

Financial Statements and Reports  
for the year ended  
30 June 2021

Kimgrats Super Fund

# Kimgrats Super Fund

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# Kimgrats Super Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	226,801	179,713
Mortgage Loans (Australian)	3	165,000	165,000
Real Estate Properties (Australian - Non Residential)	4	440,000	0
Shares in Listed Companies (Australian)	5	568,272	367,783
Shares in Unlisted Private Companies (Australian)	6	50,000	50,000
Units in Unlisted Unit Trusts (Australian)	7	859,070	557,711
<b>Total Investments</b>		<u>2,309,143</u>	<u>1,320,207</u>
<b>Other Assets</b>			
Sundry Debtors		0	100,001
Bank Accounts	8	1,288,022	1,546,254
Distributions Receivable		29,194	27,835
<b>Total Other Assets</b>		<u>1,317,216</u>	<u>1,674,090</u>
<b>Total Assets</b>		<u>3,626,359</u>	<u>2,994,297</u>
Less:			
<b>Liabilities</b>			
GST Payable		1,740	0
Income Tax Payable		8,254	12,342
<b>Total Liabilities</b>		<u>9,994</u>	<u>12,342</u>
<b>Net assets available to pay benefits</b>		<u>3,616,365</u>	<u>2,981,955</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Kimber, Phillip - Accumulation		723,676	2,300,144
Kimber, Phillip - Pension (Account Based Pension)		1,982,763	0
Tsamassiros, Konstantinos - Accumulation		800,369	601,121
Kimber, Sarah - Accumulation		92,341	65,960
Kimber, Camille - Accumulation		17,216	14,730
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>3,616,365</u>	<u>2,981,955</u>

**Kimgrats Super Fund****Operating Statement**

For the year ended 30 June 2021

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	35,741	36,054
Dividends Received	10	16,782	25,160
Interest Received		59,362	82,276
Property Income	12	29,336	0
<b>Investment Gains</b>			
Changes in Market Values	13	481,538	(106,734)
<b>Contribution Income</b>			
Employer Contributions		37,240	11,102
Personal Concessional		25,055	50,500
Personal Non Concessional		0	5,500
<b>Total Income</b>		<u>685,054</u>	<u>103,858</u>
<b>Expenses</b>			
Accountancy Fees		440	0
Administration Costs		0	2,970
ATO Supervisory Levy		0	259
Auditor's Remuneration		0	660
ASIC Fees		55	107
Property Expenses - Council Rates		169	0
Property Expenses - Strata Levy Fees		65	0
		<u>730</u>	<u>3,996</u>
<b>Member Payments</b>			
Pensions Paid		40,000	0
<b>Total Expenses</b>		<u>40,729</u>	<u>3,996</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>644,325</u>	<u>99,863</u>
Income Tax Expense	14	9,913	22,042
<b>Benefits accrued as a result of operations</b>		<u>634,412</u>	<u>77,821</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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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 the 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 at the fair value of the consideration received or receivable.

#### Interest revenue

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

## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

### 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).

### 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. Goods and Services Tax (GST)

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

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

### f. 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: Managed Investments (Australian)

	2021 \$	2020 \$
Platinum International Fund (PK)	226,801	179,713
	<hr/> 226,801	<hr/> 179,713

### Note 3: Mortgage Loans (Australian)

	2021 \$	2020 \$
Southern Bay Investments (CT)	165,000	165,000

## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

	165,000	165,000
<b>Note 4: Real Estate Properties (Australian - Non Residential)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Unit 2 107 Kennedy Drive, Cambridge TAS, Australia	440,000	0
	440,000	0
<b>Note 5: Shares in Listed Companies (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
BHP Group Limited (PK)	174,852	128,952
BHP Group Limited (SK)	14,571	10,746
Carsales.com Limited (PK)	23,712	0
Cimic Group Limited	23,736	0
Computershare Limited (SK)	10,140	7,950
Midway Limited (SK)	5,562	5,000
Midway Limited (CK)	3,560	3,200
Perpetual Limited (PK)	92,115	68,241
Perpetual Limited - (SK)	5,927	4,391
South32 Limited (PK)	10,548	7,344
South32 Limited (SK)	879	612
Washington H Soul Pattinson & Company Limited (PK)	148,850	85,580
Washington H Soul Pattinson & Company Limited (SK)	15,853	9,179
Tassal Group Limited (PK)	37,966	36,587
	568,271	367,782
<b>Note 6: Shares in Unlisted Private Companies (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
My Mobile Data Pty Ltd (PK)	50,000	50,000
	50,000	50,000
<b>Note 7: Units in Unlisted Unit Trusts (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>

## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Unique 15 Wilmot Unit Trust (PK)	429,535	278,855
Unique 15 Wilmot Unit Trust (CT)	429,535	278,855
	<hr/>	<hr/>
	859,070	557,710
	<hr/>	<hr/>

### Note 9: Guaranteed Benefits

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

### Note 10: Dividends

	2021	2020
	\$	\$
BHP Group Limited (PK)	7,437	7,672
BHP Group Limited (SK)	620	639
Carsales.com Limited (PK)	300	0
Computershare Limited (PK)	69	0
Computershare Limited (SK)	276	276
Infomedia Ltd (PK)	0	1,180
Perpetual Limited (PK)	3,082	5,290
Perpetual Limited - (SK)	198	340
Platinum Asset Management Limited (PK)	0	5,025
South32 Limited (PK)	114	268
South32 Limited (SK)	10	22
Tassal Group Limited (PK)	1,697	1,584
Washington H Soul Pattinson & Company Limited (PK)	2,692	2,585
Washington H Soul Pattinson & Company Limited (SK)	287	277
	<hr/>	<hr/>
	16,782	25,158
	<hr/>	<hr/>



## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

### Note 11: Trust Distributions

	2021 \$	2020 \$
Platinum International Fund (PK)	6,547	8,219
Unique 15 Wilmot Unit Trust (PK)	14,597	13,918
Unique 15 Wilmot Unit Trust (CT)	14,597	13,918
	<hr/> 35,741	<hr/> 36,055

### Note 12: Rental Income

	2021 \$	2020 \$
Unit 2 107 Kennedy Drive, Cambridge TAS, Australia	29,336	0
	<hr/> 29,336	<hr/> 0

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

	2021 \$	2020 \$
<b>Managed Investments (Australian)</b>		
Platinum International Fund (PK)	40,542	(15,905)
	<hr/> 40,542	<hr/> (15,905)
<b>Real Estate Properties (Australian - Non Residential)</b>		
Unit 2 107 Kennedy Drive, Cambridge TAS, Australia	(15,947)	0
	<hr/> (15,947)	<hr/> 0
<b>Shares in Listed Companies (Australian)</b>		
BHP Group Limited (PK)	45,900	(19,224)
BHP Group Limited (SK)	3,825	(1,602)
Carsales.com Limited (PK)	1,736	0
Cimic Group Limited	1,508	0
Computershare Limited (SK)	2,190	(1,776)
Infomedia Ltd (PK)	0	(52,517)
Midway Limited (CK)	360	(3,220)
Midway Limited (PK)	0	(1,561)
Midway Limited (SK)	562	(4,957)
Perpetual Limited (PK)	23,874	(28,911)
Perpetual Limited - (SK)	1,536	(1,860)

## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Platinum Asset Management Limited (PK)	0	23,581
South32 Limited (PK)	3,204	(4,104)
South32 Limited (SK)	267	(342)
Tassal Group Limited (PK)	1,379	(13,174)
Washington H Soul Pattinson & Company Limited (PK)	62,484	(10,780)
Washington H Soul Pattinson & Company Limited (SK)	6,674	(1,156)
	<hr/>	<hr/>
	155,499	(121,604)
	<hr/>	<hr/>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Unique 15 Wilmot Unit Trust (CT)	150,680	(3,390)
Unique 15 Wilmot Unit Trust (PK)	150,680	(3,390)
	<hr/>	<hr/>
	301,359	(6,781)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	481,453	(144,289)
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Carsales.com Rights 2021 (PK)	85	0
Infomedia Ltd (PK)	0	83,919
Midway Limited (PK)	0	2,418
Platinum Asset Management Limited (PK)	0	(48,782)
	<hr/>	<hr/>
	85	37,555
	<hr/>	<hr/>
<b>Total Realised Movement</b>	85	37,555
	<hr/>	<hr/>
<b>Changes in Market Values</b>	481,538	(106,734)
	<hr/>	<hr/>
<b>Note 14: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
The components of tax expense comprise	<b>\$</b>	<b>\$</b>
Current Tax	9,913	22,042
	<hr/>	<hr/>
Income Tax Expense	9,913	22,042
	<hr/>	<hr/>

