

THE CARTER SUPERANNUATION FUND

Create Entries Report

For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

Total Profit	Amount
Income	272,730.61
Less Expense	17,648.56
Total Profit	255,082.05

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	255,082.05
Less Permanent Differences	(101,511.65)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	262,373.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	6,393.92
Less Realised Accounting Capital Gains	3,861.85
Less Accounting Trust Distributions	25,880.36
Add Taxable Trust Distributions	7,677.45
Add Distributed Foreign income	1,492.20
Add Total Net Capital Gains	11,487.83
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.89)
Taxable Income	91,527.00
Income Tax on Taxable Income or Loss	13,729.05

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(55,135.05)
Franking Credits	5,997.09
TFN Credits	0.00
Foreign Credits	396.83
FRW Credits	0.00
Total	(49,137.96)

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	13,729.05
Member Specific Income Tax	(7,176.60)
Total Income Tax Expense Allocation	6,552.45

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit	Amount
Income	272,730.61
Less Expense	17,648.56
Total Profit	255,082.05

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	255,082.05
Less Permanent Differences	(101,511.65)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	262,373.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	6,393.92
Less Realised Accounting Capital Gains	3,861.85
Less Accounting Trust Distributions	25,880.36
Add Taxable Trust Distributions	7,677.45
Add Distributed Foreign income	1,492.20
Add Capital Gains Adjustment	11,487.83
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(2.89)
Taxable Income	91,527.00
Income Tax on Taxable Income or Loss	13,729.05

Member Weighted Balance Summary	Weighting%	Amount
Lindsay Raymond Carter(CARLIN00001A)	48.15	679,464.73
Leonie Gaye Carter(CARLEO00001A)	51.85	731,586.83

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(55,135.05)
Franking Credits	5,997.09
TFN Credits	0.00
FRW Credits	0.00
Total	(49,137.96)

Allocation to Members	Weighting%	Amount
Lindsay Raymond Carter(CARLIN00001A)	48.15	(23,659.93)
Leonie Gaye Carter(CARLEO00001A)	51.85	(25,478.03)

Accumulation Weighted Balance Summary	Weighting%	Amount
Lindsay Raymond Carter(CARLIN00001A)	48.15	679,464.73
Leonie Gaye Carter(CARLEO00001A)	51.85	731,586.83

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	6,552.45

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	13,729.05
Member Specific Income Tax	(7,176.60)
Total Income Tax Expense Allocation	6,552.45

Allocation to Members	Weighting%	Amount
Lindsay Raymond Carter(CARLIN00001A)	48.15	3,155.00
Leonie Gaye Carter(CARLEO00001A)	51.85	3,397.45

Calculation of daily member weighted balances

Lindsay Raymond Carter (CARLIN00001A)

Member Balance

01/07/2021	50010	Opening Balance	672,785.65	672,785.65
20/07/2021	53920	Life Insurance Premiums	(581.19)	(550.94)
27/07/2021	52420	Contributions	2,100.00	1,950.41
27/07/2021	53800	Contributions Tax	(315.00)	(292.56)
20/08/2021	53920	Life Insurance Premiums	(581.19)	(501.57)
27/08/2021	52420	Contributions	2,100.00	1,772.05
27/08/2021	53800	Contributions Tax	(315.00)	(265.81)
20/09/2021	53920	Life Insurance Premiums	(581.19)	(452.21)
27/09/2021	52420	Contributions	2,100.00	1,593.70
27/09/2021	53800	Contributions Tax	(315.00)	(239.05)
20/10/2021	53920	Life Insurance Premiums	(581.19)	(404.44)
27/10/2021	52420	Contributions	2,100.00	1,421.10
27/10/2021	53800	Contributions Tax	(315.00)	(213.16)
22/11/2021	53920	Life Insurance Premiums	(581.19)	(351.90)
27/11/2021	52420	Contributions	2,100.00	1,242.74
27/11/2021	53800	Contributions Tax	(315.00)	(186.41)
20/12/2021	53920	Life Insurance Premiums	(581.19)	(307.31)
27/12/2021	52420	Contributions	2,100.00	1,070.14
27/12/2021	53800	Contributions Tax	(315.00)	(160.52)
20/01/2022	53920	Life Insurance Premiums	(581.19)	(257.95)
27/01/2022	52420	Contributions	2,100.00	891.78
27/01/2022	53800	Contributions Tax	(315.00)	(133.77)
21/02/2022	53920	Life Insurance Premiums	(581.19)	(207.00)
27/02/2022	52420	Contributions	2,100.00	713.42
27/02/2022	53800	Contributions Tax	(315.00)	(107.01)
21/03/2022	53920	Life Insurance Premiums	(581.19)	(162.41)
27/03/2022	52420	Contributions	2,100.00	552.33
27/03/2022	53800	Contributions Tax	(315.00)	(82.85)
20/04/2022	53920	Life Insurance Premiums	(581.19)	(114.65)
27/04/2022	52420	Contributions	2,100.00	373.97
27/04/2022	53800	Contributions Tax	(315.00)	(56.10)
20/05/2022	53920	Life Insurance Premiums	(581.19)	(66.88)
27/05/2022	52420	Contributions	2,100.00	201.37
27/05/2022	53800	Contributions Tax	(315.00)	(30.21)
20/06/2022	53920	Life Insurance Premiums	(717.60)	(21.63)

Calculation of daily member weighted balances

23/06/2022	52420	Contributions	2,300.00	50.41
23/06/2022	53800	Contributions Tax	(345.00)	(7.56)
27/06/2022	52420	Contributions	2,100.00	23.01
27/06/2022	53800	Contributions Tax	(315.00)	(3.45)
Total Amount (Weighted)				679,464.73

Leonie Gaye Carter (CARLEO00001A)Member Balance

01/07/2021	50010	Opening Balance	609,739.81	609,739.81
05/07/2021	52420	Contributions	99.59	98.50
05/07/2021	53800	Contributions Tax	(14.94)	(14.78)
10/07/2021	52420	Contributions	463.00	451.58
10/07/2021	53800	Contributions Tax	(69.45)	(67.74)
19/07/2021	52420	Contributions	209.66	199.32
19/07/2021	53800	Contributions Tax	(31.45)	(29.90)
10/08/2021	52420	Contributions	463.00	412.26
10/08/2021	52420	Contributions	377.38	336.02
10/08/2021	53800	Contributions Tax	(69.45)	(61.84)
10/08/2021	53800	Contributions Tax	(56.61)	(50.41)
30/08/2021	52420	Contributions	83.87	70.08
30/08/2021	53800	Contributions Tax	(12.58)	(10.51)
10/09/2021	52420	Contributions	463.00	372.94
10/09/2021	53800	Contributions Tax	(69.45)	(55.94)
13/09/2021	52420	Contributions	279.63	222.94
13/09/2021	53800	Contributions Tax	(41.94)	(33.44)
27/09/2021	52420	Contributions	187.94	142.63
27/09/2021	53800	Contributions Tax	(28.19)	(21.39)
07/10/2021	52420	Contributions	231.44	169.30
07/10/2021	53800	Contributions Tax	(34.72)	(25.40)
10/10/2021	52420	Contributions	463.00	334.88
10/10/2021	53800	Contributions Tax	(69.45)	(50.23)
08/11/2021	52420	Contributions	65.26	42.02
08/11/2021	53800	Contributions Tax	(9.79)	(6.30)
10/11/2021	52420	Contributions	463.00	295.56
10/11/2021	53800	Contributions Tax	(69.45)	(44.33)
22/11/2021	52420	Contributions	108.76	65.85
22/11/2021	53800	Contributions Tax	(16.31)	(9.88)
01/12/2021	52420	Contributions	65.26	37.90
01/12/2021	53800	Contributions Tax	(9.79)	(5.69)
10/12/2021	52420	Contributions	463.00	257.50
10/12/2021	53800	Contributions Tax	(69.45)	(38.63)
06/01/2022	52420	Contributions	391.53	188.79
06/01/2022	53800	Contributions Tax	(58.73)	(28.32)
10/01/2022	52420	Contributions	463.00	218.18
10/01/2022	53800	Contributions Tax	(69.45)	(32.73)
27/01/2022	52420	Contributions	280,000.00	118,904.11

Calculation of daily member weighted balances

27/01/2022	53800	Contributions Tax	(2,644.05)	(1,122.82)
10/02/2022	52420	Contributions	463.00	178.86
10/02/2022	53800	Contributions Tax	(69.45)	(26.83)
21/02/2022	52420	Contributions	304.52	108.46
21/02/2022	53800	Contributions Tax	(45.68)	(16.27)
10/03/2022	52420	Contributions	463.00	143.34
10/03/2022	53800	Contributions Tax	(69.45)	(21.50)
14/03/2022	52420	Contributions	304.52	90.94
14/03/2022	53800	Contributions Tax	(45.68)	(13.64)
28/03/2022	52420	Contributions	265.81	69.18
28/03/2022	53800	Contributions Tax	(39.87)	(10.38)
07/04/2022	52420	Contributions	21.76	5.07
07/04/2022	53800	Contributions Tax	(3.26)	(0.76)
10/04/2022	52420	Contributions	463.00	104.02
10/04/2022	53800	Contributions Tax	(69.45)	(15.60)
26/04/2022	52420	Contributions	174.01	31.46
26/04/2022	53800	Contributions Tax	(26.10)	(4.72)
10/05/2022	52420	Contributions	463.00	65.96
10/05/2022	53800	Contributions Tax	(69.45)	(9.89)
19/05/2022	52420	Contributions	87.01	10.25
19/05/2022	53800	Contributions Tax	(13.05)	(1.54)
02/06/2022	52420	Contributions	130.51	10.37
02/06/2022	53800	Contributions Tax	(19.58)	(1.56)
10/06/2022	52420	Contributions	463.00	26.64
10/06/2022	53800	Contributions Tax	(69.45)	(4.00)
20/06/2022	52420	Contributions	665.81	20.07
20/06/2022	53800	Contributions Tax	(99.87)	(3.01)
27/06/2022	52420	Contributions	217.52	2.38
27/06/2022	53800	Contributions Tax	(32.63)	(0.36)
		Total Amount (Weighted)		731,586.83

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	44,386.70
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	27,154.96
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	27,154.96
Total CGT Discount Applied	5,743.91
Capital Gain /(Losses carried forward)	11,487.83
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (17231.74/17231.74)=100.	11,487.83

00%

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool 396.83

Claimable FTO 396.83

Total Claimable Foreign Credits for the Year 396.83

Foreign Tax Offset (Label C1) 396.83

Applied/Claimed FTO 396.83

Allocations of Foreign Tax Offset to Members

Lindsay Raymond Carter(CARLIN00001A) - 48.15 % 191.07

Leonie Gaye Carter(CARLEO00001A) - 51.85 % 205.76

Total Foreign Tax Offset Allocated to Members 396.83

THE CARTER SUPERANNUATION FUND

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(1,553.46)	23800/AGAET.AX	Allan Gray Australian Equity Fund			3,057.33
	23800/BAE02.AX	Bennelong Concentrated Australian Equities Fund			1,714.79
	23800/ETL0069AU	Tribeca Alpha Plus Class A			2,771.10
	23800/ETL0071AU	T. Rowe Price Glob Equity Fd			421.87
(1,107.70)	23800/KAPSTREAM	Kapstream Absolute Return Income Fund			1,342.96
(234.47)	23800/MAQDB.AX	Macquarie Dynamic Bond Fund			147.54
	23800/MGE9705AU	Airlie Australian Share Fund			857.12
(2,997.12)	23800/MGFCLOSED	Magellan Global Fund Closed Class			3,564.84
(1,111.09)	23800/MGGG.AX	Magellan Global Trust			
(1,612.54)	23800/MHHPN.AX	Magellan High Conviction Trust			405.77
(2,848.49)	23800/MUN01.AX	Munro Global Growth fund			
(5,587.66)	23800/OPH2093AU	Ophir Global Opportunities Fund			
	23800/PER0758AU.AX	J P MORGAN GLOBAL MACRO OPPORTUNIES FUND			32.70
(820.95)	23800/PIMCO.AX	Pimco Global Bond Fund			208.05
(52.55)	23800/PWSP.AX	Perpetual WS Share Plus			8,857.26
(774.41)	23800/WSGEF.AX	Walter Scott Global Equity Fund			2,499.03
	23900	Dividends Received			
(451.64)	23900/ALQ(ALS)	ALS Limited			684.00
(758.17)	23900/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid			802.50
(165.50)	23900/IGO.AX	IGO Limited			555.00
(214.08)	23900/LLC.AX	Lend Lease Group			
(1,071.42)	23900/MFF.AX	MFF Capital Investments Limited			875.00
	23900/NCM.AX	Newcrest Mining Limited			518.02
(467.57)	23900/TAH.AX	TabCorp Holdings Limited			589.14
(2,148.72)	23900/WBC.AX	Westpac Banking Corp			2,044.90
(1,189.50)	23900/WES.AX	Wesfarmers Limited			773.50
(657.78)	23900/WPL.AX	Woodside Petroleum Ltd			516.62
	24200	Contributions			

THE CARTER SUPERANNUATION FUND

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(6,481.08)	24200/CARLEO00001 A	(Contributions) Carter, Leonie Gaye - Accumulation			289,827.79
(34,800.00)	24200/CARLIN00001A	(Contributions) Carter, Lindsay Raymond - Accumulation			27,500.00
(100,921.36)	24700	Changes in Market Values of Investments		97,649.80	
	25000	Interest Received			
(66.31)	25000/00003	CommonWealth Bank - Netbank			7.37
	25000/Commonwealth Netbank	Commonwealth Netbank Account			2.92
(82.75)	25000/Macquarie Cash Accou	Macquarie Cash Account			3.29
	28000	Property Income			
(19,800.00)	28000/00001	Unit 4, 4-10 Farrall Road Midvale 6056			0.00
	28000/FARRALL	Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)			19,800.00
	28500	Transfers In			
(160,000.00)	28500/CARLEO00001 A	(Transfers In) Carter, Leonie Gaye - Accumulation			
	30100	Accountancy Fees		2,530.00	
	30400	ATO Supervisory Levy		259.00	
1,200.00	30700	Auditor's Remuneration		275.00	
	30800	ASIC Fees		276.00	
	30900	Advisor Fees		6,867.87	
59.35	30901	Bank Charges			
259.00	36402	Filing Fees			
	38900	Legal Expenses		330.00	
	39000	Life Insurance Premiums			
5,947.10	39000/CARLIN00001A	(Life Insurance Premiums) Carter, Lindsay Raymond - Accumulation		7,110.69	
4,854.66	40400	Macquarie Portfolio Management Fee			0.00
	46000	Benefits Paid/Transfers Out			
160,000.00	46000/CARLIN00001A	(Benefits Paid/Transfers Out) Carter, Lindsay Raymond - Accumulation			
11,061.00	48500	Income Tax Expense		7,335.13	
164,595.21	49000	Profit/Loss Allocation Account		247,746.92	
	50010	Opening Balance			

