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Financial statements and reports for the year ended  
30 June 2021

MAXHALBU SUPERANNUATION FUND

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## MAXHALBU SUPERANNUATION FUND

# Compilation Report

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

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

The Trustee of MAXHALBU 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

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

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

### **Assurance Disclaimer**

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

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

HFB Super Pty Ltd

of

146 Bloomfield Street, Cleveland, Queensland 4163

Signed:

Dated:

**MAXHALBU SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	263,738.69	0.00
Other Assets	3	3,138.62	3,962.09
Real Estate Properties (Australian - Residential)	4	387,000.00	387,000.00
<b>Total Investments</b>		<u>653,877.31</u>	<u>390,962.09</u>
<b>Other Assets</b>			
Sundry Debtors		1,256.08	2,943.34
ANZ Cash Hub A/c		59,291.95	19,321.20
Mezy Loan Offset A/c		0.00	250,000.00
Distributions Receivable		9,848.04	0.00
BT Panorama Cash A/c		7,453.61	0.00
<b>Total Other Assets</b>		<u>77,849.68</u>	<u>272,264.54</u>
<b>Total Assets</b>		<u>731,726.99</u>	<u>663,226.63</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		2,688.15	1,927.95
Sundry Creditors		481.00	0.00
Limited Recourse Borrowing Arrangements		255,270.75	259,307.84
<b>Total Liabilities</b>		<u>258,439.90</u>	<u>261,235.79</u>
<b>Net assets available to pay benefits</b>		<u>473,287.09</u>	<u>401,990.84</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Moloney, Andrew - Accumulation		340,100.72	281,846.92
Moloney, Belinda - Accumulation		133,186.37	120,143.92
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>473,287.09</u>	<u>401,990.84</u>

**MAXHALBU SUPERANNUATION FUND**
**Operating Statement**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	12,684.32	0.00
Interest Received		92.43	385.26
Property Income	10	19,587.32	3,651.43
<b>Investment Gains</b>			
Changes in Market Values	11	27,672.69	(17,036.10)
<b>Contribution Income</b>			
Employer Contributions		32,743.64	11,747.16
Transfers In		20,614.64	414,702.12
<b>Total Income</b>		<u>113,395.04</u>	<u>413,449.87</u>
<b>Expenses</b>			
Accountancy Fees		1,705.00	0.00
Administration Costs		220.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		550.00	0.00
ASIC Fees		328.00	0.00
Advisor Fees		2,414.38	0.00
Bank Charges		395.00	0.00
General Expenses - Non Deductible		2,500.00	6,600.00
Investment Expenses		2,362.22	155.24
Property Expenses - Advertising		0.00	55.00
Property Expenses - Agents Management Fees		1,991.57	345.09
Property Expenses - Agents Commissions		0.00	198.00
Property Expenses - Council Rates		1,813.00	552.64
Property Expenses - Interest on Loans		12,836.03	684.27
Property Expenses - Land Tax		0.00	52.49
Property Expenses - Repairs Maintenance		983.00	110.00
Property Expenses - Strata Levy Fees		3,181.88	778.35
Property Expenses - Water Rates		1,513.45	0.00
		<u>33,311.53</u>	<u>9,531.08</u>
<b>Member Payments</b>			
Life Insurance Premiums		3,637.11	0.00
Benefits Paid/Transfers Out		1,500.00	0.00
<b>Total Expenses</b>		<u>38,448.64</u>	<u>9,531.08</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>74,946.40</u>	<u>403,918.79</u>
Income Tax Expense	12	3,650.15	1,927.95
<b>Benefits accrued as a result of operations</b>		<u>71,296.25</u>	<u>401,990.84</u>

Refer to compilation report

# **Notes to the Financial Statements**

For the year ended 30 June 2021

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## **Note 1: Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

### **a. Measurement of Investments**

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### **b. Cash and Cash Equivalents**

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

### **c. Revenue**

Revenue is recognised at the fair value of the consideration received or receivable.

