

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Flurry, James Daniel - Accumulation (FLUJAM00001A)</u>					
01/07/2021				1,136.93	1,136.93 CR
30/07/2021				3,383.18	4,520.11 CR
19/08/2021				1,112.10	5,632.21 CR
16/09/2021				1,167.58	6,799.79 CR
14/10/2021				1,141.64	7,941.43 CR
26/10/2021				3,561.25	11,502.68 CR
18/11/2021				1,141.64	12,644.32 CR
20/12/2021				62.65	12,706.97 CR
28/01/2022				3,835.19	16,542.16 CR
27/04/2022				3,359.64	19,901.80 CR
				<b>19,901.80</b>	<b>19,901.80 CR</b>
<b>Interest Received (25000)</b>					
<u>AMP Superedge Cash Account (AMP441184272)</u>					
01/09/2021				0.01	0.01 CR
01/11/2021				0.01	0.02 CR
01/04/2022				0.69	0.71 CR
01/05/2022				1.44	2.15 CR
01/06/2022				1.71	3.86 CR
				<b>3.86</b>	<b>3.86 CR</b>
<b>Property Income (28000)</b>					
<u>15 Normanby Rd Murrumba Downs Qld (NORMANBYMQty7nGm)</u>					
01/07/2021				1,586.50	1,586.50 CR
03/08/2021				1,839.40	3,425.90 CR
01/09/2021				1,600.16	5,026.06 CR
05/10/2021				1,839.40	6,865.46 CR
02/11/2021				1,470.20	8,335.66 CR
02/12/2021				1,630.02	9,965.68 CR
05/01/2022				1,839.40	11,805.08 CR
02/02/2022				1,479.43	13,284.51 CR
02/03/2022				885.29	14,169.80 CR
04/04/2022				2,021.97	16,191.77 CR
04/05/2022				950.92	17,142.69 CR
01/06/2022				1,507.12	18,649.81 CR
30/06/2022	CORRECT RENTAL INCOME AND CLEAR SUNDRY DEBTOR			3,319.43	21,969.24 CR
30/06/2022	CORRECT RENTAL INCOME AND CLEAR SUNDRY DEBTOR		3,476.02		18,493.22 CR
			<b>3,476.02</b>	<b>21,969.24</b>	<b>18,493.22 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
08/02/2022			1,430.00		1,430.00 DR
			<b>1,430.00</b>		<b>1,430.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/03/2022			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
	<u>Auditor's Remuneration (30700)</u>				
08/02/2022			660.00		660.00 DR
			<b>660.00</b>		<b>660.00 DR</b>
<b>Bank Charges (31500)</b>					
	<u>Bank Charges (31500)</u>				
09/12/2021			220.00		220.00 DR
31/12/2021			110.00		330.00 DR
07/03/2022			61.60		391.60 DR
07/03/2022			303.60		695.20 DR
16/03/2022			100.00		795.20 DR
16/03/2022			490.00		1,285.20 DR
30/06/2022			394.00		1,679.20 DR
			<b>1,679.20</b>		<b>1,679.20 DR</b>
<b>Depreciation (33400)</b>					
	<u>Capital Works (00002)</u>				
30/06/2022			4,128.00		4,128.00 DR
			<b>4,128.00</b>		<b>4,128.00 DR</b>
<b>Interest Paid (37900)</b>					
	<u>Interest Paid (37900)</u>				
16/03/2022			8,151.20		8,151.20 DR
16/03/2022			2,421.74		10,572.94 DR
30/06/2022			2,439.37		13,012.31 DR
			<b>13,012.31</b>		<b>13,012.31 DR</b>
<b>Legal Fees (38700)</b>					
	<u>Legal Fees (38700)</u>				
04/03/2022			385.00		385.00 DR
			<b>385.00</b>		<b>385.00 DR</b>
<b>Property Expenses - Non Specified (41910)</b>					
	<u>Property Expenses - Non Specified (41910)</u>				
18/08/2021			469.70		469.70 DR
01/09/2021			388.70		858.40 DR
25/11/2021			469.70		1,328.10 DR
03/12/2021			432.55		1,760.65 DR
31/12/2021			822.25		2,582.90 DR
17/02/2022			469.70		3,052.60 DR
07/03/2022			416.23		3,468.83 DR
06/06/2022			469.70		3,938.53 DR
08/06/2022			357.23		4,295.76 DR
30/06/2022	CORRECT RENTAL INCOME AND CLEAR SUNDRY DEBTOR		2,870.38		7,166.14 DR
			<b>7,166.14</b>		<b>7,166.14 DR</b>
<b>Income Tax Expense (48500)</b>					

