

## The Metcalf Superannuation Fund

# Create Entries Report

For the period 01 July 2022 to 30 June 2023

### Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

<b>Total Profit</b>	<b>Amount</b>
Income	168,784.47
Less Expense	84,051.85
<b>Total Profit</b>	<b>84,732.62</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	84,732.62
Less Permanent Differences	121,281.60
Less Timing Differences	0.00
Less Exempt Pension Income	50,172.00
Less Other Non Taxable Income	(80,000.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	3,283.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	17,150.30
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	8,807.57
Add Taxable Trust Distributions	4,895.21
Add Distributed Foreign income	116.23
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.19)
<b>Taxable Income</b>	<b>9,915.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>1,487.25</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	161,841.31
Franking Credits	17,144.13
TFN Credits	0.00
Foreign Credits	0.83
FRW Credits	0.00
<b>Total</b>	<b>178,985.44</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	1,487.25
Member Specific Income Tax	(433.70)
<b>Total Income Tax Expense Allocation</b>	<b>1,053.55</b>

## Final Segment 1 from 01 July 2022 to 30 June 2023

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	168,784.47
Less Expense	84,051.85
<b>Total Profit</b>	<b>84,732.62</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	84,732.62
Less Permanent Differences	121,281.60
Less Timing Differences	0.00
Less Exempt Pension Income	50,175.14
Less Other Non Taxable Income	(80,000.00)
Add SMSF Non Deductible Expenses	3,283.09
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	17,150.30
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	8,807.57
Add Taxable Trust Distributions	4,895.21
Add Distributed Foreign income	116.23
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.86
<b>Taxable Income</b>	<b>9,915.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>1,487.25</b>

Member Weighted Balance Summary	Weighting%	Amount
Clive Thomas Metcalf(METCLI00001P)	23.19	256,409.81
Clive Thomas Metcalf(METCLI00002A)	6.56	72,542.65
Patricia Ann Metcalf(METPAT00001P)	63.35	700,601.80
Patricia Ann Metcalf(METPAT00002A)	6.90	76,293.19

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	161,841.31
Franking Credits	17,144.13
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>178,985.44</b>

Allocation to Members	Weighting%	Amount
Clive Thomas Metcalf(METCLI00001P)	23.19	41,506.72
Clive Thomas Metcalf(METCLI00002A)	6.56	11,741.44
Patricia Ann Metcalf(METPAT00001P)	63.35	113,387.28
Patricia Ann Metcalf(METPAT00002A)	6.90	12,350.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Clive Thomas Metcalf(METCLI00001P)	0.00	256,409.81
Clive Thomas Metcalf(METCLI00002A)	48.74	72,542.65

Accumulation Weighted Balance Summary	Weighting%	Amount
Patricia Ann Metcalf(METPAT00001P)	0.00	700,601.80
Patricia Ann Metcalf(METPAT00002A)	51.26	76,293.19
<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
Income Tax on Taxable Income or Loss		1,487.25
Member Specific Income Tax		(433.70)
<b>Total Income Tax Expense Allocation</b>		<b>1,053.55</b>

Allocation to Members	Weighting%	Amount
Clive Thomas Metcalf(METCLI00001P)	0.00	0.00
Clive Thomas Metcalf(METCLI00002A)	48.74	513.50
Patricia Ann Metcalf(METPAT00001P)	0.00	0.00
Patricia Ann Metcalf(METPAT00002A)	51.26	540.05

#### Calculation of daily member weighted balances

##### Clive Thomas Metcalf (METCLI00001P)

###### Member Balance

01/07/2022	50010	Opening Balance	267,841.32	267,841.32
12/12/2022	54160	Pensions Paid	(2,500.00)	(1,376.71)
16/01/2023	54160	Pensions Paid	(15,000.00)	(6,821.92)
05/05/2023	54160	Pensions Paid	(20,000.00)	(3,123.29)
15/06/2023	54160	Pensions Paid	(2,500.00)	(109.59)
<b>Total Amount (Weighted)</b>				<b>256,409.81</b>

##### Clive Thomas Metcalf (METCLI00002A)

###### Member Balance

01/07/2022	50010	Opening Balance	72,542.65	72,542.65
<b>Total Amount (Weighted)</b>				<b>72,542.65</b>

##### Patricia Ann Metcalf (METPAT00001P)

###### Member Balance

01/07/2022	50010	Opening Balance	712,033.31	712,033.31
12/12/2022	54160	Pensions Paid	(2,500.00)	(1,376.71)
16/01/2023	54160	Pensions Paid	(15,000.00)	(6,821.92)
05/05/2023	54160	Pensions Paid	(20,000.00)	(3,123.29)
15/06/2023	54160	Pensions Paid	(2,500.00)	(109.59)
<b>Total Amount (Weighted)</b>				<b>700,601.80</b>

##### Patricia Ann Metcalf (METPAT00002A)

###### Member Balance

01/07/2022	50010	Opening Balance	74,669.67	74,669.67
28/07/2022	52420	Contributions	736.00	681.56
28/07/2022	53800	Contributions Tax	(110.40)	(102.23)
19/10/2022	52420	Contributions	1,439.76	1,005.86
19/10/2022	53800	Contributions Tax	(215.96)	(150.88)
13/01/2023	52420	Contributions	243.60	112.79

**Calculation of daily member weighted balances**

13/01/2023	53800	Contributions Tax	(36.54)	(16.92)
23/03/2023	52420	Contributions	274.45	75.19
23/03/2023	53800	Contributions Tax	(41.17)	(11.28)
28/04/2023	52420	Contributions	197.50	34.63
28/04/2023	53800	Contributions Tax	(29.63)	(5.20)
<b>Total Amount (Weighted)</b>				<b>76,293.19</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
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	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
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 (0/0)=100.00%	0.00