#### **Interest revenue**

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

# Notes to the Financial Statements

For the year ended 30 June 2021

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Managed Investments (Australian)

	2021 \$	2020 \$
Bennelong Concentrated Aust Equity Fund	18,240.43	0.00
Hyperion Small Growth Companies Fund	17,129.83	0.00
Cromwell Phoenix Property Securities Fund	18,767.54	0.00
PIMCO Diversified Fixed Interest Fund - Wsale Class	14,438.72	0.00
PIMCO Global Credit Fund - Wsale Class	14,515.48	0.00
Allan Gray Australian Equity Fund	18,071.54	0.00
Fidelity Australian Equities Fund	17,708.98	0.00
Janus Henderson Aust Fixed Interest Fund	14,032.19	0.00
Magellan Global Fund	15,277.61	0.00
Magellan Infrastructure Fund	15,116.70	0.00

**MAXHALBU SUPERANNUATION FUND****Notes to the Financial Statements**

For the year ended 30 June 2021

MFS Global Equity Trust	16,125.65	0.00
OC Premium Small Companies Fund	17,497.22	0.00
Platinum European Fund	17,029.71	0.00
Platinum International Fund	17,553.19	0.00
Schroder Fixed Income Fund - Wsale Class	14,470.91	0.00
Vanguard Australian Property Securities Index Fund	17,762.99	0.00
	<hr/>	<hr/>
	263,738.69	0.00
	<hr/>	<hr/>

**Note 3: Other Assets**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Borrowing Costs	3,138.62	3,962.09
	<hr/>	<hr/>
	3,138.62	3,962.09
	<hr/>	<hr/>

**Note 4: Real Estate Properties (Australian - Residential)**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Lot 2 "The Province", 5 McKenzie Road, Mango Hill QLD, Australia	387,000.00	387,000.00
	<hr/>	<hr/>
	387,000.00	387,000.00
	<hr/>	<hr/>

**Note 6: Liability for Accrued Benefits**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	401,990.84	0.00
Benefits accrued as a result of operations	71,296.25	401,990.84
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	473,287.09	401,990.84
	<hr/>	<hr/>

**Note 7: Vested Benefits**

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

**MAXHALBU SUPERANNUATION FUND****Notes to the Financial Statements**

For the year ended 30 June 2021

	<b>2021</b> <b>\$</b>	<b>2020</b> <b>\$</b>
Vested Benefits	473,287.09	401,990.84

**Note 8: Guaranteed Benefits**

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

**Note 9: Trust Distributions**

	<b>2021</b> <b>\$</b>	<b>2020</b> <b>\$</b>
Platinum International Fund	521.73	0.00
Fidelity Australian Equities Fund	769.09	0.00
PIMCO Diversified Fixed Interest Fund - Wsale Class	298.94	0.00
Hyperion Small Growth Companies Fund	1,384.62	0.00
Bennelong Concentrated Aust Equity Fund	812.93	0.00
Schroder Fixed Income Fund - Wsale Class	263.39	0.00
Vanguard Australian Property Securities Index Fund	971.05	0.00
Platinum European Fund	1,226.28	0.00
Magellan Global Fund	567.31	0.00
Cromwell Phoenix Property Securities Fund	695.89	0.00
Magellan Infrastructure Fund	633.32	0.00
PIMCO Global Credit Fund - Wsale Class	374.84	0.00
Janus Henderson Aust Fixed Interest Fund	624.41	0.00
OC Premium Small Companies Fund	1,038.18	0.00
MFS Global Equity Trust	1,984.42	0.00
Allan Gray Australian Equity Fund	517.92	0.00
	12,684.32	0.00

**Note 10: Rental Income**

	<b>2021</b> <b>\$</b>	<b>2020</b> <b>\$</b>
Lot 2 "The Province", 5 McKenzie Road, Mango Hill QLD, Australia	19,587.32	3,651.43
	19,587.32	3,651.43