THE CARTER SUPERANNUATION FUND

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(380,385.43)	50010/CARLEO00001 A	(Opening Balance) Carter, Leonie Gaye - Accumulation			609,739.81
(737,544.82)	50010/CARLIN00001A	(Opening Balance) Carter, Lindsay Raymond - Accumulation			672,785.65
	52420	Contributions			
(6,481.08)	52420/CARLEO00001 A	(Contributions) Carter, Leonie Gaye - Accumulation			289,827.79
(34,800.00)	52420/CARLIN00001A	(Contributions) Carter, Lindsay Raymond - Accumulation			27,500.00
	52850	Transfers In			
(160,000.00)	52850/CARLEO00001 A	(Transfers In) Carter, Leonie Gaye - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(67,314.21)	53100/CARLEO00001 A	(Share of Profit/(Loss)) Carter, Leonie Gaye - Accumulation		25,272.27	
(73,008.02)	53100/CARLIN00001A	(Share of Profit/(Loss)) Carter, Lindsay Raymond - Accumulation		23,468.86	
	53330	Income Tax			
3,468.73	53330/CARLEO00001 A	(Income Tax) Carter, Leonie Gaye - Accumulation		3,397.45	
2,870.09	53330/CARLIN00001A	(Income Tax) Carter, Lindsay Raymond - Accumulation		2,088.38	
	53800	Contributions Tax			
972.18	53800/CARLEO00001 A	(Contributions Tax) Carter, Leonie Gaye - Accumulation		4,118.22	
3,750.00	53800/CARLIN00001A	(Contributions Tax) Carter, Lindsay Raymond - Accumulation		4,125.00	
	53920	Life Insurance Premiums			
5,947.10	53920/CARLIN00001A	(Life Insurance Premiums) Carter, Lindsay Raymond - Accumulation		7,110.69	
	54500	Benefits Paid/Transfers Out			
160,000.00	54500/CARLIN00001A	(Benefits Paid/Transfers Out) Carter, Lindsay Raymond - Accumulation			0.00
	60400	Bank Accounts			
4,854.92	60400/Cash at Bank/Bank Ov	Cash at Bank/Bank Overdraft		683.99	
158,159.86	60400/Commonwealth Netbank	Commonwealth Netbank Account		99,170.15	
82,676.42	60400/Macquarie Cash Accou	Macquarie Cash Account		43,239.42	
	61800	Distributions Receivable			
38.58	61800/00001	Pimco - Global Bond Fund			0.00
764.01	61800/00002	Kapstream Absolute fund			0.00

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Last Year	Code	Account Name	Units	Debits \$	Credits \$
1,238.72	61800/AGAET.AX	Allan Gray Australian Equity Fund		3,057.33	
	61800/BAE02.AX	Bennelong Concentrated Australian Equities Fund		1,714.79	
	61800/ETL0069AU	Tribeca Alpha Plus Class A		2,771.10	
	61800/ETL0071AU	T. Rowe Price Glob Equity Fd		421.87	
	61800/KAPSTREAM	Kapstream Absolute Return Income Fund		803.70	
233.98	61800/MAQDB.AX	Macquarie Dynamic Bond Fund		24.59	
	61800/MGE9705AU	Airlie Australian Share Fund		857.12	
1,782.42	61800/MGFCLOSED	Magellan Global Fund Closed Class		1,782.42	
806.27	61800/MHHPN.AX	Magellan High Conviction Trust			0.00
2,826.07	61800/MUN01.AX	Munro Global Growth fund			0.00
5,587.66	61800/OPH2093AU	Ophir Global Opportunities Fund			0.00
	61800/PIMCO.AX	Pimco Global Bond Fund		135.52	
0.86	61800/PWSP.AX	Perpetual WS Share Plus		7,804.35	
605.74	61800/WSGEF.AX	Walter Scott Global Equity Fund		2,499.03	
	72400	Fixed Interest Securities (Australian)			
0.00	72400/CARTERLR_MA CQUARIEBA	MacQuarie Bank IBD		100,000.00	
	72400/NAB06MTHZ	NAB TERM DEPOSIT		100,000.00	
	74700	Managed Investments (Australian)			
	74700/BAE02.AX	Bennelong Concentrated Australian Equities Fund	15,244.8576	33,364.90	
	77250	Real Estate Properties (Australian - Non Residential)			
205,000.00	77250/FARRALL	Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.)	1.0000	220,000.00	
	77600	Shares in Listed Companies (Australian)			
29,340.00	77600/ALQ(ALS)	ALS Limited	2,250.0000	24,030.00	
21,372.18	77600/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid	214.0000	19,341.32	
21,873.00	77600/GOD.AX	ETF Metal Securities Australian Limited	1,000.0000	24,500.00	
28,231.00	77600/IGO.AX	IGO Limited	3,700.0000	36,778.00	
36,000.00	77600/MFF.AX	MFF Capital Investments Limited	12,500.0000	27,625.00	
700.00	77600/MFFOA.AX	MFF Capital Investments - Options 31-10-22	2,500.0000	2.50	

THE CARTER SUPERANNUATION FUND

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As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
18,201.60	77600/NCM.AX	Newcrest Mining Limited	1,155.0000	24,127.95	
22,605.52	77600/TAH.AX	TabCorp Holdings Limited	4,364.0000	4,647.66	
	77600/TLC.AX	The Lottery Corporation Limited	4,364.0000	19,725.28	
43,618.90	77600/WBC.AX	Westpac Banking Corp	1,690.0000	32,955.00	
26,890.50	77600/WES.AX	Wesfarmers Limited	455.0000	19,069.05	
27,962.39	77600/WPL.AX	Woodside Petroleum Ltd	0.0000		0.00
	78200	Units in Listed Unit Trusts (Australian)			
44,459.51	78200/AGAET.AX	Allan Gray Australian Equity Fund	22,053.5202	36,547.09	
27,234.94	78200/ECL.AX	Ellerton Aust. Market Neutral fund	0.0000		0.00
	78200/ETL0069AU	Tribeca Alpha Plus Class A	24,197.7307	31,979.72	
	78200/ETL0071AU	T. Rowe Price Glob Equity Fd	34,822.9800	48,205.45	
	78200/HGI4648AU.AX	JANUS HENDERSON GLOBAL MULTI-STRAT FUND	38,649.9000	41,146.68	
29,800.36	78200/KAPSTREAM	Kapstream Absolute Return Income Fund	67,348.9202	77,579.22	
50,122.96	78200/MAQDB.AX	Macquarie Dynamic Bond Fund	49,183.5532	45,243.95	
	78200/MGE9705AU	Airlie Australian Share Fund	14,285.3100	43,427.34	
88,147.00	78200/MGFCLOSED	Magellan Global Fund Closed Class	48,700.0000	65,258.00	
995.46	78200/MGFO.AX	Magellan Global Fund - Options 01-03- 2024	33,182.0000	165.91	
55,901.04	78200/MHHPN.AX	Magellan High Conviction Trust	0.0000		0.00
38,820.82	78200/MUN01.AX	Munro Global Growth fund	27,414.2664	39,849.38	
33,847.00	78200/OPH2093AU	Ophir Global Opportunities Fund	13,912.2034	16,022.68	
	78200/PER0758AU.AX	J P MORGAN GLOBAL MACRO OPPORTUNIES FUND	34,905.0301	38,095.35	
29,931.05	78200/PIMCO.AX	Pimco Global Bond Fund	50,635.9038	45,172.29	
48,229.14	78200/PWSP.AX	Perpetual WS Share Plus	18,857.4100	57,105.89	
20,835.65	78200/WGAF.AX	Winton Global Alpha Fund	19,830.2517	26,261.20	
78,423.96	78200/WSGEF.AX	Walter Scott Global Equity Fund	22,282.6993	70,491.32	
(870.00)	84000	GST Payable/Refundable			495.00
(2,611.03)	85000	Income Tax Payable/Refundable		1,165.87	
(2,113.00)	88000	Creditor - ATO PAYG payable			4,082.00

1,974,810.66

1,974,810.66

Current Year Profit/(Loss): 255,082.05

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Allan Gray Australian Equity Fund (AGAET.AX)</u>					
30/06/2022	Distributions June 2022			3,057.33	3,057.33 CR
				3,057.33	3,057.33 CR
<u>Bennelong Concentrated Australian Equities Fund (BAE02.AX)</u>					
30/06/2022				1,714.79	1,714.79 CR
				1,714.79	1,714.79 CR
<u>Tribeca Alpha Plus Class A (ETL0069AU)</u>					
30/06/2022	Distributions June 2022			2,771.10	2,771.10 CR
				2,771.10	2,771.10 CR
<u>T. Rowe Price Glob Equity Fd (ETL0071AU)</u>					
30/06/2022	Distributions June 2022			421.87	421.87 CR
				421.87	421.87 CR
<u>Kapstream Absolute Return Income Fund (KAPSTREAM)</u>					
18/10/2021				96.86	96.86 CR
25/01/2022	Deposit DIST - KAPSTREAM ABSOLUTE RETURN INCOME			103.21	200.07 CR
22/04/2022	Deposit DIST KAPSTREAM ABSOLUTE RETURN INCOME			339.19	539.26 CR
30/06/2022	Distributions June 2022			803.70	1,342.96 CR
				1,342.96	1,342.96 CR
<u>Macquarie Dynamic Bond Fund (MAQDB.AX)</u>					
18/10/2021				49.18	49.18 CR
19/01/2022	Deposit DIST - MACQUARIE DYNAMIC BOND FUND			49.18	98.36 CR
14/04/2022	Deposit DIST - MACQUARIE DYNAMIC BOND FUND			24.59	122.95 CR
30/06/2022	Distributions June 2022			24.59	147.54 CR
				147.54	147.54 CR
<u>Airlie Australian Share Fund (MGE9705AU)</u>					
30/06/2022	Distributions June 2022			857.12	857.12 CR
				857.12	857.12 CR
<u>Magellan Global Fund Closed Class (MGFCLOSED)</u>					
19/01/2022	Deposit MAGELLAN MAGELLAN0002726374			1,782.42	1,782.42 CR
30/06/2022	Distributions June 2022			1,782.42	3,564.84 CR
				3,564.84	3,564.84 CR
<u>Magellan High Conviction Trust (MHHPN.AX)</u>					
30/06/2022				405.77	405.77 CR
				405.77	405.77 CR
<u>J.P. MORGAN GLOBAL MACRO OPPORTUNIES FUND (PER0758AU.AX)</u>					
30/06/2022				32.70	32.70 CR
				32.70	32.70 CR
<u>Pimco Global Bond Fund (PIMCO.AX)</u>					
08/10/2021				57.63	57.63 CR
14/01/2022	Deposit DIST PIMCO GLOBAL BOND FUND W/S			14.90	72.53 CR
30/06/2022	Distributions June 2022			135.52	208.05 CR
				208.05	208.05 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Perpetual WS Share Plus (PWSP.AX)</u>					
21/01/2022	Deposit DIST PERPETUAL WS SHARE PLUS LONG SHOR			1,052.91	1,052.91 CR
30/06/2022	Distributions June 2022			7,804.35	8,857.26 CR
				8,857.26	8,857.26 CR
<u>Walter Scott Global Equity Fund (WSGEF.AX)</u>					
30/06/2022	Distributions June 2022			2,499.03	2,499.03 CR
				2,499.03	2,499.03 CR
Dividends Received (23900)					
<u>ALS Limited (ALQ(ALS))</u>					
05/07/2021				328.50	328.50 CR
17/12/2021				355.50	684.00 CR
				684.00	684.00 CR
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					
29/09/2021				428.00	428.00 CR
30/03/2022	Deposit CBA ITM DIV 001271953289 [System Matched Income Data]			374.50	802.50 CR
				802.50	802.50 CR
<u>IGO Limited (IGO.AX)</u>					
23/09/2021				370.00	370.00 CR
18/03/2022	Deposit IGO PAYMENT MAR22/00808256 [System Matched Income Data]			185.00	555.00 CR
				555.00	555.00 CR
<u>MFF Capital Investments Limited (MFF.AX)</u>					
05/11/2021				437.50	437.50 CR
13/05/2022	Deposit MAGELLAN FLAGSHIP S00060837279 [System Matched Income Data]			437.50	875.00 CR
				875.00	875.00 CR
<u>Newcrest Mining Limited (NCM.AX)</u>					
30/09/2021				397.41	397.41 CR
30/06/2022				120.61	518.02 CR
				518.02	518.02 CR
<u>TabCorp Holdings Limited (TAH.AX)</u>					
17/09/2021				305.48	305.48 CR
17/03/2022	Deposit TAH ITM DIV 001272576203 [System Matched Income Data]			283.66	589.14 CR
				589.14	589.14 CR
<u>Westpac Banking Corp (WBC.AX)</u>					
21/12/2021				1,014.00	1,014.00 CR
24/06/2022	Deposit WBC DIVIDEND 001277719955 [System Matched Income Data]			1,030.90	2,044.90 CR
				2,044.90	2,044.90 CR
<u>Wesfarmers Limited (WES.AX)</u>					
07/10/2021				409.50	409.50 CR
30/03/2022	Deposit WESFARMERS LTD INT22/01056678 Deposit NCM DIV 001272899984 [System Matched Income Data]			364.00	773.50 CR
				773.50	773.50 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
24/09/2021				516.62	516.62 CR
				516.62	516.62 CR
Contributions (24200)					
<u>(Contributions) Carter, Leonie Gaye - Accumulation (CARLEO00001A)</u>					
05/07/2021				99.59	99.59 CR
10/07/2021				463.00	562.59 CR
19/07/2021				209.66	772.25 CR
10/08/2021				463.00	1,235.25 CR
10/08/2021				377.38	1,612.63 CR
30/08/2021				83.87	1,696.50 CR
10/09/2021				463.00	2,159.50 CR
13/09/2021				279.63	2,439.13 CR
27/09/2021				187.94	2,627.07 CR
07/10/2021				231.44	2,858.51 CR
10/10/2021				463.00	3,321.51 CR
08/11/2021				65.26	3,386.77 CR
10/11/2021				463.00	3,849.77 CR
22/11/2021				108.76	3,958.53 CR
01/12/2021				65.26	4,023.79 CR
10/12/2021				463.00	4,486.79 CR
06/01/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3118571138			391.53	4,878.32 CR
10/01/2022	Transfer from CBA NetBank LEE SUPER			463.00	5,341.32 CR
27/01/2022	Deposit SAME DAY DEPOSIT MRS LEONIE GAYE CARTERU			280,000.00	285,341.32 CR
10/02/2022	Transfer from CBA NetBank LEE SUPER			463.00	285,804.32 CR
21/02/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3149059084			304.52	286,108.84 CR
10/03/2022	Transfer from CBA NetBank LEE SUPER			463.00	286,571.84 CR
14/03/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3163972450			304.52	286,876.36 CR
28/03/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3173684452			265.81	287,142.17 CR
07/04/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3181122277			21.76	287,163.93 CR
10/04/2022	Transfer from CBA NetBank LEE SUPER			463.00	287,626.93 CR
26/04/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3192662557			174.01	287,800.94 CR
10/05/2022	Transfer from CBA NetBank LEE SUPER			463.00	288,263.94 CR
19/05/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3209891474			87.01	288,350.95 CR
02/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3220110528			130.51	288,481.46 CR
10/06/2022	Transfer from CBA NetBank LEE SUPER			463.00	288,944.46 CR
20/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3232581634			665.81	289,610.27 CR
27/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3237753091			217.52	289,827.79 CR
				289,827.79	289,827.79 CR
<u>(Contributions) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)</u>					
27/07/2021				2,100.00	2,100.00 CR
27/08/2021				2,100.00	4,200.00 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/09/2021				2,100.00	6,300.00 CR
27/10/2021				2,100.00	8,400.00 CR
27/11/2021				2,100.00	10,500.00 CR
27/12/2021				2,100.00	12,600.00 CR
27/01/2022	Transfer from NetBank LRC Super			2,100.00	14,700.00 CR
27/02/2022	Transfer from NetBank LRC Super			2,100.00	16,800.00 CR
27/03/2022	Transfer from NetBank LRC Super			2,100.00	18,900.00 CR
27/04/2022	Transfer from NetBank LRC Super			2,100.00	21,000.00 CR
27/05/2022	Transfer from NetBank LRC Super			2,100.00	23,100.00 CR
23/06/2022	Transfer from NetBank LRC Contribution			2,300.00	25,400.00 CR
27/06/2022	Transfer from NetBank LRC Super			2,100.00	27,500.00 CR
				27,500.00	27,500.00 CR