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		1,451.70		1,451.70 DR
			<b>1,451.70</b>		<b>1,451.70 DR</b>
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2021	System Member Journals		966.39		966.39 DR
30/07/2021	System Member Journals		2,875.70		3,842.09 DR
19/08/2021	System Member Journals		945.28		4,787.37 DR
16/09/2021	System Member Journals		992.44		5,779.81 DR
14/10/2021	System Member Journals		970.39		6,750.20 DR
26/10/2021	System Member Journals		3,027.06		9,777.26 DR
18/11/2021	System Member Journals		970.39		10,747.65 DR
20/12/2021	System Member Journals		53.25		10,800.90 DR
28/01/2022	System Member Journals		3,259.91		14,060.81 DR
27/04/2022	System Member Journals		2,855.69		16,916.50 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			10,222.57	6,693.93 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,533.60		8,227.53 DR
			<b>18,450.10</b>	<b>10,222.57</b>	<b>8,227.53 DR</b>
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Flurry, James Daniel - Accumulation (FLUJAM00001A)</u>					
01/07/2021	Opening Balance				160,145.87 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			161,443.90	321,589.77 CR
				<b>161,443.90</b>	<b>321,589.77 CR</b>
<u>Contributions (52420)</u>					
<u>(Contributions) Flurry, James Daniel - Accumulation (FLUJAM00001A)</u>					
01/07/2021	Opening Balance				17,201.97 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		17,201.97		0.00 DR
01/07/2021	System Member Journals			1,136.93	1,136.93 CR
30/07/2021	System Member Journals			3,383.18	4,520.11 CR
19/08/2021	System Member Journals			1,112.10	5,632.21 CR
16/09/2021	System Member Journals			1,167.58	6,799.79 CR
14/10/2021	System Member Journals			1,141.64	7,941.43 CR
26/10/2021	System Member Journals			3,561.25	11,502.68 CR
18/11/2021	System Member Journals			1,141.64	12,644.32 CR
20/12/2021	System Member Journals			62.65	12,706.97 CR
28/01/2022	System Member Journals			3,835.19	16,542.16 CR
27/04/2022	System Member Journals			3,359.64	19,901.80 CR
			<b>17,201.97</b>	<b>19,901.80</b>	<b>19,901.80 CR</b>
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Flurry, James Daniel - Accumulation (FLUJAM00001A)</u>					
01/07/2021	Opening Balance				145,626.73 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		145,626.73		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		10,222.57		10,222.57 DR

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			155,849.30		10,222.57 DR
<b>Income Tax (53330)</b>					
(Income Tax) Flurry, James Daniel - Accumulation (FLUJAM00001A)					
01/07/2021	Opening Balance				1,195.50 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		1,195.50		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,533.60	1,533.60 CR
			1,195.50	1,533.60	1,533.60 CR
<b>Contributions Tax (53800)</b>					
(Contributions Tax) Flurry, James Daniel - Accumulation (FLUJAM00001A)					
01/07/2021	Opening Balance				2,580.30 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			2,580.30	0.00 DR
01/07/2021	System Member Journals		170.54		170.54 DR
30/07/2021	System Member Journals		507.48		678.02 DR
19/08/2021	System Member Journals		166.82		844.84 DR
16/09/2021	System Member Journals		175.14		1,019.98 DR
14/10/2021	System Member Journals		171.25		1,191.23 DR
26/10/2021	System Member Journals		534.19		1,725.42 DR
18/11/2021	System Member Journals		171.25		1,896.67 DR
20/12/2021	System Member Journals		9.40		1,906.07 DR
28/01/2022	System Member Journals		575.28		2,481.35 DR
27/04/2022	System Member Journals		503.95		2,985.30 DR
			2,985.30	2,580.30	2,985.30 DR
<b>Bank Accounts (60400)</b>					
AMP Superedge Cash Account (AMP441184272)					
01/07/2021			1,586.50		1,586.50 DR
01/07/2021				1,586.50	0.00 DR
01/07/2021			1,136.93		1,136.93 DR
15/07/2021				1,136.93	0.00 DR
30/07/2021			3,383.18		3,383.18 DR
30/07/2021				3,383.18	0.00 DR
03/08/2021			1,839.40		1,839.40 DR
03/08/2021				1,839.40	0.00 DR
19/08/2021			1,112.10		1,112.10 DR
19/08/2021				1,112.10	0.00 DR
01/09/2021			0.01		0.01 DR
01/09/2021			1,600.16		1,600.17 DR
02/09/2021				1,600.17	0.00 DR
16/09/2021			1,167.58		1,167.58 DR
16/09/2021				1,167.58	0.00 DR
05/10/2021			1,839.40		1,839.40 DR
05/10/2021				1,839.40	0.00 DR
14/10/2021			1,141.64		1,141.64 DR
14/10/2021				1,141.64	0.00 DR
26/10/2021			3,561.25		3,561.25 DR
26/10/2021				3,561.25	0.00 DR