# MAXHALBU SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2021

### Note 11: Changes in Market Values Unrealised Movements in Market Value

	2021 \$	2020 \$
<b>Managed Investments (Australian)</b>		
Allan Gray Australian Equity Fund	3,365.54	0.00
Bennelong Concentrated Aust Equity Fund	3,534.43	0.00
Cromwell Phoenix Property Securities Fund	4,061.54	0.00
Fidelity Australian Equities Fund	3,002.98	0.00
Hyperion Small Growth Companies Fund	2,423.83	0.00
Janus Henderson Aust Fixed Interest Fund	(673.81)	0.00
MFS Global Equity Trust	1,419.65	0.00
Magellan Global Fund	571.61	0.00
Magellan Infrastructure Fund	410.70	0.00
OC Premium Small Companies Fund	2,791.22	0.00
PIMCO Diversified Fixed Interest Fund - Wsale Class	(267.28)	0.00
PIMCO Global Credit Fund - Wsale Class	(190.52)	0.00
Platinum European Fund	2,323.71	0.00
Platinum International Fund	2,847.19	0.00
Schroder Fixed Income Fund - Wsale Class	(235.09)	0.00
Vanguard Australian Property Securities Index Fund	3,056.99	0.00
	<hr/> 28,442.69	<hr/> 0.00
<b>Real Estate Properties (Australian - Residential)</b>		
Lot 2 "The Province", 5 McKenzie Road, Mango Hill QLD, Australia	(770.00)	(17,036.10)
	<hr/> (770.00)	<hr/> (17,036.10)
<b>Total Unrealised Movement</b>	<hr/> 27,672.69	<hr/> (17,036.10)
<b>Realised Movements in Market Value</b>		
	2021 \$	2020 \$
<b>Total Realised Movement</b>	<hr/> 0.00	<hr/> 0.00
<b>Total Market Movement</b>	<hr/> 27,672.69	<hr/> (17,036.10)

Refer to compilation report

**MAXHALBU SUPERANNUATION FUND**
**Notes to the Financial Statements**

For the year ended 30 June 2021

**Note 12: Income Tax Expense**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	3,650.15	1,927.95
Income Tax Expense	3,650.15	1,927.95

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

Prima facie tax payable on benefits accrued before income tax at 15%	11,241.96	60,587.82
Less:		
Tax effect of:		
Non Taxable Transfer In	3,092.20	62,205.32
Increase in MV of Investments	4,150.90	0.00
Accounting Trust Distributions	1,902.65	0.00
Add:		
Tax effect of:		
Other Non-Deductible Expenses	375.00	990.00
Decrease in MV of Investments	0.00	2,555.42
Benefit Payments	225.00	0.00
Franking Credits	84.69	0.00
Foreign Credits	13.85	0.00
Net Capital Gains	851.25	0.00
Taxable Trust Distributions	453.12	0.00
Distributed Foreign Income	208.43	0.00
Rounding	(0.45)	0.03
Income Tax on Taxable Income or Loss	4,307.10	1,927.95
Less credits:		
Franking Credits	564.61	0.00
Foreign Credits	92.34	0.00
Current Tax or Refund	3,650.15	1,927.95

## **Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

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

.....  
Andrew Moloney  
Teratane Super Pty Ltd  
Director

.....  
Belinda Moloney  
Teratane Super Pty Ltd  
Director

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

# Memorandum of Resolutions of the Director(s) of

Teratane Super Pty Ltd ACN: 638375694

ATF MAXHALBU SUPERANNUATION FUND

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.

## TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

## ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## INVESTMENT STRATEGY:

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

## INSURANCE COVER:

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

## ALLOCATION OF INCOME:

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

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

## AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, Rundle Mall, South Australia 5000

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

## TAX AGENTS:

It was resolved that

HFB Super Pty Ltd

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

## TRUSTEE STATUS:

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

## CLOSURE:

Signed as a true record –

# Memorandum of Resolutions of the Director(s) of

Teratane Super Pty Ltd ACN: 638375694

ATF MAXHALBU SUPERANNUATION FUND

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.....

Andrew Moloney

.....

Belinda Moloney

MAXHALBU SUPERANNUATION FUND

Members Summary Report

As at 30 June 2021

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Andrew Patrick Moloney (Age: 50)											
MOLAND00001A - Accumulation											
281,846.92	24,194.04	20,614.64	19,438.61			3,629.08	(466.44)		2,830.85		340,100.72
281,846.92	24,194.04	20,614.64	19,438.61			3,629.08	(466.44)		2,830.85		340,100.72
Belinda Alison Moloney (Age: 50)											
MOLBEL00001A - Accumulation											
120,143.92	8,549.60		7,943.57			1,282.48	(138.02)	1,500.00	806.26		133,186.37
120,143.92	8,549.60		7,943.57			1,282.48	(138.02)	1,500.00	806.26		133,186.37
401,990.84	32,743.64	20,614.64	27,382.18			4,911.56	(604.46)	1,500.00	3,637.11		473,287.09

MAXHALBU SUPERANNUATION FUND

# Contributions Summary Report

For The Period 01 July 2020 - 30 June 2021

Andrew Moloney

Date of Birth:	Provided
Age:	50 (at year end)
Member Code:	MOLAND00001A
Total Super Balance* <sup>1</sup> as at 30/06/2020:	281,846.92

Contributions Summary	2021	2020
Concessional Contribution		
Employer	24,194.04	8,278.40
	24,194.04	8,278.40
Total Contributions	24,194.04	8,278.40

I, ANDREW MOLONEY, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2020 to 30/06/2021.

ANDREW MOLONEY

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

MAXHALBU SUPERANNUATION FUND

# Contributions Summary Report

For The Period 01 July 2020 - 30 June 2021

**Belinda Moloney**

Date of Birth:	Provided
Age:	50 (at year end)
Member Code:	MOLBEL00001A
Total Super Balance*1 as at 30/06/2020:	120,143.92

Contributions Summary	2021	2020
Concessional Contribution		
Employer	8,549.60	3,468.76
	8,549.60	3,468.76
Total Contributions	8,549.60	3,468.76

I, BELINDA MOLONEY, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2020 to 30/06/2021.

BELINDA MOLONEY

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

MAXHALBU SUPERANNUATION FUND

Members Statement

Andrew Patrick Moloney  
11 Belyando Avenue  
MORANBAH, Queensland, 4744, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	340,100.72
Age:	50	Total Death Benefit	1,340,100.72
Tax File Number:	Provided		
Date Joined Fund:	10/01/2020		
Service Period Start Date:	18/04/1995		
Date Left Fund:			
Member Code:	MOLAND00001A		
Account Start Date:	10/01/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary	
Total Benefits	340,100.72		This Year
<u>Preservation Components</u>		Opening balance at 01/07/2020	281,846.92
Preserved	340,100.72	<u>Increases to Member account during the period</u>	
Unrestricted Non Preserved		Employer Contributions	24,194.04
Restricted Non Preserved		Personal Contributions (Concessional)	
<u>Tax Components</u>		Personal Contributions (Non Concessional)	
Tax Free	8,281.10	Government Co-Contributions	
Taxable	331,819.62	Other Contributions	
		Proceeds of Insurance Policies	
		Transfers In	20,614.64
		Net Earnings	19,438.61
		Internal Transfer In	
		<u>Decreases to Member account during the period</u>	
		Pensions Paid	
		Contributions Tax	3,629.08
		Income Tax	(466.44)
		No TFN Excess Contributions Tax	
		Excess Contributions Tax	
		Refund Excess Contributions	
		Division 293 Tax	
		Insurance Policy Premiums Paid	2,830.85
		Management Fees	
		Member Expenses	
		Benefits Paid/Transfers Out	
		Superannuation Surcharge Tax	
		Internal Transfer Out	
		Closing balance at 30/06/2021	340,100.72