Changes in Market Values of Investments (24700)

Changes in Market Values of Investments (24700)

10/09/2021	(Auto reprocessed due to distribution entered / deleted on 30/06/2022) (MHHPN.AX)			9,591.58	9,591.58 CR
10/09/2021	Unrealised Gain writeback as at 10/09/2021 (MHHPN.AX)		3,092.94		6,498.64 CR
10/09/2021	(WPL.AX)		11,978.70		5,480.06 DR
10/09/2021	Unrealised Gain writeback as at 10/09/2021 (WPL.AX)			8,440.65	2,960.59 CR
10/02/2022	Deposit SELL 578 MFG (MFG.AX)		15,074.89		12,114.30 DR
10/02/2022	Deposit SELL 17049 MHHT (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (MHHPN.AX)			2,087.33	10,026.97 DR
10/02/2022	Unrealised Gain writeback as at 10/02/2022 (MHHPN.AX)		2,807.10		12,834.07 DR
14/03/2022	Deposit SELL 4500 OOO (OOO.AX)			15,918.89	3,084.82 CR
31/03/2022	Revaluation - 29/03/2022 @ \$1.700000 (System Price) - 22,712.819100 Units on hand (ECL.AX)			11,376.85	14,461.67 CR
31/03/2022	Revaluation - 30/03/2022 @ \$24.510000 (System Price) - 1,690.000000 Units on hand (WBC.AX)		2,197.00		12,264.67 CR
31/03/2022	Revaluation - 30/03/2022 @ \$16.290000 (System Price) - 578.000000 Units on hand (MFG.AX)		15,530.43		3,265.76 DR
31/03/2022	Revaluation - 30/03/2022 @ \$3.160000 (System Price) - 13,912.203400 Units on hand (OPH2093AU)			10,115.56	6,849.80 CR
31/03/2022	Revaluation - 30/03/2022 @ \$26.880000 (System Price) - 720.000000 Units on hand (NCM.AX)			1,152.00	8,001.80 CR
31/03/2022	Revaluation - 30/03/2022 @ \$51.170000 (System Price) - 455.000000 Units on hand (WES.AX)		2,698.15		5,303.65 CR
31/03/2022	Revaluation - 30/03/2022 @ \$107.070000 (System Price) - 214.000000 Units on hand (CBA.AX)			1,540.80	6,844.45 CR
31/03/2022	Revaluation - 30/03/2022 @ \$0.009000 (System Price) - 33,182.000000 Units on hand (MGFO.AX)		696.82		6,147.63 CR
31/03/2022	Revaluation - 30/03/2022 @ \$5.210000 (System Price) - 4,364.000000 Units on hand (TAH.AX)			130.92	6,278.55 CR
31/03/2022	Revaluation - 30/03/2022 @ \$9.020000 (System Price) - 4,500.000000 Units on hand (OOO.AX)			15,695.08	21,973.63 CR
31/03/2022	Revaluation - 30/03/2022 @ \$0.100000 (System Price) - 2,500.000000 Units on hand (MFFOA.AX)		450.00		21,523.63 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2022	Revaluation - 30/03/2022 @ \$2.650000 (System Price) - 12,500.000000 Units on hand (MFF.AX)		2,875.00		18,648.63 CR
31/03/2022	Revaluation - 30/03/2022 @ \$13.740000 (System Price) - 3,700.000000 Units on hand (IGO.AX)			22,607.00	41,255.63 CR
31/03/2022	Revaluation - 30/03/2022 @ \$32.540000 (System Price) - 1,259.000000 Units on hand (WPL.AX)			13,005.47	54,261.10 CR
30/04/2022	Revaluation - 29/04/2022 @ \$1.670000 (System Price) - 22,712.819100 Units on hand (ECL.AX)		681.38		53,579.72 CR
30/04/2022	Revaluation - 29/04/2022 @ \$23.870000 (System Price) - 1,690.000000 Units on hand (WBC.AX)		1,081.60		52,498.12 CR
30/04/2022	Revaluation - 29/04/2022 @ \$16.310000 (System Price) - 578.000000 Units on hand (MFG.AX)			11.56	52,509.68 CR
30/04/2022	Revaluation - 29/04/2022 @ \$2.890000 (System Price) - 13,912.203400 Units on hand (OPH2093AU)		3,756.29		48,753.39 CR
30/04/2022	Revaluation - 29/04/2022 @ \$49.410000 (System Price) - 455.000000 Units on hand (WES.AX)		800.80		47,952.59 CR
30/04/2022	Revaluation - 29/04/2022 @ \$103.880000 (System Price) - 214.000000 Units on hand (CBA.AX)		682.66		47,269.93 CR
30/04/2022	Revaluation - 29/04/2022 @ \$0.007000 (System Price) - 33,182.000000 Units on hand (MGFO.AX)		66.37		47,203.56 CR
30/04/2022	Revaluation - 29/04/2022 @ \$5.460000 (System Price) - 4,364.000000 Units on hand (TAH.AX)			1,091.00	48,294.56 CR
30/04/2022	Revaluation - 29/04/2022 @ \$9.130000 (System Price) - 4,500.000000 Units on hand (OOO.AX)			495.00	48,789.56 CR
30/04/2022	Revaluation - 29/04/2022 @ \$0.041000 (System Price) - 2,500.000000 Units on hand (MFFOA.AX)		147.50		48,642.06 CR
30/04/2022	Revaluation - 29/04/2022 @ \$2.550000 (System Price) - 12,500.000000 Units on hand (MFF.AX)		1,250.00		47,392.06 CR
30/04/2022	Revaluation - 29/04/2022 @ \$13.170000 (System Price) - 3,700.000000 Units on hand (IGO.AX)		2,109.00		45,283.06 CR
30/04/2022	Revaluation - 29/04/2022 @ \$31.150000 (System Price) - 1,259.000000 Units on hand (WPL.AX)		1,750.01		43,533.05 CR
30/06/2022	(AGAET.AX)			3,317.64	46,850.69 CR
30/06/2022	Unrealised Gain writeback as at 30/06/2022 (ECL.AX)		12,930.41		33,920.28 CR
30/06/2022	Unrealised Gain writeback as at 30/06/2022 (AGAET.AX)		890.99		33,029.29 CR
30/06/2022	Revaluation - 30/06/2022 @ \$19.500000 (Custom) - 1,690.000000 Units on hand (WBC.AX)		7,385.30		25,643.99 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1.453600 (Custom) - 27,414.266400 Units on hand (MUN01.AX)		8,971.44		16,672.55 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1.657200 (Exit) - 22,053.520200 Units on hand (AGAET.AX)			1,028.24	17,700.79 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1.321600 (Custom) - 24,197.730700 Units on hand (ETL0069AU)		1,737.01		15,963.78 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1.340000 (Exit) - 48,700.000000 Units on hand (MGFCLOSED)		22,889.00		6,925.22 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.919900 (Exit) - 49,183.553200 Units on hand		4,879.01		11,804.23 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(MAQDB.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (MFG.AX)			15,518.87	3,714.64 CR
30/06/2022	Revaluation - 30/06/2022 @ \$4.520000 (Custom) - 4,364.000000 Units on hand (TLC.AX)			4,332.62	8,047.26 CR
30/06/2022	Revaluation - 30/06/2022 @ \$2.188600 (Custom) - 15,244.857600 Units on hand (BAE02.AX)		3,002.41		5,044.85 CR
30/06/2022	Revaluation - 30/06/2022 @ \$2.400000 (System Price) - 13,912.203400 Units on hand (OPH2093AU)		6,816.98		1,772.13 DR
30/06/2022	Revaluation - 30/06/2022 @ \$20.890000 (Custom) - 1,155.000000 Units on hand (NCM.AX)		5,158.42		6,930.55 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (Custom) - 455.000000 Units on hand (WES.AX)		3,412.50		10,343.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$220,000.000000 (Exit) - 1.000000 Units on hand (FARRALL)			15,000.00	4,656.95 CR
30/06/2022	Revaluation - 30/06/2022 @ \$10.680000 (System Price) - 2,250.000000 Units on hand (ALQ(ALS))		5,310.00		653.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$90.380000 (Custom) - 214.000000 Units on hand (CBA.AX)		2,889.00		3,542.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.064600 (System Price) - 38,649.900000 Units on hand (HGI4648AU.AX)			1,146.68	2,395.37 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.384300 (Custom) - 34,822.980000 Units on hand (ETL0071AU)		11,794.55		14,189.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.028300 (Exit) - 18,857.410000 Units on hand (PWSP.AX)		1,123.25		15,313.17 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.163500 (Exit) - 22,282.699300 Units on hand (WSGEF.AX)		7,932.64		23,245.81 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.005000 (System Price) - 33,182.000000 Units on hand (MGFO.AX)		66.36		23,312.17 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.324300 (Exit) - 19,830.251700 Units on hand (WGAF.AX)			5,425.55	17,886.62 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.892100 (Exit) - 50,635.903800 Units on hand (PIMCO.AX)		4,758.76		22,645.38 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.065000 (Custom) - 4,364.000000 Units on hand (TAH.AX)		3,787.12		26,432.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$24.500000 (System Price) - 1,000.000000 Units on hand (GOD.AX)			2,627.00	23,805.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (OOO.AX)		16,190.08		39,995.58 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.091400 (System Price) - 34,905.030100 Units on hand (PER0758AU.AX)		3,937.35		43,932.93 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.001000 (System Price) - 2,500.000000 Units on hand (MFFOA.AX)		100.00		44,032.93 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.040000 (Custom) - 14,285.310000 Units on hand (MGE9705AU)		6,572.66		50,605.59 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.210000 (System Price) - 12,500.000000 Units on hand (MFF.AX)		4,250.00		54,855.59 DR
30/06/2022	Revaluation - 30/06/2022 @ \$9.940000 (Custom) - 3,700.000000 Units on hand (IGO.AX)		11,951.00		66,806.59 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Revaluation - 30/06/2022 @ \$1.151900 (Exit) - 67,348.920200 Units on hand (KAPSTREAM)		2,221.14		69,027.73 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)		11,255.46		80,283.19 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.151700 (Custom) - 13,912.203400 Units on hand (OPH2093AU)		17,366.61		97,649.80 DR
			259,306.09	161,656.29	97,649.80 DR
Interest Received (25000)					
<u>CommonWealth Bank - Netbank (00003)</u>					
01/07/2021				1.30	1.30 CR
01/08/2021				1.37	2.67 CR
01/09/2021				1.38	4.05 CR
01/10/2021				0.77	4.82 CR
01/11/2021				0.60	5.42 CR
01/12/2021				0.60	6.02 CR
01/01/2022				0.66	6.68 CR
01/02/2022				0.69	7.37 CR
				7.37	7.37 CR
<u>Commonwealth Netbank Account (Commonwealth Netbank)</u>					
01/03/2022	Credit Interest			0.63	0.63 CR
01/04/2022	Credit Interest			0.75	1.38 CR
01/05/2022	Credit Interest			0.76	2.14 CR
01/06/2022	Credit Interest			0.78	2.92 CR
				2.92	2.92 CR
<u>Macquarie Cash Account (Macquarie Cash Accou)</u>					
30/06/2022	Interest INTEREST PAID*			3.29	3.29 CR
				3.29	3.29 CR
Property Income (28000)					
<u>Unit 4, 4-10 Farrall Road Midvale 6056 (00001)</u>					
28/07/2021				1,650.00	1,650.00 CR
28/08/2021				1,650.00	3,300.00 CR
28/09/2021				1,650.00	4,950.00 CR
28/10/2021				1,650.00	6,600.00 CR
27/11/2021				1,650.00	8,250.00 CR
28/12/2021				1,650.00	9,900.00 CR
30/06/2022			9,900.00		0.00 DR
			9,900.00	9,900.00	0.00 DR
<u>Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.) (FARRALL)</u>					
28/01/2022	Transfer from NetBank Rent Farrall Road			1,650.00	1,650.00 CR
28/02/2022	Transfer from NetBank Rent Farrall Road			1,650.00	3,300.00 CR
28/03/2022	Transfer from NetBank Rent Farrall Road			1,650.00	4,950.00 CR
28/04/2022	Transfer from NetBank Rent Farrall Road			1,650.00	6,600.00 CR
28/05/2022	Transfer from NetBank Rent Farrall Road			1,650.00	8,250.00 CR
28/06/2022	Transfer from NetBank Rent Farrall Road			1,650.00	9,900.00 CR
30/06/2022				9,900.00	19,800.00 CR
				19,800.00	19,800.00 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
23/06/2022	Transfer to CBA A/c NetBank Carter Super Fund		2,357.50		2,357.50 DR
30/06/2022			172.50		2,530.00 DR
			2,530.00		2,530.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 551000993694138421 Super Fund 21 Tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
25/03/2022	Transfer To Super Audits NetBank Carter Super Fund		275.00		275.00 DR
			275.00		275.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
04/03/2022	ASIC NetBank BPAY 17301 2296317144881 ASIC ANNUAL FEE		276.00		276.00 DR
			276.00		276.00 DR
Advisor Fees (30900)					
<u>Advisor Fees (30900)</u>					
06/01/2022	Funds transfer ADVISER FEE		455.90		455.90 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU Deposit MHHT Redemp/ Dis Ref: 2150795			9.75	446.15 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR PER0072AU			7.83	438.32 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU			7.16	431.16 DR
20/01/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU			9.78	421.38 DR
20/01/2022	Deposit ADMIN FEE REBATE FOR PER0072AU			7.61	413.77 DR
03/02/2022	Funds transfer ADVISER FEE		452.83		866.60 DR
28/02/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU			9.83	856.77 DR
28/02/2022	Deposit ADMIN FEE REBATE FOR PER0072AU			7.74	849.03 DR
03/03/2022	Funds transfer ADVISER FEE		471.28		1,320.31 DR
01/04/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU			7.04	1,313.27 DR
05/04/2022	Funds transfer ADVISER FEE		531.40		1,844.67 DR
04/05/2022	Funds transfer ADVISER FEE		514.12		2,358.79 DR
31/05/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU			6.84	2,351.95 DR
31/05/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU			10.33	2,341.62 DR
31/05/2022	Deposit ADMIN FEE REBATE FOR PER0072AU			8.66	2,332.96 DR
06/06/2022	Funds transfer ADVISER FEE		511.84		2,844.80 DR
30/06/2022			4,023.07		6,867.87 DR
30/06/2022					6,867.87 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022					6,867.87 DR
			6,960.44	92.57	6,867.87 DR
Legal Expenses (38900)					
<u>Legal Expenses (38900)</u>					
19/08/2021			330.00		330.00 DR
			330.00		330.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)</u>					
20/07/2021			581.19		581.19 DR
20/08/2021			581.19		1,162.38 DR
20/09/2021			581.19		1,743.57 DR
20/10/2021			581.19		2,324.76 DR
22/11/2021			581.19		2,905.95 DR
20/12/2021			581.19		3,487.14 DR
20/01/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N		581.19		4,068.33 DR
21/02/2022	Direct Debit 000117 ZURICH LIFE 611239833		581.19		4,649.52 DR
21/03/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N		581.19		5,230.71 DR
20/04/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N		581.19		5,811.90 DR
20/05/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N		581.19		6,393.09 DR
20/06/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N		717.60		7,110.69 DR
			7,110.69		7,110.69 DR
Macquarie Portfolio Management Fee (40400)					
<u>Macquarie Portfolio Management Fee (40400)</u>					
05/07/2021			105.55		105.55 DR
05/07/2021			409.34		514.89 DR
05/08/2021			110.26		625.15 DR
05/08/2021			429.11		1,054.26 DR
03/09/2021			111.83		1,166.09 DR
03/09/2021			437.18		1,603.27 DR
09/09/2021				5.44	1,597.83 DR
06/10/2021			111.70		1,709.53 DR
06/10/2021			441.10		2,150.63 DR
03/11/2021			116.27		2,266.90 DR
03/11/2021			460.08		2,726.98 DR
03/12/2021			113.14		2,840.12 DR
03/12/2021			448.49		3,288.61 DR
06/01/2022	Funds transfer ADMINISTRATION FEE		115.45		3,404.06 DR
03/02/2022	Funds transfer ADMINISTRATION FEE		114.86		3,518.92 DR
03/03/2022	Funds transfer ADMINISTRATION FEE		115.20		3,634.12 DR
05/04/2022	Funds transfer ADMINISTRATION FEE		131.39		3,765.51 DR
04/05/2022	Funds transfer ADMINISTRATION FEE		127.15		3,892.66 DR
06/06/2022	Funds transfer ADMINISTRATION FEE		130.41		4,023.07 DR
30/06/2022				4,023.07	0.00 DR
			4,028.51	4,028.51	0.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Expense (48500)					
Income Tax Expense (48500)					
25/11/2021			1,473.00		1,473.00 DR
30/06/2022				1,473.00	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			5,997.09	5,997.09 CR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022			396.83	6,393.92 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		13,729.05		7,335.13 DR
			15,202.05	7,866.92	7,335.13 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
05/07/2021	System Member Journals		84.65		84.65 DR
10/07/2021	System Member Journals		393.55		478.20 DR
19/07/2021	System Member Journals		178.21		656.41 DR
20/07/2021	System Member Journals			494.01	162.40 DR
27/07/2021	System Member Journals		1,785.00		1,947.40 DR
10/08/2021	System Member Journals		393.55		2,340.95 DR
10/08/2021	System Member Journals		320.77		2,661.72 DR
20/08/2021	System Member Journals			494.01	2,167.71 DR
27/08/2021	System Member Journals		1,785.00		3,952.71 DR
30/08/2021	System Member Journals		71.29		4,024.00 DR
10/09/2021	System Member Journals		393.55		4,417.55 DR
13/09/2021	System Member Journals		237.69		4,655.24 DR
20/09/2021	System Member Journals			494.01	4,161.23 DR
27/09/2021	System Member Journals		159.75		4,320.98 DR
27/09/2021	System Member Journals		1,785.00		6,105.98 DR
07/10/2021	System Member Journals		196.72		6,302.70 DR
10/10/2021	System Member Journals		393.55		6,696.25 DR
20/10/2021	System Member Journals			494.01	6,202.24 DR
27/10/2021	System Member Journals		1,785.00		7,987.24 DR
08/11/2021	System Member Journals		55.47		8,042.71 DR
10/11/2021	System Member Journals		393.55		8,436.26 DR
22/11/2021	System Member Journals		92.45		8,528.71 DR
22/11/2021	System Member Journals			494.01	8,034.70 DR
27/11/2021	System Member Journals		1,785.00		9,819.70 DR
01/12/2021	System Member Journals		55.47		9,875.17 DR
10/12/2021	System Member Journals		393.55		10,268.72 DR
20/12/2021	System Member Journals			494.01	9,774.71 DR
27/12/2021	System Member Journals		1,785.00		11,559.71 DR
06/01/2022	System Member Journals		332.80		11,892.51 DR
10/01/2022	System Member Journals		393.55		12,286.06 DR
20/01/2022	System Member Journals			494.01	11,792.05 DR
27/01/2022	System Member Journals		1,785.00		13,577.05 DR
27/01/2022	System Member Journals		277,355.95		290,933.00 DR
10/02/2022	System Member Journals		393.55		291,326.55 DR
21/02/2022	System Member Journals		258.84		291,585.39 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/02/2022	System Member Journals			494.01	291,091.38 DR
27/02/2022	System Member Journals		1,785.00		292,876.38 DR
10/03/2022	System Member Journals		393.55		293,269.93 DR
14/03/2022	System Member Journals		258.84		293,528.77 DR
21/03/2022	System Member Journals			494.01	293,034.76 DR
27/03/2022	System Member Journals		1,785.00		294,819.76 DR
28/03/2022	System Member Journals		225.94		295,045.70 DR
07/04/2022	System Member Journals		18.50		295,064.20 DR
10/04/2022	System Member Journals		393.55		295,457.75 DR
20/04/2022	System Member Journals			494.01	294,963.74 DR
26/04/2022	System Member Journals		147.91		295,111.65 DR
27/04/2022	System Member Journals		1,785.00		296,896.65 DR
10/05/2022	System Member Journals		393.55		297,290.20 DR
19/05/2022	System Member Journals		73.96		297,364.16 DR
20/05/2022	System Member Journals			494.01	296,870.15 DR
26/05/2022	Profit/Loss Allocation - 26/05/2022		7,321.34		304,191.49 DR
26/05/2022	Profit/Loss Allocation - 26/05/2022		9,555.89		313,747.38 DR
27/05/2022	System Member Journals		1,785.00		315,532.38 DR
02/06/2022	System Member Journals		110.93		315,643.31 DR
10/06/2022	System Member Journals		393.55		316,036.86 DR
20/06/2022	System Member Journals		565.94		316,602.80 DR
20/06/2022	System Member Journals			609.96	315,992.84 DR
23/06/2022	System Member Journals		1,955.00		317,947.84 DR
27/06/2022	System Member Journals		184.89		318,132.73 DR
27/06/2022	System Member Journals		1,785.00		319,917.73 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			30,790.20	289,127.53 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			34,828.16	254,299.37 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,155.00	251,144.37 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,397.45	247,746.92 DR
			325,961.80	78,214.88	247,746.92 DR

