

# **Boudan Superannuation Fund**

ABN 53 781 035 716

Trustees: Super Boules Pty Limited

**Financial Statement**

**For the year ended 30 June 2022**



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# Boudan Superannuation Fund

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**Boudan Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Cash and Cash Equivalents	6A	1,000,000	1,219,026
Direct Property	6B	485,000	328,000
Shares in Listed Companies	6C	39,481	51,079
Shares in Unlisted Companies	6D	84,000	69,258
Stapled Securities	6E	5,319	6,164
Other Assets			
Cash At Bank		35,340	47,394
Receivables		758	3,058
Current Tax Assets		4,088	3,066
<b>Total Assets</b>		<b><u>1,653,985</u></b>	<b><u>1,727,046</u></b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>1,653,985</u></b>	<b><u>1,727,046</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mrs Marie Boudan		1,653,985	1,727,046
<b>Total Liability for Accrued Benefits</b>		<b><u>1,653,985</u></b>	<b><u>1,727,046</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Boudan Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		100	-
Investment Gains			
Increase in Market Value	8A	173,636	81,428
Investment Income			
Distributions	7A	459	501
Dividends	7B	4,980	4,662
Interest	7C	5,435	14,502
Rent	7D	32,702	48,882
		<u>217,312</u>	<u>149,975</u>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		161,588	-
Pensions Paid		105,889	39,740
Other Expenses			
Accountancy Fee		-	3,685
Auditor Fee		-	935
Bank Fees		-	15
Depreciation		206	244
Property Expenses		22,294	34,348
Regulatory Fees		56	55
SMSF Supervisory Levy		-	259
Investment Losses			
Realised Capital Losses	8B	51	-
		<u>290,084</u>	<u>79,281</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(72,773)</b>	<b>70,694</b>
<b>Income Tax</b>			
Income Tax Expense		288	365
		<u>288</u>	<u>365</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>(73,060)</u></b>	<b><u>70,329</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# Boudan Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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#### **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 *Regulations 1994*, the trust deed of the fund and the needs of members.

##### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### **(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

##### **(d) Cash and Cash Equivalents**

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

##### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### **(f) Valuation of Assets**

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Boudan Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

This report should be read in conjunction with the accompanying compilation report.

**Boudan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

The financial report was authorised for issue on 28 April 2023 by the directors of the trustee company.

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	1,727,046	1,656,716
Benefits Accrued during the period	194,417	110,069
Benefits Paid during the period	(267,477)	(39,740)
<b>Liability for Accrued Benefits at end of period</b>	<b>1,653,985</b>	<b>1,727,046</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	1,727,046	1,656,716
Benefits Accrued during the period	194,417	110,069
Benefits Paid during the period	(267,477)	(39,740)
<b>Vested Benefits at end of period</b>	<b>1,653,985</b>	<b>1,727,046</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Cash and Cash Equivalents**

	<b>Current</b>	<b>Previous</b>
At market value:		
Term Deposit 8408 - NPBS	1,000,000	1,219,026
	<b>1,000,000</b>	<b>1,219,026</b>

**Note 6B – Direct Property**

	<b>Current</b>	<b>Previous</b>
At market value:		
Unit 23 / 32 Lewis Street, Old Bar	485,000	328,000
	<b>485,000</b>	<b>328,000</b>

**Boudan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6C – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Australian Pharmaceutical Industries Ltd	0	3,717
Buru Energy Limited	1,607	1,785
Commonwealth Bank Of Australia.	9,038	9,987
Medibank Private Limited	5,200	5,056
Myer Holdings Limited	569	621
Redflow Limited	120	174
Senex Energy Limited	0	7,546
Tabcorp Holdings Limited	852	4,144
Telstra Corporation Limited	18,480	18,048
The Lottery Corporation Limited	3,616	0
	<b>39,481</b>	<b>51,079</b>

**Note 6D – Shares in Unlisted Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Peterson House Ltd	84,000	69,000
Virgin Blue Holdings Limited	0	258
	<b>84,000</b>	<b>69,258</b>