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/11/2021			0.01		0.01 DR
02/11/2021			1,470.20		1,470.21 DR
02/11/2021				1,470.21	0.00 DR
18/11/2021			1,141.64		1,141.64 DR
18/11/2021				1,141.64	0.00 DR
02/12/2021			1,630.02		1,630.02 DR
02/12/2021				1,630.02	0.00 DR
20/12/2021			62.65		62.65 DR
20/12/2021				62.65	0.00 DR
05/01/2022			1,839.40		1,839.40 DR
05/01/2022				1,839.40	0.00 DR
28/01/2022			3,835.19		3,835.19 DR
28/01/2022				3,835.19	0.00 DR
02/02/2022			1,479.43		1,479.43 DR
02/02/2022				1,479.43	0.00 DR
02/03/2022			885.29		885.29 DR
02/03/2022				885.29	0.00 DR
03/03/2022			2,125.20		2,125.20 DR
03/03/2022				2,125.20	0.00 DR
16/03/2022			15,676.16		15,676.16 DR
01/04/2022			0.69		15,676.85 DR
04/04/2022			2,021.97		17,698.82 DR
19/04/2022				1,183.67	16,515.15 DR
27/04/2022			3,359.64		19,874.79 DR
01/05/2022			1.44		19,876.23 DR
04/05/2022			950.92		20,827.15 DR
16/05/2022				1,183.67	19,643.48 DR
01/06/2022			1.71		19,645.19 DR
01/06/2022			1,507.12		21,152.31 DR
06/06/2022				469.70	20,682.61 DR
08/06/2022				357.23	20,325.38 DR
15/06/2022				1,183.67	19,141.71 DR
			<b>56,356.83</b>	<b>37,215.12</b>	<b>19,141.71 DR</b>
<u>Offset Deposit Account (Offset Deposit Accou)</u>					
01/07/2021	Opening Balance				9,026.04 DR
28/07/2021				2,842.00	6,184.04 DR
18/08/2021				469.70	5,714.34 DR
01/09/2021				388.70	5,325.64 DR
28/10/2021				943.00	4,382.64 DR
25/11/2021				469.70	3,912.94 DR
03/12/2021				432.55	3,480.39 DR
09/12/2021				220.00	3,260.39 DR
31/12/2021				110.00	3,150.39 DR
31/12/2021				822.25	2,328.14 DR
08/02/2022				1,430.00	898.14 DR
08/02/2022				660.00	238.14 DR
17/02/2022				469.70	231.56 CR