Opening Balance (50010)

(Opening Balance) Carter, Leonie Gaye - Accumulation (CARLEO00001A)

01/07/2021	Opening Balance				380,385.43 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			229,354.38	609,739.81 CR
				229,354.38	609,739.81 CR

(Opening Balance) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)

01/07/2021	Opening Balance				737,544.82 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		74,559.17		662,985.65 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			9,800.00	672,785.65 CR
			74,559.17	9,800.00	672,785.65 CR

Contributions (52420)

(Contributions) Carter, Leonie Gaye - Accumulation (CARLEO00001A)

01/07/2021	Opening Balance				6,481.08 CR
01/07/2021	Fund ledger balance forward at		6,481.08		0.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	01/07/2021				
05/07/2021	System Member Journals			99.59	99.59 CR
10/07/2021	System Member Journals			463.00	562.59 CR
19/07/2021	System Member Journals			209.66	772.25 CR
10/08/2021	System Member Journals			463.00	1,235.25 CR
10/08/2021	System Member Journals			377.38	1,612.63 CR
30/08/2021	System Member Journals			83.87	1,696.50 CR
10/09/2021	System Member Journals			463.00	2,159.50 CR
13/09/2021	System Member Journals			279.63	2,439.13 CR
27/09/2021	System Member Journals			187.94	2,627.07 CR
07/10/2021	System Member Journals			231.44	2,858.51 CR
10/10/2021	System Member Journals			463.00	3,321.51 CR
08/11/2021	System Member Journals			65.26	3,386.77 CR
10/11/2021	System Member Journals			463.00	3,849.77 CR
22/11/2021	System Member Journals			108.76	3,958.53 CR
01/12/2021	System Member Journals			65.26	4,023.79 CR
10/12/2021	System Member Journals			463.00	4,486.79 CR
06/01/2022	System Member Journals			391.53	4,878.32 CR
10/01/2022	System Member Journals			463.00	5,341.32 CR
27/01/2022	System Member Journals			280,000.00	285,341.32 CR
10/02/2022	System Member Journals			463.00	285,804.32 CR
21/02/2022	System Member Journals			304.52	286,108.84 CR
10/03/2022	System Member Journals			463.00	286,571.84 CR
14/03/2022	System Member Journals			304.52	286,876.36 CR
28/03/2022	System Member Journals			265.81	287,142.17 CR
07/04/2022	System Member Journals			21.76	287,163.93 CR
10/04/2022	System Member Journals			463.00	287,626.93 CR
26/04/2022	System Member Journals			174.01	287,800.94 CR
10/05/2022	System Member Journals			463.00	288,263.94 CR
19/05/2022	System Member Journals			87.01	288,350.95 CR
02/06/2022	System Member Journals			130.51	288,481.46 CR
10/06/2022	System Member Journals			463.00	288,944.46 CR
20/06/2022	System Member Journals			665.81	289,610.27 CR
27/06/2022	System Member Journals			217.52	289,827.79 CR
			6,481.08	289,827.79	289,827.79 CR

(Contributions) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)

01/07/2021	Opening Balance				34,800.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		9,800.00		25,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		25,000.00		0.00 DR
27/07/2021	System Member Journals			2,100.00	2,100.00 CR
27/08/2021	System Member Journals			2,100.00	4,200.00 CR
27/09/2021	System Member Journals			2,100.00	6,300.00 CR
27/10/2021	System Member Journals			2,100.00	8,400.00 CR
27/11/2021	System Member Journals			2,100.00	10,500.00 CR
27/12/2021	System Member Journals			2,100.00	12,600.00 CR
27/01/2022	System Member Journals			2,100.00	14,700.00 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/02/2022	System Member Journals			2,100.00	16,800.00 CR
27/03/2022	System Member Journals			2,100.00	18,900.00 CR
27/04/2022	System Member Journals			2,100.00	21,000.00 CR
27/05/2022	System Member Journals			2,100.00	23,100.00 CR
23/06/2022	System Member Journals			2,300.00	25,400.00 CR
27/06/2022	System Member Journals			2,100.00	27,500.00 CR
			34,800.00	27,500.00	27,500.00 CR
Transfers In (52850)					
<u>(Transfers In) Carter, Leonie Gaye - Accumulation (CARLEO00001A)</u>					
01/07/2021	Opening Balance				160,000.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		160,000.00		0.00 DR
			160,000.00		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Carter, Leonie Gaye - Accumulation (CARLEO00001A)</u>					
01/07/2021	Opening Balance				67,314.21 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		67,314.21		0.00 DR
26/05/2022	Profit/Loss Allocation - 26/05/2022			9,555.89	9,555.89 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		34,828.16		25,272.27 DR
			102,142.37	9,555.89	25,272.27 DR
<u>(Share of Profit/(Loss)) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)</u>					
01/07/2021	Opening Balance				73,008.02 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		73,008.02		0.00 DR
26/05/2022	Profit/Loss Allocation - 26/05/2022			7,321.34	7,321.34 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		30,790.20		23,468.86 DR
			103,798.22	7,321.34	23,468.86 DR
Income Tax (53330)					
<u>(Income Tax) Carter, Leonie Gaye - Accumulation (CARLEO00001A)</u>					
01/07/2021	Opening Balance				3,468.73 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,468.73	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,397.45		3,397.45 DR
			3,397.45	3,468.73	3,397.45 DR
<u>(Income Tax) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)</u>					
01/07/2021	Opening Balance				2,870.09 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			2,870.09	0.00 DR
20/07/2021	System Member Journals			87.18	87.18 CR
20/08/2021	System Member Journals			87.18	174.36 CR
20/09/2021	System Member Journals			87.18	261.54 CR
20/10/2021	System Member Journals			87.18	348.72 CR
22/11/2021	System Member Journals			87.18	435.90 CR
20/12/2021	System Member Journals			87.18	523.08 CR
20/01/2022	System Member Journals			87.18	610.26 CR
21/02/2022	System Member Journals			87.18	697.44 CR
21/03/2022	System Member Journals			87.18	784.62 CR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/04/2022	System Member Journals			87.18	871.80 CR
20/05/2022	System Member Journals			87.18	958.98 CR
20/06/2022	System Member Journals			107.64	1,066.62 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,155.00		2,088.38 DR
			3,155.00	3,936.71	2,088.38 DR

Contributions Tax (53800)

(Contributions Tax) Carter, Leonie Gaye - Accumulation (CARLEO00001A)

01/07/2021	Opening Balance				972.18 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			972.18	0.00 DR
05/07/2021	System Member Journals		14.94		14.94 DR
10/07/2021	System Member Journals		69.45		84.39 DR
19/07/2021	System Member Journals		31.45		115.84 DR
10/08/2021	System Member Journals		69.45		185.29 DR
10/08/2021	System Member Journals		56.61		241.90 DR
30/08/2021	System Member Journals		12.58		254.48 DR
10/09/2021	System Member Journals		69.45		323.93 DR
13/09/2021	System Member Journals		41.94		365.87 DR
27/09/2021	System Member Journals		28.19		394.06 DR
07/10/2021	System Member Journals		34.72		428.78 DR
10/10/2021	System Member Journals		69.45		498.23 DR
08/11/2021	System Member Journals		9.79		508.02 DR
10/11/2021	System Member Journals		69.45		577.47 DR
22/11/2021	System Member Journals		16.31		593.78 DR
01/12/2021	System Member Journals		9.79		603.57 DR
10/12/2021	System Member Journals		69.45		673.02 DR
06/01/2022	System Member Journals		58.73		731.75 DR
10/01/2022	System Member Journals		69.45		801.20 DR
27/01/2022	System Member Journals		2,644.05		3,445.25 DR
10/02/2022	System Member Journals		69.45		3,514.70 DR
21/02/2022	System Member Journals		45.68		3,560.38 DR
10/03/2022	System Member Journals		69.45		3,629.83 DR
14/03/2022	System Member Journals		45.68		3,675.51 DR
28/03/2022	System Member Journals		39.87		3,715.38 DR
07/04/2022	System Member Journals		3.26		3,718.64 DR
10/04/2022	System Member Journals		69.45		3,788.09 DR
26/04/2022	System Member Journals		26.10		3,814.19 DR
10/05/2022	System Member Journals		69.45		3,883.64 DR
19/05/2022	System Member Journals		13.05		3,896.69 DR
02/06/2022	System Member Journals		19.58		3,916.27 DR
10/06/2022	System Member Journals		69.45		3,985.72 DR
20/06/2022	System Member Journals		99.87		4,085.59 DR
27/06/2022	System Member Journals		32.63		4,118.22 DR
			4,118.22	972.18	4,118.22 DR

(Contributions Tax) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)

01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Fund ledger balance forward at			3,750.00	0.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	01/07/2021				
27/07/2021	System Member Journals		315.00		315.00 DR
27/08/2021	System Member Journals		315.00		630.00 DR
27/09/2021	System Member Journals		315.00		945.00 DR
27/10/2021	System Member Journals		315.00		1,260.00 DR
27/11/2021	System Member Journals		315.00		1,575.00 DR
27/12/2021	System Member Journals		315.00		1,890.00 DR
27/01/2022	System Member Journals		315.00		2,205.00 DR
27/02/2022	System Member Journals		315.00		2,520.00 DR
27/03/2022	System Member Journals		315.00		2,835.00 DR
27/04/2022	System Member Journals		315.00		3,150.00 DR
27/05/2022	System Member Journals		315.00		3,465.00 DR
23/06/2022	System Member Journals		345.00		3,810.00 DR
27/06/2022	System Member Journals		315.00		4,125.00 DR
			4,125.00	3,750.00	4,125.00 DR

