

THE HAMILTON SUPERANNUATION FUND**Create Entries Report**

For the period 01 July 2022 to 30 June 2023

Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

	Amount
Total Profit	
Income	78,480.76
Less Expense	5,950.98
Total Profit	72,529.78
Tax Summary	
	Amount
Fund Tax Rate	15.00 %
Total Profit	72,529.78
Less Permanent Differences	41,991.66
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
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	5,337.86
Less Realised Accounting Capital Gains	2,267.50
Less Accounting Trust Distributions	823.50
Add Distributed Foreign income	676.62
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.60)
Taxable Income	33,461.00
Income Tax on Taxable Income or Loss	5,019.15
Profit/(Loss) Available for Allocation	
	Amount
Total Available Profit	52,529.78
Franking Credits	5,163.17
TFN Credits	0.00
Foreign Credits	174.69
FRW Credits	0.00
Total	57,692.95
Income Tax Expense Available for Allocation	
	Amount
Income Tax on Taxable Income or Loss	5,019.15
Member Specific Income Tax	(3,000.00)
Total Income Tax Expense Allocation	2,019.15

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	78,480.76
Less Expense	5,950.98
Total Profit	72,529.78

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	72,529.78
Less Permanent Differences	41,991.66
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	5,337.86
Less Realised Accounting Capital Gains	2,267.50
Less Accounting Trust Distributions	823.50
Add Distributed Foreign income	676.62
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.60)
Taxable Income	33,461.00
Income Tax on Taxable Income or Loss	5,019.15

Member Weighted Balance Summary	Weighting%	Amount
Jeffrey Vincent Hamilton(HAMJEF00001A)	56.89	186,249.51
Cathy Ann Hamilton(HAMCAT00001A)	43.11	141,109.55

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	52,529.78
Franking Credits	5,163.17
TFN Credits	0.00
FRW Credits	0.00
Total	57,692.95

Allocation to Members	Weighting%	Amount
Jeffrey Vincent Hamilton(HAMJEF00001A)	56.89	32,821.52
Cathy Ann Hamilton(HAMCAT00001A)	43.11	24,871.43

Accumulation Weighted Balance Summary	Weighting%	Amount
Jeffrey Vincent Hamilton(HAMJEF00001A)	56.89	186,249.51
Cathy Ann Hamilton(HAMCAT00001A)	43.11	141,109.55

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	5,019.15
Member Specific Income Tax	(3,000.00)
Total Income Tax Expense Allocation	2,019.15

Allocation to Members	Weighting%	Amount
Jeffrey Vincent Hamilton(HAMJEF00001A)	56.89	1,148.69
Cathy Ann Hamilton(HAMCAT00001A)	43.11	870.46

Calculation of daily member weighted balances

Jeffrey Vincent Hamilton (HAMJEF00001A)

Member Balance

01/07/2022	50010	Opening Balance	185,154.99	185,154.99
15/05/2023	52420	Contributions	10,000.00	1,287.67
15/05/2023	53800	Contributions Tax	(1,500.00)	(193.15)
Total Amount (Weighted)				186,249.51

Cathy Ann Hamilton (HAMCAT00001A)

Member Balance

01/07/2022	50010	Opening Balance	140,015.03	140,015.03
15/05/2023	52420	Contributions	10,000.00	1,287.67
15/05/2023	53800	Contributions Tax	(1,500.00)	(193.15)
Total Amount (Weighted)				141,109.55

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	2,421.79
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	39,171.42
Current year capital losses from Unsegregated Pool	154.29
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	2,421.79
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (2267.50/2267.50)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	174.69
Claimable FTO	174.69

Total Claimable Foreign Credits for the Year 174.69

Foreign Tax Offset (Label C1) 174.69

Applied/Claimed FTO 174.69

Allocations of Foreign Tax Offset to Members

Jeffrey Vincent Hamilton(HAMJEF00001A) - 56.89 %	99.38
Cathy Ann Hamilton(HAMCAT00001A) - 43.11 %	75.31
Total Foreign Tax Offset Allocated to Members	174.69