Refer to compilation report

## Kimgrats Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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%	96,649	14,979
Less:		
Tax effect of:		
Non Taxable Contributions	0	825
Increase in MV of Investments	72,218	0
Exempt Pension Income	14,768	0
Realised Accounting Capital Gains	13	5,633
Accounting Trust Distributions	5,361	5,408
Add:		
Tax effect of:		
Decrease in MV of Investments	0	21,643
SMSF Non-Deductible Expenses	109	0
Pension Payments	6,000	0
Franking Credits	976	1,454
Net Capital Gains	669	1,537
Taxable Trust Distributions	4,379	4,052
Income Tax on Taxable Income or Loss	16,422	31,799
Less credits:		
Franking Credits	6,509	9,692
Foreign Credits	0	65
Current Tax or Refund	9,913	22,043

# Kimgrats Super Fund

## Statement of Taxable Income

For the year ended 30 June 2021

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	2021
	\$
Benefits accrued as a result of operations	644,325.00
<b>Less</b>	
Increase in MV of investments	481,453.00
Exempt current pension income	98,450.00
Realised Accounting Capital Gains	85.00
Accounting Trust Distributions	35,741.00
	<hr/> 615,729.00
<b>Add</b>	
SMSF non deductible expenses	729.00
Pension Payments	40,000.00
Franking Credits	6,509.00
Net Capital Gains	4,459.00
Taxable Trust Distributions	29,194.00
	<hr/> 80,891.00
SMSF Annual Return Rounding	(4.00)
	<hr/> 109,483.00
<b>Taxable Income or Loss</b>	<hr/> 109,483.00
Income Tax on Taxable Income or Loss	16,422.45
<b>Less</b>	
Franking Credits	6,509.43
	<hr/> 9,913.02
<b>CURRENT TAX OR REFUND</b>	<hr/> 9,913.02
Supervisory Levy	259.00
Income Tax Instalments Paid	(14,001.00)
	<hr/> (3,828.98)
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> (3,828.98)

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**Kimgrats Super Fund**  
**Kimgrats Super Pty Ltd ACN: 105138903**  
**Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 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 2021.

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

.....  
Phillip Kimber  
Kimgrats Super Pty Ltd  
Director

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

## **Kimgrats Super Fund**

# **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the Kimgrats Super Fund which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee**

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

### **Our Responsibility**

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Joseph Hoang

of

ProPlus Super Pty Ltd  
PO Box 1839  
BROADBEACH QLD 4218

Signed:

Dated:

# Kimgrats Super Fund

## Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - Butler McIntyre Investments (PK)		981,901.240000	981,901.24	981,901.24	981,901.24			27.30 %
Cash at Bank - Butler McIntyre Investments (CK)		11,684.930000	11,684.93	11,684.93	11,684.93			0.32 %
Cash at Bank - Butler McIntyre Investments (CT)		202,909.240000	202,909.24	202,909.24	202,909.24			5.64 %
Cash at Bank - Butler McIntyre Investments (PK2)		19,425.120000	19,425.12	19,425.12	19,425.12			0.54 %
Cash at Bank - Butler McIntyre Investments (SK)		41,728.810000	41,728.81	41,728.81	41,728.81			1.16 %
Cash at Bank - CBA (CK)		2,549.010000	2,549.01	2,549.01	2,549.01			0.07 %
Cash at Bank - CBA (SK)		526.590000	526.59	526.59	526.59			0.01 %
Cash at Bank - CBA 1 (PK)		21,578.640000	21,578.64	21,578.64	21,578.64			0.60 %
Cash at Bank - CBA 2 (PK)		5,718.250000	5,718.25	5,718.25	5,718.25			0.16 %
			<b>1,288,021.83</b>		<b>1,288,021.83</b>		<b>0.00 %</b>	<b>35.81 %</b>
<b>Managed Investments (Australian)</b>								
PLA0002AU Platinum International Fund (PK)	105,229.58	2.155300	226,801.31	2.25	236,710.99	(9,909.68)	(4.19) %	6.30 %
			<b>226,801.31</b>		<b>236,710.99</b>	<b>(9,909.68)</b>	<b>(4.19) %</b>	<b>6.30 %</b>
<b>Mortgage Loans (Australian)</b>								
KIMGRA_SO Southern Bay Investments (CT) UTHERNBA Y12	165,000.00	1.000000	165,000.00	1.00	165,000.00	0.00	0.00 %	4.59 %
			<b>165,000.00</b>		<b>165,000.00</b>	<b>0.00</b>	<b>0.00 %</b>	<b>4.59 %</b>
<b>Real Estate Properties (Australian - Non Residential)</b>								
KIMGRATSP Unit 2 107 Kennedy Drive, ROPPK1 Cambridge TAS, Australia	1.00	440,000.000000	440,000.00	455,946.73	455,946.73	(15,946.73)	(3.50) %	12.23 %
			<b>440,000.00</b>		<b>455,946.73</b>	<b>(15,946.73)</b>	<b>(3.50) %</b>	<b>12.23 %</b>
<b>Shares in Listed Companies (Australian)</b>								
BHP.AX BHP Group Limited (PK)	3,600.00	48.570000	174,852.00	21.21	76,363.87	98,488.13	128.97 %	4.86 %
BHP.AX BHP Group Limited (SK)	300.00	48.570000	14,571.00	33.03	9,908.62	4,662.38	47.05 %	0.40 %
CAR.AX Carsales.com Limited (PK)	1,200.00	19.760000	23,712.00	18.31	21,975.91	1,736.09	7.90 %	0.66 %
CIM.AX Cimic Group Limited	1,200.00	19.780000	23,736.00	18.52	22,227.91	1,508.09	6.78 %	0.66 %