Life Insurance Premiums (53920)

(Life Insurance Premiums) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)

01/07/2021	Opening Balance				5,947.10 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			5,947.10	0.00 DR
20/07/2021	System Member Journals		581.19		581.19 DR
20/08/2021	System Member Journals		581.19		1,162.38 DR
20/09/2021	System Member Journals		581.19		1,743.57 DR
20/10/2021	System Member Journals		581.19		2,324.76 DR
22/11/2021	System Member Journals		581.19		2,905.95 DR
20/12/2021	System Member Journals		581.19		3,487.14 DR
20/01/2022	System Member Journals		581.19		4,068.33 DR
21/02/2022	System Member Journals		581.19		4,649.52 DR
21/03/2022	System Member Journals		581.19		5,230.71 DR
20/04/2022	System Member Journals		581.19		5,811.90 DR
20/05/2022	System Member Journals		581.19		6,393.09 DR
20/06/2022	System Member Journals		717.60		7,110.69 DR
			7,110.69	5,947.10	7,110.69 DR

Benefits Paid/Transfers Out (54500)

(Benefits Paid/Transfers Out) Carter, Lindsay Raymond - Accumulation (CARLIN00001A)

01/07/2021	Opening Balance				160,000.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			160,000.00	0.00 DR
				160,000.00	0.00 DR

Bank Accounts (60400)

Cash at Bank/Bank Overdraft (Cash at Bank/Bank Ov)

01/07/2021	Opening Balance				4,854.92 DR
05/07/2021			99.59		4,954.51 DR
06/07/2021				4,000.00	954.51 DR
10/07/2021			463.00		1,417.51 DR
19/07/2021			209.66		1,627.17 DR
20/07/2021				581.19	1,045.98 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/07/2021			2,100.00		3,145.98 DR
28/07/2021				2,113.00	1,032.98 DR
28/07/2021				870.00	162.98 DR
28/07/2021			1,815.00		1,977.98 DR
10/08/2021			463.00		2,440.98 DR
10/08/2021			377.38		2,818.36 DR
19/08/2021				330.00	2,488.36 DR
20/08/2021				581.19	1,907.17 DR
27/08/2021			2,100.00		4,007.17 DR
28/08/2021			1,815.00		5,822.17 DR
30/08/2021				5,000.00	822.17 DR
30/08/2021			83.87		906.04 DR
09/09/2021			100,000.00		100,906.04 DR
09/09/2021				20,000.00	80,906.04 DR
10/09/2021			463.00		81,369.04 DR
13/09/2021				20,000.00	61,369.04 DR
13/09/2021			279.63		61,648.67 DR
14/09/2021				20,000.00	41,648.67 DR
16/09/2021				20,000.00	21,648.67 DR
17/09/2021				20,000.00	1,648.67 DR
20/09/2021				581.19	1,067.48 DR
27/09/2021			2,100.00		3,167.48 DR
27/09/2021			187.94		3,355.42 DR
28/09/2021			1,815.00		5,170.42 DR
07/10/2021			231.44		5,401.86 DR
10/10/2021			463.00		5,864.86 DR
10/10/2021				5,000.00	864.86 DR
20/10/2021				581.19	283.67 DR
27/10/2021			2,100.00		2,383.67 DR
28/10/2021			1,815.00		4,198.67 DR
08/11/2021			65.26		4,263.93 DR
10/11/2021			463.00		4,726.93 DR
22/11/2021			108.76		4,835.69 DR
22/11/2021				581.19	4,254.50 DR
25/11/2021				495.00	3,759.50 DR
25/11/2021				1,473.00	2,286.50 DR
27/11/2021			1,815.00		4,101.50 DR
27/11/2021			2,100.00		6,201.50 DR
29/11/2021				6,000.00	201.50 DR
01/12/2021			65.26		266.76 DR
10/12/2021			463.00		729.76 DR
20/12/2021				581.19	148.57 DR
27/12/2021			2,100.00		2,248.57 DR
28/12/2021			1,815.00		4,063.57 DR
06/01/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3118571138		391.53		4,455.10 DR
06/01/2022	[Transfer to CBA A/c CommBank app From Cheque]			4,000.00	455.10 DR
10/01/2022	Transfer from CBA NetBank LEE SUPER		463.00		918.10 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/01/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N			581.19	336.91 DR
27/01/2022	Transfer from NetBank LRC Super		2,100.00		2,436.91 DR
28/01/2022	Transfer from NetBank Rent Farrall Road		1,815.00		4,251.91 DR
10/02/2022	Transfer from CBA NetBank LEE SUPER		463.00		4,714.91 DR
21/02/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3149059084		304.52		5,019.43 DR
21/02/2022	Direct Debit 000117 ZURICH LIFE 611239833			581.19	4,438.24 DR
25/02/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Dec 21 BAS			1,968.00	2,470.24 DR
27/02/2022	Transfer from NetBank LRC Super		2,100.00		4,570.24 DR
28/02/2022	Transfer from NetBank Rent Farrall Road		1,815.00		6,385.24 DR
28/02/2022	Transfer from NetBank to netbank [Transfer to CBA A/c NetBank netbank]			6,000.00	385.24 DR
04/03/2022	ASIC NetBank BPAY 17301 2296317144881 ASIC ANNUAL FEE			276.00	109.24 DR
10/03/2022	Transfer from CBA NetBank LEE SUPER		463.00		572.24 DR
14/03/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3163972450		304.52		876.76 DR
21/03/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N			581.19	295.57 DR
25/03/2022	Transfer To Super Audits NetBank Carter Super Fund			275.00	20.57 DR
27/03/2022	Transfer from NetBank LRC Super		2,100.00		2,120.57 DR
28/03/2022	Transfer from NetBank Rent Farrall Road		1,815.00		3,935.57 DR
28/03/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3173684452		265.81		4,201.38 DR
28/03/2022	Transfer from NetBank netbank [Transfer to CBA A/c NetBank to netbank]			4,000.00	201.38 DR
07/04/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3181122277		21.76		223.14 DR
10/04/2022	Transfer from CBA NetBank LEE SUPER		463.00		686.14 DR
20/04/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N			581.19	104.95 DR
26/04/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3192662557		174.01		278.96 DR
27/04/2022	Transfer from NetBank LRC Super		2,100.00		2,378.96 DR
28/04/2022	Transfer from NetBank Rent Farrall Road		1,815.00		4,193.96 DR
10/05/2022	Transfer from CBA NetBank LEE SUPER		463.00		4,656.96 DR
16/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 551000993694138421 Super Fund 21 Tax			2,870.03	1,786.93 DR
19/05/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3209891474		87.01		1,873.94 DR
20/05/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N			581.19	1,292.75 DR
27/05/2022	Transfer from NetBank LRC Super		2,100.00		3,392.75 DR
28/05/2022	Transfer from NetBank Rent Farrall Road		1,815.00		5,207.75 DR
28/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Mar 22 BAS			1,968.00	3,239.75 DR
02/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3220110528		130.51		3,370.26 DR
10/06/2022	Transfer from CBA NetBank LEE SUPER		463.00		3,833.26 DR
20/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3232581634		665.81		4,499.07 DR
20/06/2022	Direct Debit 000117 ZURICH LIFE 6112398 3N			717.60	3,781.47 DR
23/06/2022	Transfer to CBA A/c NetBank Carter Super Fund			2,530.00	1,251.47 DR
23/06/2022	Transfer from NetBank LRC Contribution		2,300.00		3,551.47 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/06/2022	Transfer from NetBank LRC Super		2,100.00		5,651.47 DR
27/06/2022	Direct Credit 361578 QUICKSUPER QUICKSPR3237753091		217.52		5,868.99 DR
28/06/2022	Transfer from NetBank Rent Farrall Road		1,815.00		7,683.99 DR
30/06/2022	Transfer from NetBank to netbank [Transfer to CBA A/c NetBank netbank]			7,000.00	683.99 DR
			159,107.79	163,278.72	683.99 DR
<u>Commonwealth Netbank Account (Commonwealth Netbank)</u>					
01/07/2021	Opening Balance				158,159.86 DR
01/07/2021			1.30		158,161.16 DR
06/07/2021			4,000.00		162,161.16 DR
01/08/2021			1.37		162,162.53 DR
30/08/2021			5,000.00		167,162.53 DR
01/09/2021			1.38		167,163.91 DR
09/09/2021				100,000.00	67,163.91 DR
01/10/2021			0.77		67,164.68 DR
10/10/2021			5,000.00		72,164.68 DR
01/11/2021			0.60		72,165.28 DR
29/11/2021			6,000.00		78,165.28 DR
01/12/2021			0.60		78,165.88 DR
01/01/2022			0.66		78,166.54 DR
06/01/2022	[Transfer to CBA A/c CommBank app From Cheque]		4,000.00		82,166.54 DR
01/02/2022			0.69		82,167.23 DR
28/02/2022	Transfer from NetBank to netbank [Transfer to CBA A/c NetBank netbank]		6,000.00		88,167.23 DR
01/03/2022	Credit Interest		0.63		88,167.86 DR
28/03/2022	Transfer from NetBank netbank [Transfer to CBA A/c NetBank to netbank]		4,000.00		92,167.86 DR
01/04/2022	Credit Interest		0.75		92,168.61 DR
01/05/2022	Credit Interest		0.76		92,169.37 DR
01/06/2022	Credit Interest		0.78		92,170.15 DR
30/06/2022	Transfer from NetBank to netbank [Transfer to CBA A/c NetBank netbank]		7,000.00		99,170.15 DR
			41,010.29	100,000.00	99,170.15 DR
<u>Macquarie Cash Account (Macquarie Cash Accou)</u>					
01/07/2021	Opening Balance				82,676.42 DR
05/07/2021			328.50		83,004.92 DR
05/07/2021				105.55	82,899.37 DR
05/07/2021				409.34	82,490.03 DR
12/07/2021			0.86		82,490.89 DR
13/07/2021			605.74		83,096.63 DR
14/07/2021			2,826.07		85,922.70 DR
14/07/2021			38.58		85,961.28 DR
15/07/2021			764.01		86,725.29 DR
16/07/2021			233.98		86,959.27 DR
20/07/2021			1,238.72		88,197.99 DR
21/07/2021			806.27		89,004.26 DR
21/07/2021			1,782.42		90,786.68 DR
28/07/2021			5,587.66		96,374.34 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/08/2021				110.26	96,264.08 DR
05/08/2021				429.11	95,834.97 DR
03/09/2021				111.83	95,723.14 DR
03/09/2021				437.18	95,285.96 DR
09/09/2021			5.44		95,291.40 DR
09/09/2021			20,000.00		115,291.40 DR
09/09/2021				30,000.00	85,291.40 DR
09/09/2021				30,000.00	55,291.40 DR
10/09/2021	(Auto reprocessed due to distribution entered / deleted on 30/06/2022)		34,019.08		89,310.48 DR
10/09/2021			24,424.34		113,734.82 DR
10/09/2021				24,946.05	88,788.77 DR
10/09/2021				24,894.92	63,893.85 DR
13/09/2021			20,000.00		83,893.85 DR
14/09/2021			20,000.00		103,893.85 DR
16/09/2021			20,000.00		123,893.85 DR
17/09/2021			20,000.00		143,893.85 DR
17/09/2021			305.48		144,199.33 DR
23/09/2021			370.00		144,569.33 DR
24/09/2021			516.62		145,085.95 DR
29/09/2021			428.00		145,513.95 DR
30/09/2021			397.41		145,911.36 DR
06/10/2021				111.70	145,799.66 DR
06/10/2021				441.10	145,358.56 DR
07/10/2021			409.50		145,768.06 DR
08/10/2021			57.63		145,825.69 DR
18/10/2021			96.86		145,922.55 DR
18/10/2021			49.18		145,971.73 DR
03/11/2021				116.27	145,855.46 DR
03/11/2021				460.08	145,395.38 DR
05/11/2021			437.50		145,832.88 DR
02/12/2021	Deposit WESFARMERS LTD RCA21/01163855 [Return of Capital: \$2 per unit]		910.00		146,742.88 DR
03/12/2021				113.14	146,629.74 DR
03/12/2021				448.49	146,181.25 DR
17/12/2021			355.50		146,536.75 DR
21/12/2021			1,014.00		147,550.75 DR
06/01/2022	Funds transfer ADMINISTRATION FEE			115.45	147,435.30 DR
06/01/2022	Funds transfer ADVISER FEE			455.90	146,979.40 DR
14/01/2022	Deposit DIST PIMCO GLOBAL BOND FUND W/S		14.90		146,994.30 DR
19/01/2022	Deposit DIST - MACQUARIE DYNAMIC BOND FUND		49.18		147,043.48 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU		7.16		147,050.64 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR PER0072AU		7.83		147,058.47 DR
19/01/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU Deposit MHHT Redemp/ Dis Ref: 2150795		9.75		147,068.22 DR
19/01/2022	Deposit MAGELLAN MAGELLAN0002726374		1,782.42		148,850.64 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/01/2022	Deposit ADMIN FEE REBATE FOR PER0072AU		7.61		148,858.25 DR
20/01/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU		9.78		148,868.03 DR
21/01/2022	Deposit DIST PERPETUAL WS SHARE PLUS LONG SHOR		1,052.91		149,920.94 DR
25/01/2022	Deposit DIST - KAPSTREAM ABSOLUTE RETURN INCOME		103.21		150,024.15 DR
27/01/2022	Deposit SAME DAY DEPOSIT MRS LEONIE GAYE CARTERU		280,000.00		430,024.15 DR
03/02/2022	Funds transfer ADMINISTRATION FEE			114.86	429,909.29 DR
03/02/2022	Funds transfer ADVISER FEE			452.83	429,456.46 DR
08/02/2022	Funds transfer W9066663 ETL0071AU APPLICATION			60,000.00	369,456.46 DR
08/02/2022	Funds transfer W9066664 MGE9705AU APPLICATION			50,000.00	319,456.46 DR
08/02/2022	Funds transfer W9066665 HOW0052AU APPLICATION			50,000.00	269,456.46 DR
08/02/2022	Funds transfer W9066666 ETL0018AU APPLICATION			20,000.00	249,456.46 DR
08/02/2022	Funds transfer W9066667 PER0758AU APPLICATION Funds transfer W9066668 PER0072AU APPLICATION			12,000.00	237,456.46 DR
08/02/2022	Funds transfer W9066669 MUA0002AU APPLICATION			10,000.00	227,456.46 DR
08/02/2022	Funds transfer W9066670 HGI4648AU APPLICATION			10,000.00	217,456.46 DR
09/02/2022	Funds transfer W9066662 MBL06MTHZ APPLICATION			100,000.00	117,456.46 DR
10/02/2022	Deposit SELL 578 MFG		9,871.16		127,327.62 DR
10/02/2022	Deposit SELL 17049 MHHT (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		27,660.83		154,988.45 DR
10/02/2022	Funds transfer BUY 435 NCM			9,932.77	145,055.68 DR
28/02/2022	Deposit ADMIN FEE REBATE FOR PER0072AU		7.74		145,063.42 DR
28/02/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU		9.83		145,073.25 DR
03/03/2022	Funds transfer ADMINISTRATION FEE			115.20	144,958.05 DR
03/03/2022	Funds transfer ADVISER FEE			471.28	144,486.77 DR
14/03/2022	Deposit SELL 4500 OOO		40,813.81		185,300.58 DR
17/03/2022	Deposit TAH ITM DIV 001272576203 [System Matched Income Data]		283.66		185,584.24 DR
18/03/2022	Deposit IGO PAYMENT MAR22/00808256 [System Matched Income Data]		185.00		185,769.24 DR
30/03/2022	Deposit CBA ITM DIV 001271953289 [System Matched Income Data]		374.50		186,143.74 DR
30/03/2022	Deposit WESFARMERS LTD INT22/01056678 Deposit NCM DIV 001272899984 [System Matched Income Data]		364.00		186,507.74 DR
01/04/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU		7.04		186,514.78 DR
05/04/2022	Funds transfer ADMINISTRATION FEE			131.39	186,383.39 DR
05/04/2022	Funds transfer ADVISER FEE			531.40	185,851.99 DR
14/04/2022	Deposit DIST - MACQUARIE DYNAMIC BOND FUND		24.59		185,876.58 DR
22/04/2022	Deposit DIST KAPSTREAM ABSOLUTE RETURN INCOME		339.19		186,215.77 DR
04/05/2022	Funds transfer ADMINISTRATION FEE			127.15	186,088.62 DR
04/05/2022	Funds transfer ADVISER FEE			514.12	185,574.50 DR
13/05/2022	Deposit MAGELLAN FLAGSHIP S00060837279 [System Matched Income Data]		437.50		186,012.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/05/2022	Deposit ADMIN FEE REBATE FOR MAQ0274AU		6.84		186,018.84 DR
31/05/2022	Deposit ADMIN FEE REBATE FOR PER0072AU		8.66		186,027.50 DR
31/05/2022	Deposit ADMIN FEE REBATE FOR MUA0002AU		10.33		186,037.83 DR
02/06/2022	Funds transfer W9566709 ETL0069AU APPLICATION			33,716.73	152,321.10 DR
02/06/2022	Funds transfer W9566708 NAB06MTHZ APPLICATION			100,000.00	52,321.10 DR
06/06/2022	Funds transfer ADMINISTRATION FEE			130.41	52,190.69 DR
06/06/2022	Funds transfer ADVISER FEE			511.84	51,678.85 DR
24/06/2022	Deposit WBC DIVIDEND 001277719955 [System Matched Income Data]		1,030.90		52,709.75 DR
30/06/2022	Interest INTEREST PAID*		3.29		52,713.04 DR
30/06/2022				9,473.62	43,239.42 DR
			542,492.97	581,929.97	43,239.42 DR
Distributions Receivable (61800)					
<u>Pimco - Global Bond Fund (00001)</u>					
01/07/2021	Opening Balance				38.58 DR
14/07/2021				38.58	0.00 DR
				38.58	0.00 DR
<u>Kapstream Absolute fund (00002)</u>					
01/07/2021	Opening Balance				764.01 DR
15/07/2021				764.01	0.00 DR
				764.01	0.00 DR
<u>Allan Gray Australian Equity Fund (AGAET.AX)</u>					
01/07/2021	Opening Balance				1,238.72 DR
20/07/2021				1,238.72	0.00 DR
30/06/2022	Distributions June 2022		3,057.33		3,057.33 DR
			3,057.33	1,238.72	3,057.33 DR
<u>Bennelong Concentrated Australian Equities Fund (BAE02.AX)</u>					
30/06/2022			1,714.79		1,714.79 DR
			1,714.79		1,714.79 DR
<u>Tribeca Alpha Plus Class A (ETL0069AU)</u>					
30/06/2022	Distributions June 2022		2,771.10		2,771.10 DR
			2,771.10		2,771.10 DR
<u>T. Rowe Price Glob Equity Fd (ETL0071AU)</u>					
30/06/2022	Distributions June 2022		421.87		421.87 DR
			421.87		421.87 DR
<u>Kapstream Absolute Return Income Fund (KAPSTREAM)</u>					
30/06/2022	Distributions June 2022		803.70		803.70 DR
			803.70		803.70 DR
<u>Macquarie Dynamic Bond Fund (MAQDB.AX)</u>					
01/07/2021	Opening Balance				233.98 DR
16/07/2021				233.98	0.00 DR
30/06/2022	Distributions June 2022		24.59		24.59 DR
			24.59	233.98	24.59 DR
<u>Airlie Australian Share Fund (MGE9705AU)</u>					