MAXHALBU SUPERANNUATION FUND

Members Statement

Belinda Alison Moloney  
11 Belyando Avenue  
MORANBAH, Queensland, 4744, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	133,186.37
Age:	50	Total Death Benefit	549,747.37
Tax File Number:	Provided		
Date Joined Fund:	10/01/2020		
Service Period Start Date:	23/08/2000		
Date Left Fund:			
Member Code:	MOLBEL00001A		
Account Start Date:	10/01/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary	
Total Benefits	133,186.37		This Year
<u>Preservation Components</u>		Opening balance at 01/07/2020	120,143.92
Preserved	133,186.37	<u>Increases to Member account during the period</u>	
Unrestricted Non Preserved		Employer Contributions	8,549.60
Restricted Non Preserved		Personal Contributions (Concessional)	
<u>Tax Components</u>		Personal Contributions (Non Concessional)	
Tax Free		Government Co-Contributions	
Taxable	133,186.37	Other Contributions	
		Proceeds of Insurance Policies	
		Transfers In	
		Net Earnings	7,943.57
		Internal Transfer In	
		<u>Decreases to Member account during the period</u>	
		Pensions Paid	
		Contributions Tax	1,282.48
		Income Tax	(138.02)
		No TFN Excess Contributions Tax	
		Excess Contributions Tax	
		Refund Excess Contributions	
		Division 293 Tax	
		Insurance Policy Premiums Paid	806.26
		Management Fees	
		Member Expenses	
		Benefits Paid/Transfers Out	1,500.00
		Superannuation Surcharge Tax	
		Internal Transfer Out	
		Closing balance at 30/06/2021	133,186.37

## MAXHALBU SUPERANNUATION FUND

# Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
	ANZ Cash Hub A/c	59,291.950000	59,291.95	59,291.95	59,291.95			8.26 %	
	BT Panorama Cash A/c	7,453.610000	7,453.61	7,453.61	7,453.61			1.04 %	
			66,745.56		66,745.56			9.30 %	
Managed Investments (Australian)									
ETL0060AU	Allan Gray Australian Equity Fund	11,523.01	1.568300	18,071.54	1.28	14,706.00	3,365.54	22.89 %	2.52 %
BFL0002AU	Bennelong Concentrated Aust Equity Fund	6,292.84	2.898600	18,240.43	2.34	14,706.00	3,534.43	24.03 %	2.54 %
CRM0008AU	Cromwell Phoenix Property Securities Fund	14,444.35	1.299300	18,767.54	1.02	14,706.00	4,061.54	27.62 %	2.62 %
FID0008AU	Fidelity Australian Equities Fund	453.71	39.031500	17,708.98	32.41	14,706.00	3,002.98	20.42 %	2.47 %
BNT0101AU	Hyperion Small Growth Companies Fund	3,155.42	5.428700	17,129.83	4.66	14,706.00	2,423.83	16.48 %	2.39 %
IOF0046AU	Janus Henderson Aust Fixed Interest Fund	13,920.82	1.008000	14,032.19	1.06	14,706.00	(673.81)	(4.58) %	1.96 %
MGE0001AU	Magellan Global Fund	5,684.48	2.687600	15,277.61	2.59	14,706.00	571.61	3.89 %	2.13 %
MGE0002AU	Magellan Infrastructure Fund	11,684.86	1.293700	15,116.70	1.26	14,706.00	410.70	2.79 %	2.11 %
MIA0001AU	MFS Global Equity Trust	7,512.88	2.146400	16,125.65	1.96	14,706.00	1,419.65	9.65 %	2.25 %
OPS0002AU	OC Premium Small Companies Fund	4,466.31	3.917600	17,497.22	3.29	14,706.00	2,791.22	18.98 %	2.44 %
ETL0016AU	PIMCO Diversified Fixed Interest Fund - Wsale Class	14,543.43	0.992800	14,438.72	1.01	14,706.00	(267.28)	(1.82) %	2.01 %
ETL0019AU	PIMCO Global Credit Fund - Wsale Class	14,697.73	0.987600	14,515.48	1.00	14,706.00	(190.52)	(1.30) %	2.02 %
PLA0001AU	Platinum European Fund	4,835.10	3.522100	17,029.71	3.04	14,706.00	2,323.71	15.80 %	2.37 %
PLA0002AU	Platinum International Fund	8,144.20	2.155300	17,553.19	1.81	14,706.00	2,847.19	19.36 %	2.45 %
SCH0028AU	Schroder Fixed Income Fund - Wsale Class	12,283.26	1.178100	14,470.91	1.20	14,706.00	(235.09)	(1.60) %	2.02 %
VAN0004AU	Vanguard Australian Property Securities Index Fund	17,581.06	1.010348	17,762.99	0.84	14,706.00	3,056.99	20.79 %	2.48 %
			263,738.69		235,296.00	28,442.69	12.09 %	36.76 %	
Real Estate Properties (Australian - Residential)									