**Note 6E – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities	5,319	6,164
	<b>5,319</b>	<b>6,164</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities	459	501
	<b>459</b>	<b>501</b>

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Australian Pharmaceutical Industries Ltd	238	167
Commonwealth Bank Of Australia.	536	354
Medibank Private Limited	297	277
Myer Holdings Limited	38	0
Senex Energy Limited	220	249
Tabcorp Holdings Limited	154	86
Telstra Corporation Limited	1,097	1,097
Peterson House Ltd	2,400	2,432
	<b>4,980</b>	<b>4,662</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
Term Deposit 8408 - NPBS	5,425	14,481
Cash at Bank - NPBS account 1903	0	4
NPBS account 5707 - Unit 23 Old Bar	9	17
	<b>5,435</b>	<b>14,502</b>

**Boudan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7D – Rent**

	<b>Current</b>	<b>Previous</b>
Unit 23 / 32 Lewis Street, Old Bar	32,702	48,882
	<b>32,702</b>	<b>48,882</b>

**Note 8A – Increase in Market Value**

	<b>Current</b>	<b>Previous</b>
<b>Direct Property</b>		
Unit 23 / 32 Lewis Street, Old Bar	156,165	63,244
<b>Shares in Listed Companies</b>		
Australian Pharmaceutical Industries Ltd	2,236	(100)
Buru Energy Limited	(179)	690
Commonwealth Bank Of Australia.	(949)	3,045
Medibank Private Limited	144	272
Myer Holdings Limited	(53)	298
Redflow Limited	(54)	105
Senex Energy Limited	(1,139)	3,586
Tabcorp Holdings Limited	(589)	1,440
Telstra Corporation Limited	432	3,024
The Lottery Corporation Limited	913	0
<b>Shares in Unlisted Companies</b>		
Peterson House Ltd	15,000	6,000
Virgin Blue Holdings Limited	2,554	0
<b>Stapled Securities</b>		
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities	(845)	(176)
	<b>173,636</b>	<b>81,428</b>

**Note 8B – Realised Capital Losses**

	<b>Current</b>	<b>Previous</b>
<b>Shares in Listed Companies</b>		
Australian Pharmaceutical Industries Ltd	952	0
Senex Energy Limited	(3,713)	0
<b>Shares in Unlisted Companies</b>		
Virgin Blue Holdings Limited	2,812	0
	<b>51</b>	<b>0</b>

**Note 9 – Subsequent Events**

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

# Boudan Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Boudan Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Super Boules Pty Limited by:

..... Dated: ...../...../.....  
**Marie Boudan**  
Director: Super Boules Pty Limited

# Compilation Report to the Trustees and Members of Boudan Superannuation Fund

ABN 53 781 035 716  
For the period 1 July 2021 to 30 June 2022

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On the basis of the information provided by the Trustees of Boudan Superannuation Fund, we have compiled the accompanying special purpose financial statements of Boudan Superannuation Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of Boudan Superannuation 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of Boudan Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 28 April 2023