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2022				943.00	1,174.56 CR
04/03/2022				385.00	1,559.56 CR
07/03/2022				416.23	1,975.79 CR
07/03/2022				61.60	2,037.39 CR
07/03/2022				303.60	2,340.99 CR
16/03/2022				15,676.16	18,017.15 CR
16/03/2022			18,017.15		0.00 DR
			<b>18,017.15</b>	<b>27,043.19</b>	<b>0.00 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				2,243.00 DR
					<b>2,243.00 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2021	Opening Balance				3,026.97 DR
30/06/2022	CORRECT RENTAL INCOME AND CLEAR SUNDRY DEBTOR			3,026.97	0.00 DR
				<b>3,026.97</b>	<b>0.00 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<u>15 Normanby Rd Murrumba Downs Qld (NORMANBYMQty7nGm)</u>					
01/07/2021	Opening Balance	1.00			580,000.00 DR
		<b>1.00</b>			<b>580,000.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				2,384.20 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		3,769.00		6,153.20 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,769.00	2,384.20 DR
28/10/2021			943.00		3,327.20 DR
28/02/2022			943.00		4,270.20 DR
03/03/2022				2,384.20	1,886.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			1,451.70	434.30 DR
			<b>5,655.00</b>	<b>7,604.90</b>	<b>434.30 DR</b>
<b>Limited Recourse Borrowing Arrangements (85500)</b>					
<u>AMP Variable Loan (00001)</u>					
01/07/2021	Opening Balance				69,326.13 CR
16/03/2022			69,326.13		0.00 DR
			<b>69,326.13</b>		<b>0.00 DR</b>
<u>AMP Fixed Rate Loan (00002)</u>					
01/07/2021	Opening Balance				191,307.31 CR
16/03/2022			191,307.31		0.00 DR
			<b>191,307.31</b>		<b>0.00 DR</b>
<u>Loans.com (003)</u>					
16/03/2022				189,036.61	189,036.61 CR
16/03/2022				67,939.74	256,976.35 CR

## INDIANA SELF MANAGED SUPER FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022			717.64		256,258.71 CR
			<b>717.64</b>	<b>256,976.35</b>	<b>256,258.71 CR</b>
<b>Accumulated Depreciation (85501)</b>					
<u>Accumulated Depreciation (85501)</u>					
01/07/2021	Opening Balance				11,615.00 CR
30/06/2022				4,128.00	15,743.00 CR
				<b>4,128.00</b>	<b>15,743.00 CR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				2,842.00 CR
28/07/2021			2,842.00		0.00 DR
			<b>2,842.00</b>		<b>0.00 DR</b>
<b>Unspecified Data Clearing Account (99800)</b>					
<u>Unspecified Data Clearing Account (99800)</u>					
01/07/2021			1,586.50		1,586.50 DR
15/07/2021			1,136.93		2,723.43 DR
30/07/2021			3,383.18		6,106.61 DR
03/08/2021			1,839.40		7,946.01 DR
19/08/2021			1,112.10		9,058.11 DR
02/09/2021			1,600.17		10,658.28 DR
16/09/2021			1,167.58		11,825.86 DR
05/10/2021			1,839.40		13,665.26 DR
14/10/2021			1,141.64		14,806.90 DR
26/10/2021			3,561.25		18,368.15 DR
02/11/2021			1,470.21		19,838.36 DR
18/11/2021			1,141.64		20,980.00 DR
02/12/2021			1,630.02		22,610.02 DR
20/12/2021			62.65		22,672.67 DR
05/01/2022			1,839.40		24,512.07 DR
28/01/2022			3,835.19		28,347.26 DR
02/02/2022			1,479.43		29,826.69 DR
02/03/2022			885.29		30,711.98 DR
03/03/2022			2,125.20		32,837.18 DR
16/03/2022			4,298.13		37,135.31 DR
16/03/2022			10,521.90		47,657.21 DR
16/03/2022				32,837.18	14,820.03 DR
16/03/2022				10,521.90	4,298.13 DR
16/03/2022				4,298.13	0.00 DR
19/04/2022			1,183.67		1,183.67 DR
16/05/2022			1,183.67		2,367.34 DR
15/06/2022			1,183.67		3,551.01 DR
30/06/2022				3,551.01	0.00 DR
			<b>51,208.22</b>	<b>51,208.22</b>	<b>0.00 DR</b>

Total Debits: 624,759.82  
Total Credits: 624,759.82



INDIANA SELF MANAGED SUPER FUND

Investment Income Report

As at 30 June 2022

		Assessable Income											
Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	(Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
Bank Accounts													
AMP Superedge Cash Account	3.86			3.86	0.00	0.00	0.00	3.86			0.00	0.00	
	3.86			3.86	0.00	0.00	0.00	3.86			0.00	0.00	
Real Estate Properties ( Australian - Residential)													
NORMANBY 15 Normanby Rd Murrumba Downs Qld	18,493.22							18,493.22					
	18,493.22							18,493.22					
	18,497.08			3.86	0.00	0.00	0.00	18,497.08			0.00	0.00	

Assessable Income (Excl. Capital Gains)	18,497.08
Net Capital Gain	0.00
Total Assessable Income	18,497.08

\* 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.

