

# Hardyman Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>B - Income - Gross rent and other leasing and hiring income</b>				
	31/07/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	467.92
	01/08/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,348.72
	10/08/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.85
	10/09/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	740.99
	16/09/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	836.85
	01/10/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.85
	15/10/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.85
	01/11/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,637.73
	15/11/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.84
	02/12/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.84
	16/12/2019	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	998.71
	16/01/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	869.84
	03/02/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	200.84
	17/02/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,403.76
	02/03/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,027.59
	16/03/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.84
	01/04/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	935.84
	16/04/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	905.20
	01/05/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	2,187.19
	15/05/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	617.40
	16/06/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,456.52
	30/06/2020	28000/8CORDYLINE	8 Cordyline Court, Meridan Plains	910.85
<b>Sub-Total</b>				<b>22,161.02</b>
<b>Ignore Cents</b>				<b>0.02</b>
<b>Total</b>				<b>22,161.00</b>
<b>C - Income - Gross interest</b>				
	31/07/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	48.15
	31/07/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	15.17
	30/08/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	46.03
	30/08/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	8.82
	30/09/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	58.29
	30/09/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	4.78
	11/10/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	56.71
	31/10/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	1.86
	29/11/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	49.18
	29/11/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	1.30
	31/12/2019	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	67.85
	31/12/2019	25000/AB Cash Manager Acc1	NAB Cash Manager Account	7.11

# Hardyman Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>C - Income - Gross interest</b>				
	31/01/2020	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	100.48
	31/01/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	2.38
	28/02/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	1.02
	01/03/2020	25000/CBA23832197	CBA CDIA Account	42.39
	31/03/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	0.86
	30/04/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	0.45
	29/05/2020	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	3.54
	29/05/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	0.26
	30/06/2020	25000/AB Business Cash Ma1	NAB Business Cash Maximiser Account	4.73
	30/06/2020	25000/AB Cash Manager Acc1	NAB Cash Manager Account	0.28
<b>Sub-Total</b>				<b>521.64</b>
<b>Ignore Cents</b>				<b>0.64</b>
<b>Total</b>				<b>521.00</b>
<b>J - Unfranked dividend amount</b>				
	14/04/2020	23900/STW.AX1	Spdr S&p/asx 200 Fund	58.61
	20/04/2020	23900/VAP.AX1	Vanguard Australian Property Securities Index Etf	78.66
	20/04/2020	23900/VGS.AX	Vanguard Msci Index International Shares Etf	144.90
	21/04/2020	23900/IAF.AX1	Ishares Core Composite Bond Etf	114.71
<b>Sub-Total</b>				<b>396.88</b>
<b>Ignore Cents</b>				<b>0.88</b>
<b>Total</b>				<b>396.00</b>
<b>K - Franked dividend amount</b>				
	14/04/2020	23900/STW.AX1	Spdr S&p/asx 200 Fund	285.77
	20/04/2020	23900/VAP.AX1	Vanguard Australian Property Securities Index Etf	10.10
<b>Sub-Total</b>				<b>295.87</b>
<b>Ignore Cents</b>				<b>0.87</b>
<b>Total</b>				<b>295.00</b>
<b>L - Income - Dividend franking credit</b>				
	14/04/2020	23900/STW.AX1	Spdr S&p/asx 200 Fund	122.47
	20/04/2020	23900/VAP.AX1	Vanguard Australian Property Securities Index Etf	4.33
<b>Sub-Total</b>				<b>126.80</b>
<b>Ignore Cents</b>				<b>0.80</b>
<b>Total</b>				<b>126.00</b>
<b>R1 - Assessable employer contributions</b>				
	16/09/2019	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	18/10/2019	24200/HARPAU00001A	(Contributions) Hardyman, Paul -	874.82

Hardyman Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
R1 - Assessable employer contributions				
			Accumulation (Accumulation)	
	15/11/2019	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	10/12/2019	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	3,043.77
	03/01/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	06/03/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	26/03/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	07/04/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
	04/05/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	874.82
Sub-Total				10,042.33
Ignore Cents				0.33
Total				10,042.00
R2 - Assessable personal contributions				
	01/06/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	526.33
	24/06/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	526.33
	24/06/2020	24200/HARPAU00001A	(Contributions) Hardyman, Paul - Accumulation (Accumulation)	526.33
Sub-Total				1,578.99
Ignore Cents				0.99
Total				1,578.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
Assessable employer contributions				10,042.33
Assessable personal contributions				1,578.99
Sub-Total				11,621.32
Ignore Cents				0.32
Total				11,621.00
W - GROSS INCOME (Sum of labels A to U)				
				35,119.00
Sub-Total				35,119.00
Ignore Cents				0.00
Total				35,119.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				35,119.00
Sub-Total				35,119.00
Ignore Cents				0.00
Total				35,119.00
D1 - Expenses - Capital works expenditure				
Tax Adjustment - Capital Works Expenditure (D1)		8CORDYLINE	8 Cordyline Court, Meridan Plains	7,613.00