.....  
**Name of Signatory:** Michelle Chesworth

**Address:** 50 Hunter Street  
Newcastle, NSW 2300

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

**Boudan Superannuation Fund**  
**Investment Summary as at 30 June 2022**

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Cash at Bank - NPBS account 1903				24,052	24,052			1%
NPBS account 5707 - Unit 23 Old Bar				11,287	11,287			1%
Term Deposit 8408 - NPBS				1,000,000	1,000,000			61%
				<b>1,035,340</b>	<b>1,035,340</b>			<b>63%</b>
<b><u>Listed Securities Market</u></b>								
Buru Energy Limited (ASX:BRU)	11,900	0.5632	0.1350	6,702	1,607	(5,095)	(76)%	-%
Commonwealth Bank Of Australia. (ASX:CBA)	100	74.6150	90.3800	7,462	9,038	1,577	21%	1%
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities (ASX:CMW)	7,045	0.3763	0.7550	2,651	5,319	2,668	101%	-%
Medibank Private Limited (ASX:MPL)	1,600	2.0000	3.2500	3,200	5,200	2,000	63%	-%
Myer Holdings Limited (ASX:MYR)	1,750	3.2829	0.3250	5,745	569	(5,176)	(90)%	-%
Redflow Limited (ASX:RFX)	3,000	1.0000	0.0400	3,000	120	(2,880)	(96)%	-%
Tabcorp Holdings Limited (ASX:TAH)	800	0.7298	1.0650	584	852	268	46%	-%
The Lottery Corporation Limited (ASX:TLC)	800	3.3793	4.5200	2,703	3,616	913	34%	-%
Telstra Corporation Limited (ASX:TLS)	4,800	4.8727	3.8500	23,389	18,480	(4,909)	(21)%	1%
				<b>55,435</b>	<b>44,800</b>	<b>(10,635)</b>	<b>(19)%</b>	<b>3%</b>
<b><u>Property Direct Market</u></b>								
Unit 23 / 32 Lewis Street, Old Bar	1	230,057.4700	485,000.0000	230,057	485,000	254,943	111%	29%
				<b>230,057</b>	<b>485,000</b>	<b>254,943</b>	<b>111%</b>	<b>29%</b>
<b><u>Unlisted Market</u></b>								
Lanka Graphite Limited (ASX:LGR)	1,667	1.5792	0.0000	2,633	0	(2,633)	(100)%	-%
Peterson House Ltd	15,000	2.7222	5.6000	40,833	84,000	43,167	106%	5%
				<b>43,466</b>	<b>84,000</b>	<b>40,534</b>	<b>93%</b>	<b>5%</b>
				<b>1,364,298</b>	<b>1,649,140</b>	<b>284,842</b>	<b>21%</b>	<b>100%</b>

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

**Boudan Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Bank</i>								
Cash at Bank - NPBS account 1903	4,368	19,740	56	24,052	0	0	0	0%
NPBS account 5707 - Unit 23 Old Bar	43,025	24,017	55,755	11,287	0	9	9	0%
Term Deposit 8408 - NPBS	1,219,026	5,425	224,452	1,000,000	0	5,425	5,425	0%
	<b>1,266,420</b>	<b>49,182</b>	<b>280,262</b>	<b>1,035,340</b>	<b>0</b>	<b>5,435</b>	<b>5,435</b>	<b>0%</b>

**Boudan Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Listed Securities Market</i>								
Australian Pharmaceutical Industries Ltd (ASX:API)	3,717	0	5,001	0	1,284	238	1,522	42%
Buru Energy Limited (ASX:BRU)	1,785	0	0	1,607	(179)	0	(179)	(10%)
Commonwealth Bank Of Australia. (ASX:CBA)	9,987	0	0	9,038	(949)	536	(413)	(4%)
Cromwell Property Group - Ordinary/Units Fully Paid Stapled Securities (ASX:CMW)	6,164	0	0	5,319	(845)	459	(386)	(7%)
Medibank Private Limited (ASX:MPL)	5,056	0	0	5,200	144	297	441	9%
Myer Holdings Limited (ASX:MYR)	621	0	0	569	(53)	38	(15)	(2%)
Redflow Limited (ASX:RFX)	174	0	0	120	(54)	0	(54)	(31%)
Senex Energy Limited (ASX:SXY)	7,546	0	10,120	0	2,574	220	2,794	38%
Tabcorp Holdings Limited (ASX:TAH)	4,144	0	2,703	852	(589)	154	(434)	(16%)
The Lottery Corporation Limited (ASX:TLC)	0	2,703	0	3,616	913	0	913	34%
Telstra Corporation Limited (ASX:TLS)	18,048	0	0	18,480	432	1,097	1,529	9%