INDIANA SELF MANAGED SUPER FUND

# Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
AMP Superedge Cash Account		19,141.710000	19,141.71	19,141.71	19,141.71			3.19 %
			19,141.71		19,141.71			3.19 %
Real Estate Properties ( Australian - Residential)								
NORMANBY 15 Normanby Rd Murrumba Downs Qld	1.00	580,000.000000	580,000.00	426,403.29	426,403.29	153,596.71	36.02 %	96.81 %
			580,000.00		426,403.29	153,596.71	36.02 %	96.81 %
			599,141.71		445,545.00	153,596.71	34.47 %	100.00 %

INDIANA SELF MANAGED SUPER FUND

Members Statement

James Daniel Flurry  
13c/25 Victoria Ave  
Claremont, Western Australia, 6010, Australia

Your Details

Date of Birth : Provided  
Age: 41  
Tax File Number: Provided  
Date Joined Fund: 05/03/2018  
Service Period Start Date: 16/08/1999  
Date Left Fund:  
Member Code: FLUJAM00001A  
Account Start Date: 05/03/2018  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 329,817.30

Your Balance

Total Benefits 329,817.30

Preservation Components

Preserved 329,817.30  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free 1.00  
Taxable 329,816.30

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	321,589.77
<u>Increases to Member account during the period</u>	
Employer Contributions	19,901.80
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(10,222.57)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,985.30
Income Tax	(1,533.60)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	329,817.30

INDIANA SELF MANAGED SUPER FUND

Members Statement

Amy Jean Flurry  
2/19 Drabble Road  
Scarborough, Western Australia, 6019, Australia

Your Details

Date of Birth : Provided  
Age: 34  
Tax File Number: Provided  
Date Joined Fund: 05/03/2018  
Service Period Start Date:  
Date Left Fund:  
Member Code: FLUAMY00001A  
Account Start Date: 05/03/2018  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:

Your Balance

Total Benefits

Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions  
Personal Contributions (Concessional)  
Personal Contributions (Non Concessional)  
Government Co-Contributions  
Other Contributions  
Proceeds of Insurance Policies  
Transfers In  
Net Earnings  
Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
Contributions Tax  
Income Tax  
No TFN Excess Contributions Tax  
Excess Contributions Tax  
Refund Excess Contributions  
Division 293 Tax  
Insurance Policy Premiums Paid  
Management Fees  
Member Expenses  
Benefits Paid/Transfers Out  
Superannuation Surcharge Tax  
Internal Transfer Out

Closing balance at 30/06/2022 0.00

INDIANA SELF MANAGED SUPER FUND

Members Summary

As at 30 June 2022

Opening Balances	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
James Daniel Flurry (Age: 41)											
FLUJAM00001A - Accumulation											
321,589.77	19,901.80		(10,222.57)			2,985.30	(1,533.60)				329,817.30
321,589.77	19,901.80		(10,222.57)			2,985.30	(1,533.60)				329,817.30
Amy Jean Flurry (Age: 34)											
FLUAMY00001A - Accumulation											
321,589.77	19,901.80		(10,222.57)			2,985.30	(1,533.60)				329,817.30

# Notes to the Financial Statements

For the year ended 30 June 2022

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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 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 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 an 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 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 recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2022

## Interest revenue

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

## 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).

## Contributions

Contributions and transfers 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.