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Distributions June 2022		857.12		857.12 DR
			857.12		857.12 DR
<u>Magellan Global Fund Closed Class (MGFCLOSED)</u>					
01/07/2021	Opening Balance				1,782.42 DR
21/07/2021				1,782.42	0.00 DR
30/06/2022	Distributions June 2022		1,782.42		1,782.42 DR
			1,782.42	1,782.42	1,782.42 DR
<u>Magellan High Conviction Trust (MHHPN.AX)</u>					
01/07/2021	Opening Balance				806.27 DR
21/07/2021				806.27	0.00 DR
				806.27	0.00 DR
<u>Munro Global Growth fund (MUN01.AX)</u>					
01/07/2021	Opening Balance				2,826.07 DR
14/07/2021				2,826.07	0.00 DR
				2,826.07	0.00 DR
<u>Ophir Global Opportunities Fund (OPH2093AU)</u>					
01/07/2021	Opening Balance				5,587.66 DR
28/07/2021				5,587.66	0.00 DR
				5,587.66	0.00 DR
<u>Pimco Global Bond Fund (PIMCO.AX)</u>					
30/06/2022	Distributions June 2022		135.52		135.52 DR
			135.52		135.52 DR
<u>Perpetual WS Share Plus (PWSP.AX)</u>					
01/07/2021	Opening Balance				0.86 DR
12/07/2021				0.86	0.00 DR
30/06/2022	Distributions June 2022		7,804.35		7,804.35 DR
			7,804.35	0.86	7,804.35 DR
<u>Walter Scott Global Equity Fund (WSGEF.AX)</u>					
01/07/2021	Opening Balance				605.74 DR
13/07/2021				605.74	0.00 DR
30/06/2022	Distributions June 2022		2,499.03		2,499.03 DR
			2,499.03	605.74	2,499.03 DR
Fixed Interest Securities (Australian) (72400)					
<u>MacQuarie Bank IBD (CARTERLR_MACQUARIEBA)</u>					
09/02/2022	Funds transfer W9066662 MBL06MTHZ APPLICATION		100,000.00		100,000.00 DR
			0.00	100,000.00	100,000.00 DR
<u>NAB TERM DEPOSIT (NAB06MTHZ)</u>					
02/06/2022	Funds transfer W9566708 NAB06MTHZ APPLICATION		100,000.00		100,000.00 DR
			0.00	100,000.00	100,000.00 DR
Managed Investments (Australian) (74700)					
<u>Bennelong Concentrated Australian Equities Fund (BAE02.AX)</u>					
30/06/2022		15,244.86	36,367.31		36,367.31 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.188600 (Custom) - 15,244.857600 Units on hand			3,002.41	33,364.90 DR
		15,244.86	36,367.31	3,002.41	33,364.90 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Real Estate Properties (Australian - Non Residential) (77250)					
<u>Unit 4, 4/10 Farrall Road Midvale (1/2 Sh.) (FARRALL)</u>					
01/07/2021	Opening Balance	1.00			205,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$220,000.000000 (Exit) - 1.000000 Units on hand		15,000.00		220,000.00 DR
		1.00	15,000.00		220,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>ALS Limited (ALQ(ALS))</u>					
01/07/2021	Opening Balance	2,250.00			29,340.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$10.680000 (System Price) - 2,250.000000 Units on hand			5,310.00	24,030.00 DR
		2,250.00		5,310.00	24,030.00 DR
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					
01/07/2021	Opening Balance	214.00			21,372.18 DR
31/03/2022	Revaluation - 30/03/2022 @ \$107.070000 (System Price) - 214.000000 Units on hand		1,540.80		22,912.98 DR
30/04/2022	Revaluation - 29/04/2022 @ \$103.880000 (System Price) - 214.000000 Units on hand			682.66	22,230.32 DR
30/06/2022	Revaluation - 30/06/2022 @ \$90.380000 (Custom) - 214.000000 Units on hand			2,889.00	19,341.32 DR
		214.00	1,540.80	3,571.66	19,341.32 DR
<u>ETF Metal Securities Australian Limited (GOD.AX)</u>					
01/07/2021	Opening Balance	100.00			21,873.00 DR
30/06/2022		900.00			21,873.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$24.500000 (System Price) - 1,000.000000 Units on hand		2,627.00		24,500.00 DR
		1,000.00	2,627.00		24,500.00 DR
<u>IGO Limited (IGO.AX)</u>					
01/07/2021	Opening Balance	3,700.00			28,231.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$13.740000 (System Price) - 3,700.000000 Units on hand		22,607.00		50,838.00 DR
30/04/2022	Revaluation - 29/04/2022 @ \$13.170000 (System Price) - 3,700.000000 Units on hand			2,109.00	48,729.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$9.940000 (Custom) - 3,700.000000 Units on hand			11,951.00	36,778.00 DR
		3,700.00	22,607.00	14,060.00	36,778.00 DR
<u>MFF Capital Investments Limited (MFF.AX)</u>					
01/07/2021	Opening Balance	12,500.00			36,000.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$2.650000 (System Price) - 12,500.000000 Units on hand			2,875.00	33,125.00 DR
30/04/2022	Revaluation - 29/04/2022 @ \$2.550000 (System Price) - 12,500.000000 Units on hand			1,250.00	31,875.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.210000 (System Price) - 12,500.000000 Units on hand			4,250.00	27,625.00 DR
		12,500.00		8,375.00	27,625.00 DR
<u>MFF Capital Investments - Options 31-10-22 (MFFOA.AX)</u>					
01/07/2021	Opening Balance	2,500.00			700.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2022	Revaluation - 30/03/2022 @ \$0.100000 (System Price) - 2,500.000000 Units on hand			450.00	250.00 DR
30/04/2022	Revaluation - 29/04/2022 @ \$0.041000 (System Price) - 2,500.000000 Units on hand			147.50	102.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.001000 (System Price) - 2,500.000000 Units on hand			100.00	2.50 DR
		2,500.00		697.50	2.50 DR
<u>Magellan Financial Group Limited (MFG.AX)</u>					
10/09/2021		578.00	24,946.05		24,946.05 DR
10/02/2022	Deposit SELL 578 MFG	(578.00)		24,946.05	0.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$16.290000 (System Price) - 578.000000 Units on hand			15,530.43	15,530.43 CR
30/04/2022	Revaluation - 29/04/2022 @ \$16.310000 (System Price) - 578.000000 Units on hand		11.56		15,518.87 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand		15,518.87		0.00 DR
		0.00	40,476.48	40,476.48	0.00 DR
<u>Newcrest Mining Limited (NCM.AX)</u>					
01/07/2021	Opening Balance	720.00			18,201.60 DR
10/02/2022	Funds transfer BUY 435 NCM	435.00	9,932.77		28,134.37 DR
31/03/2022	Revaluation - 30/03/2022 @ \$26.880000 (System Price) - 720.000000 Units on hand		1,152.00		29,286.37 DR
30/06/2022	Revaluation - 30/06/2022 @ \$20.890000 (Custom) - 1,155.000000 Units on hand			5,158.42	24,127.95 DR
		1,155.00	11,084.77	5,158.42	24,127.95 DR
<u>TabCorp Holdings Limited (TAH.AX)</u>					
01/07/2021	Opening Balance	4,364.00			22,605.52 DR
31/03/2022	Revaluation - 30/03/2022 @ \$5.210000 (System Price) - 4,364.000000 Units on hand		130.92		22,736.44 DR
30/04/2022	Revaluation - 29/04/2022 @ \$5.460000 (System Price) - 4,364.000000 Units on hand		1,091.00		23,827.44 DR
26/05/2022	1:1 DIST OF ORD SHS IN THE LOTTERY CORPORATION LIMITED (TLC)	0.00		15,392.66	8,434.78 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.065000 (Custom) - 4,364.000000 Units on hand			3,787.12	4,647.66 DR
		4,364.00	1,221.92	19,179.78	4,647.66 DR
<u>The Lottery Corporation Limited (TLC.AX)</u>					
26/05/2022	1:1 DIST OF ORD SHS IN THE LOTTERY CORPORATION LIMITED (TLC)	4,364.00	15,392.66		15,392.66 DR
30/06/2022	Revaluation - 30/06/2022 @ \$4.520000 (Custom) - 4,364.000000 Units on hand		4,332.62		19,725.28 DR
		4,364.00	19,725.28		19,725.28 DR
<u>Westpac Banking Corp (WBC.AX)</u>					
01/07/2021	Opening Balance	1,690.00			43,618.90 DR
31/03/2022	Revaluation - 30/03/2022 @ \$24.510000 (System Price) - 1,690.000000 Units on hand			2,197.00	41,421.90 DR
30/04/2022	Revaluation - 29/04/2022 @ \$23.870000 (System Price) - 1,690.000000 Units on hand			1,081.60	40,340.30 DR
30/06/2022	Revaluation - 30/06/2022 @ \$19.500000 (Custom) - 1,690.000000 Units on hand			7,385.30	32,955.00 DR
		1,690.00		10,663.90	32,955.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2021	Opening Balance	455.00			26,890.50 DR
02/12/2021	Deposit WESFARMERS LTD RCA21/01163855 [Return of Capital: \$2 per unit]	0.00		910.00	25,980.50 DR
31/03/2022	Revaluation - 30/03/2022 @ \$51.170000 (System Price) - 455.000000 Units on hand			2,698.15	23,282.35 DR
30/04/2022	Revaluation - 29/04/2022 @ \$49.410000 (System Price) - 455.000000 Units on hand			800.80	22,481.55 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (Custom) - 455.000000 Units on hand			3,412.50	19,069.05 DR
		455.00		7,821.45	19,069.05 DR
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
01/07/2021	Opening Balance	1,259.00			27,962.39 DR
10/09/2021		(1,259.00)		36,403.04	8,440.65 CR
10/09/2021	Unrealised Gain writeback as at 10/09/2021		8,440.65		0.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$32.540000 (System Price) - 1,259.000000 Units on hand		13,005.47		13,005.47 DR
30/04/2022	Revaluation - 29/04/2022 @ \$31.150000 (System Price) - 1,259.000000 Units on hand			1,750.01	11,255.46 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			11,255.46	0.00 DR
		0.00	21,446.12	49,408.51	0.00 DR
<u>Units in Listed Unit Trusts (Australian) (78200)</u>					
<u>Allan Gray Australian Equity Fund (AGAET.AX)</u>					
01/07/2021	Opening Balance	27,559.82			44,459.51 DR
30/06/2022		(5,506.30)		8,049.67	36,409.84 DR
30/06/2022	Unrealised Gain writeback as at 30/06/2022			890.99	35,518.85 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.657200 (Exit) - 22,053.520200 Units on hand		1,028.24		36,547.09 DR
		22,053.52	1,028.24	8,940.66	36,547.09 DR
<u>Ellerton Aust. Market Neutral fund (ECL.AX)</u>					
01/07/2021	Opening Balance	22,712.82			27,234.94 DR
31/03/2022	Revaluation - 29/03/2022 @ \$1.700000 (System Price) - 22,712.819100 Units on hand		11,376.85		38,611.79 DR
30/04/2022	Revaluation - 29/04/2022 @ \$1.670000 (System Price) - 22,712.819100 Units on hand			681.38	37,930.41 DR
30/06/2022		(22,712.82)		25,000.00	12,930.41 DR
30/06/2022	Unrealised Gain writeback as at 30/06/2022			12,930.41	0.00 DR
		0.00	11,376.85	38,611.79	0.00 DR
<u>Tribeca Alpha Plus Class A (ETL0069AU)</u>					
02/06/2022	Funds transfer W9566709 ETL0069AU APPLICATION	24,197.73	33,716.73		33,716.73 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.321600 (Custom) - 24,197.730700 Units on hand			1,737.01	31,979.72 DR
		24,197.73	33,716.73	1,737.01	31,979.72 DR
<u>T. Rowe Price Glob Equity Fd (ETL0071AU)</u>					
08/02/2022	Funds transfer W9066663 ETL0071AU APPLICATION	34,822.98	60,000.00		60,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.384300			11,794.55	48,205.45 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Custom) - 34,822.980000 Units on hand				
		34,822.98	60,000.00	11,794.55	48,205.45 DR
JANUS HENDERSON GLOBAL MULTI-STRAT FUND (HGI4648AU.AX)					
09/09/2021		29,299.74	30,000.00		30,000.00 DR
08/02/2022	Funds transfer W9066670 HGI4648AU APPLICATION	9,350.16	10,000.00		40,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.064600 (System Price) - 38,649.900000 Units on hand		1,146.68		41,146.68 DR
		38,649.90	41,146.68		41,146.68 DR
Kapstream Absolute Return Income Fund (KAPSTREAM)					
01/07/2021	Opening Balance	24,646.73			29,800.36 DR
08/02/2022	Funds transfer W9066665 HOW0052AU APPLICATION	42,702.19	50,000.00		79,800.36 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.151900 (Exit) - 67,348.920200 Units on hand			2,221.14	77,579.22 DR
		67,348.92	50,000.00	2,221.14	77,579.22 DR
Macquarie Dynamic Bond Fund (MAQDB.AX)					
01/07/2021	Opening Balance	49,183.55			50,122.96 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.919900 (Exit) - 49,183.553200 Units on hand			4,879.01	45,243.95 DR
		49,183.55		4,879.01	45,243.95 DR
Airlie Australian Share Fund (MGE9705AU)					
08/02/2022	Funds transfer W9066664 MGE9705AU APPLICATION	14,285.31	50,000.00		50,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.040000 (Custom) - 14,285.310000 Units on hand			6,572.66	43,427.34 DR
		14,285.31	50,000.00	6,572.66	43,427.34 DR
Magellan Global Fund Closed Class (MGFCLOSED)					
01/07/2021	Opening Balance	48,700.00			88,147.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.340000 (Exit) - 48,700.000000 Units on hand			22,889.00	65,258.00 DR
		48,700.00		22,889.00	65,258.00 DR
Magellan Global Fund - Options 01-03-2024 (MGFO.AX)					
01/07/2021	Opening Balance	33,182.00			995.46 DR
31/03/2022	Revaluation - 30/03/2022 @ \$0.009000 (System Price) - 33,182.000000 Units on hand			696.82	298.64 DR
30/04/2022	Revaluation - 29/04/2022 @ \$0.007000 (System Price) - 33,182.000000 Units on hand			66.37	232.27 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.005000 (System Price) - 33,182.000000 Units on hand			66.36	165.91 DR
		33,182.00		829.55	165.91 DR
Magellan High Conviction Trust (MHHPN.AX)					
01/07/2021	Opening Balance	35,834.00			55,901.04 DR
10/09/2021	(Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(18,785.00)		24,427.50	31,473.54 DR
10/09/2021	Unrealised Gain writeback as at 10/09/2021			3,092.94	28,380.60 DR
10/02/2022	Deposit SELL 17049 MHHT (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(17,049.00)		25,573.50	2,807.10 DR
10/02/2022	Unrealised Gain writeback as at 10/02/2022			2,807.10	0.00 DR
		0.00		55,901.04	0.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Munro Global Growth fund (MUN01.AX)</u>					
01/07/2021	Opening Balance	21,328.95			38,820.82 DR
08/02/2022	Funds transfer W9066669 MUA0002AU APPLICATION	6,085.32	10,000.00		48,820.82 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.453600 (Custom) - 27,414.266400 Units on hand			8,971.44	39,849.38 DR
		27,414.27	10,000.00	8,971.44	39,849.38 DR
<u>Betashares Crude Oil Index Etf-currency Hedged (synthetic) (OOO.AX)</u>					
10/09/2021		4,500.00	24,894.92		24,894.92 DR
14/03/2022	Deposit SELL 4500 OOO	(4,500.00)		24,894.92	0.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$9.020000 (System Price) - 4,500.000000 Units on hand		15,695.08		15,695.08 DR
30/04/2022	Revaluation - 29/04/2022 @ \$9.130000 (System Price) - 4,500.000000 Units on hand		495.00		16,190.08 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			16,190.08	0.00 DR
		0.00	41,085.00	41,085.00	0.00 DR
<u>Ophir Global Opportunities Fund (OPH2093AU)</u>					
01/07/2021	Opening Balance	13,912.20			33,847.00 DR
31/03/2022	Revaluation - 30/03/2022 @ \$3.160000 (System Price) - 13,912.203400 Units on hand		10,115.56		43,962.56 DR
30/04/2022	Revaluation - 29/04/2022 @ \$2.890000 (System Price) - 13,912.203400 Units on hand			3,756.29	40,206.27 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.400000 (System Price) - 13,912.203400 Units on hand			6,816.98	33,389.29 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.151700 (Custom) - 13,912.203400 Units on hand			17,366.61	16,022.68 DR
		13,912.20	10,115.56	27,939.88	16,022.68 DR
<u>J P MORGAN GLOBAL MACRO OPPORTUNIES FUND (PER0758AU.AX)</u>					
09/09/2021		24,667.00	30,000.00		30,000.00 DR
08/02/2022	Funds transfer W9066667 PER0758AU APPLICATION Funds transfer W9066668 PER0072AU APPLICATION	10,238.03	12,000.00		42,000.00 DR
30/06/2022		0.00	32.70		42,032.70 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.091400 (System Price) - 34,905.030100 Units on hand			3,937.35	38,095.35 DR
		34,905.03	42,032.70	3,937.35	38,095.35 DR
<u>Pimco Global Bond Fund (PIMCO.AX)</u>					
01/07/2021	Opening Balance	29,979.01			29,931.05 DR
08/02/2022	Funds transfer W9066666 ETL0018AU APPLICATION	20,565.89	20,000.00		49,931.05 DR
30/06/2022		91.00			49,931.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.892100 (Exit) - 50,635.903800 Units on hand			4,758.76	45,172.29 DR
		50,635.90	20,000.00	4,758.76	45,172.29 DR
<u>Perpetual WS Share Plus (PWSP.AX)</u>					
01/07/2021	Opening Balance	15,749.32			48,229.14 DR
30/06/2022		3,108.09	10,000.00		58,229.14 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.028300 (Exit) - 18,857.410000 Units on hand			1,123.25	57,105.89 DR
		18,857.41	10,000.00	1,123.25	57,105.89 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Winton Global Alpha Fund (WGAF.AX)</u>					
01/07/2021	Opening Balance	19,830.25			20,835.65 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.324300 (Exit) - 19,830.251700 Units on hand		5,425.55		26,261.20 DR
		19,830.25	5,425.55		26,261.20 DR
<u>Walter Scott Global Equity Fund (WSGEF.AX)</u>					
01/07/2021	Opening Balance	22,282.70			78,423.96 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.163500 (Exit) - 22,282.699300 Units on hand			7,932.64	70,491.32 DR
		22,282.70		7,932.64	70,491.32 DR
<u>GST Payable/Refundable (84000)</u>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				870.00 CR
28/07/2021			870.00		0.00 DR
28/07/2021				165.00	165.00 CR
28/08/2021				165.00	330.00 CR
28/09/2021				165.00	495.00 CR
28/10/2021				165.00	660.00 CR
25/11/2021			495.00		165.00 CR
27/11/2021				165.00	330.00 CR
28/12/2021				165.00	495.00 CR
28/01/2022	Transfer from NetBank Rent Farrall Road			165.00	660.00 CR
25/02/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Dec 21 BAS		495.00		165.00 CR
28/02/2022	Transfer from NetBank Rent Farrall Road			165.00	330.00 CR
28/03/2022	Transfer from NetBank Rent Farrall Road			165.00	495.00 CR
28/04/2022	Transfer from NetBank Rent Farrall Road			165.00	660.00 CR
28/05/2022	Transfer from NetBank Rent Farrall Road			165.00	825.00 CR
28/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Mar 22 BAS		495.00		330.00 CR
23/06/2022	Transfer to CBA A/c NetBank Carter Super Fund		172.50		157.50 CR
28/06/2022	Transfer from NetBank Rent Farrall Road			165.00	322.50 CR
30/06/2022				172.50	495.00 CR
			2,527.50	2,152.50	495.00 CR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				2,611.03 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		8,449.97		5,838.94 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			2,363.22	3,475.72 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			195.75	3,279.97 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			5,891.00	2,611.03 CR
25/02/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Dec 21 BAS		1,473.00		1,138.03 CR
16/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 551000993694138421 Super Fund 21 Tax		2,611.03		1,473.00 DR
28/05/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 948598211029160 Mar 22 BAS		1,473.00		2,946.00 DR
30/06/2022			4,082.00		7,028.00 DR