MAXHALBU SUPERANNUATION FUND

# Investment Summary Report

As at 30 June 2021

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
MOLAB001	Lot 2 "The Province", 5 McKenzie Road, Mango Hill QLD, Australia	1.00	387,000.000000	387,000.00	404,806.10	404,806.10	(17,806.10)	(4.40) %	53.94 %
				387,000.00		404,806.10	(17,806.10)	(4.40) %	53.94 %
				717,484.25		706,847.66	10,636.59	1.50 %	100.00 %

# MAXHALBU SUPERANNUATION FUND

## Investment Income Report

As at 30 June 2021

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	ANZ Cash Hub A/c	88.86			88.86	0.00	0.00	0.00	88.86			0.00	0.00
	BT Panorama Cash A/c	3.57	0.00	0.00	3.57	0.00	0.00	0.00	3.57	0.00		0.00	0.00
		<b>92.43</b>	<b>0.00</b>	<b>0.00</b>	<b>92.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92.43</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>													
ETL0060AU	Allan Gray Australian Equity Fund	517.92	219.79	49.28	36.05	130.50	6.49	1.28	443.39		0.00	206.31	0.00
BFL0002AU	Bennelong Concentrated Aust Equity Fund	812.93	95.85	36.81	0.46	69.92	17.68	7.84	228.56		0.00	662.13	0.00
CRM0008AU	Cromwell Phoenix Property Securities Fund	695.89	125.12	13.98	225.70	96.97	0.00	0.14	461.91		0.00	148.65	182.42
FID0008AU	Fidelity Australian Equities Fund	769.09	253.21	39.19	3.98	161.65	0.37	0.02	458.42		0.00	472.34	0.00
BNT0101AU	Hyperion Small Growth Companies Fund	1,384.62				0.38	0.00	0.00	0.38		0.00	1,384.63	0.00
IOF0046AU	Janus Henderson Aust Fixed Interest Fund	624.41			566.57	0.00	51.82	0.49	618.88		0.00	5.86	0.15
MGE0001AU	Magellan Global Fund	567.31				0.00	0.00	0.00	0.00		0.00	257.54	309.77
MGE0002AU	Magellan Infrastructure Fund	633.32	1.29	1.71	341.39	2.71	439.14	44.35	830.59		0.00	12.40	(162.60)
MIA0001AU	MFS Global Equity Trust	1,984.42				0.00	105.74	37.80	143.54		0.00	1,878.68	0.00
OPS0002AU	OC Premium Small Companies Fund	1,038.18	19.52	5.08	0.01	101.84	1.24	0.13	127.82		0.00	1,009.75	2.59
ETL0016AU	PIMCO Diversified Fixed Interest Fund - Wsale Class	298.94			12.80	0.00	205.49	0.00	218.29		0.00	0.00	80.66
ETL0019AU	PIMCO Global Credit Fund - Wsale Class	374.84			39.92	0.00	334.92	0.05	374.89		0.00	0.00	0.00
PLA0001AU	Platinum European Fund	1,226.28				0.00	0.00	0.00	0.00		0.00	1,226.28	0.00
PLA0002AU	Platinum International Fund	521.73				0.00	0.00	0.00	0.00		0.00	522.78	(1.05)
SCH0028AU	Schroder Fixed Income Fund - Wsale Class	263.39	1.41	1.40	460.28	0.64	224.77	0.03	688.53		0.00	0.00	(424.45)
VAN0004AU	Vanguard Australian Property Securities Index Fund	971.05		15.61	454.38	0.00	1.87	0.21	472.07		0.00	531.54	(32.37)
		<b>12,684.32</b>	<b>716.19</b>	<b>163.06</b>	<b>2,141.54</b>	<b>564.61</b>	<b>1,389.53</b>	<b>92.34</b>	<b>5,067.27</b>		<b>0.00</b>	<b>8,318.89</b>	<b>(44.88)</b>
<b>Real Estate Properties (Australian - Residential)</b>													
MOLAB001	Lot 2 "The Province", 5	19,587.32							19,587.32				