**Boudan Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
	57,243	2,703	17,824	44,800	2,678	3,039	5,717	12%
<u>Property Direct Market</u>								
Unit 23 / 32 Lewis Street, Old Bar	328,000	1,041	0	485,000	155,959	32,702	188,661	60%
	328,000	1,041	0	485,000	155,959	32,702	188,661	60%
<u>Unlisted Market</u>								
Lanka Graphite Limited (ASX:LGR)	0	0	0	0	0	0	0	N/A #
Peterson House Ltd	69,000	0	0	84,000	15,000	2,400	17,400	26%
Virgin Blue Holdings Limited (ASX:VAH)	258	0	0	0	(258)	0	(258)	(100%)
	69,258	0	0	84,000	14,742	2,400	17,142	25%
<b>Fund Total</b>	<b>1,720,921</b>	<b>52,926</b>	<b>298,087</b>	<b>1,649,140</b>	<b>173,379</b>	<b>43,575</b>	<b>216,954</b>	<b>14%</b>

# NOTE: Reliable performance figures cannot be derived for holdings that have had large net capital inflows or outflows (i.e.: more than 50% of average capital) during the period. Calculating returns where there are large capital movements, without detailed manual income attribution, would lead to significant under or over stating of investment returns.

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b>	Number: BOUDAM1
<b>Mrs Marie Boudan</b>	Date of Birth: 18 April 1951 Date Joined Fund: 19 July 1999 Eligible Service Date: 20 January 1980 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit as at 1 Jul 2021</b>	
Accumulation	160,988
Account Based Pension 1 - 39% tax free	803,687
Account Based Pension 2 - 63% tax free	73,101
Account Based Pension 6 - 99% tax free	6,083
Reversionary ABP 31% tax free	33,011
Reversionary ABP 53% tax free	58,186
Reversionary ABP 62% tax free	291,928
Reversionary ABP 86% tax free	122,156
Reversionary ABP 99% tax free	177,906
<b>Total as at 1 Jul 2021</b>	<b><u>1,727,046</u></b>

<b>Withdrawal Benefit as at 30 Jun 2022</b>	
Accumulation	-
Account Based Pension 1 - 39% tax free	848,596
Account Based Pension 2 - 63% tax free	80,717
Account Based Pension 6 - 99% tax free	6,719
Reversionary ABP 31% tax free	-
Reversionary ABP 53% tax free	64,259
Reversionary ABP 62% tax free	322,354
Reversionary ABP 86% tax free	134,893
Reversionary ABP 99% tax free	196,447
<b>Total as at 30 Jun 2022</b>	<b><u>1,653,985</u></b>

**Your Investment Return**

The return on your Investment for the year 11.36%

**Your Tax Components**

Tax Free	940,250
Taxable - Taxed	713,736
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,653,985

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

LPR - 100%

\* Nomination in effect from **8 April 2021**

**For Enquiries:**

phone 0249523344

mail Boudan Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Accumulation Account</b>	Eligible Service Date: 20 January 1980
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 19 July 1999

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>160,988</b>
<i>Increases to your account:</i>	
Employer Contributions	100
Share Of Net Fund Income	571
<u>Total Increases</u>	<u>671</u>
<i>Decreases to your account:</i>	
Contributions Tax	15
Lump Sum Cash Payments	161,588
Tax on Net Fund Income	56
<u>Total Decreases</u>	<u>161,659</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>-</b>

Your Tax Components	
Tax Free	0.0000 %
Taxable - Taxed	-
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	-
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
<b>Non Lapsing Binding Death Nomination*</b>	
LPR - 100%	
* Nomination in effect from <b>8 April 2021</b>	

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Account Based Pension 1 - 39% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2016

Your Account Summary		Your Tax Components	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>803,687</b>	Tax Free	39.0914 % 331,728
<i>Increases to your account:</i>		Taxable - Taxed	516,868
Share Of Net Fund Income	99,550	Taxable - Untaxed	-
<u>Total Increases</u>	<u>99,550</u>	<b>Your Preservation Components</b>	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	54,531	Restricted Non Preserved	-
Tax on Net Fund Income	111	Unrestricted Non Preserved	848,596
<u>Total Decreases</u>	<u>54,642</u>	<b>Your Insurance Benefits</b>	
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>848,596</b>	No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		Marcel Boudan has been selected as the Reversionary Beneficiary for this Pension Account.	