THE CARTER SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022			1,473.00		8,501.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		5,997.09		14,498.09 DR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022		396.83		14,894.92 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			13,729.05	1,165.87 DR
			25,955.92	22,179.02	1,165.87 DR

Creditor - ATO PAYG payable (88000)

Creditor - ATO PAYG payable (88000)

01/07/2021	Opening Balance				2,113.00 CR
28/07/2021			2,113.00		0.00 DR
30/06/2022				4,082.00	4,082.00 CR
			2,113.00	4,082.00	4,082.00 CR

Total Debits: 2,688,930.06

Total Credits: 2,688,930.06

30/12/2022

To the trustee of the
THE CARTER SUPERANNUATION FUND
Unit 4, 4-10 Farrall Ro,
Midvale
Western Australia,6056

30 June 2022

Dear Trustees,

RE: THE CARTER SUPERANNUATION FUND

In concluding the audit of the above mentioned superannuation fund for the year ended 30 June 2022,we highlight the following matter for the attention of the trustees.

OVERVIEW

On the whole, we were satisfied that the fund complied with the sections and regulations as provided in the Superannuation Industry (Supervision) Act 1993 (SIS Act) and Superannuation Industry (Supervision) Regulations 1994 (SIS Regs).

We did not detect any instances of fraudulent conduct, or the existence of deficiencies during the course of the audit. We do however take this opportunity to highlight the following matter for the attention of the Trustees:

GST CLAIMABLE PORTION

Input tax credits are able to be claimed in relation to certain financial supplies. To provide a fairer system for all entities, a system of reduced input tax credits were introduced, so that larger financial institutions were not at a competitive pricing advantage compared to small financial institutions.

As a self managed superannuation fund is effectively a small financial institution, they are able to claim reduced input tax credits provided they register for GST. For a reduced input tax credit, the fund is permitted to claim 75% of the GST.

Whilst reviewing the BAS's prepared for the fund, we noted that in some instances, the full GST amount had been claimed on expenses, when only 75% of the GST was permitted to be claimed. The Trustee should ensure that they are familiar with which expenses the full GST is permitted to be claimed and which only 75% is permitted to be claimed.

<Delete if not applicable>

TIMING OF CONTRIBUTIONS

Furthermore, we highlight that given <Member Name>is over 65 years of age, prior to a contribution being made in a financial year, he must work 40 hours over a consecutive 30day period. As a result, the trustee should give consideration to the timing of contributions to the fund in this context.

<Delete if not applicable>

ARM'S LENGTH TRANSACTION

Section 109 of the SIS Act, provides that the trustee of a superannuation fund must not enter into a transaction involving the investments of the fund, unless the trustee and the other party to the relevant transaction are dealing with each other at arm's length.

Arms length means that the transaction entered into is on normal commercial terms.

- During the course of our audit, it was noted that the rent received from the < Property Name> property (<Property Address>) appears low, only earning a yield of around <Rate of Return>%. Furthermore the loan to <Insert Borrower> is generating a <Interest Rate>% interest rate, which while arguably a little high, appears reasonable given the nature of the investment.

We highlight these matters for the trustees' consideration and request the trustees confirm the rent received on <Property Address> is fair market value.

- Rent on property owned by the <Related Unit Trust>

The Trustee of the Fund must deal with related parties of the fund as if they were independent and unrelated parties in that all transactions must be entered into and dealt with on normal commercial terms. This not only applies to transactions of the THE CARTER SUPERANNUATION FUND, but also transactions of the <Related Unit Trust> – because the THE CARTER SUPERANNUATION FUND holds units in the <Related Unit Trust>.

We note that rent received on the <Property Name>property only earned approximately \$<Amount Earned>, when the property is valued at around \$<Property Value>. This represents around a <Rate of Return>% income yield which is not reasonable for such a property in that location.

We request that the Trustee of the <Related Unit Trust> undertake a review of the trust's rental agreement and ensure that all rents are in line with rental amounts that are more reasonable for such a property.

<Delete if not applicable>

BANK ACCOUNTS AND INVESTMENT HOLDINGS TO BE IN THE NAME OF THE TRUSTEE

The SIS Act also requires bank account to be in that name of the trustee. We have noted that the bank account is held under <Name on Bank account> as trustees for the fund. The bank account should be held in the name of <Insert Trustee names> as trustees of the fund. We request that the trustee to change the name of the bank account to the name of the trustees.

<Delete if not applicable>

TFN WITHHELD

Upon completion of the accounts, we have found that Tax File Number withholding tax has been deducted from the Fund's holdings in <Insert relevant holding>. We suggest that you provide the Fund's Tax File Number to the relevant Share Registry as soon as possible.

<Delete if not applicable>

ORIGINAL DOCUMENTATION

As auditors of your fund, we are required to sight original source documentation and also to ensure all investments are managed under normal commercial arrangements. As a result, for a superannuation fund that owns investment properties, we are required to sight the current lease agreements. Please provide copies of these lease agreements for <Property address> in order for us to finalise our audit.

<Delete if not applicable>

LEASE AGREEMENT AND TITLES FOR PROPERTIRES

- We require for our files copies of all lease agreements for all properties held by the <Bare Unit Trust>. In addition, the <Property address> property which was transferred into the THE CARTER SUPERANNUATION FUND requires an update to the lease to show <Insert Lessor Name> as the Trustee of the THE CARTER SUPERANNUATION FUND as the lessor of the property.

Please ensure copies of all lease agreements, including the updated lease for <Property Address> are provided for our audit files.

In addition, we require for our audit files copies of titles for all properties held by the <Bare Unit Trust>. Please arrange for these to be provided at your earliest convenience.

- Since undertaking the audit for the year ending 30 June 2022, we have obtained copies of rental agreements for the <Insert Number of Properties within the fund> property(ies). Accordingly, this qualification will be able to be removed from future audit reports of the Fund. The Trustee must ensure that rental agreements are maintained in this regard, and new agreements prepared and executed, should there be any amendments to the agreement. We advise the Trustee that we will continue to monitor this issue closely in the future.

<Delete if not applicable>

BINDING DEATH NOMINATION

A review of the Trust deed of the THE CARTER SUPERANNUATION FUND has revealed that the members of the fund are not entitled to make a binding death benefit nomination. Rather, the Trustee has full discretion as to whom death benefits should be paid, despite the fact the member may have made a nomination.

A binding death benefit nomination compels the Trustee to pay a deceased member's superannuation entitlements according to the member's specific wishes.

<Delete if not applicable>

IN-HOUSE ASSETS

Generally a SMSF is permitted to hold investments in almost any form, subject to a number of restrictions imposed on the nature and form of certain investments. The SIS Act discusses the concept of in-house assets and prescribes specific rules in relation to these types of investments by superannuation funds.