MAXHALBU SUPERANNUATION FUND
Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
McKenzie Road, Mango Hill QLD, Australia	19,587.32							19,587.32				
	32,364.07	716.19	163.06	2,233.97	564.61	1,389.53	92.34	24,747.02	0.00	0.00	8,318.89	(44.88)

Assessable Income (Excl. Capital Gains)	24,747.02
Net Capital Gain	5,674.68
<b>Total Assessable Income</b>	<b>30,421.70</b>

\* 1

Includes foreign credits from foreign capital gains.

\* 2

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

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

# Self-managed superannuation fund annual return 2021

## Who should complete this annual return?

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

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place **X** in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2021 return?

**A** No Yes

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

**B** No Yes

**6 SMSF auditor**

Auditor's name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

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


<b>8</b>	<b>Status of SMSF</b>	Australian superannuation fund	<b>A</b>	<b>No</b>	<b>Yes</b>	Fund benefit structure	<b>B</b>	Code
		Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?	<b>C</b>	<b>No</b>	<b>Yes</b>			

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

<b>No</b>	<b>Yes</b>	If yes, provide the date on which the fund was wound up <div style="display: inline-block; vertical-align: middle; margin-left: 10px;">           Day / Month / Year         </div>	Have all tax lodgment and payment obligations been met? <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <b>No</b>   <b>Yes</b> </div>
-----------	------------	---	---

**10 Exempt current pension income**

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


 To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No**    Go to Section B: Income.


**Yes**    Exempt current pension income amount **A** \$


Which method did you use to calculate your exempt current pension income?


Segregated assets method **B**

Unsegregated assets method **C**    Was an actuarial certificate obtained? **D** **Yes**

Did the fund have any other income that was assessable?

**E** **Yes**    Go to Section B: Income.

**No**    Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

 If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income	Loss
<b>D1</b> \$	Net foreign income <b>D</b> \$

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

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

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

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

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

#### 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** \$

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

#### 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** \$

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

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

#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** \$

Exempt current pension income **Y** \$

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

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

<b>TOTAL DEDUCTIONS</b> <b>N \$</b> (Total <b>A1</b> to <b>M1</b> )
---

<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y \$</b> (Total <b>A2</b> to <b>L2</b> )
--