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Account Based Pension 2 - 63% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 1 June 2017

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2021 <b>73,101</b>	Tax Free 63.4982 % 51,254
<i>Increases to your account:</i>	Taxable - Taxed 29,463
Share Of Net Fund Income 9,457	Taxable - Untaxed -
<u>Total Increases</u> 9,457	<b>Your Preservation Components</b>
<i>Decreases to your account:</i>	Preserved -
Pension Payments 1,830	Restricted Non Preserved -
Tax on Net Fund Income 11	Unrestricted Non Preserved 80,717
<u>Total Decreases</u> 1,841	<b>Your Insurance Benefits</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2022 <b>80,717</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	Marcel Boudan has been selected as the Reversionary Beneficiary for this Pension Account.

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Account Based Pension 6 - 99% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2018

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2021 <b>6,083</b>	Tax Free 99.4496 % 6,682
<i>Increases to your account:</i>	Taxable - Taxed 37
Share Of Net Fund Income 787	Taxable - Untaxed -
<u>Total Increases</u> 787	<b>Your Preservation Components</b>
<i>Decreases to your account:</i>	Preserved -
Pension Payments 150	Restricted Non Preserved -
Tax on Net Fund Income 1	Unrestricted Non Preserved 6,719
<u>Total Decreases</u> 151	<b>Your Insurance Benefits</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2022 <b>6,719</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	Marcel Boudan has been selected as the Reversionary Beneficiary for this Pension Account.

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Reversionary ABP 31% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 5 September 2019

<b>Your Account Summary</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>33,011</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	118
<u>Total Increases</u>	<u>118</u>
<i>Decreases to your account:</i>	
Pension Payments	33,129
<u>Total Decreases</u>	<u>33,129</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>-</b>

<b>Your Tax Components</b>	
Tax Free	0.0000 %
Taxable - Taxed	-
Taxable - Untaxed	-
<b>Your Preservation Components</b>	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	-
<b>Your Insurance Benefits</b>	
No insurance details have been recorded	
<b>Your Beneficiaries</b>	
<b>Non Lapsing Binding Death Nomination*</b>	
LPR - 100%	
* Nomination in effect from <b>8 April 2021</b>	

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Reversionary ABP 53% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 5 September 2019

<b>Your Account Summary</b>		<b>Your Tax Components</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>58,186</b>	Tax Free	53.8152 % 34,581
<i>Increases to your account:</i>		Taxable - Taxed	29,678
Share Of Net Fund Income	7,532	Taxable - Untaxed	-
<u>Total Increases</u>	<u>7,532</u>	<b>Your Preservation Components</b>	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	1,450	Restricted Non Preserved	-
Tax on Net Fund Income	8	Unrestricted Non Preserved	64,259
<u>Total Decreases</u>	<u>1,458</u>	<b>Your Insurance Benefits</b>	
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>64,259</b>	No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		<b>Non Lapsing Binding Death Nomination*</b>	
		LPR - 100%	
		* Nomination in effect from <b>8 April 2021</b>	

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Reversionary ABP 62% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 5 September 2019

Your Account Summary		Your Tax Components	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>291,928</b>	Tax Free	62.8774 % 202,688
<i>Increases to your account:</i>		Taxable - Taxed	119,666
Share Of Net Fund Income	37,768	Taxable - Untaxed	-
<b>Total Increases</b>	<b>37,768</b>	<b>Your Preservation Components</b>	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	7,300	Restricted Non Preserved	-
Tax on Net Fund Income	42	Unrestricted Non Preserved	322,354
<b>Total Decreases</b>	<b>7,342</b>	<b>Your Insurance Benefits</b>	
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>322,354</b>	No insurance details have been recorded	

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

LPR - 100%

\* Nomination in effect from **8 April 2021**

**For Enquiries:**

phone **0249523344**

mail **Boudan Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300**

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Reversionary ABP 86% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 5 September 2019