## 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: Real Estate Properties ( Australian - Residential)

	2022 \$	2021 \$
15 Normanby Rd Murrumba Downs Qld	580,000.00	580,000.00
	<hr/> 580,000.00 <hr/>	<hr/> 580,000.00 <hr/>

## Note 3: Banks and Term Deposits

	2022 \$	2021 \$
<b>Banks</b>		

## INDIANA SELF MANAGED SUPER FUND

**Notes to the Financial Statements**

For the year ended 30 June 2022

AMP Superedge Cash Account	19,141.71	0.00
Offset Deposit Account	0.00	9,026.04
	<u>19,141.71</u>	<u>9,026.04</u>

**Note 4: Liability for Accrued Benefits**

	<b>2022</b> \$	<b>2021</b> \$
Liability for accrued benefits at beginning of year	321,589.77	160,145.87
Benefits accrued as a result of operations	8,227.53	161,443.90
Current year member movements	0.00	0.00
	<u>329,817.30</u>	<u>321,589.77</u>
Liability for accrued benefits at end of year		

**Note 5: 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.

	<b>2022</b> \$	<b>2021</b> \$
Vested Benefits	<u>329,817.30</u>	<u>321,589.77</u>

**Note 6: Guaranteed Benefits**

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

**Note 7: Rental Income**

	<b>2022</b> \$	<b>2021</b> \$
15 Normanby Rd Murrumba Downs Qld	18,493.22	20,456.62
	<u>18,493.22</u>	<u>20,456.62</u>

**Note 8: Changes in Market Values****Unrealised Movements in Market Value**

	<b>2022</b> \$	<b>2021</b> \$
<b>Real Estate Properties ( Australian - Residential)</b>		
15 Normanby Rd Murrumba Downs Qld	0.00	(272,806.58)
	<u>0.00</u>	<u>(272,806.58)</u>



## INDIANA SELF MANAGED SUPER FUND

**Notes to the Financial Statements**

For the year ended 30 June 2022

<b>Total Unrealised Movement</b>	0.00	(272,806.58)
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**Realised Movements in Market Value**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00

<b>Changes in Market Values</b>	0.00	(272,806.58)
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**Note 9: Income Tax Expense**

The components of tax expense comprise	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Current Tax	1,451.70	1,384.80
Income Tax Expense	1,451.70	1,384.80

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%	1,451.88	
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Rounding	(0.18)	0.00
Income Tax on Taxable Income or Loss	1,451.70	0.00
Less credits:		
Current Tax or Refund	1,451.70	1,384.80

# INDIANA SELF MANAGED SUPER FUND

## Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		3.86	0.13
Property Income	7	18,493.22	20,456.62
<b>Contribution Income</b>			
Employer Contributions		19,901.80	17,201.97
<b>Total Income</b>		<u>38,398.88</u>	<u>37,658.72</u>
<b>Expenses</b>			
Accountancy Fees		1,430.00	1,100.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		660.00	660.00
Bank Charges		1,679.20	240.00
Depreciation		4,128.00	4,128.00
Filing Fee		0.00	360.80
Interest Paid		13,012.31	14,072.52
Legal Fees		385.00	0.00
Property Expenses - Non Specified		7,166.14	7,606.41
		<u>28,719.65</u>	<u>28,426.73</u>
<b>Investment Losses</b>			
Changes in Market Values	8	0.00	(153,596.71)
<b>Total Expenses</b>		<u>28,719.65</u>	<u>(125,169.98)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>9,679.23</u>	<u>162,828.70</u>
Income Tax Expense	9	1,451.70	1,384.80
<b>Benefits accrued as a result of operations</b>		<u>8,227.53</u>	<u>161,443.90</u>

# INDIANA SELF MANAGED SUPER FUND

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	580,000.00	580,000.00
<b>Total Investments</b>		<u>580,000.00</u>	<u>580,000.00</u>
<b>Other Assets</b>			
Formation Expenses		2,243.00	2,243.00
Sundry Debtors		0.00	3,026.97
Offset Deposit Account		0.00	9,026.04
AMP Superedge Cash Account		19,141.71	0.00
Income Tax Refundable		434.30	2,384.20
<b>Total Other Assets</b>		<u>21,819.01</u>	<u>16,680.21</u>
<b>Total Assets</b>		<u>601,819.01</u>	<u>596,680.21</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		0.00	2,842.00
Accumulated Depreciation		15,743.00	11,615.00
Limited Recourse Borrowing Arrangements		256,258.71	260,633.44
<b>Total Liabilities</b>		<u>272,001.71</u>	<u>275,090.44</u>
<b>Net assets available to pay benefits</b>		<u>329,817.30</u>	<u>321,589.77</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Flurry, James Daniel - Accumulation		329,817.30	321,589.77
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>329,817.30</u>	<u>321,589.77</u>