**Foreign Tax Offset Calculations****Segment 01 July 2022 to 30 June 2023**

Claimable FTO - Unsegregated Pool	0.83
<b>Claimable FTO</b>	<b>0.83</b>

**Total Claimable Foreign Credits for the Year** **0.83**

**Foreign Tax Offset (Label C1)** 0.83

**Applied/Claimed FTO** 0.83

**Allocations of Foreign Tax Offset to Members**

Clive Thomas Metcalf(METCLI00001P) - 0.00 %	0.00
Clive Thomas Metcalf(METCLI00002A) - 48.74 %	0.40
Patricia Ann Metcalf(METPAT00001P) - 0.00 %	0.00
Patricia Ann Metcalf(METPAT00002A) - 51.26 %	0.43
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.83</b>

## The Metcalf Superannuation Fund

# Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23800</b>	<b>Distributions Received</b>			
(5,657.67)	23800/VAS.AX	Vanguard Australian Shares Index Etf			8,807.57
	<b>23900</b>	<b>Dividends Received</b>			
(8,540.00)	23900/COL.AX	Coles Group			9,240.00
(23,800.00)	23900/WES.AX	Wesfarmers Limited			26,320.00
	<b>24200</b>	<b>Contributions</b>			
(1,829.59)	24200/METPAT00002A	(Contributions) Metcalf, Patricia Ann - Accumulation			2,891.31
216,780.20	24700	Changes in Market Values of Investments			121,281.60
	<b>25000</b>	<b>Interest Received</b>			
(60.28)	25000/METCALF_NABTE RMDEPO1	NAB Term Deposit x5439			71.72
(165.35)	25000/METCALF_NABTE RMDEPOS	NAB Term Deposit x3359			172.27
3,025.00	30100	Accountancy Fees		3,190.00	
446.60	30200	Administration Costs		449.90	
259.00	30400	ATO Supervisory Levy		259.00	
152.95	31500	Bank Charges		152.95	
	<b>41600</b>	<b>Pensions Paid</b>			
24,570.00	41600/METCLI00001P	(Pensions Paid) Metcalf, Clive Thomas - Pension (Pension)		40,000.00	
66,430.00	41600/METPAT00001P	(Pensions Paid) Metcalf, Patricia Ann - Pension (Pension)		40,000.00	
(12,838.65)	48500	Income Tax Expense			15,657.71
(258,772.21)	49000	Profit/Loss Allocation Account		100,390.33	
	<b>50010</b>	<b>Opening Balance</b>			
(328,453.82)	50010/METCLI00001P	(Opening Balance) Metcalf, Clive Thomas - Pension (Pension)			267,841.32
(83,330.34)	50010/METCLI00002A	(Opening Balance) Metcalf, Clive Thomas - Accumulation			72,542.65
(889,911.85)	50010/METPAT00001P	(Opening Balance) Metcalf, Patricia Ann - Pension (Pension)			712,033.31
(84,163.15)	50010/METPAT00002A	(Opening Balance) Metcalf, Patricia Ann - Accumulation			74,669.67
	<b>52420</b>	<b>Contributions</b>			
(1,829.59)	52420/METPAT00002A	(Contributions) Metcalf, Patricia Ann - Accumulation			2,891.31
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
36,042.50	53100/METCLI00001P	(Share of Profit/(Loss)) Metcalf, Clive Thomas - Pension (Pension)			41,506.72
10,418.27	53100/METCLI00002A	(Share of Profit/(Loss)) Metcalf, Clive Thomas - Accumulation			11,741.84
111,448.54	53100/METPAT00001P	(Share of Profit/(Loss)) Metcalf, Patricia Ann - Pension (Pension)			113,387.28
10,671.14	53100/METPAT00002A	(Share of Profit/(Loss)) Metcalf, Patricia Ann - Accumulation			12,350.43

## The Metcalf Superannuation Fund

# Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>53330</b>	<b>Income Tax</b>			
369.42	53330/METCLI00002A	(Income Tax) Metcalf, Clive Thomas - Accumulation		513.50	
377.49	53330/METPAT00002A	(Income Tax) Metcalf, Patricia Ann - Accumulation		540.05	
	<b>53800</b>	<b>Contributions Tax</b>			
274.44	53800/METPAT00002A	(Contributions Tax) Metcalf, Patricia Ann - Accumulation		433.70	
	<b>54160</b>	<b>Pensions Paid</b>			
24,570.00	54160/METCLI00001P	(Pensions Paid) Metcalf, Clive Thomas - Pension (Pension)		40,000.00	
66,430.00	54160/METPAT00001P	(Pensions Paid) Metcalf, Patricia Ann - Pension (Pension)		40,000.00	
	<b>60400</b>	<b>Bank Accounts</b>			
88,720.85	60400/NAB455630789	NAB Everyday Account x0789		62,771.78	
	<b>61800</b>	<b>Distributions Receivable</b>			
(767.87)	61800/VAS.AX	Vanguard Australian Shares Index Etf		1,226.88	
	<b>72400</b>	<b>Fixed Interest Securities (Australian)</b>			
28,745.01	72400/METCALF_NABTE RMDEPO1	NAB Term Deposit x5439		28,816.73	
45,895.31	72400/METCALF_NABTE RMDEPOS	NAB Term Deposit x3359		46,067.58	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
249,340.00	77600/COL.AX	Coles Group	14,000.0000	257,880.00	
586,740.00	77600/WES.AX	Wesfarmers Limited	14,000.0000	690,760.00	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
115,575.00	78200/VAS.AX	Vanguard Australian Shares Index Etf	1,380.0000	124,296.60	
12,838.65	85000	Income Tax Payable/Refundable		15,657.71	
				<b>1,493,406.71</b>	<b>1,493,406.71</b>