THE HAMILTON SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(343.75)	23800/APA.AX	APA Group			
	23800/ESGI.AX	VanEck MSCI Intl Quality ETF			823.50
(1,129.42)	23800/MAGELLAN	Magellan Global Fund			
	23900	Dividends Received			
(632.89)	23900/ANZPG.AX	ANZ Banking Group Limited Capital Notes 4			1,010.76
(6,814.16)	23900/BHP.AX	BHP Group Limited			2,623.37
(400.84)	23900/CBAPD.AX	Commonwealth Bank Of Australia PERLS VII			288.92
	23900/CBAPL.AX	Commonwealth Bank Of Australia PERLS XV			501.14
(423.34)	23900/COL.AX	Coles Group			458.04
(177.49)	23900/CSL.AX	CSL Limited			236.58
(13.49)	23900/CYB.AX	Virgin Money UK			40.96
(280.00)	23900/END.AX	Endeavour Resources			
(347.70)	23900/ESGI.AX	VanEck MSCI Intl Quality ETF			
(466.83)	23900/GPT.AX1	Gpt Group			
	23900/RMD.AX	ResMed Inc			121.17
	23900/TLC.AX	The Lottery Corporation Limited			324.00
	23900/WBC.AX	Westpac Banking Corporation			994.00
(528.04)	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes 6			922.62
	23900/WDS.AX	Woodside Energy Group Ltd			3,607.53
(1,179.80)	23900/WES.AX	Wesfarmers Limited			1,304.72
(1,572.42)	23900/WPL.AX	Woodside Petroleum Ltd			
	24200	Contributions			
(15,000.00)	24200/HAMCAT00001A	(Contributions) Hamilton, Cathy Ann - Accumulation			10,000.00
(15,000.00)	24200/HAMJEF00001A	(Contributions) Hamilton, Jeffrey Vincent - Accumulation			10,000.00
27,216.52	24700	Changes in Market Values of Investments			44,259.16
	25000	Interest Received			
(140.45)	25000/MorgansANZ	Morgans ANZ Cash Management A/C			964.29
2,420.00	30100	Accountancy Fees		2,420.00	
259.00	30400	ATO Supervisory Levy		259.00	
	37500	Investment Expenses			
3,938.87	37500/00023	Investment Expenses		3,271.98	
1,129.88	48500	Income Tax Expense			318.71

THE HAMILTON SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
9,486.35	49000	Profit/Loss Allocation Account		72,848.49	
	50010	Opening Balance			
(134,070.83)	50010/HAMCAT00001A	(Opening Balance) Hamilton, Cathy Ann - Accumulation			140,015.03
(181,612.84)	50010/HAMJEF00001A	(Opening Balance) Hamilton, Jeffrey Vincent - Accumulation			185,154.99
	52420	Contributions			
(15,000.00)	52420/HAMCAT00001A	(Contributions) Hamilton, Cathy Ann - Accumulation			10,000.00
(15,000.00)	52420/HAMJEF00001A	(Contributions) Hamilton, Jeffrey Vincent - Accumulation			10,000.00
	53100	Share of Profit/(Loss)			
6,011.28	53100/HAMCAT00001A	(Share of Profit/(Loss)) Hamilton, Cathy Ann - Accumulation			24,946.74
8,132.92	53100/HAMJEF00001A	(Share of Profit/(Loss)) Hamilton, Jeffrey Vincent - Accumulation			32,920.90
	53330	Income Tax			
794.52	53330/HAMCAT00001A	(Income Tax) Hamilton, Cathy Ann - Accumulation		870.46	
1,074.93	53330/HAMJEF00001A	(Income Tax) Hamilton, Jeffrey Vincent - Accumulation		1,148.69	
	53800	Contributions Tax			
2,250.00	53800/HAMCAT00001A	(Contributions Tax) Hamilton, Cathy Ann - Accumulation		1,500.00	
2,250.00	53800/HAMJEF00001A	(Contributions Tax) Hamilton, Jeffrey Vincent - Accumulation		1,500.00	
	60400	Bank Accounts			
75,921.84	60400/MorgansANZ	Morgans ANZ Cash Management A/C		65,125.99	
	61800	Distributions Receivable			
	61800/ESGI.AX	VanEck MSCI Intl Quality ETF		457.50	
406.00	64000	Formation Expenses		406.00	
	74700	Managed Investments (Australian)			
	74700/HYGG.AX	Hyperion Global Growth Companies Fund	13,080.0000	51,796.80	
	77600	Shares in Listed Companies (Australian)			
19,642.20	77600/ANZPG.AX	ANZ Banking Group Limited Capital Notes 4	190.0000	19,370.50	
27,637.50	77600/BHP.AX	BHP Group Limited	670.0000	30,143.30	
19,992.00	77600/CBAPD.AX	Commonwealth Bank Of Australia PERLS VII	0.0000		0.00
	77600/CBAPL.AX	Commonwealth Bank Of Australia PERLS XV	200.0000	20,098.00	
12,360.14	77600/COL.AX	Coles Group	694.0000	12,783.48	
18,834.20	77600/CSL.AX	CSL Limited	70.0000	19,416.60	
579.36	77600/CYB.AX	Virgin Money UK	213.0000	607.05	
24,009.60	77600/ESGI.AX	VanEck MSCI Intl Quality ETF	915.0000	40,717.50	