<b>#TAXABLE INCOME OR LOSS</b> <span style="float: right;">Loss</span> <b>O \$</b> (TOTAL ASSESSABLE INCOME <i>less</i> TOTAL DEDUCTIONS)
--

<b>TOTAL SMSF EXPENSES</b> <b>Z \$</b> (N <i>plus</i> Y)
--

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income	<b>A \$</b>	(an amount must be included even if it is zero)
#Tax on taxable income	<b>T1 \$</b>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	<b>J \$</b>	(an amount must be included even if it is zero)

Gross tax **B \$**

(**T1** plus **J**)

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

SUBTOTAL 1

**T2 \$**

(**B** less **C** – cannot be less than zero)

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

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

#TAX PAYABLE **T5 \$**

(**T3** less **E** – cannot be less than zero)

Section 102AAM interest charge

**G \$**

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

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

PAYG instalments raised  
**K \$**  
Supervisory levy  
**L \$**  
Supervisory levy adjustment for wound up funds  
**M \$**  
Supervisory levy adjustment for new funds  
**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

Section E: **Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth****Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**Contributions from non-complying funds  
and previously non-complying funds**T \$**Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M \$****TOTAL CONTRIBUTIONS N \$**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**Inward  
rollovers and  
transfers **P \$**Retirement phase account balance  
– Non CDBIS**S2 \$**Outward  
rollovers and  
transfers **Q \$**Lump Sum  
payments **R1 \$**Retirement phase account balance  
– CDBIS**S3 \$**Income  
stream  
payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**(**S1** plus **S2** plus **S3**)Accumulation phase value **X1 \$**Retirement phase value **X2 \$**Outstanding limited recourse  
borrowing arrangement amount **Y \$****OFFICIAL: Sensitive** (when completed)

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

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

#### 15b Australian direct investments

Cash and term deposits **E \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**Debt securities **F \$**Loans **G \$**Listed shares **H \$**Unlisted shares **I \$**Limited recourse borrowing arrangements **J \$**Non-residential real property **K \$**Residential real property **L \$**Collectables and personal use assets **M \$**Other assets **O \$**

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

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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

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

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

**Interposed entity election status**

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

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

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

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

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

Day / Month / Year  
Date

### Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

### TAX AGENT'S DECLARATION:

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

Tax agent's signature

Day / Month / Year  
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

## Capital gains tax (CGT) schedule

# 202%

### When completing this form

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

S M I T H S T

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.

- Refer to the *Guide to capital gains tax 202F* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

### Tax file number (TFN)

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

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

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

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

---

## 2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at **B**, **C** and **D**.

---

## 3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

---

## 4 CGT discount

Total CGT discount applied **A \$**

---

## 5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

---

## 6 Net capital gain

Net capital gain **A \$**

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

---

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **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** \$ / LOSS

---

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

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

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


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

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

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

---

## Taxpayer's declaration

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

### Important

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

### Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

**MAXHALBU SUPERANNUATION FUND**  
**Statement of Taxable Income**

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	74,946.40
<b>Less</b>	
Non Taxable Transfer In	20,614.64
Increase in MV of investments	27,672.69
Accounting Trust Distributions	12,684.32
	<u>60,971.65</u>
<b>Add</b>	
Other Non Deductible Expenses	2,500.00
Franking Credits	564.61
Foreign Credits	92.34
Net Capital Gains	5,675.00
Taxable Trust Distributions	3,020.79
Distributed Foreign income	1,389.53
Benefits Paid/Transfers Out	1,500.00
	<u>14,742.27</u>
SMSF Annual Return Rounding	(3.02)
<b>Taxable Income or Loss</b>	<u>28,714.00</u>
Income Tax on Taxable Income or Loss	4,307.10
<b>Less</b>	
Franking Credits	564.61
Foreign Credits	92.34
	<u>3,650.15</u>
<b>CURRENT TAX OR REFUND</b>	<u>3,650.15</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(962.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>2,947.15</u>