Hardyman Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
D1 - Expenses - Capital works expenditure				
Sub-Total				7,613.00
Ignore Cents				0.00
Total				7,613.00
E1 - Expenses - Decline in value of depreciating assets				
	30/06/2020	33400/AIRCON	Air Conditioner	113.39
Tax Adjustment - Decline in value of depreciating assets (E1)				1,979.00
Sub-Total				2,092.39
Ignore Cents				0.39
Total				2,092.00
F1 - Expenses - Insurance Premiums				
	09/12/2019	39000/HARPAU00001A	(Life Insurance Premiums) Hardyman, Paul - Accumulation (Accumula...	4,712.95
	20/01/2020	39000/HARLEA00001A	(Life Insurance Premiums) Hardyman, Leanne - Accumulation (Accumu...	2,116.95
Sub-Total				6,829.90
Ignore Cents				0.90
Total				6,829.00
H1 - Expenses - SMSF auditor fee				
	20/11/2019	30700	Auditor's Remuneration	385.00
Sub-Total				385.00
Ignore Cents				0.00
Total				385.00
I1 - Expenses - Investment expenses				
	15/07/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	193.29
	08/08/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	193.29
	23/08/2019	41960/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,047.30
	28/08/2019	42150/8CORDYLINE	8 Cordyline Court, Meridan Plains	252.44
	12/09/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	193.29
	08/10/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	193.29
	08/11/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	25/11/2019	42150/8CORDYLINE	8 Cordyline Court, Meridan Plains	315.75
	10/12/2019	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	08/01/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	30/01/2020	41960/8CORDYLINE	8 Cordyline Court, Meridan Plains	1,047.30
	10/02/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	27/02/2020	42150/8CORDYLINE	8 Cordyline Court, Meridan Plains	322.41
	10/03/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	08/04/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	08/05/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	09/06/2020	41980/8CORDYLINE	8 Cordyline Court, Meridan Plains	203.96
	29/06/2020	42150/8CORDYLINE	8 Cordyline Court, Meridan Plains	322.63

Hardyman Superannuation Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
I1 - Expenses - Investment expenses				
Sub-Total				5,712.67
Ignore Cents				0.67
Total				5,712.00
J1 - Expenses - Management and administration expenses				
	20/11/2019	30100	Accountancy Fees	2,365.00
	05/05/2020	30100	Accountancy Fees	198.00
	05/05/2020	30100	Accountancy Fees	198.00
	19/06/2020	30800	ASIC Fees	267.00
	19/06/2020	30800	ASIC Fees	54.00
	05/05/2020	30400	ATO Supervisory Levy	259.00
Sub-Total				3,341.00
Ignore Cents				0.00
Total				3,341.00
L2 - Expenses - Other amounts (Non-deductible)				
	05/05/2020	85000	Income Tax Payable/Refundable	3,088.00
Sub-Total				3,088.00
Ignore Cents				0.00
Total				3,088.00
N - TOTAL DEDUCTIONS				
				25,972.00
Sub-Total				25,972.00
Ignore Cents				0.00
Total				25,972.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				3,088.00
Sub-Total				3,088.00
Ignore Cents				0.00
Total				3,088.00
O - TAXABLE INCOME OR LOSS				
				9,147.00
Sub-Total				9,147.00
Ignore Cents				0.00
Total				9,147.00
Z - TOTAL SMSF EXPENSES				
				29,060.00
Sub-Total				29,060.00
Ignore Cents				0.00
Total				29,060.00
A - Taxable income				
				9,147.00