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>122,156</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	15,805
<b><u>Total Increases</u></b>	<b>15,805</b>
<i>Decreases to your account:</i>	
Pension Payments	3,050
Tax on Net Fund Income	18
<b><u>Total Decreases</u></b>	<b>3,068</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>134,893</b>

Your Tax Components		
Tax Free	86.8760 %	117,190
Taxable - Taxed		17,703
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	134,893

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
<b>Non Lapsing Binding Death Nomination*</b>
LPR - 100%
* Nomination in effect from <b>8 April 2021</b>

**Boudan Superannuation Fund**  
(ABN: 53 781 035 716)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 26 Roberts Circuit NEW LAMBTON, NSW 2299
<b>Member</b> Number: BOUDAM1	Date of Birth: 18 April 1951
<b>Mrs Marie Boudan</b>	Date Joined Fund: 19 July 1999
<b>Pension Account</b>	Eligible Service Date: 20 January 1980
<b>Reversionary ABP 99% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 5 September 2019

<b>Your Account Summary</b>		<b>Your Tax Components</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>177,906</b>	Tax Free	99.8371 % 196,127
<i>Increases to your account:</i>		Taxable - Taxed	320
Share Of Net Fund Income	23,017	Taxable - Untaxed	-
<u>Total Increases</u>	<u>23,017</u>	<b>Your Preservation Components</b>	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	4,450	Restricted Non Preserved	-
Tax on Net Fund Income	26	Unrestricted Non Preserved	196,447
<u>Total Decreases</u>	<u>4,476</u>	<b>Your Insurance Benefits</b>	
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>196,447</b>	No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		<b>Non Lapsing Binding Death Nomination*</b>	
		LPR - 100%	
		* Nomination in effect from <b>8 April 2021</b>	

## **Trustee**

The Trustee of the Fund is as follows:

Super Boules Pty Limited

The directors of the Trustee company are:

Marie Boudan

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Marie Boudan

Director - Super Boules Pty Limited

Statement Date: 30 June 2022

**For Enquiries:**

phone **0249523344**

mail **Boudan Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300**

# Self-managed superannuation fund annual return **2022**

## 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 2022* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place  in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

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

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

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

Boudan Superannuation Fund

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

**4 Current postal address**

PO Box 831

Suburb/town

NEWCASTLE

State/territory

NSW

Postcode

2300

**5 Annual return status**

Is this an amendment to the SMSF's 2022 return?

**A** No  Yes

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

**B** No  Yes

Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

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 650000

Fund account number 813361903

Fund account name

Super Boules Pty Limited ATF The Boudan Superannuation Fund

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

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

BSB number

Account number

Account name

**C Electronic service address alias**

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

smsfdataflow

Fund's tax file number (TFN) 

- 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** \$ .00

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.

Fund's tax file number (TFN)

## 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 2022*.

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

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income <b>D1</b> \$ <input type="text" value="0"/> -00	Net foreign income <b>D</b> \$ <input type="text" value="0"/> -00	Loss <input type="checkbox"/>
--	---	-------------------------------

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus **#No-TFN-quoted contributions** **R3** \$ -00  
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships **I** \$ -00

\*Unfranked dividend amount **J** \$ -00

\*Franked dividend amount **K** \$ -00

\*Dividend franking credit **L** \$ -00

\*Gross trust distributions **M** \$ -00

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$ -00

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

\*Net non-arm's length private company dividends **U1** \$ -00

plus \*Net non-arm's length trust distributions **U2** \$ -00

plus \*Net other non-arm's length income **U3** \$ -00

\*Other income **S** \$ -00

\*Assessable income due to changed tax status of fund **T** \$ -00

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$ -00

#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** \$ -00

Exempt current pension income **Y** \$ -00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ -00

Fund's tax file number (TFN)