INDIANA SELF MANAGED SUPER FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	9,679.23
SMSF Annual Return Rounding	(1.23)
Taxable Income or Loss	9,678.00
Income Tax on Taxable Income or Loss	1,451.70
CURRENT TAX OR REFUND	1,451.70
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,886.00)
AMOUNT DUE OR REFUNDABLE	(175.30)

## INDIANA SELF MANAGED SUPER FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(17,201.97)	24200/FLUJAM00001A	(Contributions) Flurry, James Daniel - Accumulation			19,901.80
(153,596.71)	24700	Changes in Market Values of Investments			
	<b>25000</b>	<b>Interest Received</b>			
(0.13)	25000/AMP441184272	AMP Superedge Cash Account			3.86
	<b>28000</b>	<b>Property Income</b>			
(20,456.62)	28000/NORMANBYMQ	15 Normanby Rd Murrumba Downs Qld ty7nGm			18,493.22
1,100.00	30100	Accountancy Fees		1,430.00	
259.00	30400	ATO Supervisory Levy		259.00	
660.00	30700	Auditor's Remuneration		660.00	
240.00	31500	Bank Charges		1,679.20	
	<b>33400</b>	<b>Depreciation</b>			
4,128.00	33400/00002	Capital Works		4,128.00	
360.80	36401	Filing Fee			
14,072.52	37900	Interest Paid		13,012.31	
	38700	Legal Fees		385.00	
7,606.41	41910	Property Expenses - Non Specified		7,166.14	
1,384.80	48500	Income Tax Expense		1,451.70	
161,443.90	49000	Profit/Loss Allocation Account		8,227.53	
	<b>50010</b>	<b>Opening Balance</b>			
(160,145.87)	50010/FLUJAM00001A	(Opening Balance) Flurry, James Daniel - Accumulation			321,589.77
	<b>52420</b>	<b>Contributions</b>			
(17,201.97)	52420/FLUJAM00001A	(Contributions) Flurry, James Daniel - Accumulation			19,901.80
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(145,626.73)	53100/FLUJAM00001A	(Share of Profit/(Loss)) Flurry, James Daniel - Accumulation		10,222.57	
	<b>53330</b>	<b>Income Tax</b>			
(1,195.50)	53330/FLUJAM00001A	(Income Tax) Flurry, James Daniel - Accumulation			1,533.60
	<b>53800</b>	<b>Contributions Tax</b>			
2,580.30	53800/FLUJAM00001A	(Contributions Tax) Flurry, James Daniel - Accumulation		2,985.30	

## INDIANA SELF MANAGED SUPER FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>60400</b>	<b>Bank Accounts</b>			
0.00	60400/AMP441184272	AMP Superedge Cash Account		19,141.71	
9,026.04	60400/Offset Deposit Accou	Offset Deposit Account			0.00
2,243.00	64000	Formation Expenses		2,243.00	
3,026.97	68000	Sundry Debtors			0.00
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
580,000.00	77200/NORMANBYMQ ty7nGm	15 Normanby Rd Murrumba Downs Qld	1.0000	580,000.00	
2,384.20	85000	Income Tax Payable/Refundable		434.30	
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(69,326.13)	85500/00001	AMP Variable Loan			0.00
(191,307.31)	85500/00002	AMP Fixed Rate Loan			0.00
	85500/003	Loans.com			256,258.71
(11,615.00)	85501	Accumulated Depreciation			15,743.00
(2,842.00)	88000	Sundry Creditors			0.00
				<b>653,425.76</b>	<b>653,425.76</b>

Current Year Profit/(Loss): 9,679.23

## INDIANA SELF MANAGED SUPER FUND

# Trustees Declaration

Flurry Family Superannuation Pty Ltd ACN: 624623427

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these 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 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....  
James Daniel Flurry  
Flurry Family Superannuation Pty Ltd  
Director