THE HAMILTON SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
13,619.20	77600/NXT.AX	NextDC Limited	0.0000		0.00
16,879.50	77600/RMD.AX	ResMed Inc	550.0000	18,045.50	
16,272.00	77600/TLC.AX	The Lottery Corporation Limited	0.0000		0.00
	77600/WBC.AX	Westpac Banking Corporation	1,420.0000	30,302.80	
20,430.00	77600/WBCPI.AX	Westpac Banking Corporation Capital Notes 6	200.0000	20,435.80	
30,598.24	77600/WDS.AX	Woodside Energy Group Ltd	961.0000	33,096.84	
29,085.54	77600/WES.AX	Wesfarmers Limited	694.0000	34,241.96	
	78200	Units in Listed Unit Trusts (Australian)			
32.58	78200/MGFO.AX	Magellan Global Fund - Options 01-03-2024	6,515.0000	78.18	
(1,129.88)	85000	Income Tax Payable/Refundable		1,182.71	
0.00	88000	Instalment Payable			288.00
				482,125.13	482,125.13

Current Year Profit/(Loss): 72,529.78

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>VanEck MSCI Intl Quality ETF (ESGL.AX)</u>					
25/07/2022	Distribution - QUAL			366.00	366.00 CR
30/06/2023	Distribution - QUAL			457.50	823.50 CR
				823.50	823.50 CR
<u>Hyperion Global Growth Companies Fund (HYGG.AX)</u>					
30/06/2023	Foreign Tax Offsett - HYGG				0.00 DR
			0.00		0.00 DR
Dividends Received (23900)					
<u>ANZ Banking Group Limited Capital Notes 4 (ANZPG.AX)</u>					
20/09/2022	Dividend - AN3PG			219.11	219.11 CR
20/12/2022	Dividend - AN3PG			251.12	470.23 CR
20/03/2023	Dividend - AN3PG			259.31	729.54 CR
20/06/2023	Dividend - AN3PG			281.22	1,010.76 CR
				1,010.76	1,010.76 CR
<u>BHP Group Limited (BHP.AX)</u>					
23/09/2022	Dividend - BHP			1,709.73	1,709.73 CR
30/03/2023	Dividend - BHP			913.64	2,623.37 CR
				2,623.37	2,623.37 CR
<u>Commonwealth Bank Of Australia PERLS VII (CBAPD.AX)</u>					
15/09/2022	Dividend - CBAPD			158.98	158.98 CR
15/11/2022	Dividend - CBAPD			129.94	288.92 CR
				288.92	288.92 CR
<u>Commonwealth Bank Of Australia PERLS XV (CBAPL.AX)</u>					
15/03/2023	Dividend - CBAPL			271.48	271.48 CR
15/06/2023	Dividend - CBAPL			229.66	501.14 CR
				501.14	501.14 CR
<u>Coles Group (COL.AX)</u>					
28/09/2022	Dividend - COL			208.20	208.20 CR
30/03/2023	Dividend - COL			249.84	458.04 CR
				458.04	458.04 CR
<u>CSL Limited (CSL.AX)</u>					
05/10/2022	Dividend - CSL			123.08	123.08 CR
05/04/2023	Dividend - CSL			113.50	236.58 CR
				236.58	236.58 CR
<u>Virgin Money UK (CYB.AX)</u>					
15/03/2023	Dividend - VUK			27.79	27.79 CR
21/06/2023	Dividend - VUK			13.17	40.96 CR
				40.96	40.96 CR
<u>ResMed Inc (RMD.AX)</u>					
21/09/2022	Dividend - RMD			29.75	29.75 CR
15/12/2022	Dividend - RMD			31.08	60.83 CR
16/03/2023	Dividend - RMD			29.65	90.48 CR
15/06/2023	Dividend - RMD			30.69	121.17 CR
				121.17	121.17 CR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>The Lottery Corporation Limited (TLC.AX)</u>					
23/03/2023	Dividend - TLC			324.00	324.00 CR
				324.00	324.00 CR
<u>Westpac Banking Corporation (WBC.AX)</u>					
27/06/2023	Dividend - WBC			994.00	994.00 CR
				994.00	994.00 CR
<u>Westpac Banking Corporation Capital Notes 6 (WBCPI.AX)</u>					
19/09/2022	Dividend - WBCPI			195.36	195.36 CR
19/12/2022	Dividend - WBCPI			228.30	423.66 CR
20/03/2023	Dividend - WBCPI			238.24	661.90 CR
19/06/2023	Dividend - WBCPI			260.72	922.62 CR
				922.62	922.62 CR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
06/10/2022	Dividend - WDS			1,537.15	1,537.15 CR
05/04/2023	Dividend - WDS			2,070.38	3,607.53 CR
				3,607.53	3,607.53 CR
<u>Wesfarmers Limited (WES.AX)</u>					
06/10/2022	Dividend - WES			694.00	694.00 CR
28/03/2023	Dividend - WES			610.72	1,304.72 CR
				1,304.72	1,304.72 CR
Contributions (24200)					
<u>(Contributions) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
15/05/2023	Super Contributions - JV & CA			10,000.00	10,000.00 CR
				10,000.00	10,000.00 CR
<u>(Contributions) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
15/05/2023	Super Contributions - JV & CA			10,000.00	10,000.00 CR
				10,000.00	10,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