Current Year Profit/(Loss): 84,732.62

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
01/07/2022	Amend VAS Distribution - FY21			767.87	767.87 CR
18/07/2022	Distribution - VAS (FY22)			2,980.15	3,748.02 CR
18/10/2022	Distribution - VAS			2,001.80	5,749.82 CR
18/01/2023	Distribution - VAS			1,034.63	6,784.45 CR
20/04/2023	Distribution - VAS			796.24	7,580.69 CR
30/06/2023	Distribution - VAS			1,226.88	8,807.57 CR
30/06/2023	VAS.AX - Vanguard Australian Shares Index Etf - Generate Tax Data - 30/06/2023				8,807.57 CR
			<b>0.00</b>	<b>8,807.57</b>	<b>8,807.57 CR</b>
<b>Dividends Received (23900)</b>					
<u>Coles Group (COL.AX)</u>					
28/09/2022	Div - COL			4,200.00	4,200.00 CR
30/03/2023	Div - COL			5,040.00	9,240.00 CR
				<b>9,240.00</b>	<b>9,240.00 CR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
06/10/2022	Div - WES			14,000.00	14,000.00 CR
28/02/2023	Div - WES			12,320.00	26,320.00 CR
				<b>26,320.00</b>	<b>26,320.00 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
28/07/2022	Emp Co - PA			736.00	736.00 CR
19/10/2022	Emp Co - PA			1,439.76	2,175.76 CR
13/01/2023	Emp Co - PA			243.60	2,419.36 CR
23/03/2023	Emp Co - PA			274.45	2,693.81 CR
28/04/2023	Emp Co - PA			197.50	2,891.31 CR
				<b>2,891.31</b>	<b>2,891.31 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
31/01/2023	Revaluation - 30/01/2023 @ \$17.350000 (System Price) - 14,000.000000 Units on hand (COL.AX)		6,440.00		6,440.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$49.470000 (System Price) - 14,000.000000 Units on hand (WES.AX)			105,840.00	99,400.00 CR
31/01/2023	Revaluation - 30/01/2023 @ \$92.480000 (System Price) - 1,380.000000 Units on hand (VAS.AX)			12,047.40	111,447.40 CR
28/02/2023	Revaluation - 27/02/2023 @ \$18.050000 (System Price) - 14,000.000000 Units on hand (COL.AX)			9,800.00	121,247.40 CR
28/02/2023	Revaluation - 27/02/2023 @ \$48.540000 (System Price) - 14,000.000000 Units on hand (WES.AX)	13,020.00			108,227.40 CR
28/02/2023	Revaluation - 27/02/2023 @ \$89.520000 (System Price) - 1,380.000000 Units on hand (VAS.AX)		4,084.80		104,142.60 CR
31/03/2023	Revaluation - 30/03/2023 @ \$49.760000 (System Price) - 14,000.000000 Units on hand (WES.AX)			17,080.00	121,222.60 CR
31/03/2023	Revaluation - 30/03/2023 @ \$89.050000 (System Price) - 1,380.000000 Units on hand (VAS.AX)		648.60		120,574.00 CR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (VAS.AX)				
30/04/2023	Revaluation - 28/04/2023 @ \$18.200000 (System Price) - 14,000.000000 Units on hand (COL.AX)			2,100.00	122,674.00 CR
30/04/2023	Revaluation - 28/04/2023 @ \$51.970000 (System Price) - 14,000.000000 Units on hand (WES.AX)			30,940.00	153,614.00 CR
30/04/2023	Revaluation - 28/04/2023 @ \$90.880000 (System Price) - 1,380.000000 Units on hand (VAS.AX)			2,525.40	156,139.40 CR
31/05/2023	Revaluation - 30/05/2023 @ \$18.210000 (System Price) - 14,000.000000 Units on hand (COL.AX)			140.00	156,279.40 CR
31/05/2023	Revaluation - 30/05/2023 @ \$49.300000 (System Price) - 14,000.000000 Units on hand (WES.AX)		37,380.00		118,899.40 CR
31/05/2023	Revaluation - 30/05/2023 @ \$89.970000 (System Price) - 1,380.000000 Units on hand (VAS.AX)		1,255.80		117,643.60 CR
30/06/2023	Revaluation - 29/06/2023 @ \$18.430000 (System Price) - 14,000.000000 Units on hand (COL.AX)			3,080.00	120,723.60 CR
30/06/2023	Revaluation - 29/06/2023 @ \$49.090000 (System Price) - 14,000.000000 Units on hand (WES.AX)		2,940.00		117,783.60 CR
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (Custom Firm) - 14,000.000000 Units on hand (COL.AX)		140.00		117,643.60 CR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom Firm) - 14,000.000000 Units on hand (WES.AX)			3,500.00	121,143.60 CR
30/06/2023	Revaluation - 30/06/2023 @ \$90.070000 (System) - 1,380.000000 Units on hand (VAS.AX)			138.00	121,281.60 CR
			<b>65,909.20</b>	<b>187,190.80</b>	<b>121,281.60 CR</b>
<b>Interest Received (25000)</b>					
<u>NAB Term Deposit x5439 (METCALF_NABTERMDEPO1)</u>					
01/07/2022	Amend Term Deposit Closing Balance - FY22			11.44	11.44 CR
30/06/2023	Term Deposit Interest - FY23			60.28	71.72 CR
				<b>71.72</b>	<b>71.72 CR</b>
<u>NAB Term Deposit x3359 (METCALF_NABTERMDEPOS)</u>					
30/06/2023	Term Deposit Interest - FY23			172.27	172.27 CR
				<b>172.27</b>	<b>172.27 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
13/02/2023	Accounting Fee - FY22		3,190.00		3,190.00 DR
			<b>3,190.00</b>		<b>3,190.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
13/02/2023	Accounting Fee - FY22		176.00		176.00 DR
27/04/2023	ASIC Renewal Fees		273.90		449.90 DR
			<b>449.90</b>		<b>449.90 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
28/02/2023	I/Tax - FY22		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>



# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
29/07/2022	Bank Fees		10.00		10.00 DR
31/08/2022	Bank Fees		10.00		20.00 DR
30/09/2022	Bank Fees		10.00		30.00 DR
31/10/2022	Bank Fees		10.00		40.00 DR
30/11/2022	Bank Fees		10.00		50.00 DR
30/12/2022	Bank Fees		10.00		60.00 DR
31/01/2023	Bank Fees		10.00		70.00 DR
13/02/2023	Accounting Fee - FY22		32.95		102.95 DR
28/02/2023	Bank Fees		10.00		112.95 DR
31/03/2023	Bank Fees		10.00		122.95 DR
28/04/2023	Bank Fees		10.00		132.95 DR
31/05/2023	Bank Fees		10.00		142.95 DR
30/06/2023	Bank Fees		10.00		152.95 DR
			<b>152.95</b>		<b>152.95 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Metcalf, Clive Thomas - Pension (Pension) (METCLI00001P)</u>					
12/12/2022	Pension - CT & PA		2,500.00		2,500.00 DR
16/01/2023	Pension - CT & PA		15,000.00		17,500.00 DR
05/05/2023	Pension - CT & PA		20,000.00		37,500.00 DR
15/06/2023	Pension - CT & PA		2,500.00		40,000.00 DR
			<b>40,000.00</b>		<b>40,000.00 DR</b>
<u>(Pensions Paid) Metcalf, Patricia Ann - Pension (Pension) (METPAT00001P)</u>					
12/12/2022	Pension - CT & PA		2,500.00		2,500.00 DR
16/01/2023	Pension - CT & PA		15,000.00		17,500.00 DR
05/05/2023	Pension - CT & PA		20,000.00		37,500.00 DR
15/06/2023	Pension - CT & PA		2,500.00		40,000.00 DR
			<b>40,000.00</b>		<b>40,000.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			17,144.13	17,144.13 CR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023			0.83	17,144.96 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		1,487.25		15,657.71 CR
			<b>1,487.25</b>	<b>17,144.96</b>	<b>15,657.71 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
28/07/2022	System Member Journals		625.60		625.60 DR
19/10/2022	System Member Journals		1,223.80		1,849.40 DR
12/12/2022	System Member Journals			2,500.00	650.60 CR
12/12/2022	System Member Journals			2,500.00	3,150.60 CR
13/01/2023	System Member Journals		207.06		2,943.54 CR
16/01/2023	System Member Journals			15,000.00	17,943.54 CR
16/01/2023	System Member Journals			15,000.00	32,943.54 CR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/01/2023	Profit/Loss Allocation - 31/01/2023		26,479.90		6,463.64 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023		70,401.33		63,937.69 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		7,177.21		71,114.90 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		7,388.96		78,503.86 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			1,735.62	76,768.24 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			4,614.44	72,153.80 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			470.43	71,683.37 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			484.31	71,199.06 DR
23/03/2023	System Member Journals		233.28		71,432.34 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		3,904.10		75,336.44 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		10,379.70		85,716.14 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		1,058.19		86,774.33 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023		1,089.41		87,863.74 DR
28/04/2023	System Member Journals		167.87		88,031.61 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		8,450.34		96,481.95 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		22,466.67		118,948.62 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		2,290.41		121,239.03 DR
30/04/2023	Profit/Loss Allocation - 30/04/2023		2,357.98		123,597.01 DR
05/05/2023	System Member Journals			20,000.00	103,597.01 DR
05/05/2023	System Member Journals			20,000.00	83,597.01 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			9,146.60	74,450.41 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			24,317.80	50,132.61 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			2,479.13	47,653.48 DR
31/05/2023	Profit/Loss Allocation - 31/05/2023			2,552.27	45,101.21 DR
15/06/2023	System Member Journals			2,500.00	42,601.21 DR
15/06/2023	System Member Journals			2,500.00	40,101.21 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		33.26		40,134.47 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		88.45		40,222.92 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		9.01		40,231.93 DR
30/06/2023	Profit/Loss Allocation - 30/06/2023		9.28		40,241.21 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		13,521.34		53,762.55 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4,156.58		57,919.13 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		38,983.37		96,902.50 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4,541.38		101,443.88 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			513.50	100,930.38 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			540.05	100,390.33 DR
			<b>227,244.48</b>	<b>126,854.15</b>	<b>100,390.33 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Metcalf, Clive Thomas - Pension (Pension) (METCLI00001P)</u>					
01/07/2022	Opening Balance				328,453.82 CR
01/07/2022	Close Period Journal		60,612.50		267,841.32 CR
			<b>60,612.50</b>		<b>267,841.32 CR</b>
<u>(Opening Balance) Metcalf, Clive Thomas - Accumulation (METCLI00002A)</u>					
01/07/2022	Opening Balance				83,330.34 CR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Close Period Journal		10,787.69		72,542.65 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				72,542.65 CR
			<b>10,787.69</b>		<b>72,542.65 CR</b>
<u>(Opening Balance) Metcalf, Patricia Ann - Pension (Pension) (METPAT00001P)</u>					
01/07/2022	Opening Balance				889,911.85 CR
01/07/2022	Close Period Journal		177,878.54		712,033.31 CR
			<b>177,878.54</b>		<b>712,033.31 CR</b>
<u>(Opening Balance) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
01/07/2022	Opening Balance				84,163.15 CR
01/07/2022	Close Period Journal		9,493.48		74,669.67 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				74,669.67 CR
			<b>9,493.48</b>		<b>74,669.67 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
01/07/2022	Opening Balance				1,829.59 CR
01/07/2022	Close Period Journal		1,829.59		0.00 DR
28/07/2022	System Member Journals			736.00	736.00 CR
19/10/2022	System Member Journals			1,439.76	2,175.76 CR
13/01/2023	System Member Journals			243.60	2,419.36 CR
23/03/2023	System Member Journals			274.45	2,693.81 CR
28/04/2023	System Member Journals			197.50	2,891.31 CR
			<b>1,829.59</b>	<b>2,891.31</b>	<b>2,891.31 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Metcalf, Clive Thomas - Pension (Pension) (METCLI00001P)</u>					
01/07/2022	Opening Balance				36,042.50 DR
01/07/2022	Close Period Journal			36,042.50	0.00 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023			26,479.90	26,479.90 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		1,735.62		24,744.28 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			3,904.10	28,648.38 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			8,450.34	37,098.72 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		9,146.60		27,952.12 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			33.26	27,985.38 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			13,521.34	41,506.72 CR
			<b>10,882.22</b>	<b>88,431.44</b>	<b>41,506.72 CR</b>
<u>(Share of Profit/(Loss)) Metcalf, Clive Thomas - Accumulation (METCLI00002A)</u>					
01/07/2022	Opening Balance				10,418.27 DR
01/07/2022	Close Period Journal			10,418.27	0.00 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023			7,177.21	7,177.21 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		470.43		6,706.78 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			1,058.19	7,764.97 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			2,290.41	10,055.38 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		2,479.13		7,576.25 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			9.01	7,585.26 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4,156.58	11,741.84 CR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>2,949.56</b>	<b>25,109.67</b>	<b>11,741.84 CR</b>
<u>(Share of Profit/(Loss)) Metcalf, Patricia Ann - Pension (Pension) (METPAT00001P)</u>					
01/07/2022	Opening Balance				111,448.54 DR
01/07/2022	Close Period Journal			111,448.54	0.00 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023			70,401.33	70,401.33 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		4,614.44		65,786.89 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			10,379.70	76,166.59 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			22,466.67	98,633.26 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		24,317.80		74,315.46 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			88.45	74,403.91 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			38,983.37	113,387.28 CR
			<b>28,932.24</b>	<b>253,768.06</b>	<b>113,387.28 CR</b>
<u>(Share of Profit/(Loss)) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
01/07/2022	Opening Balance				10,671.14 DR
01/07/2022	Close Period Journal			10,671.14	0.00 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023			7,388.96	7,388.96 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		484.31		6,904.65 CR
31/03/2023	Profit/Loss Allocation - 31/03/2023			1,089.41	7,994.06 CR
30/04/2023	Profit/Loss Allocation - 30/04/2023			2,357.98	10,352.04 CR
31/05/2023	Profit/Loss Allocation - 31/05/2023		2,552.27		7,799.77 CR
30/06/2023	Profit/Loss Allocation - 30/06/2023			9.28	7,809.05 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4,541.38	12,350.43 CR
			<b>3,036.58</b>	<b>26,058.15</b>	<b>12,350.43 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Metcalf, Clive Thomas - Accumulation (METCLI00002A)</u>					
01/07/2022	Opening Balance				369.42 DR
01/07/2022	Close Period Journal			369.42	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		513.50		513.50 DR
			<b>513.50</b>	<b>369.42</b>	<b>513.50 DR</b>
<u>(Income Tax) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
01/07/2022	Opening Balance				377.49 DR
01/07/2022	Close Period Journal			377.49	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		540.05		540.05 DR
			<b>540.05</b>	<b>377.49</b>	<b>540.05 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Metcalf, Patricia Ann - Accumulation (METPAT00002A)</u>					
01/07/2022	Opening Balance				274.44 DR
01/07/2022	Close Period Journal			274.44	0.00 DR
28/07/2022	System Member Journals		110.40		110.40 DR
19/10/2022	System Member Journals		215.96		326.36 DR
13/01/2023	System Member Journals		36.54		362.90 DR
23/03/2023	System Member Journals		41.17		404.07 DR
28/04/2023	System Member Journals		29.63		433.70 DR
			<b>433.70</b>	<b>274.44</b>	<b>433.70 DR</b>