## 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" value="0"/> -00		<b>A2</b> \$ <input type="text" value="0"/> -00
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00		<b>B2</b> \$ <input type="text" value="0"/> -00
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00		<b>D2</b> \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="18"/> -00		<b>E2</b> \$ <input type="text" value="187"/> -00
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0"/> -00		<b>F2</b> \$ <input type="text" value="0"/> -00
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="0"/> -00		<b>H2</b> \$ <input type="text" value="0"/> -00
Investment expenses	<b>I1</b> \$ <input type="text" value="1955"/> -00		<b>I2</b> \$ <input type="text" value="20338"/> -00
Management and administration expenses	<b>J1</b> \$ <input type="text" value="5"/> -00		<b>J2</b> \$ <input type="text" value="50"/> -00
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00		<b>U2</b> \$ <input type="text" value="0"/> -00
Other amounts	<b>L1</b> \$ <input type="text" value="0"/> -00 <span style="float: right;">Code <input type="text"/></span>		<b>L2</b> \$ <input type="text" value="0"/> -00 <span style="float: right;">Code <input type="text"/></span>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		

**TOTAL DEDUCTIONS**  
**N** \$ -00  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$ -00  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS** Loss   
**O** \$ -00  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$ -00  
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) \*\*\*\*\*

## 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 2022* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input type="text" value="1918"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="287.70"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$   
*(T1 plus J)*

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="0"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	<input type="text" value="0"/>	
<i>(C1 plus C2)</i>				

SUBTOTAL 1  
**T2** \$   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	<b>D</b>	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

SUBTOTAL 2  
**T3** \$   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="1309.21"/>	
No-TFN tax offset	<b>E2</b>	\$	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input type="text"/>	
Refundable tax offsets	<b>E</b>	\$	<input type="text" value="1309.21"/>	
<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** \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="1021.51"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="-762.51"/>
	<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 2022*.

Tax losses carried forward to later income years	<b>U \$</b> <input type="text" value="0"/> <b>-00</b>
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text" value="51"/> <b>-00</b>

Fund's tax file number (TFN) \*\*\*\*\*

## Section F: Member information

### MEMBER 1

Title:

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

**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

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

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**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$ -00  
 Unlisted trusts **B** \$ -00  
 Insurance policy **C** \$ -00  
 Other managed investments **D** \$ -00

#### 15b Australian direct investments

**Limited recourse borrowing arrangements**  
 Australian residential real property  
**J1** \$ -00  
 Australian non-residential real property  
**J2** \$ -00  
 Overseas real property  
**J3** \$ -00  
 Australian shares  
**J4** \$ -00  
 Overseas shares  
**J5** \$ -00  
 Other  
**J6** \$ -00  
 Property count  
**J7**

Cash and term deposits **E** \$ -00  
 Debt securities **F** \$ -00  
 Loans **G** \$ -00  
 Listed shares **H** \$ -00  
 Unlisted shares **I** \$ -00  
 Limited recourse borrowing arrangements **J** \$ -00  
 Non-residential real property **K** \$ -00  
 Residential real property **L** \$ -00  
 Collectables and personal use assets **M** \$ -00  
 Other assets **O** \$ -00

#### 15c Other investments

Crypto-Currency **N** \$ -00

#### 15d Overseas direct investments

Overseas shares **P** \$ -00  
 Overseas non-residential real property **Q** \$ -00  
 Overseas residential real property **R** \$ -00  
 Overseas managed investments **S** \$ -00  
 Other overseas assets **T** \$ -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ -00  
 (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  \$ -00

Fund's tax file number (TFN)

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="1653985"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="0"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="1653985"/>
				-00

**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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election.

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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      Day      /      Month      /      Year

**Preferred trustee or director contact details:**

Title:

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 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      Day      /      Month      /      Year

**Tax agent's contact details**

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule **2022**

## When completing this form

- Print clearly, using a black or dark blue pen only.
  - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
  - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)** \*\*\*\*\*

