(8.51)
22/09/2021	52420	Contributions	78.00	54.80
22/09/2021	53800	Contributions Tax	(11.70)	(8.22)
29/09/2021	52420	Contributions	78.00	52.84
29/09/2021	53800	Contributions Tax	(11.70)	(7.93)
06/10/2021	52420	Contributions	78.00	50.88
06/10/2021	53800	Contributions Tax	(11.70)	(7.63)
13/10/2021	52420	Contributions	78.00	48.92
13/10/2021	53800	Contributions Tax	(11.70)	(7.34)
20/10/2021	52420	Contributions	78.00	46.97
20/10/2021	53800	Contributions Tax	(11.70)	(7.05)
27/10/2021	52420	Contributions	78.00	45.01
27/10/2021	53800	Contributions Tax	(11.70)	(6.75)
03/11/2021	52420	Contributions	78.00	43.05
03/11/2021	53800	Contributions Tax	(11.70)	(6.46)
10/11/2021	52420	Contributions	78.00	41.10
10/11/2021	53800	Contributions Tax	(11.70)	(6.16)
17/11/2021	52420	Contributions	78.00	39.14
17/11/2021	53800	Contributions Tax	(11.70)	(5.87)
24/11/2021	52420	Contributions	78.00	37.18
24/11/2021	53800	Contributions Tax	(11.70)	(5.58)
01/12/2021	52420	Contributions	78.00	35.23
01/12/2021	53800	Contributions Tax	(11.70)	(5.28)
08/12/2021	52420	Contributions	78.00	33.27
08/12/2021	53800	Contributions Tax	(11.70)	(4.99)
09/12/2021	52420	Contributions	133.65	56.53
15/12/2021	52420	Contributions	78.00	31.31
15/12/2021	53800	Contributions Tax	(11.70)	(4.70)
22/12/2021	52420	Contributions	78.00	29.35
22/12/2021	53800	Contributions Tax	(11.70)	(4.40)
29/12/2021	52420	Contributions	78.00	27.40
29/12/2021	53800	Contributions Tax	(11.70)	(4.11)
05/01/2022	52420	Contributions	78.00	25.44
05/01/2022	53800	Contributions Tax	(11.70)	(3.82)
12/01/2022	52420	Contributions	78.00	23.48

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**Calculation of daily member weighted balances**

12/01/2022	53800	Contributions Tax	(11.70)	(3.52)
19/01/2022	52420	Contributions	78.00	21.53
19/01/2022	53800	Contributions Tax	(11.70)	(3.23)
27/01/2022	52420	Contributions	78.00	19.29
27/01/2022	53800	Contributions Tax	(11.70)	(2.89)
02/02/2022	52420	Contributions	78.00	17.61
02/02/2022	53800	Contributions Tax	(11.70)	(2.64)
09/02/2022	52420	Contributions	78.00	15.66
09/02/2022	53800	Contributions Tax	(11.70)	(2.35)
16/02/2022	52420	Contributions	78.00	13.70
16/02/2022	53800	Contributions Tax	(11.70)	(2.05)
<b>Total Amount (Weighted)</b>				<b>178,035.80</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	6,241.71
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	25,180.18
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	6,241.71
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (6241.71/6241.71)=100.00%	0.00

**Foreign Tax Offset Calculations****Segment 01 July 2021 to 05 April 2022**

Claimable FTO - Unsegregated Pool	0.00
-----------------------------------	------

<b>Claimable FTO</b>	<b>0.00</b>
----------------------	-------------

<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
---	-------------

<b>Foreign Tax Offset (Label C1)</b>	<b>0.00</b>
--------------------------------------	-------------

<b>Applied/Claimed FTO</b>	<b>0.00</b>
----------------------------	-------------

**Allocations of Foreign Tax Offset to Members**

Francis Cole(COLFRA00001A) - 100.00 %	0.00
---------------------------------------	------