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Metcalf, Clive Thomas - Pension (Pension) (METCLI00001P)</u>					
01/07/2022	Opening Balance				24,570.00 DR
01/07/2022	Close Period Journal			24,570.00	0.00 DR
12/12/2022	System Member Journals		2,500.00		2,500.00 DR
16/01/2023	System Member Journals		15,000.00		17,500.00 DR
05/05/2023	System Member Journals		20,000.00		37,500.00 DR
15/06/2023	System Member Journals		2,500.00		40,000.00 DR
			<b>40,000.00</b>	<b>24,570.00</b>	<b>40,000.00 DR</b>
<u>(Pensions Paid) Metcalf, Patricia Ann - Pension (Pension) (METPAT00001P)</u>					
01/07/2022	Opening Balance				66,430.00 DR
01/07/2022	Close Period Journal			66,430.00	0.00 DR
12/12/2022	System Member Journals		2,500.00		2,500.00 DR
16/01/2023	System Member Journals		15,000.00		17,500.00 DR
05/05/2023	System Member Journals		20,000.00		37,500.00 DR
15/06/2023	System Member Journals		2,500.00		40,000.00 DR
			<b>40,000.00</b>	<b>66,430.00</b>	<b>40,000.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>NAB Everyday Account x0789 (NAB455630789)</u>					
01/07/2022	Opening Balance				88,720.85 DR
18/07/2022	Distribution - VAS (FY22)		2,980.15		91,701.00 DR
28/07/2022	Emp Co - PA		736.00		92,437.00 DR
29/07/2022	Bank Fees			10.00	92,427.00 DR
31/08/2022	Bank Fees			10.00	92,417.00 DR
28/09/2022	Div - COL		4,200.00		96,617.00 DR
30/09/2022	Bank Fees			10.00	96,607.00 DR
06/10/2022	Div - WES		14,000.00		110,607.00 DR
18/10/2022	Distribution - VAS		2,001.80		112,608.80 DR
19/10/2022	Emp Co - PA		1,439.76		114,048.56 DR
31/10/2022	Bank Fees			10.00	114,038.56 DR
30/11/2022	Bank Fees			10.00	114,028.56 DR
12/12/2022	Pension - CT & PA			5,000.00	109,028.56 DR
30/12/2022	Bank Fees			10.00	109,018.56 DR
13/01/2023	Emp Co - PA		243.60		109,262.16 DR
16/01/2023	Pension - CT & PA			30,000.00	79,262.16 DR
18/01/2023	Distribution - VAS		1,034.63		80,296.79 DR
31/01/2023	Bank Fees			10.00	80,286.79 DR
13/02/2023	Accounting Fee - FY22			3,398.95	76,887.84 DR
28/02/2023	Bank Fees			10.00	76,877.84 DR
28/02/2023	Div - WES		12,320.00		89,197.84 DR
28/02/2023	I/Tax - FY22		12,579.65		101,777.49 DR
23/03/2023	Emp Co - PA		274.45		102,051.94 DR
30/03/2023	Div - COL		5,040.00		107,091.94 DR
31/03/2023	Bank Fees			10.00	107,081.94 DR
20/04/2023	Distribution - VAS		796.24		107,878.18 DR
27/04/2023	ASIC Renewal Fees			273.90	107,604.28 DR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/04/2023	Bank Fees			10.00	107,594.28 DR
28/04/2023	Emp Co - PA		197.50		107,791.78 DR
05/05/2023	Pension - CT & PA			40,000.00	67,791.78 DR
31/05/2023	Bank Fees			10.00	67,781.78 DR
15/06/2023	Pension - CT & PA			5,000.00	62,781.78 DR
30/06/2023	Bank Fees			10.00	62,771.78 DR
			<b>57,843.78</b>	<b>83,792.85</b>	<b>62,771.78 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
01/07/2022	Opening Balance				767.87 CR
01/07/2022	Amend VAS Distribution - FY21		767.87		0.00 DR
30/06/2023	Distribution - VAS		1,226.88		1,226.88 DR
			<b>1,994.75</b>		<b>1,226.88 DR</b>
<b>Fixed Interest Securities (Australian) (72400)</b>					
<u>NAB Term Deposit x5439 (METCALF_NABTERMDEPO1)</u>					
01/07/2022	Opening Balance				28,745.01 DR
01/07/2022	Amend Term Deposit Closing Balance - FY22		11.44		28,756.45 DR
30/06/2023	Term Deposit Interest - FY23		60.28		28,816.73 DR
		<b>0.00</b>	<b>71.72</b>		<b>28,816.73 DR</b>
<u>NAB Term Deposit x3359 (METCALF_NABTERMDEPOS)</u>					
01/07/2022	Opening Balance				45,895.31 DR
30/06/2023	Term Deposit Interest - FY23		172.27		46,067.58 DR
		<b>0.00</b>	<b>172.27</b>		<b>46,067.58 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Coles Group (COL.AX)</u>					
01/07/2022	Opening Balance	14,000.00			249,340.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$17.350000 (System Price) - 14,000.000000 Units on hand			6,440.00	242,900.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$18.050000 (System Price) - 14,000.000000 Units on hand		9,800.00		252,700.00 DR
30/04/2023	Revaluation - 28/04/2023 @ \$18.200000 (System Price) - 14,000.000000 Units on hand		2,100.00		254,800.00 DR
31/05/2023	Revaluation - 30/05/2023 @ \$18.210000 (System Price) - 14,000.000000 Units on hand		140.00		254,940.00 DR
30/06/2023	Revaluation - 29/06/2023 @ \$18.430000 (System Price) - 14,000.000000 Units on hand		3,080.00		258,020.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (Custom Firm) - 14,000.000000 Units on hand			140.00	257,880.00 DR
		<b>14,000.00</b>	<b>15,120.00</b>	<b>6,580.00</b>	<b>257,880.00 DR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	14,000.00			586,740.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$49.470000 (System Price) - 14,000.000000 Units on hand		105,840.00		692,580.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$48.540000 (System Price) - 14,000.000000 Units on hand			13,020.00	679,560.00 DR