15/11/2022	Sell - CBAPD		154.29		154.29 DR
	Buy - CBAPL (CBAPD.AX)				
15/11/2022	Unrealised Gain writeback as at 15/11/2022 (CBAPD.AX)			162.29	8.00 CR
10/03/2023	Sell - TLC (TLC.AX)			2,334.07	2,342.07 CR
10/03/2023	Unrealised Gain writeback as at 10/03/2023 (TLC.AX)			160.79	2,502.86 CR
14/04/2023	Sell - NXT (NXT.AX)			87.72	2,590.58 CR
14/04/2023	Unrealised Gain writeback as at 14/04/2023 (NXT.AX)			1,547.42	4,138.00 CR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System) - 70.000000 Units on hand (CSL.AX)			582.40	4,720.40 CR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (Custom Firm) - 1,420.000000 Units on hand (WBC.AX)	103.64			4,616.76 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.850000 (Custom Firm) - 213.000000 Units on hand (CYB.AX)			27.69	4,644.45 CR
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (System) - 694.000000 Units on hand (COL.AX)			423.34	5,067.79 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.960000			11,278.95	16,346.74 CR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System) - 13,080.000000 Units on hand (HYGG.AX)				
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom Firm) - 694.000000 Units on hand (WES.AX)			5,156.42	21,503.16 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.490000 (System) - 200.000000 Units on hand (CBAPL.AX)			98.00	21,601.16 CR
30/06/2023	Revaluation - 30/06/2023 @ \$32.810000 (System) - 550.000000 Units on hand (RMD.AX)			1,166.00	22,767.16 CR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System) - 961.000000 Units on hand (WDS.AX)			2,498.60	25,265.76 CR
30/06/2023	Revaluation - 20/12/2022 @ \$104.250000 (System) - 190.000000 Units on hand (ANZPG.AX)			165.30	25,431.06 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (Custom Firm) - 670.000000 Units on hand (BHP.AX)			2,505.80	27,936.86 CR
30/06/2023	Revaluation - 30/06/2023 @ \$30.380000 (System) - 915.000000 Units on hand (ESGI.AX)			3,788.10	31,724.96 CR
30/06/2023	Revaluation - 30/06/2023 @ \$102.179000 (System) - 200.000000 Units on hand (WBCPI.AX)			5.80	31,730.76 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.012000 (System) - 6,515.000000 Units on hand (MGFO.AX)			45.60	31,776.36 CR
30/06/2023	Revaluation - 30/06/2023 @ \$101.950000 (Custom Firm) - 190.000000 Units on hand (ANZPG.AX)		437.00		31,339.36 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.500000 (Custom Firm) - 915.000000 Units on hand (ESGI.AX)			12,919.80	44,259.16 CR
			694.93	44,954.09	44,259.16 CR
Interest Received (25000)					
<u>Morgans ANZ Cash Management A/C (MorgansANZ)</u>					
01/07/2022	Interest			59.29	59.29 CR
01/10/2022	Interest			256.87	316.16 CR
01/01/2023	Interest			325.73	641.89 CR
01/04/2023	Interest			322.40	964.29 CR
				964.29	964.29 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
01/11/2022	Accounting Fee		2,420.00		2,420.00 DR
			2,420.00		2,420.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
13/04/2023	I/Tax - 2022		259.00		259.00 DR
			259.00		259.00 DR
Investment Expenses (37500)					
<u>Investment Expenses (00023)</u>					
30/09/2022	Management Fee		895.76		895.76 DR
30/12/2022	Management Fee		750.02		1,645.78 DR
31/03/2023	Management Fee		798.76		2,444.54 DR
30/06/2023	Management Fee		827.44		3,271.98 DR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			3,271.98		3,271.98 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			5,163.17	5,163.17 CR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023			174.69	5,337.86 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		5,019.15		318.71 CR
			5,019.15	5,337.86	318.71 CR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
15/05/2023	System Member Journals		8,500.00		8,500.00 DR
15/05/2023	System Member Journals		8,500.00		17,000.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		32,920.90		49,920.90 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		24,946.74		74,867.64 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			1,148.69	73,718.95 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			870.46	72,848.49 DR