Hardyman Superannuation Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
A - Taxable income				
Sub-Total				9,147.00
Ignore Cents				0.00
Total				9,147.00
T1 - Tax on taxable income				
				1,372.05
Sub-Total				1,372.05
Ignore Cents				0.00
Total				1,372.05
B - Gross Tax				
				1,372.05
Sub-Total				1,372.05
Ignore Cents				0.00
Total				1,372.05
T2 - SUBTOTAL				
				1,372.05
Sub-Total				1,372.05
Ignore Cents				0.00
Total				1,372.05
T3 - SUBTOTAL 2				
				1,372.05
Sub-Total				1,372.05
Ignore Cents				0.00
Total				1,372.05
E1 - Complying fund's franking credits tax offset				
	14/04/2020	23900/STW.AX1	Spdr S&p/asx 200 Fund	122.47
	20/04/2020	23900/VAP.AX1	Vanguard Australian Property Securities Index Etf	4.33
Sub-Total				126.80
Ignore Cents				0.00
Total				126.80
E - Refundable tax offsets				
				126.80
Sub-Total				126.80
Ignore Cents				0.00
Total				126.80
T5 - TAX PAYABLE				
				1,245.25
Sub-Total				1,245.25
Ignore Cents				0.00
Total				1,245.25

Hardyman Superannuation Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
H3 - Credit for tax withheld – where ABN or TFN not quoted (non-individual)				
	14/04/2020	23900/STW.AX1	Spdr S&p/asx 200 Fund	161.00
	20/04/2020	23900/VAP.AX1	Vanguard Australian Property Securities Index Etf	41.00
	20/04/2020	23900/VGS.AX	Vanguard Msci Index International Shares Etf	67.00
	21/04/2020	23900/IAF.AX1	Ishares Core Composite Bond Etf	53.00
Sub-Total				322.00
Ignore Cents				0.00
Total				322.00
H - Eligible credits				
				322.00
Sub-Total				322.00
Ignore Cents				0.00
Total				322.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				1,182.25
Sub-Total				1,182.25
Ignore Cents				0.00
Total				1,182.25

Hardyman Superannuation Fund
Deferred Tax Reconciliation
For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
VAP.AX1	77600/VAP.AX1 - Vanguard Australian Property Securities Index Etf	(3,826.17)	(1,275.39)	(2,550.78)	(2,550.78)
MGE.AX	77600/MGE.AX - Magellan Global Equities Fund (managed Fund)	(1,658.50)	(552.83)	(1,105.67)	(1,105.67)
IAF.AX1	77600/IAF.AX1 - Ishares Core Composite Bond Etf	162.29	54.10	108.19	108.19
VGS.AX	77600/VGS.AX - Vanguard Msci Index International Shares Etf	(3,450.02)	(1,150.01)	(2,300.01)	(2,300.01)
AIRCON	72650/AIRCON - Air Conditioner	(366.07)	(122.02)	(244.05)	(244.05)
STW.AX1	77600/STW.AX1 - Spdr S&p/asx 200 Fund	(8,222.43)	(2,740.81)	(5,481.62)	(5,481.62)
MVW.AX	77600/MVW.AX - Vaneck Vectors Australian Equal Weight Etf	(1,618.00)	(539.33)	(1,078.67)	(1,078.67)
8CORDYLINE	77200/8CORDYLINE - 8 Cordyline Court, Meridan Plains	48,344.72	16,114.91	32,229.81	32,229.81
		29,365.82	9,788.62	19,577.20	19,577.20
Tax Deferred Distributions					
8CORDYLINE	77200/8CORDYLINE - 8 Cordyline Court, Meridan Plains	33,998.00	0.00	33,998.00	33,998.00
		33,998.00	0.00	33,998.00	33,998.00
Total		63,363.82	9,788.62	53,575.20	53,575.20
Deferred Tax Liability (Asset) Summary					
Opening Balance		0.00			
Current Year Transactions		8,036.28			
Total Capital Losses		0.00			
Total Tax Losses		0.00			



Deferred Tax WriteBacks/Adjustment	0.00
Capital Loss carried forward recouped	0.00
Tax Loss carried forward recouped	0.00
<b>Closing Balance</b>	<b>8,036.28</b>

# Hardyman Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	63,293.33
<b>Less</b>	
Non Taxable Transfer In	76,000.00
Tax Adjustment - Decline in value of depreciating assets (E1)	1,979.00
Tax Adjustment - Capital Works Expenditure (D1)	7,613.00
	<u>85,592.00</u>
<b>Add</b>	
Decrease in MV of investments	30,999.44
Franking Credits	126.80
TFN Credits - Dividends	322.00
	<u>31,448.24</u>
SMSF Annual Return Rounding	<u>(2.57)</u>
<b>Taxable Income or Loss</b>	<u>9,147.00</u>
Income Tax on Taxable Income or Loss	1,372.05
<b>Less</b>	
Franking Credits	126.80
<b>TAX PAYABLE</b>	<u>1,245.25</u>
<b>Less</b>	
TFN Credits	322.00
<b>CURRENT TAX OR REFUND</b>	<u>923.25</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,182.25</u>

\* Distribution tax components review process has not been completed for the financial year.