Johanna Cole(COLJOH00001A) - 0.00 %	0.00
-------------------------------------	------

<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>
--	-------------

---





**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR COLE  
FREEDOM SUPERANNUATION  
FUND  
**ABN** 47 649 374 374  
**TFN** 930 047 853

## Income tax 551

---

**Date generated** 05/04/2022  
**Overdue** \$0.00  
**Not yet due** \$259.00 DR  
**Balance** \$259.00 DR

Was paid on  
05/04/2022 as per  
bank statement

## Transactions

---

1 results found - from **01 July 2021** to **05 April 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
8 Nov 2021	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$259.00		\$259.00 DR



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR COLE  
 FREEDOM SUPERANNUATION  
 FUND  
**ABN** 47 649 374 374  
**TFN** 930 047 853

## Activity statement 001

<b>Date generated</b>	05/04/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

5 results found - from **01 July 2021** to **05 April 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Nov 2021	3 Nov 2021	General interest charge			\$0.00
3 Nov 2021	2 Nov 2021	Payment received		\$3,046.00	\$0.00
1 Nov 2021	1 Nov 2021	General interest charge			\$3,046.00 DR
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$3,046.00		\$3,046.00 DR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21		\$0.00	\$0.00



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR COLE  
FREEDOM SUPERANNUATION  
FUND  
**ABN** 47 649 374 374

## Print instalment

Account	Period	Document ID
Activity statement – 001 – COLE FREEDOM SUPERANNUATION FUND	Jul 2021 – Sep 2021	46923234152

<b>Receipt ID</b>	Unavailable
<b>Date lodged</b>	28 October 2021
<b>Payment due date</b>	28 October 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b><i>PAYG income tax instalment</i></b>			
5A Owed to ATO		\$3,046.00	
T7 Instalment amount – Based on the notional tax \$ 12,185.10 from the 2020 assessment.	\$3,046.00		

## Amount owing to ATO

\$3,046.00

BPAY®



**Bill code** 75556  
**Ref** 476493743749560

### Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number**  
476493743749560



# THE PERTH MINT AUSTRALIA

Cole Freedom Superannuation Fund  
PO Box 459  
Sanctuary Cove  
QLD 4212 AUSTRALIA

Client Code: SEC26605

## DEPOSITORY ACCOUNT STATEMENT

FOR THE PERIOD 01/07/2021 TO 31/03/2022

**Metal Holdings as at 31/03/2022:** No Metal Holdings

**Values are based on the London Fix: 30/03/2022**

Gold:	AU\$	2,575.72
Silver:	AU\$	32.97
Platinum:	AU\$	1,321.26
Palladium:	AU\$	3,003.46

**Cash Holdings as at 31/03/2022:** No Cash Holdings

**Market Orders as at 31/03/2022:** No Market Orders

**Storage Invoices as at 31/03/2022:** No Storage Invoices

# Rollover benefits statement

## When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

## Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

---

## Section A: Receiving fund

1 **Australian business number (ABN)**

2 **Fund name**

3 **Postal address**  
  
Suburb/town/locality  State/territory  Postcode   
Country if other than Australia

4 (a) **Unique superannuation identifier (USI)**

(b) **Member client identifier**

---

## Section B: Member's details

5 **Tax file number (TFN)**

6 **Full name**

Title:

Family name

First given name

Other given names

7 **Residential address**

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 **Date of birth**

9 **Sex**

10 **Daytime phone number** (include area code)

11 **Email address** (if applicable)

---

## Section C: Rollover transaction details

! Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 **Service period start date**

13 **Tax components**

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

Tax components TOTAL \$

! Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

**14 Preservation amounts**

Preserved amount \$ 123684.51

KiwiSaver preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$ 182.02

Preservation amounts TOTAL \$ 123866.53

! If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

---

**Section D: Non-complying funds**

! Only complete this section if you are a trustee of a non-complying fund.