			74,867.64	2,019.15	72,848.49 DR
Opening Balance (50010)					
<u>(Opening Balance) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
01/07/2022	Opening Balance				134,070.83 CR
01/07/2022	Close Period Journal			5,944.20	140,015.03 CR
				5,944.20	140,015.03 CR
<u>(Opening Balance) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
01/07/2022	Opening Balance				181,612.84 CR
01/07/2022	Close Period Journal			3,542.15	185,154.99 CR
				3,542.15	185,154.99 CR
Contributions (52420)					
<u>(Contributions) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
01/07/2022	Opening Balance				15,000.00 CR
01/07/2022	Close Period Journal		15,000.00		0.00 DR
15/05/2023	System Member Journals			10,000.00	10,000.00 CR
			15,000.00	10,000.00	10,000.00 CR
<u>(Contributions) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
01/07/2022	Opening Balance				15,000.00 CR
01/07/2022	Close Period Journal		15,000.00		0.00 DR
15/05/2023	System Member Journals			10,000.00	10,000.00 CR
			15,000.00	10,000.00	10,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
01/07/2022	Opening Balance				6,011.28 DR
01/07/2022	Close Period Journal			6,011.28	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			24,946.74	24,946.74 CR
				30,958.02	24,946.74 CR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
01/07/2022	Opening Balance				8,132.92 DR
01/07/2022	Close Period Journal			8,132.92	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			32,920.90	32,920.90 CR
				41,053.82	32,920.90 CR
Income Tax (53330)					
<u>(Income Tax) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
01/07/2022	Opening Balance				794.52 DR
01/07/2022	Close Period Journal			794.52	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		870.46		870.46 DR
			870.46	794.52	870.46 DR
<u>(Income Tax) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
01/07/2022	Opening Balance				1,074.93 DR
01/07/2022	Close Period Journal			1,074.93	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		1,148.69		1,148.69 DR
			1,148.69	1,074.93	1,148.69 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Hamilton, Cathy Ann - Accumulation (HAMCAT00001A)</u>					
01/07/2022	Opening Balance				2,250.00 DR
01/07/2022	Close Period Journal			2,250.00	0.00 DR
15/05/2023	System Member Journals		1,500.00		1,500.00 DR
			1,500.00	2,250.00	1,500.00 DR
<u>(Contributions Tax) Hamilton, Jeffrey Vincent - Accumulation (HAMJEF00001A)</u>					
01/07/2022	Opening Balance				2,250.00 DR
01/07/2022	Close Period Journal			2,250.00	0.00 DR
15/05/2023	System Member Journals		1,500.00		1,500.00 DR
			1,500.00	2,250.00	1,500.00 DR
Bank Accounts (60400)					
<u>Morgans ANZ Cash Management A/C (MorgansANZ)</u>					
01/07/2022	Opening Balance				75,921.84 DR
01/07/2022	Interest		59.29		75,981.13 DR
25/07/2022	Distribution - QUAL		366.00		76,347.13 DR
07/09/2022	Buy - HYGG			13,481.89	62,865.24 DR
15/09/2022	Dividend - CBAPD		158.98		63,024.22 DR
19/09/2022	Dividend - WBCPI		195.36		63,219.58 DR
20/09/2022	Dividend - AN3PG		219.11		63,438.69 DR
21/09/2022	Dividend - RMD		29.75		63,468.44 DR
23/09/2022	Dividend - BHP		1,709.73		65,178.17 DR
28/09/2022	Dividend - COL		208.20		65,386.37 DR
30/09/2022	Management Fee			895.76	64,490.61 DR
01/10/2022	Interest		256.87		64,747.48 DR
05/10/2022	Dividend - CSL		123.08		64,870.56 DR
06/10/2022	Dividend - WES		694.00		65,564.56 DR
06/10/2022	Dividend - WDS		1,537.15		67,101.71 DR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/10/2022	Buy - HYGG			13,495.64	53,606.07 DR
01/11/2022	Accounting Fee			2,420.00	51,186.07 DR
15/11/2022	Dividend - CBAPD		129.94		51,316.01 DR
07/12/2022	Buy - HYGG			13,540.32	37,775.69 DR
15/12/2022	Dividend - RMD		31.08		37,806.77 DR
19/12/2022	Dividend - WBCPI		228.30		38,035.07 DR
20/12/2022	Dividend - AN3PG		251.12		38,286.19 DR
30/12/2022	Management Fee			750.02	37,536.17 DR
