

Self-managed superannuation fund annual return 2022

Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address
 Street
 Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

Sensitive (when completed)

Guthrie & Andrew Superannuation Fund

File no 999 630 284

ABN 54 843 063 053

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

10 Exempt current pension income

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

 N

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Section B: Income**11 Income**

Gross rent and other leasing and hiring income

B 92134

Gross interest

C 5**Calculation of assessable contributions****R** 54920

Assessable employer contributions

R1 27420*plus* Assessable personal contributions**R2** 27500*plus* No-TFN-quoted contributions**R3** 0

GROSS INCOME

W 147059

TOTAL ASSESSABLE INCOME

V 147059**Section C: Deductions and non-deductible expenses****12 Deductions and non-deductible expenses****Deductions****Non-deductible****expenses**

Interest expenses within Australia

A1 66462**A2**

Capital works expenditure

D1 4828**D2****Description****Deductions****Non-Ded Exp**

Capital works - BMT Chelsea

1731

Capital works - BMT Glenroy

1467

Capital Works per ITR Schedule -

41

Capital Works per ITR Schedule -

1589

Total

4828

Insurance premiums - members

F1 5431**F2**

SMSF auditor fee

H1 440**H2**

Investment expenses

I1 32208**I2**

Management and administration expenses

J1 5750**J2**

Other amounts

L1 2274 0**L2**

TOTAL DEDUCTIONS (A1 to M1)

N 117393

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y

TOTAL SMSF EXPENSES (N + Y)

Z 117393

TOTAL INCOME OR LOSS

O 29666

(Total assessable income less deductions)

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Guthrie & Andrew Superannuation Fund

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Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	29666.00
		Tax on taxable income	T1	4449.90
		Tax on no-TFN-quoted contributions	J	0.00
		Gross tax	B	4449.90
		Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
		SUBTOTAL 1	T2	4449.90
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
		SUBTOTAL 2	T3	4449.90
		Refundable tax offsets (E1 + E2 + E3 + E4)	E	
		TAX PAYABLE	T5	4449.90
		Section 102AAM int. charge	G	
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
		Tax offset refunds	I	0.00
		PAYG installments raised	K	4699.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT DUE (T5 + G - H - I - K + L - M + N)	S	9.90

Foreign inc. tax offsets	C1	0.00	}	
Rebates and tax offsets	C2			
ESVCLP tax offset	D1		}	
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1		}	
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
<i>Credit:</i>				
Int. on early payments	H1		}	
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3			
TFN w/held from closely held trusts	H5			
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			

Sensitive (when completed)

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Section F: Member information**MEMBER NUMBER: 1**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**Contributions**

Personal contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE**MEMBER NUMBER: 2**

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE**Contributions**

Employer contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE**Sensitive** (when completed)

Guthrie & Andrew Superannuation Fund

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

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1	925000	Cash and term deposits	E	27890
Australian non-residential real property	J2	1197500	Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	2122500
Property count	J7	3	Non-residential real property	K	
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	1303

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(sum of labels A to T)

U 2151693

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A **Y**

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B **N****16 Liabilities**

Borrowings for limited

recourse borrowing arrangements	V1	1097809	Borrowings	V	1097809
Permissible temporary borrowings	V2		Total member closing account balances	W	1052257
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	1627
			TOTAL LIABILITIES	Z	2151693

Sensitive (when completed)

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Section K: Declarations**Important**

Before making this declaration check to ensure 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 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 more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date

Preferred trustee, director or public officer's contact details:

Title	Ms
Family name and suffix	Guthrie
Given and other names	Melissa
Phone number	0409 558886
Non-individual trustee name	Guthrie & Andrew Pty Ltd

Time taken to prepare and complete this tax return (hours)

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2022 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title	Mr
Family name and suffix	Capobianco
Given and other names	Harry
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	GUTHRSF
Tax agent number	26665006

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

File no 999 630 284
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Address of property

Suburb/State/P'code	396 Nepean Hwy		
	CHELSEA	VIC	3196

Date property first earned rental income			02/07/2017
Rented from	01/07/2021	to	30/06/2022
Number of weeks property was rented this year			52

Acquisition and disposal details	Date	Amount
Acquired	02/07/2017	421801

Income

(If registered for GST and GST was payable on your rental income, do not include it here.)

Rents received	22000	A	22000
Total other rental related income	1491	B	1491

Gross rent:	23491	C	23491
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Expenses

(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)

			Net
Borrowing expenses	949	F	949
Insurance	847	K	847
Interest on loan(s)	14172	L	14172
Land tax	4595	M	4595
Property agent fees/commission	1100	P	1100
Capital works deductions (special building write off)	1731	R	1731
Water charges	508	U	508

Total expenses: Add expenses amounts (D to V)	23902	W	23902
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Net rent: Take W away from C		X	411	L
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Address of property

Suburb/State/P'code	37 Armstrongs Rd SEAFORD	VIC	3198
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Date property first earned rental income			06/07/2017
Rented from	01/07/2021	to	30/06/2022
Number of weeks property was rented this year			52

Acquisition and disposal details	Date	Amount
Acquired	06/07/2017	581032

Income

(If registered for GST and GST was payable on your rental income, do not include it here.)