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

\$

---

**Section E: Transferring fund**

**16 Fund ABN** 47649374374

**17 Fund name**

COLE FREEDOM SUPERANNUATION FUND

**18 Contact name**

Title:

Family name

First given name

Other given names

**19 Daytime phone number** (include area code)

**20 Email address** (if applicable)

---

## Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

**!** Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

---

### Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

*I declare that the information contained in the statement is true and correct.*

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

**OR**

### 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 (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

---

## Where to send this form

**!** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.



# Rollover benefits statement

## When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

## Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

---

## Section A: Receiving fund

1 **Australian business number (ABN)**

2 **Fund name**

3 **Postal address**  
  
Suburb/town/locality  State/territory  Postcode   
Country if other than Australia

4 (a) **Unique superannuation identifier (USI)**

(b) **Member client identifier**

---

## Section B: Member's details

5 **Tax file number (TFN)**

6 **Full name**

Title:

Family name

First given name

Other given names

7 **Residential address**

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 **Date of birth**

9 **Sex**

10 **Daytime phone number** (include area code)

11 **Email address** (if applicable)

---

## Section C: Rollover transaction details

! Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 **Service period start date**

13 **Tax components**

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

Tax components TOTAL \$

! Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

**14 Preservation amounts**

Preserved amount \$

KiwiSaver preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$

Preservation amounts TOTAL \$

**!** If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

---

**Section D: Non-complying funds**

**!** Only complete this section if you are a trustee of a non-complying fund.

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

\$

---

**Section E: Transferring fund**

**16 Fund ABN**

**17 Fund name**

**18 Contact name**

Title:

Family name

First given name

Other given names

**19 Daytime phone number** (include area code)

**20 Email address** (if applicable)

---

## Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

**!** Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

---

### Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

*I declare that the information contained in the statement is true and correct.*

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

**OR**

### 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 (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

---

## Where to send this form

**!** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.

# Cole Freedom Superannuation Fund SuperStream Rollover / Release Authority

As at 30 June 2022

---

## 1. Rollover / Release Authority Summary

Member's / Beneficiary's Name: Francis Cole

Transaction Type: SuperStream Roll Out

Date: 05/04/2022

Transaction Status: Roll Out Transaction Prepared

## 2. Rollover / Release Authority Details

### Member Details:

Is the rollover for a member or a beneficiary? Member

Member's Name: Francis Cole

Member Account: COLFRA00001A

TFN: \*\*\*\*\*321

Date of Birth: \*\*\*\*\*1960

Sex: Male

Address: PO Box 459, Sanctuary Cove, 4212, QLD, AUSTRALIA

Service Period Start Date: 01/01/1990

### Receiving Fund Details:

Is the fund an SMSF? No

Name: Australian Retirement Trust (previously Sunsuper)

ABN: 98503137921

ESA:

USI: 98503137921001

Member Client ID: 903144111

### Bank Account

BSB: 064788

Account Name: Australian Retirement Trust

Account Number: 76556837

### Transferring Fund Details:

Is the fund an SMSF? Yes

Name: Cole Freedom Superannuation Fund

ABN: 47649374374

ESA: BGLSF360

Member Client ID: UNKNOWN

# Cole Freedom Superannuation Fund SuperStream Rollover / Release Authority

As at 30 June 2022

---

## Rollover Transaction Details:

Is the request for the entire balance? Yes

### Insurance

Insured Death Cover: \$0.00

Insured TDP Cover: \$0.00

Insured Income Protection Monthly Cover: \$0.00

Payment Reference Number: 476493743740405001

Requested Amount: \$123,866.53

### Rollover Components

Tax Free Component: \$4,134.00

Element Taxed In The Fund: \$119,732.53

Element Untaxed In The Fund: \$0.00

Kiwisaver Tax Free Component: \$0.00

### Preservation Amounts

Preserved Amount: \$123,684.51

Restricted Non-Preserved: \$0.00

Unrestricted Non-Preserved: \$182.02

Kiwisaver Preserved Amount: \$0.00

Is the request a Death Benefit Rollover? No

## 3. SuperStream Rollover / Release Authority Transaction History

Date	Transaction Status	Transaction Source	Processed By
05/04/2022	Roll Out Transaction Prepared	User created	Eddy Lee