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

**Australian business number (ABN)** 53781035716

## Taxpayer's name

Boudan Superannuation Fund

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ <input type="text" value="5022"/> -00	<b>K</b> \$ <input type="text" value="2261"/> -00
Other shares	<b>B</b> \$ <input type="text" value="0"/> -00	<b>L</b> \$ <input type="text" value="2812"/> -00
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input type="text" value="0"/> -00	<b>M</b> \$ <input type="text" value="0"/> -00
Other units	<b>D</b> \$ <input type="text" value="0"/> -00	<b>N</b> \$ <input type="text" value="0"/> -00
Real estate situated in Australia	<b>E</b> \$ <input type="text" value="0"/> -00	<b>O</b> \$ <input type="text" value="0"/> -00
Other real estate	<b>F</b> \$ <input type="text" value="0"/> -00	<b>P</b> \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input type="text" value="0"/> -00	
Collectables	<b>H</b> \$ <input type="text" value="0"/> -00	<b>Q</b> \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	<b>I</b> \$ <input type="text" value="0"/> -00	<b>R</b> \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <input type="text" value="0"/> -00	
<b>Total current year capital gains</b>	<b>J</b> \$ <input type="text" value="5022"/> -00	

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

Fund's tax file number (TFN) \*\*\*\*\*

**2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net**  
**capital gain** on your tax return.

Fund's tax file number (TFN) \*\*\*\*\*

**7 Earnout arrangements**

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 /  <sup>LOSS</sup>

**!** Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 /  <sup>LOSS</sup>

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

Small business 15 year exemption – exempt capital gains **A** \$ -00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

**2022****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.

Superannuation funds should complete and attach this schedule to their 2022 tax return.

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

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

\*\*\*\*\*

Name of entity

Boudan Superannuation Fund

Australian business number

53781035716

## Part A – Losses carried forward to the 2022–23 income year – excludes film losses

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

Year of loss		
2021–22	<b>B</b>	<input type="text"/> -00
2020–21	<b>C</b>	<input type="text"/> -00
2019–20	<b>D</b>	<input type="text"/> -00
2018–19	<b>E</b>	<input type="text"/> -00
2017–18	<b>F</b>	<input type="text"/> -00
2016–17 and earlier income years	<b>G</b>	<input type="text"/> -00
<b>Total</b>	<b>U</b>	<input type="text"/> 0-00

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

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

Year of loss		
2021–22	<b>H</b>	<input type="text"/> 51-00
2020–21	<b>I</b>	<input type="text"/> -00
2019–20	<b>J</b>	<input type="text"/> -00
2018–19	<b>K</b>	<input type="text"/> -00
2017–18	<b>L</b>	<input type="text"/> -00
2016–17 and earlier income years	<b>M</b>	<input type="text"/> -00
<b>Total</b>	<b>V</b>	<input type="text"/> 51-00

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

Fund's tax file number (TFN)

\*\*\*\*\*

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

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

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

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

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2021–22	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses **G**  -00

Net capital losses **H**  -00

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

Tax losses **I**  -00

Net capital losses **J**  -00

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

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

**K** Yes  No

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

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

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

**L** Yes  No

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

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

**M** Yes  No

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

**N** Yes  No

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

**O**  -00

Fund's tax file number (TFN)

\*\*\*\*\*

**Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00**Part E – Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC losses carried forward **O**  -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  -00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  -00**SUBTRACT** Net forgiven amount of debt **C**  -00**ADD** Tax loss incurred (if any) during current year **D**  -00**ADD** Tax loss amount from conversion of excess franking offsets **E**  -00**SUBTRACT** Net exempt income **F**  -00**SUBTRACT** Tax losses forgone **G**  -00**SUBTRACT** Tax losses deducted **H**  -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**  -00Total tax losses carried forward to later income years **J**  0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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

### Privacy

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

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

### The Australian Business Register

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

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

### Electronic funds transfer – direct debit

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

### Tax file number

\*\*\*\*\*

### Fund name

Boudan Superannuation Fund

### Year of return

2022

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

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

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

## Part B: Electronic funds transfer consent

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

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

### Important:

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

### Agent's reference number

24882894

### Account name

Super Boules Pty Limited ATF The Boudan Superannuation Fund

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

Signature of trustee or director

Date

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

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

Signature of tax agent

Date

### Agent's contact name

MR Paul Siderovski

### Agent's phone

02 49265299

### Agent's reference

24882894

### Client's reference

BOU04S1