# Kimgrats Super Fund

## Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
CPU.AX	Computershare Limited (SK)	600.00	16.900000	10,140.00	12.58	7,547.58	2,592.42	34.35 %	0.28 %
MWY.AX	Midway Limited (CK)	4,000.00	0.890000	3,560.00	1.60	6,419.95	(2,859.95)	(44.55) %	0.10 %
MWY.AX	Midway Limited (SK)	6,250.00	0.890000	5,562.50	1.59	9,957.45	(4,394.95)	(44.14) %	0.15 %
PPT.AX	Perpetual Limited (PK)	2,300.00	40.050000	92,115.00	43.45	99,939.78	(7,824.78)	(7.83) %	2.56 %
PPT.AX	Perpetual Limited - (SK)	148.00	40.050000	5,927.40	31.78	4,704.15	1,223.25	26.00 %	0.16 %
S32.AX	South32 Limited (PK)	3,600.00	2.930000	10,548.00	1.62	5,836.20	4,711.80	80.73 %	0.29 %
S32.AX	South32 Limited (SK)	300.00	2.930000	879.00	2.52	757.28	121.72	16.07 %	0.02 %
TGR.AX	Tassal Group Limited (PK)	10,605.00	3.580000	37,965.90	4.69	49,761.67	(11,795.77)	(23.70) %	1.06 %
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	4,413.00	33.730000	148,850.49	15.88	70,094.23	78,756.26	112.36 %	4.14 %
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	470.00	33.730000	15,853.10	14.89	6,997.55	8,855.55	126.55 %	0.44 %
			<b>568,272.39</b>		<b>392,492.15</b>	<b>175,780.24</b>	<b>44.79 %</b>	<b>15.80 %</b>	
<b>Shares in Unlisted Private Companies (Australian)</b>									
OVOMYMOB	My Mobile Data Pty Ltd (PK)	47,472.00	1.053252	49,999.98	1.05	50,000.00	(0.02)	(0.00) %	1.39 %
			<b>49,999.98</b>		<b>50,000.00</b>	<b>(0.02)</b>	<b>(0.00) %</b>	<b>1.39 %</b>	
<b>Units in Unlisted Unit Trusts (Australian)</b>									
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	48,825.00	8.797440	429,535.01	2.73	133,333.27	296,201.74	222.15 %	11.94 %
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	48,825.00	8.797440	429,535.01	2.76	135,000.00	294,535.01	218.17 %	11.94 %
			<b>859,070.02</b>		<b>268,333.27</b>	<b>590,736.75</b>	<b>220.15 %</b>	<b>23.88 %</b>	
			<b>3,597,165.53</b>		<b>2,856,504.97</b>	<b>740,660.56</b>	<b>25.93 %</b>	<b>100.00 %</b>	