## 4. SuperStream ATO Validation Services

Cole Freedom Superannuation Fund as the transferring fund has validated the member and/or receiving fund details with the following ATO validation service(s):

Date	Validation Service Type	Processed By	ATO's Service Response
------	-------------------------	--------------	------------------------

# Cole Freedom Superannuation Fund SuperStream Rollover / Release Authority

As at 30 June 2022

---

## 1. Rollover / Release Authority Summary

Member's / Beneficiary's Name: Johanna Cole

Transaction Type: SuperStream Roll Out

Date: 05/04/2022

Transaction Status: Roll Out Transaction Prepared

## 2. Rollover / Release Authority Details

### Member Details:

Is the rollover for a member or a beneficiary? Member

Member's Name: Johanna Cole

Member Account: COLJOH00001A

TFN: \*\*\*\*\*951

Date of Birth: \*\*\*\*\*1971

Sex: Female

Address: PO Box 459, Sanctuary Cove, 4212, QLD, AUSTRALIA

Service Period Start Date: 18/10/1990

### Receiving Fund Details:

Is the fund an SMSF? No

Name: SignatureSuper

ABN: 78421957449

ESA:

USI: AMP0195AU

Member Client ID: 946684415

### Bank Account

BSB: 032002

Account Name: NM Superannuation Pty Ltd

Account Number: 831189

### Transferring Fund Details:

Is the fund an SMSF? Yes

Name: Cole Freedom Superannuation Fund

ABN: 47649374374

ESA: BGLSF360

Member Client ID: UNKNOWN

# Cole Freedom Superannuation Fund SuperStream Rollover / Release Authority

As at 30 June 2022

---

## Rollover Transaction Details:

Is the request for the entire balance? Yes

### Insurance

Insured Death Cover: \$0.00

Insured TDP Cover: \$0.00

Insured Income Protection Monthly Cover: \$0.00

Payment Reference Number: 476493743740405002

Requested Amount: \$176,829.79

### Rollover Components

Tax Free Component: \$1,536.54

Element Taxed In The Fund: \$175,293.25

Element Untaxed In The Fund: \$0.00

Kiwisaver Tax Free Component: \$0.00

### Preservation Amounts

Preserved Amount: \$151,188.18

Restricted Non-Preserved: \$0.00

Unrestricted Non-Preserved: \$25,641.61

Kiwisaver Preserved Amount: \$0.00

Is the request a Death Benefit Rollover? No

## 3. SuperStream Rollover / Release Authority Transaction History

Date	Transaction Status	Transaction Source	Processed By
05/04/2022	Roll Out Transaction Prepared	User created	Eddy Lee

## 4. SuperStream ATO Validation Services

Cole Freedom Superannuation Fund as the transferring fund has validated the member and/or receiving fund details with the following ATO validation service(s):

Date	Validation Service Type	Processed By	ATO's Service Response
------	-------------------------	--------------	------------------------



A SuperStream rollover message for **Francis Cole** has been sent to **Australian Retirement Trust (previously Sunsuper)** on 05/04/2022.

Please arrange payment of **\$123,866.53** to the following bank details:

Account Name: **Australian Retirement Trust**

BSB: **064788**

Account Number: **76556837**

Payment Reference Number: **476493743740405001**

**Important:** Please use Payment Reference Number provided above as the bank reference number when making payment. Under SuperStream standards, Payment Reference Number in SuperStream message and bank reference number **MUST** match.

A SuperStream rollover message for **Johanna Cole** has been sent to **SignatureSuper** on 05/04/2022.