# The Metcalf Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2023	Revaluation - 30/03/2023 @ \$49.760000 (System Price) - 14,000.000000 Units on hand		17,080.00		696,640.00 DR
30/04/2023	Revaluation - 28/04/2023 @ \$51.970000 (System Price) - 14,000.000000 Units on hand		30,940.00		727,580.00 DR
31/05/2023	Revaluation - 30/05/2023 @ \$49.300000 (System Price) - 14,000.000000 Units on hand			37,380.00	690,200.00 DR
30/06/2023	Revaluation - 29/06/2023 @ \$49.090000 (System Price) - 14,000.000000 Units on hand			2,940.00	687,260.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom Firm) - 14,000.000000 Units on hand		3,500.00		690,760.00 DR
		<b>14,000.00</b>	<b>157,360.00</b>	<b>53,340.00</b>	<b>690,760.00 DR</b>

### Units in Listed Unit Trusts (Australian) (78200)

#### Vanguard Australian Shares Index Etf (VAS.AX)

01/07/2022	Opening Balance	1,380.00			115,575.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$92.480000 (System Price) - 1,380.000000 Units on hand		12,047.40		127,622.40 DR
28/02/2023	Revaluation - 27/02/2023 @ \$89.520000 (System Price) - 1,380.000000 Units on hand			4,084.80	123,537.60 DR
31/03/2023	Revaluation - 30/03/2023 @ \$89.050000 (System Price) - 1,380.000000 Units on hand			648.60	122,889.00 DR
30/04/2023	Revaluation - 28/04/2023 @ \$90.880000 (System Price) - 1,380.000000 Units on hand		2,525.40		125,414.40 DR
31/05/2023	Revaluation - 30/05/2023 @ \$89.970000 (System Price) - 1,380.000000 Units on hand			1,255.80	124,158.60 DR
30/06/2023	Revaluation - 30/06/2023 @ \$90.070000 (System) - 1,380.000000 Units on hand		138.00		124,296.60 DR
		<b>1,380.00</b>	<b>14,710.80</b>	<b>5,989.20</b>	<b>124,296.60 DR</b>