Rents received	29261	A	29261
Total other rental related income	4980	B	4980

Gross rent:	34241	C	34241
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Expenses

(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)

	Gross amount	Private use		Net
Borrowing expenses	1120		F	1120
Council rates	3594		H	3594
Depreciation on plant				
Depreciation on plant				
Amount from depreciation worksheet	486			
	486	0	I	486
Insurance	3424		K	3424
Interest on loan(s)	19480		L	19480
Land tax	1191		M	1191
Property agent fees/commission	2702		P	2702
Repairs and maintenance	1399		Q	1399
Capital works deduction (special building write-off)				
SBW worksheet	41			
	41		R	41
Water charges	1313		U	1313
Sundry rental expenses				
ESM	514			
	514		V	514
Total expenses: Add expenses amounts (D to V)	35264	0	W	35264

Net rent: Take W away from C		X	1023	L
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Address of property

	112 Melbourne Avenue	
Suburb/State/P'code	GLENROY	VIC

Date property first earned rental income	01/01/2019
Number of weeks property was rented this year	0

Acquisition and disposal details	Date	Amount
Acquired	01/07/2018	760000

Income**(If registered for GST and GST was payable on your rental income, do not include it here.)**

Rents received	34239	A	34239
Total other rental related income	164	B	164

Gross rent:	34403	C	34403
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Expenses**(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)**

	Gross amount	Private use		Net
Borrowing expenses	205		F	205
Cleaning	209		G	209
Council rates	2608		H	2608
Depreciation on plant				
Amount from depreciation worksheet	877			
	877	0	I	877
Insurance	1200		K	1200
Interest on loan(s)	32810		L	32810
Land tax	2130		M	2130
Pest control	330		O	330
Property agent fees/commission	1712		P	1712
Repairs and maintenance	556		Q	556
Capital works deduction (special building write-off)				
Capital works deductions per BMT	1467			
SBW worksheet	1589			
	3056		R	3056
Water charges	914		U	914

Total expenses: Add expenses amounts (D to V)	46607	0	W	46607
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Net rent: Take W away from C			X	12204
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Other Income

Code	Description	Amount
O	Other income received not listed	
Total		

Assessable employer contributions

Details	Amount
R Andrew	27420.00
Total	27420.00

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Details	Amount
M. Guthrie	27500.00
Total	27500.00

Capital Works Expenses schedule
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Asset Code	Description Commenced Date Accum Write-off	Write-Off Start Date	Cost	Opening WDV	Rate	Amount	Closing WDV
1	Gates - Seaford 01/12/2018 50		546	510	2.500	14	496
2	Electrical Works - Glenroy 24/08/2018 872		10142	9524	2.500	254	9270
3	Fencing - Glenroy 27/11/2018 405		4720	4433	2.500	118	4315
4	Flooring - Glenroy 26/06/2018 546		6353	5966	2.500	159	5807
5	Kitchen & Bathroom Reno- Glenroy 18/11/2018 629		7305	6859	2.500	183	6676
6	Painting - Glenroy 01/10/2018 496		5770	5418	2.500	144	5274
7	Plastering - Glenroy 26/10/2018 515		6000	5635	2.500	150	5485
8	Plumbing Works - Glenroy 13/10/2018 53		619	581	2.500	15	566
9	Stump Repairs - Glenroy 17/09/2018 1001		11650	10940	2.500	291	10649
10	Various Repairs - Glenroy 21/09/2018 745		8663	8135	2.500	217	7918
11	Cladding - Glenroy 21/09/2018 219		2300	2139	2.500	58	2081
12	Switchboard - Seaford 23/09/2020 48		1078	1057	2.500	27	1030
Totals			65146			1630	59567

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Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Borrowing Costs	2274		
Total		2274		

Depreciation Schedule 2022

Asset Code	Description Start Date	Original Cost	Priv. Use%	Opening Adj. Value	Date	Additions Amt	Bal.Chrg.	Value	Depreciation Meth.	Rate%	Amount	Closing Adj. Val.
Group: <u>1</u> <u>Glenroy</u>												
1	Dishwasher 03/01/2019	237		138				138	D	20.00	28	110
2	Dishwasher 23/01/2019	379		222				222	D	20.00	44	178
3	Mats 23/01/2019	79		48				48	D	20.00	10	38
4	Stove 1 - La Germania 23/01/2019	735		475				475	D	16.67	79	396
5	Stove 2 - La Germania 23/01/2019	734		474				474	D	16.67	79	395
6	Blinds 23/01/2019	286		168				168	D	20.00	34	134
7	Wardrobes - freestanding 23/01/2019	1415		957				957	D	15.00	144	813
8	Carpets 23/01/2019	2238		1309				1309	D	20.00	262	1047
9	Air Conditioner 31/01/2022	2385			31/01/2022	2385	0	2385	D	20.00	197	2188
Sub-totals		8488		3791		2385					877	5299
Priv Use sub-totals											0	
Non-deductible sub-totals											0	
Net sub-totals											877	
Group: <u>2</u> <u>Seaford</u>												
9	Split System Air Conditioner 23/11/2020	2761		2429				2429	D	20.00	486	1943

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Asset Code	Description Start Date	Original Cost	Priv. Use%	Opening Adj. Value	Date	Additions Amt	Bal.Chrg.	Value	Depreciation		Closing Adj. Val.	
									Meth.	Rate%		Amount
		2761		2429		0					486	1943
	Sub-totals										486	1943
	Priv Use sub-totals										0	
	Non-deductible sub-totals										0	
	Net sub-totals										486	
	TOTALS	11249		6220		2385					1363	7242
	LESS TOTAL PRIVATE USE										0	
	LESS TOTAL NON-DEDUCTIBLE										0	
	TOTAL DEPRECIATION CLAIMED										1363	