Please arrange payment of **\$176,829.79** to the following bank details:

Account Name: **NM Superannuation Pty Ltd**

BSB: **032002**

Account Number: **831189**

Payment Reference Number: **476493743740405002**

**Important:** Please use Payment Reference Number provided above as the bank reference number when making payment. Under SuperStream standards, Payment Reference Number in SuperStream message and bank reference number **MUST** match.

# Cole Freedom Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022

### Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Cole, Francis	22/09/1960	60	123,032.03	2,791.00	0.00	0.00	0.00	2,791.00
Cole, Johanna	19/04/1971	50	176,716.95	2,574.00	0.00	133.65	0.00	2,707.65
<b>All Members</b>				<b>5,365.00</b>	<b>0.00</b>	<b>133.65</b>	<b>0.00</b>	<b>5,498.65</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Cole, Francis	Concessional (5 year carry forward cap available)	2,791.00	77,578.00	74,787.00 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
Cole, Johanna	Concessional (5 year carry forward cap available)	2,574.00	75,499.25	72,925.25 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Cole, Francis							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	1,182.50	171.00	0.00	24,922.00	0.00	2,791.00	
Unused Concessional Contribution	0.00	0.00	25,000.00	78.00	25,000.00	24,709.00	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	25,078.00	50,078.00	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	50,078.00	77,578.00	74,787.00 Below Cap
Total Super Balance	0.00	90,059.75	92,006.21	93,879.90	128,863.21	123,032.03	



22/09/2021	Frank Super	Personal - Concessional	78.00
29/09/2021	Frank Super	Personal - Concessional	78.00
06/10/2021	Frank Super	Personal - Concessional	78.00
13/10/2021	Frank Super	Personal - Concessional	78.00
20/10/2021	Frank Super	Personal - Concessional	78.00
26/10/2021	Payment of ASIC fees by FCW Trust - take up as member CC for Frank	Personal - Concessional	56.00
27/10/2021	Frank Super	Personal - Concessional	78.00
03/11/2021	Frank Super	Personal - Concessional	78.00
10/11/2021	Frank Super	Personal - Concessional	78.00
15/11/2021	Payment of ASIC late fee paid by FCW Trust -take up as member CC for Frank	Personal - Concessional	83.00
17/11/2021	Frank Super	Personal - Concessional	78.00
24/11/2021	Frank Super	Personal - Concessional	78.00
01/12/2021	Frank Super	Personal - Concessional	78.00
08/12/2021	Frank Super	Personal - Concessional	78.00
15/12/2021	Frank Super	Personal - Concessional	78.00
22/12/2021	Frank Super	Personal - Concessional	78.00
29/12/2021	Frank Super	Personal - Concessional	78.00
05/01/2022	Frank Super	Personal - Concessional	78.00
12/01/2022	Frank Super	Personal - Concessional	78.00
19/01/2022	Frank Super	Personal - Concessional	78.00
27/01/2022	Frank Super	Personal - Concessional	78.00

---

02/02/2022	Frank Super	Personal - Concessional	78.00			
09/02/2022	Frank Super	Personal - Concessional	78.00			
16/02/2022	Frank Super	Personal - Concessional	78.00			
23/02/2022	Frank Super	Personal - Concessional	78.00			
<b>Total - Cole, Francis</b>			<b>2,791.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
-------------	-------------	-------------

### Cole, Johanna

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data			
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess
07/07/2021	Jo Super	Employer	75.00							
07/07/2021	Jo Super	Personal - Concessional	3.00							
14/07/2021	Jo Super	Employer	75.00							
14/07/2021	Jo Super	Personal - Concessional	3.00							
21/07/2021	Jo Super	Employer	75.00							
21/07/2021	Jo Super	Personal - Concessional	3.00							
28/07/2021	Jo Super	Employer	75.00							
28/07/2021	Jo Super	Personal - Concessional	3.00							
04/08/2021	Jo Super	Employer	75.00							
04/08/2021	Jo Super	Personal - Concessional	3.00							
11/08/2021	Jo Super	Employer	75.00							
11/08/2021	Jo Super	Personal - Concessional	3.00							
18/08/2021	Jo Super	Employer	75.00							
18/08/2021	Jo Super	Personal - Concessional	3.00							
25/08/2021	Jo Super	Employer	75.00							
25/08/2021	Jo Super	Personal - Concessional	3.00							
01/09/2021	Jo Super	Employer	75.00							