# Kimgrats Super Fund

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Bank Accounts</b>												
Cash at Bank - Butler McIntyre Investments (PK)	34,662.05			34,662.05	0.00	0.00	0.00	34,662.05			0.00	0.00
Cash at Bank - Butler McIntyre Investments (CK)	376.03			376.03	0.00	0.00	0.00	376.03			0.00	0.00
Cash at Bank - Butler McIntyre Investments (CT)	6,158.05			6,158.05	0.00	0.00	0.00	6,158.05			0.00	0.00
Cash at Bank - Butler McIntyre Investments (PK2)	125.12			125.12	0.00	0.00	0.00	125.12			0.00	0.00
Cash at Bank - Butler McIntyre Investments (SK)	1,053.26			1,053.26	0.00	0.00	0.00	1,053.26			0.00	0.00
	<b>42,374.51</b>			<b>42,374.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,374.51</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
PLA0002AU Platinum International Fund (PK)	6,546.82	0.00	0.00	0.00	13.18	0.00	0.00	13.18	0.00	0.00	6,546.82	0.00
	<b>6,546.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.18</b>	<b>0.00</b>	<b>0.00</b>	<b>13.18</b>	<b>0.00</b>	<b>0.00</b>	<b>6,546.82</b>	<b>0.00</b>
<b>Mortgage Loans (Australian)</b>												
KIMGRA_KE Kelvin Grove (PK1) LVINGROVE (PK)	5,602.66			5,602.66	0.00	0.00	0.00	5,602.66			0.00	0.00
KIMGRA_SO Southern Bay Investments (CT) UTHERNBA Y12	11,384.99			11,384.99	0.00	0.00	0.00	11,384.99			0.00	0.00
	<b>16,987.65</b>			<b>16,987.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,987.65</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>												
KIMGRATSP Unit 2 107 Kennedy Drive, ROPPK1 Cambridge TAS, Australia	29,335.68							29,335.68				
	<b>29,335.68</b>							<b>29,335.68</b>				
<b>Shares in Listed Companies (Australian)</b>												
BHP.AX BHP Group Limited (PK)	7,437.27	7,437.27	0.00		3,187.40			10,624.67		0.00		
BHP.AX BHP Group Limited (SK)	619.77	619.77	0.00		265.62			885.39		0.00		
CAR.AX Carsales.com Limited (PK)	300.00	300.00	0.00		128.57			428.57		0.00		
CPU.AX Computershare Limited (PK)	69.00	0.00	69.00		0.00	0.00	0.00	69.00	0.00	0.00		
CPU.AX Computershare Limited (SK)	276.00	179.40	96.60		76.88			352.88		0.00		

# Kimgrats Super Fund

## Investment Income Report

As at 30 June 2021

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
PPT.AX	Perpetual Limited (PK)	3,082.00	3,082.00	0.00		1,320.86			4,402.86		0.00		
PPT.AX	Perpetual Limited - (SK)	198.32	198.32	0.00		84.99			283.31		0.00		
S32.AX	South32 Limited (PK)	114.40	114.40	0.00		49.03			163.43		0.00		
S32.AX	South32 Limited (SK)	9.54	9.54	0.00		4.09			13.63		0.00		
TGR.AX	Tassal Group Limited (PK)	1,696.80	238.61	1,458.19		102.26			1,799.06		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	2,691.93	2,691.93	0.00		1,153.68			3,845.61		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	286.70	286.70	0.00		122.87			409.57		0.00		
		<b>16,781.73</b>	<b>15,157.94</b>	<b>1,623.79</b>		<b>6,496.25</b>	<b>0.00</b>	<b>0.00</b>	<b>23,277.98</b>	<b>0.00</b>	<b>0.00</b>		
<b>Units in Unlisted Unit Trusts (Australian)</b>													
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	14,597.08			14,597.08	0.00	0.00	0.00	14,597.08		0.00	0.00	0.00
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	14,597.08			14,597.08	0.00	0.00	0.00	14,597.08		0.00	0.00	0.00
		<b>29,194.16</b>			<b>29,194.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,194.16</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>141,220.55</b>	<b>15,157.94</b>	<b>1,623.79</b>	<b>88,556.32</b>	<b>6,509.43</b>	<b>0.00</b>	<b>0.00</b>	<b>141,183.16</b>	<b>0.00</b>	<b>0.00</b>	<b>6,546.82</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **141,183.16**

Net Capital Gain **4,373.33**

**Total Assessable Income 145,556.49**

\* 1 Includes foreign credits from foreign capital gains.