01/01/2023	Interest		325.73		37,861.90 DR
20/02/2023	PAYGI - Dec22			288.00	37,573.90 DR
10/03/2023	Sell - TLC		18,766.86		56,340.76 DR
15/03/2023	Dividend - VUK		27.79		56,368.55 DR
15/03/2023	Dividend - CBAPL		271.48		56,640.03 DR
16/03/2023	Dividend - RMD		29.65		56,669.68 DR
20/03/2023	Dividend - AN3PG		259.31		56,928.99 DR
20/03/2023	Dividend - WBCPI		238.24		57,167.23 DR
23/03/2023	Dividend - TLC		324.00		57,491.23 DR
28/03/2023	Dividend - WES		610.72		58,101.95 DR
30/03/2023	Dividend - BHP		913.64		59,015.59 DR
30/03/2023	Dividend - COL		249.84		59,265.43 DR
31/03/2023	Management Fee			798.76	58,466.67 DR
01/04/2023	Interest		322.40		58,789.07 DR
05/04/2023	Dividend - CSL		113.50		58,902.57 DR
05/04/2023	Dividend - WDS		2,070.38		60,972.95 DR
13/04/2023	I/Tax - 2022			1,388.88	59,584.07 DR
14/04/2023	Sell - NXT		15,254.34		74,838.41 DR
03/05/2023	PAYGI - Mar23			288.00	74,550.41 DR
03/05/2023	Buy - WBC			30,406.44	44,143.97 DR
15/05/2023	Super Contributions - JV & CA		20,000.00		64,143.97 DR
15/06/2023	Dividend - RMD		30.69		64,174.66 DR
15/06/2023	Dividend - CBAPL		229.66		64,404.32 DR
19/06/2023	Dividend - WBCPI		260.72		64,665.04 DR
20/06/2023	Dividend - AN3PG		281.22		64,946.26 DR
21/06/2023	Dividend - VUK		13.17		64,959.43 DR
27/06/2023	Dividend - WBC		994.00		65,953.43 DR
30/06/2023	Management Fee			827.44	65,125.99 DR
			67,785.30	78,581.15	65,125.99 DR
Distributions Receivable (61800)					
<u>VanEck MSCI Intl Quality ETF (ESGI.AX)</u>					
30/06/2023	Distribution - QUAL		457.50		457.50 DR
			457.50		457.50 DR
<u>Hyperion Global Growth Companies Fund (HYGG.AX)</u>					
30/06/2023	Foreign Tax Offsett - HYGG				0.00 DR
			0.00		0.00 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				406.00 DR
					406.00 DR
Managed Investments (Australian) (74700)					
<u>Hyperion Global Growth Companies Fund (HYGG.AX)</u>					
07/09/2022	Buy - HYGG	4,220.00	13,481.89		13,481.89 DR
31/10/2022	Buy - HYGG	4,320.00	13,495.64		26,977.53 DR
07/12/2022	Buy - HYGG	4,540.00	13,540.32		40,517.85 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.960000 (System) - 13,080.000000 Units on hand		11,278.95		51,796.80 DR
		13,080.00	51,796.80		51,796.80 DR
Shares in Listed Companies (Australian) (77600)					
<u>ANZ Banking Group Limited Capital Notes 4 (ANZPG.AX)</u>					
01/07/2022	Opening Balance	190.00			19,642.20 DR
30/06/2023	Revaluation - 20/12/2022 @ \$104.250000 (System) - 190.000000 Units on hand		165.30		19,807.50 DR
30/06/2023	Revaluation - 30/06/2023 @ \$101.950000 (Custom Firm) - 190.000000 Units on hand			437.00	19,370.50 DR
		190.00	165.30	437.00	19,370.50 DR
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2022	Opening Balance	670.00			27,637.50 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (Custom Firm) - 670.000000 Units on hand		2,505.80		30,143.30 DR
		670.00	2,505.80		30,143.30 DR
<u>Commonwealth Bank Of Australia PERLS VII (CBAPD.AX)</u>					
01/07/2022	Opening Balance	200.00			19,992.00 DR
15/11/2022	Sell - CBAPD	(200.00)		20,154.29	162.29 CR
15/11/2022	Buy - CBAPL				
15/11/2022	Unrealised Gain writeback as at 15/11/2022		162.29		0.00 DR
		0.00	162.29	20,154.29	0.00 DR
<u>Commonwealth Bank Of Australia PERLS XV (CBAPL.AX)</u>					
15/11/2022	Sell - CBAPD	200.00	20,000.00		20,000.00 DR
30/06/2023	Buy - CBAPL				
30/06/2023	Revaluation - 30/06/2023 @ \$100.490000 (System) - 200.000000 Units on hand		98.00		20,098.00 DR
		200.00	20,098.00		20,098.00 DR
<u>Coles Group (COL.AX)</u>					
01/07/2022	Opening Balance	694.00			12,360.14 DR
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (System) - 694.000000 Units on hand		423.34		12,783.48 DR
		694.00	423.34		12,783.48 DR
<u>CSL Limited (CSL.AX)</u>					
01/07/2022	Opening Balance	70.00			18,834.20 DR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System) - 70.000000 Units on hand		582.40		19,416.60 DR
		70.00	582.40		19,416.60 DR
<u>Virgin Money UK (CYB.AX)</u>					
01/07/2022	Opening Balance	213.00			579.36 DR