21 November 2022

## Minutes of a meeting of the Director(s)

held on 21 November 2022 at 23b Westborough Street, Scarborough, Western Australia  
6019

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<b>PRESENT:</b>	James Daniel Flurry
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	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, diversification 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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>of</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that



## Minutes of a meeting of the Director(s)

held on 21 November 2022 at 23b Westborough Street, Scarborough, Western Australia  
6019

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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.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....  
James Daniel Flurry

Chairperson

# INDIANA SELF MANAGED SUPER FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the INDIANA SELF MANAGED SUPER FUND which comprise the statement of financial position as at 30 June 2022, 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(s)**

The Trustee(s) of INDIANA SELF MANAGED SUPER 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(s), 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.

of

Signed:

Dated: 21/11/2022

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Financial statements and reports for the year ended  
30 June 2022

INDIANA SELF MANAGED SUPER FUND

# 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 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)

- ❗ 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, 9 and 11.

### 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 2022 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 / 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

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## 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 Status of SMSF</b>	Australian superannuation fund	<b>A</b> No	Yes	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> No	Yes			

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

No	Yes	<input type="checkbox"/> If yes, provide the date on which the fund was wound up <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <div style="text-align: center; font-size: 0.8em;">Day</div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <div style="text-align: center; font-size: 0.8em;">Month</div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <div style="text-align: center; font-size: 0.8em;">Year</div> <div style="border-bottom: 1px solid black; width: 30px;"></div> </div>	<input type="checkbox"/> 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>
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**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 2022*.

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** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

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

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

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

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

Code

#### 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** \$

Code

**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** \$

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

	<div>TOTAL DEDUCTIONS N \$ (Total A1 to M1)</div>	<div>TOTAL NON-DEDUCTIBLE EXPENSES Y \$ (Total A2 to L2)</div>
<div>#This is a mandatory label.</div>	<div>#TAXABLE INCOME OR LOSS O \$ (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) Loss</div>	<div>TOTAL SMSF EXPENSES Z \$ (N plus Y)</div>



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

#Tax on taxable income **T1 \$**  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$**  
(an amount must be included even if it is zero)

Gross tax **B \$**

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

Foreign income tax offset  
**C1 \$**

Rebates and tax offsets  
**C2 \$**

Non-refundable non-carry forward tax offsets  
**C \$**  
(**C1** plus **C2**)

SUBTOTAL 1

**T2 \$**

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

Early stage venture capital limited partnership tax offset  
**D1 \$**

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2 \$**

Early stage investor tax offset  
**D3 \$**

Early stage investor tax offset carried forward from previous year  
**D4 \$**

Non-refundable carry forward tax offsets  
**D \$**  
(**D1** plus **D2** plus **D3** plus **D4**)

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

Complying fund's franking credits tax offset  
**E1 \$**

No-TFN tax offset  
**E2 \$**

National rental affordability scheme tax offset  
**E3 \$**

Exploration credit tax offset  
**E4 \$**

Refundable tax offsets  
**E \$**  
(**E1** plus **E2** plus **E3** plus **E4**)

#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>	
	Eligible credits
	<b>H \$</b>
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

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

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>
	(T5 plus G less H less I less K plus L less M plus N)

#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 **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

Day

Month

Year

### 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 \$**

Day

Month

Year

**H1** Receipt date

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance  
– Non CDBIS

**S2 \$**

Retirement phase account balance  
– CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

Allocated earnings or losses

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Income stream payments

**R2 \$**

Loss

Code

Code

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

Day

Month

Year

### 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 \$**

Day

Month

Year

**H1** Receipt date

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance  
– Non CDBIS

**S2 \$**

Retirement phase account balance  
– CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

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

Allocated earnings or losses

Loss

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

Code

**R1 \$**

Income stream payments

Code

**R2 \$**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

---

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**

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

**V1** \$

Permissible temporary borrowings

**V2** \$

Other borrowings

**V3** \$

Borrowings **V** \$

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$

Reserve accounts **X** \$

Other liabilities **Y** \$

**TOTAL LIABILITIES Z** \$

**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. **C**

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](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 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

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