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

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

Kimgrats Super Fund

# Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

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>Managed Investments (Australian)</b>												
Platinum International Fund (PK)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,560.00	0.00	0.00
		<b>0.00</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>	<b>0.00</b>	<b>6,560.00</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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,560.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Loans (Australian)</b>												
KIMGRA_KELGRO(PK) - Kelvin Grove (PK1)												
30/09/2020	02/02/2021	1.00	78,922.12	78,922.12	0.00	78,922.12	78,922.12	0.00	0.00	0.00	0.00	0.00
		<b>1.00</b>	<b>78,922.12</b>	<b>78,922.12</b>	<b>0.00</b>	<b>78,922.12</b>	<b>78,922.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>1.00</b>	<b>78,922.12</b>	<b>78,922.12</b>	<b>0.00</b>	<b>78,922.12</b>	<b>78,922.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
CARR.AX2 - Carsales.com Rights 2021 (PK)												
23/03/2021	26/05/2021	172.00	0.00	85.28	85.28	0.00	0.00	0.00	0.00	0.00	85.28	0.00
		<b>172.00</b>	<b>0.00</b>	<b>85.28</b>	<b>85.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85.28</b>	<b>0.00</b>
		<b>172.00</b>	<b>0.00</b>	<b>85.28</b>	<b>85.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85.28</b>	<b>0.00</b>
		<b>173.00</b>	<b>78,922.12</b>	<b>79,007.40</b>	<b>85.28</b>	<b>78,922.12</b>	<b>78,922.12</b>	<b>0.00</b>	<b>0.00</b>	<b>6,560.00</b>	<b>85.28</b>	<b>0.00</b>

# Kimgrats Super Fund

## Members Statement

Phillip Anthony Kimber  
 8 Nixon Street  
 Sandy Bay, Tasmania, 7005, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	64	Vested Benefits	723,677
Tax File Number:	Provided	Total Death Benefit	723,677
Date Joined Fund:	01/01/1985	Current Salary	0
Service Period Start Date:	01/01/1985	Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	KIMPHI00002A		
Account Start Date	01/01/1985		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

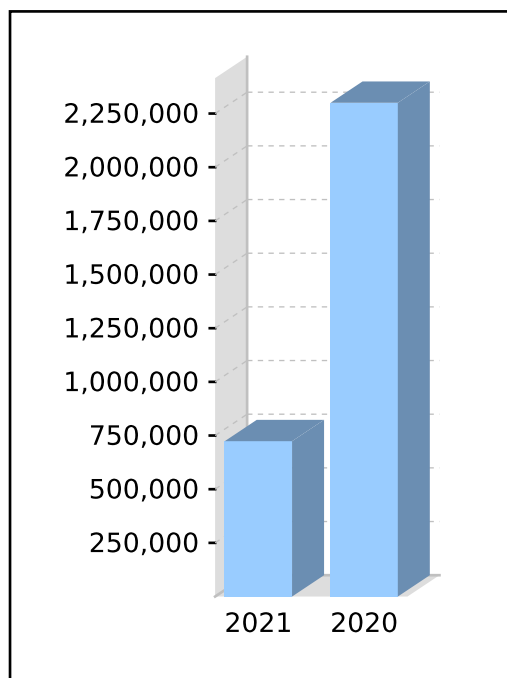
Total Benefits 723,677

#### Preservation Components

Preserved 723,677  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free 205,549  
 Taxable 518,128  
 Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	2,300,143	2,275,141
<u>Increases to Member account during the period</u>		
Employer Contributions	24,859	
Personal Contributions (Concessional)	55	25,000
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	4,098	21,009
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,737	3,750
Income Tax	1,741	17,257
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	1,600,000	
Closing balance at 30/06/2021	723,677	2,300,143

**Kimgrats Super Fund**  
**Members Statement**

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**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

\_\_\_\_\_  
Phillip Anthony Kimber  
Director

# Kimgrats Super Fund

## Members Statement

Phillip Anthony Kimber  
 8 Nixon Street  
 Sandy Bay, Tasmania, 7005, Australia

### Your Details

Date of Birth : Provided  
 Age: 64  
 Tax File Number: Provided  
 Date Joined Fund: 01/01/1985  
 Service Period Start Date: 01/01/1985  
 Date Left Fund:  
 Member Code: KIMPHI00004P  
 Account Start Date: 01/07/2020  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries N/A  
 Vested Benefits 1,982,763  
 Total Death Benefit 1,982,763  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