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Revaluation - 30/06/2023 @ \$2.850000 (Custom Firm) - 213.000000 Units on hand		27.69		607.05 DR
		213.00	27.69		607.05 DR
<u>VanEck MSCI Intl Quality ETF (ESGI.AX)</u>					
01/07/2022	Opening Balance	915.00			24,009.60 DR
30/06/2023	Revaluation - 30/06/2023 @ \$30.380000 (System) - 915.000000 Units on hand		3,788.10		27,797.70 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.500000 (Custom Firm) - 915.000000 Units on hand		12,919.80		40,717.50 DR
		915.00	16,707.90		40,717.50 DR
<u>NextDC Limited (NXT.AX)</u>					
01/07/2022	Opening Balance	1,280.00			13,619.20 DR
14/04/2023	Sell - NXT	(1,280.00)		15,166.62	1,547.42 CR
14/04/2023	Unrealised Gain writeback as at 14/04/2023		1,547.42		0.00 DR
		0.00	1,547.42	15,166.62	0.00 DR
<u>ResMed Inc (RMD.AX)</u>					
01/07/2022	Opening Balance	550.00			16,879.50 DR
30/06/2023	Revaluation - 30/06/2023 @ \$32.810000 (System) - 550.000000 Units on hand		1,166.00		18,045.50 DR
		550.00	1,166.00		18,045.50 DR
<u>The Lottery Corporation Limited (TLC.AX)</u>					
01/07/2022	Opening Balance	3,600.00			16,272.00 DR
10/03/2023	Sell - TLC	(3,600.00)		16,432.79	160.79 CR
10/03/2023	Unrealised Gain writeback as at 10/03/2023		160.79		0.00 DR
		0.00	160.79	16,432.79	0.00 DR
<u>Westpac Banking Corporation (WBC.AX)</u>					
03/05/2023	Buy - WBC	1,420.00	30,406.44		30,406.44 DR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (Custom Firm) - 1,420.000000 Units on hand			103.64	30,302.80 DR
		1,420.00	30,406.44	103.64	30,302.80 DR
<u>Westpac Banking Corporation Capital Notes 6 (WBCPI.AX)</u>					
01/07/2022	Opening Balance	200.00			20,430.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$102.179000 (System) - 200.000000 Units on hand		5.80		20,435.80 DR
		200.00	5.80		20,435.80 DR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/07/2022	Opening Balance	961.00			30,598.24 DR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System) - 961.000000 Units on hand		2,498.60		33,096.84 DR
		961.00	2,498.60		33,096.84 DR
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	694.00			29,085.54 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom Firm) - 694.000000 Units on hand		5,156.42		34,241.96 DR
		694.00	5,156.42		34,241.96 DR