### Income Tax Payable/Refundable (85000)

#### Income Tax Payable/Refundable (85000)

01/07/2022	Opening Balance				12,838.65 DR
28/02/2023	I/Tax - FY22			12,838.65	0.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		17,144.13		17,144.13 DR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023		0.83		17,144.96 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			1,487.25	15,657.71 DR
			<b>17,144.96</b>	<b>14,325.90</b>	<b>15,657.71 DR</b>

### Member Data Clearing Account (94920)

#### Member Data Clearing Account (94920)

30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			<b>0.00</b>		<b>0.00 DR</b>

**Total Debits: 1,031,000.71**

**Total Credits: 1,031,000.71**

# Self-managed superannuation fund annual return **2023**

## 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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

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

## Section A: Fund information

**1 Tax file number (TFN)**

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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

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

The Metcalf Superannuation Fund

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

**4 Current postal address**

Lot 182 Jones Street

Suburb/town	State/territory	Postcode
Dowerin	WA	6461

**5 Annual return status**

Is this an amendment to the SMSF's 2023 return? **A** No  Yes

Is this the first required return for a newly registered SMSF? **B** No  Yes



Tax File Number

**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**  /  /

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes

**7 Electronic funds transfer (EFT)**

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

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

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

Fund BSB number  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.

Tax File Number

- 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 2023*.

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> \$ <input type="text" value="122"/>	Net foreign income	<b>D</b> \$ <input type="text" value="122"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$  Number

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

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus **\*\*No-TFN-quoted contributions**

**R3** \$   
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$  Loss

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

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

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

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

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

**Calculation of non-arm's length income**

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$  Code

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="768"/>	<b>J2</b> \$ <input type="text" value="3,283"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/>	<b>L2</b> \$ <input type="text"/>	Code <input type="text"/>
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		Code <input type="text"/>

**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 2023* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	9,915
<i>(an amount must be included even if it is zero)</i>			
#Tax on taxable income	<b>T1</b>	\$	1,487.25
<i>(an amount must be included even if it is zero)</i>			
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	0.00
<i>(an amount must be included even if it is zero)</i>			
<b>Gross tax</b>	<b>B</b>	\$	1,487.25
<i>(T1 plus J)</i>			

Foreign income tax offset	<b>C1</b>	\$	0.83
Rebates and tax offsets	<b>C2</b>	\$	
<b>Non-refundable non-carry forward tax offsets</b>			
			0.83
<i>(C1 plus C2)</i>			

**SUBTOTAL 1**

<b>T2</b>	\$	1,486.42
<i>(B less C – cannot be less than zero)</i>		

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	0.00
Early stage investor tax offset	<b>D3</b>	\$	0.00
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	0.00
<b>Non-refundable carry forward tax offsets</b>			
			0.00
<i>(D1 plus D2 plus D3 plus D4)</i>			
<b>SUBTOTAL 2</b>			
<b>T3</b>		\$	1,486.42
			<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1</b>	\$	17,144.13
No-TFN tax offset	<b>E2</b>	\$	
National rental affordability scheme tax offset	<b>E3</b>	\$	
Exploration credit tax offset	<b>E4</b>	\$	0.00
<b>Refundable tax offsets</b>			
			17,144.13
<i>(E1 plus E2 plus E3 plus E4)</i>			

<b>#TAX PAYABLE T5</b>	\$	0.00
<i>(T3 less E – cannot be less than zero)</i>		

**Section 102AAM interest charge**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I</b>	<input type="text" value="15,657.71"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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**PAYG instalments raised**

**K** \$

**Supervisory levy**

**L** \$

**Supervisory levy adjustment for wound up funds**

**M** \$

**Supervisory levy adjustment for new funds**

**N** \$

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S</b>	<input type="text" value="-15,398.71"/>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	<b>U</b>	\$ <input type="text"/>
Net capital losses carried forward to later income years	<b>V</b>	\$ <input type="text"/>

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Metcalf**

First given name **Clive Thomas** Other given names

Member's TFN **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **340,383.97**

**!** 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** \$

**H1** Receipt date / /

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

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

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

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

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

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

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

**Other transactions**

Accumulation phase account balance  
**S1** \$ **83,770.99**

Retirement phase account balance - Non CDBIS  
**S2** \$ **269,348.04**

Retirement phase account balance - CDBIS  
**S3** \$ **0.00**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **353,119.03**  
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O** \$ **52,735.06** Loss

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$ Code

Income stream payments  
**R2** \$ **40,000.00** Code **M**

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  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 \$**

**H1** Receipt date  /  /

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

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

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

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

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

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

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

**Other transactions**

Accumulation phase account balance  
**S1 \$**

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

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

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**   
(**S1 plus S2 plus S3**)

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

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**  Code

Income stream payments  
**R2 \$**  Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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



**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$ 124,296

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

<div style="border: 1px solid black; padding: 5px;"> <p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Australian non-residential real property <b>J2</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Overseas real property <b>J3</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Australian shares <b>J4</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Overseas shares <b>J5</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Other <b>J6</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Property count <b>J7</b> <span style="border: 1px solid black; padding: 2px;"></span></p> </div>	<p>Cash and term deposits <b>E</b> \$ <span style="border: 1px solid black; padding: 2px;">137,656</span></p> <p>Debt securities <b>F</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Loans <b>G</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Listed shares <b>H</b> \$ <span style="border: 1px solid black; padding: 2px;">948,640</span></p> <p>Unlisted shares <b>I</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Limited recourse borrowing arrangements <b>J</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Non-residential real property <b>K</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Residential real property <b>L</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Collectables and personal use assets <b>M</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Other assets <b>O</b> \$ <span style="border: 1px solid black; padding: 2px;">16,884</span></p>
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**15c Other investments**

Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares **P** \$

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

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ 1,227,476  
(Sum of labels **A** to **T**)

**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements				
<b>V1</b> \$	<input style="width: 80%;" type="text"/>			
Permissible temporary borrowings				
<b>V2</b> \$	<input style="width: 80%;" type="text"/>			
Other borrowings				
<b>V3</b> \$	<input style="width: 80%;" type="text"/>	Borrowings	<b>V</b> \$	<input style="width: 80%;" type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input style="width: 80%; text-align: right; value: 1,227,476;" type="text"/>
		Reserve accounts	<b>X</b> \$	<input style="width: 80%;" type="text"/>
		Other liabilities	<b>Y</b> \$	<input style="width: 80%;" type="text"/>
		<b>TOTAL LIABILITIES</b>	<b>Z</b> \$	<input style="width: 80%; text-align: right; value: 1,227,476;" type="text"/>

**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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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 2023* 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

The Metcalf Superannuation Fund  
**Detailed Purchase and Disposal Report**

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
<b>Fixed Interest Securities (Australian) (72400)</b>				
<u>NAB Term Deposit x5439 (METCALF_NABTERMDEPO1)</u>				
01/07/2022	Amend Term Deposit Closing Balance - FY22			11.44
30/06/2023	Term Deposit Interest - FY23			60.28
		0.00		71.72
<u>NAB Term Deposit x3359 (METCALF_NABTERMDEPOS)</u>				
30/06/2023	Term Deposit Interest - FY23			172.27
		0.00		172.27

## SMSF Audit - Document Checklist

	Yes	No	N/A
Copy of signed Audit Engagement Letter by the Trustees			
Copy of signed Trustee Representation Letter			
Copy of Financial Statements			
Copy of Tax Return completed			
Proof of Trustees (individual – document signed by Trustees accepting to act as Trustees or Company Trustee confirmation of Directors)			
Copy of signed Pension Documentations			
Copy of signed Bare Trust if there is a LRBA in the Fund			
Actuarial Certificate (if Fund is partially in Accumulation and Pension phase)			
Life Insurance Statements			
Corporate Trustee Annual Statement - ASIC			
ATO Portal Reports			
Investment Summary Report			
Members Statements			
Notes to Financial Statements			
Statement of Taxable Income / Income Tax Provision			
Change of Trustee (signed)			
Members added / resigned (signed)			
Latest version of Trust Deed (signed)			
Amended Investment Strategy (signed)			

	Yes	No	N/A
Change in tax status i.e.: Member moved from accumulation to pension phase			
ATO correspondence received relating to any significant events			
Prior year Audit Management Letter points addressed			
Minutes in place or drafted for actions taken during income year .			
Copy of signed Fund Trust Deed			
Copy of signed Member applications and Trustee consents			
Copy of signed ATO Trustee Declarations (appointments after 1 July 2007)			
Any ATO correspondence received relating to any significant events			
Copy of signed Latest Binding Death Benefit Nominations on files			
General authority (should external verifications required for bank, employer or insurance company)			
Copy of signed Engagement Letter and Audit Representation Letter			
Copy of signed Financial Statements (including notes), Member Statements, Trial Balance, General Ledger for current year			
Is Corporate Trustee a sole purpose SMSF Trustee			
Minutes in place or drafted for actions taken during income year			
Bank statements which show full details such as account name, closing balances as at 30 June			
Bank confirmation recommended for balances > 10% of asset value and/or where originals not received			

### Share in Listed and Unlisted Companies / Trusts

Dividend notices and trust distributions/annual tax statements			
SRN/HIN details (including holding name and postcode)			
Acquisition and disposal documentation			
Financials and Tax Return for Unlisted Unit Trust			
Share holding statement / Portfolio statement			

**WRAP Investments**

	Yes	No	N/A
Annual Tax Statements and transaction reports			
Annual portfolio / holding statement			

**Related Party Investments**

Financial statements (property in related entities—also complete the Property section)			
Evidence of ownership			
Market value calculations / Trustee valuation calculations			

**Investment Property**

Copy of property Title Deeds documents e.g. title search			
Documentation to support value of the property			
Copy of most recent lease agreements, including details on lessee			
Evidence of rental being at market rates			
Insurance policy			
Acquisition and disposal documentation			
Bare Trust Documentations (if SMSF has borrowings)			

**Other Assets (e.g.: artwork, jewellery, wine, sundry debtors, loans)**

Acquisition documentation to support ownership, and disposal documentation			
Documentation to support value			
Lease / loan agreements, including details on lessee / recipient			
Evidence of rental / interest being at market rates			
Details of asset location and insurance policy			
Confirmation asset not for private use and/or enjoyment by Members or related parties			

**Other Liabilities**

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

**Income & Expenditure**

Contributions - confirmation from employer for concessional contributions, work test confirmation for Member who is over 65 and wants to make contributions.			
Insurance – copy of policy confirming ownership, life insured, cover type and premiums			
Pension / benefit payments – condition of release (under 65), PAYG summary (under 60)			
Other income and expenses documentation			
Pension Minute for Fund with balance over \$1.6m			
CGT relief calculation			

**Tax**

Annual return completed for the current year			
Tax losses, both Revenue and Capital, carried over from previous year tax return to the current year correctly			
Income tax calculation / work papers			
Payment documentation - including PAYG and Supervisory Levy			
Actuarial certificate, if applicable			