### Your Balance

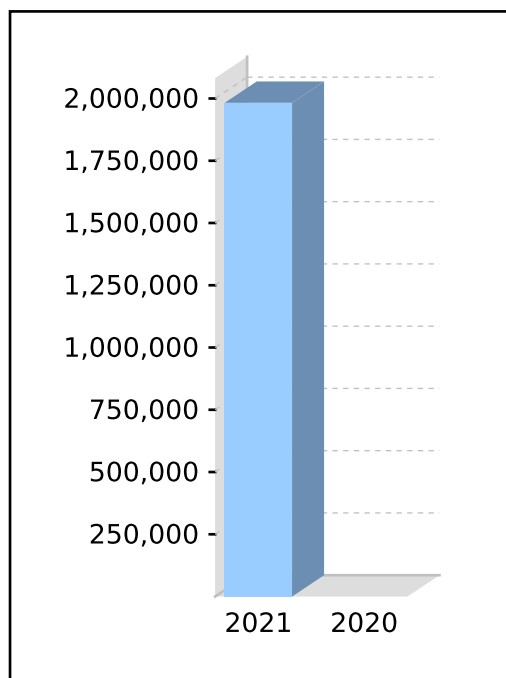
Total Benefits 1,982,763

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 1,982,763  
 Restricted Non Preserved

#### Tax Components

Tax Free (29.36%) 582,110  
 Taxable 1,400,653  
 Investment Earnings Rate 27%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	422,763	
Internal Transfer In	1,600,000	
<u>Decreases to Member account during the period</u>		
Pensions Paid	40,000	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,982,763	0

**Kimgrats Super Fund**  
**Members Statement**

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Signed by all the trustees of the fund

---

Phillip Anthony Kimber  
Director

# Kimgrats Super Fund

## Members Statement

Konstantinos Tsamassiros  
 9 Mount Stuart Road  
 Mount Stuart, Tasmania, 7000, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	60	Vested Benefits	800,369
Tax File Number:	Provided	Total Death Benefit	800,369
Date Joined Fund:	01/09/1994	Current Salary	0
Service Period Start Date:	01/01/1994	Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	TSAKON00002A		
Account Start Date	01/09/1994		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits 800,369

#### Preservation Components

Preserved 800,369

Unrestricted Non Preserved

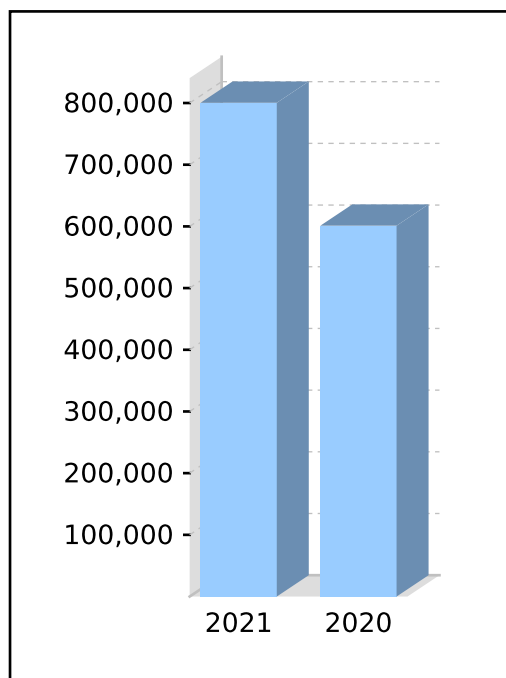
Restricted Non Preserved

#### Tax Components

Tax Free 8,500

Taxable 791,869

Investment Earnings Rate 29%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	601,121	546,824
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	25,000
Personal Contributions (Non Concessional)		5,000
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	182,819	32,898
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	3,750
Income Tax	4,821	4,851
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	800,369	601,121



**Kimgrats Super Fund**  
**Members Statement**

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Signed by all the trustees of the fund

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Phillip Anthony Kimber  
Director