Units in Listed Unit Trusts (Australian) (78200)

THE HAMILTON SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Magellan Global Fund - Options 01-03-2024 (MGFO.AX)</u>					
01/07/2022	Opening Balance	6,515.00			32.58 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.012000 (System) - 6,515.000000 Units on hand		45.60		78.18 DR
		6,515.00	45.60		78.18 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				1,129.88 CR
20/02/2023	PAYGI - Dec22		288.00		841.88 CR
13/04/2023	I/Tax - 2022		1,129.88		288.00 DR
03/05/2023	PAYGI - Mar23		288.00		576.00 DR
30/06/2023	PAYGI - Jun23		288.00		864.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		5,163.17		6,027.17 DR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023		174.69		6,201.86 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			5,019.15	1,182.71 DR
			7,331.74	5,019.15	1,182.71 DR
<u>Instalment Payable (88000)</u>					
<u>Instalment Payable (88000)</u>					
30/06/2023	PAYGI - Jun23			288.00	288.00 CR
				288.00	288.00 CR
Total Debits:			330,582.98		
Total Credits:				330,582.98	

Self-managed superannuation fund annual return **2023**

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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (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 2023 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 2023*.

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 2023* 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 \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
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 \$	Refundable tax offsets E \$
Exploration credit tax offset E4 \$	<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 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>(H2 plus H3 plus H5 plus H6 plus H8)</i>

	#Tax offset refunds	I \$
	(Remainder of refundable tax offsets)	
		<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	S \$
	A positive amount at S is what you owe, while a negative amount is refundable to you.	
		<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 2023*.

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)

M \$

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

Other transactions

S1 \$ Accumulation phase account balance

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

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 \$**

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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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

Day / Month / Year
Date

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day / Month / Year
Date

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

THE HAMILTON SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
Managed Investments (Australian) (74700)				
<u>Hyperion Global Growth Companies Fund (HYGG.AX)</u>				
07/09/2022	Buy - HYGG	4,220.00	3.19	13,481.89
31/10/2022	Buy - HYGG	4,320.00	3.12	13,495.64
07/12/2022	Buy - HYGG	4,540.00	2.98	13,540.32
		13,080.00		40,517.85
Shares in Listed Companies (Australian) (77600)				
<u>Commonwealth Bank Of Australia PERLS VII (CBAPD.AX)</u>				
15/11/2022	Sell - CBAPD	(200.00)	100.77	(20,154.29)
	Buy - CBAPL			
		(200.00)		(20,154.29)
<u>Commonwealth Bank Of Australia PERLS XV (CBAPL.AX)</u>				
15/11/2022	Sell - CBAPD	200.00	100.00	20,000.00
	Buy - CBAPL			
		200.00		20,000.00
<u>NextDC Limited (NXT.AX)</u>				
14/04/2023	Sell - NXT	(1,280.00)	11.85	(15,166.62)
		(1,280.00)		(15,166.62)
<u>The Lottery Corporation Limited (TLC.AX)</u>				
10/03/2023	Sell - TLC	(3,600.00)	4.56	(16,432.79)
		(3,600.00)		(16,432.79)
<u>Westpac Banking Corporation (WBC.AX)</u>				
03/05/2023	Buy - WBC	1,420.00	21.41	30,406.44
		1,420.00		30,406.44

Capital gains tax (CGT) schedule

2023

When completing this form

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

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital losses

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

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

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

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

Total capital losses applied **E \$**

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

3 Unapplied net capital losses carried forward

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

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

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

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

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

Small business retirement exemption **B \$**

Small business rollover **C \$**

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

6 Net capital gain

Net capital gain **A \$**

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

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

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

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

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

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

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

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

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			