01/09/2021	Jo Super	Personal - Concessional	3.00
08/09/2021	Jo Super	Employer	75.00
08/09/2021	Jo Super	Personal - Concessional	3.00
15/09/2021	Jo Super	Employer	75.00
15/09/2021	Jo Super	Personal - Concessional	3.00
22/09/2021	Jo Super	Employer	75.00
22/09/2021	Jo Super	Personal - Concessional	3.00
29/09/2021	Jo Super	Employer	75.00
29/09/2021	Jo Super	Personal - Concessional	3.00
06/10/2021	Jo Super	Employer	75.00
06/10/2021	Jo Super	Personal - Concessional	3.00
13/10/2021	Jo Super	Employer	75.00
13/10/2021	Jo Super	Personal - Concessional	3.00
20/10/2021	Jo Super	Employer	75.00
20/10/2021	Jo Super	Personal - Concessional	3.00
27/10/2021	Jo Super	Employer	75.00
27/10/2021	Jo Super	Personal - Concessional	3.00
03/11/2021	Jo Super	Employer	75.00
03/11/2021	Jo Super	Personal - Concessional	3.00
10/11/2021	Jo Super	Employer	75.00
10/11/2021	Jo Super	Personal - Concessional	3.00
17/11/2021	Jo Super	Employer	75.00
17/11/2021	Jo Super	Personal - Concessional	3.00
24/11/2021	Jo Super	Employer	75.00
24/11/2021	Jo Super	Personal - Concessional	3.00
01/12/2021	Jo Super	Employer	75.00
01/12/2021	Jo Super	Personal - Concessional	3.00

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08/12/2021	Jo Super	Employer	75.00			
08/12/2021	Jo Super	Personal - Concessional	3.00			
09/12/2021	ATO ARO009000015832 385 - C-o contribution	Government Co- Contributions		133.65		
15/12/2021	Jo Super	Employer	75.00			
15/12/2021	Jo Super	Personal - Concessional	3.00			
22/12/2021	Jo Super	Employer	75.00			
22/12/2021	Jo Super	Personal - Concessional	3.00			
29/12/2021	Jo Super	Employer	75.00			
29/12/2021	Jo Super	Personal - Concessional	3.00			
05/01/2022	Jo Super	Employer	75.00			
05/01/2022	Jo Super	Personal - Concessional	3.00			
12/01/2022	Jo Super	Employer	75.00			
12/01/2022	Jo Super	Personal - Concessional	3.00			
19/01/2022	Jo Super	Employer	75.00			
19/01/2022	Jo Super	Personal - Concessional	3.00			
27/01/2022	Jo Super	Employer	75.00			
27/01/2022	Jo Super	Personal - Concessional	3.00			
02/02/2022	Jo Super	Employer	75.00			
02/02/2022	Jo Super	Personal - Concessional	3.00			
09/02/2022	Jo Super	Employer	75.00			
09/02/2022	Jo Super	Personal - Concessional	3.00			
16/02/2022	Jo Super	Employer	75.00			
16/02/2022	Jo Super	Personal - Concessional	3.00			
<b>Total - Cole, Johanna</b>			<b>2,574.00</b>	<b>0.00</b>	<b>133.65</b>	<b>0.00</b>

<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**Total for All Members**

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5,365.00	0.00	133.65	0.00
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## Superannuation Payments