# Kimgrats Super Fund

## Members Statement

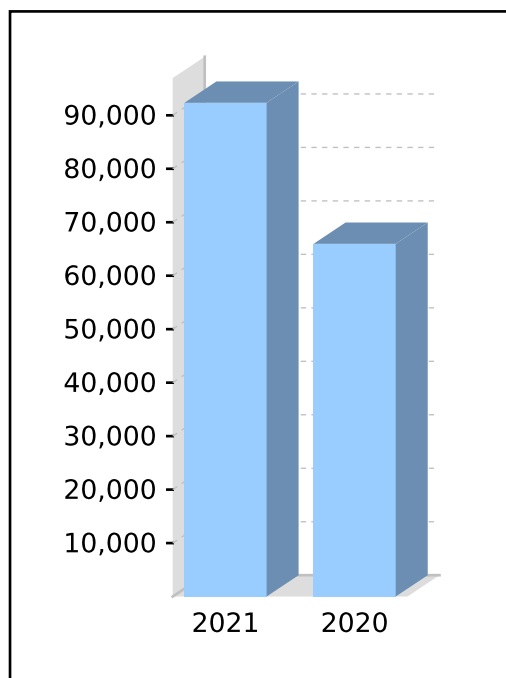
Sarah Renee Kimber  
 8 Nixon Street  
 Sandy Bay, Tasmania, 7005, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	32	Vested Benefits	92,341
Tax File Number:	Provided	Total Death Benefit	92,341
Date Joined Fund:	05/11/2013	Current Salary	0
Service Period Start Date:	31/10/2005	Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	KIMSAR00002A		
Account Start Date	05/11/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	92,341
<u>Preservation Components</u>	
Preserved	92,341
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	10,675
Taxable	81,666
Investment Earnings Rate	25%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	65,960	65,576
<u>Increases to Member account during the period</u>		
Employer Contributions	10,257	10,420
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	18,123	(8,048)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,539	1,563
Income Tax	460	424
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	92,341	65,961

**Kimgrats Super Fund**  
**Members Statement**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Phillip Anthony Kimber  
Director

# Kimgrats Super Fund

## Members Statement

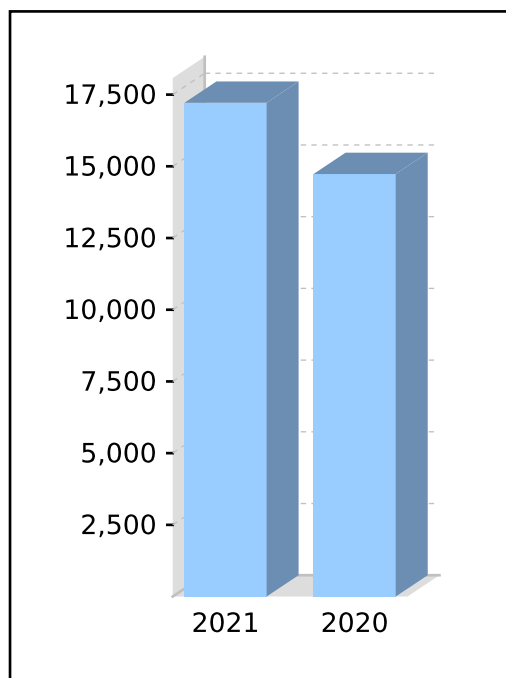
Camille Isobel Kimber  
 8 Nixon Street  
 Sandy Bay, Tasmania, 7005, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	30	Vested Benefits	17,216
Tax File Number:	Provided	Total Death Benefit	17,216
Date Joined Fund:	17/05/2017		
Service Period Start Date:	17/05/2017		
Date Left Fund:			
Member Code:	KIMCAM00001A		
Account Start Date	17/05/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	17,216
<u>Preservation Components</u>	
Preserved	17,216
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,502
Taxable	14,714
Investment Earnings Rate	5%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	14,730	16,593
<u>Increases to Member account during the period</u>		
Employer Contributions	2,124	683
Personal Contributions (Concessional)		500
Personal Contributions (Non Concessional)		500
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	737	(3,341)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	319	177
Income Tax	56	26
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	17,216	14,732

**Kimgrats Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

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Phillip Anthony Kimber  
Director

# 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 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> <b>W</b> \$ (Sum of labels <b>A</b> to <b>U</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"/>
-----------------------------------------------------------------------	---------------------------

## 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	<b>Non-refundable non-carry forward tax offsets</b>
<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	<b>Non-refundable carry forward tax offsets</b>
<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	<b>SUBTOTAL 2</b>
<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	<b>Refundable tax offsets</b>
<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 <b>E</b> – 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 F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$
----------------------------

**!** 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 \$**

<b>TOTAL CONTRIBUTIONS N \$</b>
---------------------------------

(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
------------

<b>CLOSING ACCOUNT BALANCE S \$</b>
-------------------------------------

(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**Retirement phase value **X2 \$**Outstanding limited recourse borrowing arrangement amount **Y \$**

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

**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)

**MEMBER 3**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth 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 4**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth 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)



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

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

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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: 100px;">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>
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15c Other investments

Crypto-Currency **N \$**

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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>
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**15e In-house assets**

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

**A** No      Yes      **B** \$

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

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

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

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

Date  /  /

### Preferred trustee or director contact details:

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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  /  /

### 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