Section 71 of the SIS Act provides:

“an in-house asset of a superannuation fund is an asset of the fund that is a loan to, or an investment in, a related party of the fund...”.

As the Fund loaned money to you and you are a related party of the Fund (being a member and Trustee of the Fund), the Fund has contravened this provision of the SIS Act. The in-house assets are all encompassing, and by virtue of contravening section 71, further sections of the SIS Act are also contravened. As a result, the following sections have also been contravened:

- Section 82, in that the Fund's in-house assets must not exceed 5% of the market value of the fund's assets.
- Section 83, in that the Fund must not acquire an in-house asset that would result in the market value ratio of the in-house asset exceeding 5%.
- Section 84, in that the in-house asset provisions have not been complied with.

Furthermore, **section 65** of the SIS Act provides that a Trustee of the Fund must not lend money of the Fund to a member of the Fund or a relative of the member. As a result, in these circumstances, the Fund has also contravened this section of the SIS Act.

As a result of the above, we have qualified our audit opinion. As required under **section 82**, the Trustee is required to put into place a written plan to ensure that the in-house asset is reduced to an acceptable level. We request that the Trustee prepare a loan agreement and ensure the market value ratio of the in-house asset is reduced to less than 5%.

<Delete if not applicable>

MONEY AND ASSETS OF FUND MUST BE KEPT SEPARATE FROM ASSETS OF THE TRUSTEE

Section 52B(2)(d) of the SIS Act provides that money and assets of the fund must be separated from money and assets of the trustee and members (in their personal names). This primarily serves to safeguard the assets of the fund, and ensures the fund is maintained in accordance with the law for the retirement of the members to ensure the assets, income and expenses of the fund are not confused with those of the individual members and Trustees. It is also important that income of the fund is received by the fund and not banked into other entities (and vice versa). The same applies to fund expenses – these should be paid by the fund – not by another entity and reimbursed at a later date.

- The superannuation fund has paid some expenses (such as electricity and insurance) related to the property at the <Insert Property Address>. This property was transferred out of the fund on <Insert Date>, and as the fund no longer owns the property during the 2015 financial year, the Trustees should ensure that the expenses incurred by the property during the year are not paid by the super fund. The SIS Act and the ATO require that the transactions of the fund are kept separate from the transactions of the individual members or other entities. The Trustee must ensure compliance with these requirements at all times. Therefore, the Trustee should evaluate whether the expenses paid after the property was disposed of were in relation to the period of ownership. If not, then the Fund should be reimbursed by the new owner for these costs incorrectly paid by the fund.

- During the course of our audit, we noted that the fund's bank account had been closed off and rental income received, had been deposited into the trustee's personal account.
- Also, it has been noted that dividends for <Insert Holdings> have not been banked into the Fund's bank account. Please arrange for the cheques representing these dividends to be banked as soon as possible.
- It was noted during the course of audit that rent for property belonging to the <Insert Unit Trust> had been banked directly into the fund's bank account. We advise the trustee that rent from the unit trust's property should be banked to the unit trust's bank account. We will be monitoring this in the 2022 audit.

<Delete if not applicable>

TRUSTEES MEETINGS AND MAINTENANCE OF MINUTES

The SIS Act requires that trustees of superannuation funds, must prepare and retain minutes of their meetings for a minimum of 10 years (Section 103). The minutes of Trustee's meetings are vital in assessing whether the Trustee has discharged its obligations with respect to the SIS Act, the Trust Deed and also the members, through monitoring of investment performance and other key management functions. As the Fund's auditors, we must be satisfied this has occurred.

During the course of our audit, it was noted that minutes pertaining to the operations of the fund were not maintained. As a result, we have had to qualify for section 103 in our audit opinion.

We advise the trustee that we will continue to monitor this issue, and we look forward to reviewing the minutes of meetings of the Trustee during subsequent audits of the fund.

<Delete if not applicable>

INELIGIBLE CONTRIBUTIONS

During the year ended 30 June 2022, you contributed \$<Contribution Amount> to the THE CARTER SUPERANNUATION FUND. As you are over 75 years of age, you are not permitted to make contributions to the fund, and accordingly, this amount is treated as an ineligible contribution.

According to <Insert Clause> of the THE CARTER SUPERANNUATION FUND trust deed if the Trustee ascertains that any contributions have been accepted in breach of the provisions of <Insert Clause>, the Trustee must refund such contributions within any time period which may be required by the relevant Law and reduce the benefits held for the member in the fund to those which would have been held if such contributions had not been received.

Accordingly, please arrange for the sum of \$<Contribution Amount> to be refunded to you before the year ending 30 June 2022.

<Delete if not applicable>

SUPERANNUATION FUNDS MUST NOT HAVE BORROWINGS IN THE FUND

Section 67 of the SIS Act prohibits the superannuation fund to carry any borrowing in the fund. This primarily serves to safeguard the assets of the fund, should the situation arise where a bankruptcy occurs and liquidators are trying to reclaim any assets which can be used to extinguish debts.

During the course of our audit, we noted that the fund acquired some instalment warrants under a shareholder application arrangement with the <Insert Investment>. This type of investment constitutes a borrowing.

We have therefore qualified our audit opinion in this regard. We request that the trustee disposes off all the instalment warrants purchased. This should be done by 30 June 2022.

We highlight to the Trustee that we will monitor this issue in the 2022 and subsequent audits of the fund.

ACTION TO BE TAKEN WITH REGARDS TO THE QUALIFICATIONS

In relation to the above mentioned audit qualification, we have qualified the compliance section of our audit opinion. In accordance with our requirements as auditors, we have prepared an Auditor Contravention Report for the year ending 30 June 2022. In this contravention report, we have included:

- which section of the SIS Act has been breached;
- the reasons for the breach;
- that the breach has been rectified or the action taken to rectify the breach; and
- that the Trustee has taken steps to ensure the breach does not occur again in the future.

We do request that the Trustee responds to our management letter in writing, so that we are able to obtain a level of comfort that the Trustee has been made aware of the qualifications of the SIS Act, and that they are endeavouring to ensure the breaches are rectified. We request that the Trustee respond in writing by no later than <Insert Date>.

IN-HOUSE ASSETS

Generally a SMSF is permitted to hold investments in almost any form, subject to a number of restrictions imposed on the nature and form of certain investments. The SIS Act discusses the concept of in-house assets and prescribes specific rules in relation to these types of investments by superannuation funds.

Section 71 of the SIS Act provides:

“an in-house asset of a superannuation fund is an asset of the fund that is a loan to, or an investment in, a related party of the fund...”.

The Fund did not receive the total amount of contributions paid by your employer. Given that you are a related party of the Fund (being a member of the Fund), the contributions amount that was not received could be perceived as a loan to you and therefore the Fund may have contravened this provision of the SIS Act.

The in-house assets are all encompassing, and by virtue of contravening section 71, further sections of the SIS Act are also contravened. As a result, the fund may be in breach of Section 84, in that the in-house asset provisions have not been complied with.

LEADING MONEY TO MEMBERS

Section 65 of the SIS Act provides that a Trustee of the Fund must not lend money of the Fund to a member of the Fund or a relative of the member. As a result, in these circumstances, the Fund has also contravened this section of the SIS Act.

We have not qualified our audit opinion. We do request however that the Trustee responds to our management letter in writing, so that we are able to obtain a level of comfort that the Trustee has been made aware of the possible contraventions of the SIS Act, and that they are endeavouring to ensure the breaches are rectified. We request that the Trustee respond in writing by **no later than <Insert Date>**.

Yours sincerely

Anthony William Boys Super Audits
Partner

30/12/2022

To the trustee of the
THE CARTER SUPERANNUATION FUND
Unit 4, 4-10 Farrall Road,
Midvale
Western Australia, 6056

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the THE CARTER SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2022 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2021.

Yours sincerely

Anthony William Boys Super Audits
100014140

Acknowledged on behalf of the Trustee(s) of the THE CARTER SUPERANNUATION FUND by:

(Signed).....
(dated) / /
Leonie Gaye Carter
Green Moon Holdings Pty Ltd
Director

(Signed).....

(dated) / /

Lindsay Raymond Carter

Green Moon Holdings Pty Ltd

Director

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	/	T	#		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, 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

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.

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

9 Was the fund wound up during the income year?
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

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

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 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
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#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 **W** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

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 \$	Code	L2 \$
Tax losses deducted	M1 \$		

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 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 \$ <i>(C1 plus C2)</i>

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 \$	Non-refundable carry forward tax offsets D \$ <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$	
Early stage investor tax offset carried forward from previous year 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 \$ <i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<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 \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years **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.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

A1 \$ ABN of principal employer

B \$ Personal contributions

C \$ CGT small business retirement exemption

D \$ CGT small business 15-year exemption amount

E \$ Personal injury election

F \$ Spouse and child contributions

G \$ Other third party contributions

H \$ Proceeds from primary residence disposal

H1 \$ Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments

Code

R2 \$ Income stream payments

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.

- A \$** Employer contributions
- 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 \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance – Non CDBIS
- S3 \$** Retirement phase account balance – CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments 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 \$**

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	Debt securities F \$
Australian residential real property	Loans G \$
J1 \$	Listed shares H \$
Australian non-residential real property	Unlisted shares I \$
J2 \$	Limited recourse borrowing arrangements J \$
Overseas real property	Non-residential real property K \$
J3 \$	Residential real property L \$
Australian shares	Collectables and personal use assets M \$
J4 \$	Other assets O \$
Overseas shares	
J5 \$	
Other	
J6 \$	
Property count	
J7	

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 **B** \$

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title: 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

Date / /
Day / Month / Year

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

SMSF Audit - Document Checklist

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

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

Share in Listed and Unlisted Companies / Trusts

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

WRAP Investments

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

Related Party Investments

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

Investment Property

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

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

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

Other Liabilities

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

Income & Expenditure

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

Tax

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

THE CARTER SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Description	Units	Unit Price \$	Amount \$
Fixed Interest Securities (Australian) (72400)				
<u>MacQuarie Bank IBD (CARTERLR_MACQUARIEBA)</u>				
09/02/2022	Funds transfer W9066662 MBL06MTHZ APPLICATION			100,000.00
		0.00		100,000.00
<u>NAB TERM DEPOSIT (NAB06MTHZ)</u>				
02/06/2022	Funds transfer W9566708 NAB06MTHZ APPLICATION			100,000.00
		0.00		100,000.00
Managed Investments (Australian) (74700)				
<u>Bennelong Concentrated Australian Equities Fund (BAE02.AX)</u>				
30/06/2022		15,244.86	2.39	36,367.31
		15,244.86		36,367.31
Shares in Listed Companies (Australian) (77600)				
<u>ETF Metal Securities Australian Limited (GOD.AX)</u>				
30/06/2022		900.00	0.00	0.00
		900.00		0.00
<u>Magellan Financial Group Limited (MFG.AX)</u>				
10/09/2021		578.00	43.16	24,946.05
10/02/2022	Deposit SELL 578 MFG	(578.00)	43.16	(24,946.05)
		0.00		0.00
<u>Newcrest Mining Limited (NCM.AX)</u>				
10/02/2022	Funds transfer BUY 435 NCM	435.00	22.83	9,932.77
		435.00		9,932.77
<u>TabCorp Holdings Limited (TAH.AX)</u>				
26/05/2022	1:1 DIST OF ORD SHS IN THE LOTTERY CORPORATION LIMITED (TLC)	0.00		(15,392.66)
		0.00		(15,392.66)
<u>The Lottery Corporation Limited (TLC.AX)</u>				
26/05/2022	1:1 DIST OF ORD SHS IN THE LOTTERY CORPORATION LIMITED (TLC)	4,364.00	3.53	15,392.66
		4,364.00		15,392.66
<u>Wesfarmers Limited (WES.AX)</u>				
02/12/2021	Deposit WESFARMERS LTD RCA21/01163855 [Return of Capital: \$2 per unit]	0.00		(910.00)
		0.00		(910.00)
<u>Woodside Petroleum Ltd (WPL.AX)</u>				
10/09/2021		(1,259.00)	28.91	(36,403.04)
		(1,259.00)		(36,403.04)
Units in Listed Unit Trusts (Australian) (78200)				
<u>Allan Gray Australian Equity Fund (AGAET.AX)</u>				
30/06/2022		(5,506.30)	1.46	(8,049.67)
		(5,506.30)		(8,049.67)
<u>Ellerton Aust. Market Neutral fund (ECL.AX)</u>				
30/06/2022		(22,712.82)	1.10	(25,000.00)
		(22,712.82)		(25,000.00)
<u>Tribeca Alpha Plus Class A (ETL0069AU)</u>				
02/06/2022	Funds transfer W9566709 ETL0069AU APPLICATION	24,197.73	1.39	33,716.73

THE CARTER SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Description	Units	Unit Price \$	Amount \$
		24,197.73		33,716.73
	<u>T. Rowe Price Glob Equity Fd (ETL0071AU)</u>			
08/02/2022	Funds transfer W9066663 ETL0071AU APPLICATION	34,822.98	1.72	60,000.00
		34,822.98		60,000.00
	<u>JANUS HENDERSON GLOBAL MULTI-STRAT FUND (HGI4648AU.AX)</u>			
09/09/2021		29,299.74	1.02	30,000.00
08/02/2022	Funds transfer W9066670 HGI4648AU APPLICATION	9,350.16	1.07	10,000.00
		38,649.90		40,000.00
	<u>Kapstream Absolute Return Income Fund (KAPSTREAM)</u>			
08/02/2022	Funds transfer W9066665 HOW0052AU APPLICATION	42,702.19	1.17	50,000.00
		42,702.19		50,000.00
	<u>Airlie Australian Share Fund (MGE9705AU)</u>			
08/02/2022	Funds transfer W9066664 MGE9705AU APPLICATION	14,285.31	3.50	50,000.00
		14,285.31		50,000.00
	<u>Magellan High Conviction Trust (MHHPN.AX)</u>			
10/09/2021	(Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(18,785.00)	1.30	(24,427.50)
10/02/2022	Deposit SELL 17049 MHHT (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(17,049.00)	1.50	(25,573.50)
		(35,834.00)		(50,001.00)
	<u>Munro Global Growth fund (MUN01.AX)</u>			
08/02/2022	Funds transfer W9066669 MUA0002AU APPLICATION	6,085.32	1.64	10,000.00
		6,085.32		10,000.00
	<u>Betashares Crude Oil Index Etf-currency Hedged (synthetic) (OOO.AX)</u>			
10/09/2021		4,500.00	5.53	24,894.92
14/03/2022	Deposit SELL 4500 OOO	(4,500.00)	5.53	(24,894.92)
		0.00		0.00
	<u>J P MORGAN GLOBAL MACRO OPPORTUNIES FUND (PER0758AU.AX)</u>			
09/09/2021		24,667.00	1.22	30,000.00
08/02/2022	Funds transfer W9066667 PER0758AU APPLICATION Funds transfer W9066668 PER0072AU APPLICATION	10,238.03	1.17	12,000.00
30/06/2022		0.00	327,000.00	32.70
		34,905.03		42,032.70
	<u>Pimco Global Bond Fund (PIMCO.AX)</u>			
08/02/2022	Funds transfer W9066666 ETL0018AU APPLICATION	20,565.89	0.97	20,000.00
30/06/2022		91.00	0.00	0.00
		20,656.89		20,000.00
	<u>Perpetual WS Share Plus (PWSP.AX)</u>			
30/06/2022		3,108.09	3.22	10,000.00
		3,108.09		10,000.00

Cannot generate PAYG Payment Summary - Pension report, no pension member accounts available for the report in selected period.