From 1 July 2021 to 23 February 2022

The Trustee for FCW Trust atf Frank Cole Waterproofing Pty Ltd

Due Date	Payment Date	Employee	Contribution Type	Super Fund Name	Sent To Fund	Reference	Amount
28/10/2021	05/07/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	12/07/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	19/07/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	26/07/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	02/08/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	09/08/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	16/08/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	23/08/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	30/08/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	06/09/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	13/09/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	20/09/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/10/2021	27/09/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	04/10/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	11/10/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	18/10/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	25/10/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	01/11/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	08/11/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	15/11/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	22/11/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	29/11/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	13/12/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	20/12/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/01/2022	27/12/2021	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	03/01/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	10/01/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	17/01/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	24/01/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	31/01/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	07/02/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	14/02/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00
28/04/2022	21/02/2022	Johanna Cole	SGC	Fund Details Pending			\$75.00

**\$2,475.00**



THE TRUSTEE FOR COLE FREEDOM  
SUPERANNUATION FUND  
PO BOX 459  
SANCTUARY COVE QLD 4212

Our reference: 7125809915311  
Phone: 13 10 20  
ABN: 47 649 374 374

9 December 2021

Govt. Co-contribution for Jo

### **Superannuation remittance advice**

To whom it may concern

An amount of \$133.65 has been forwarded to you from the super co-contribution account for THE TRUSTEE FOR COLE FREEDOM SUPERANNUATION FUND as per the enclosed remittance advice.

More information about the remittance process is provided on the back of this page, but if you have any questions please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

Yours faithfully

Grant Brodie  
Deputy Commissioner of Taxation

### Reading your remittance advice

This remittance advice provides details of super co-contribution payments credited to you for one or more of your members.

### Payment for and account details

These details are provided so you can reconcile each payment with the correct member account.

Where you have made a claim for payment, the member and account details will match those you reported to us as part of your claim.

### Remittance reference number

This is a unique identifier we assign to the remittance of a member's super co-contribution payment.

It is important to note this number as it needs to be quoted if you are not accepting a particular payment on this remittance.

### Payment

This is the total amount of super co-contribution being credited for a member.

### Tax file numbers

From 1 July 2007, funds cannot accept any member contributions, including super co-contributions paid by the Australian Taxation Office unless the fund holds a tax file number for that member.

### What should you do if you will not be accepting one or more payments on the remittance?

You will need to complete a *Superannuation payment variation advice* (NAT 8451) statement and lodge it and your repayment with us on or before **14 January 2022**.

The *Completing the Superannuation payment variation advice* (NAT 8450) statement instructions will help you fill out this form.

Your repayment can be sent electronically to us by BPAY® or direct credit, or by cheque enclosed with the completed form.

If you are paying by cheque, please refer to the 'How to pay' information on the *Superannuation payment variation advice* (NAT 8451) statement. This will help you to complete the repayment details.

## HOW TO PAY

Your payment reference number (PRN) is:

BPAY®



Billers code: 75556

Ref:

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

More info: [www.bpay.com.au](http://www.bpay.com.au)

### CREDIT OR DEBIT CARD

Pay online with your credit or debit card at [www.governmenteasypay.gov.au/PayATO](http://www.governmenteasypay.gov.au/PayATO)

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

### OTHER PAYMENT OPTIONS

For other payment options, visit [www.ato.gov.au/paymentoptions](http://www.ato.gov.au/paymentoptions)

## Superannuation remittance advice

Provider: THE TRUSTEE FOR COLE FREEDOM SUPERANNUATION FUND  
Tax file number: 930 047 853  
Remittance type: Super co-contribution

Payment for	Account/Other ID	TFN	Date of birth	Remittance reference number	Financial year	Payment
Johanna Cole	SMSF11478867209 8	179 122 951	19/4/1971	7027342122601	2021	\$133.65

Payment details	Description	Processed date	Credit
	Super co-contribution remittance	08 December 2021	\$133.65 CR
		<b>Total payment amount</b>	<b>\$133.65 CR</b>