

T & CC NICHOLS 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	160,387.06
Less Expense	54,509.00
Total Profit	105,878.06
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	105,878.06
Less Permanent Differences	55,053.17
Less Timing Differences	0.00
Less Exempt Pension Income	107,434.00
Less Other Non Taxable Income	(46,000.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	8,509.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	29,371.03
Less Realised Accounting Capital Gains	22,514.06
Less Accounting Trust Distributions	6,773.58
Add Taxable Trust Distributions	1,931.13
Add Distributed Foreign income	87.87
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.28)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	151,878.06
Franking Credits	29,371.03
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	181,249.09
Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Deemed Segregation

Total Profit	Amount
Income	160,387.06
Less Expense	54,509.00
Total Profit	105,878.06

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	105,878.06
Less Permanent Differences	55,053.17
Less Timing Differences	0.00
Less Exempt Pension Income	107,436.28
Less Other Non Taxable Income	(46,000.00)
Add SMSF Non Deductible Expenses	8,509.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	29,371.03
Less Realised Accounting Capital Gains	22,514.06
Less Accounting Trust Distributions	6,773.58
Add Taxable Trust Distributions	1,931.13
Add Distributed Foreign income	87.87
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Terrence Nichols(NICTER00001P)	97.13	1,406,596.45
Terrence Nichols(NICTER00002P)	2.87	41,544.81
Terrence Nichols(NICTER00003A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	151,878.06
Franking Credits	29,371.03
TFN Credits	0.00
FRW Credits	0.00
Total	181,249.09

Allocation to Members	Weighting%	Amount
Terrence Nichols(NICTER00001P)	97.13	176,047.24
Terrence Nichols(NICTER00002P)	2.87	5,201.85
Terrence Nichols(NICTER00003A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Terrence Nichols(NICTER00001P)	97.13	1,406,596.45
Terrence Nichols(NICTER00002P)	2.87	41,544.81
Terrence Nichols(NICTER00003A)	0.00	0.00

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Terrence Nichols(NICTER00001P)	97.13	0.00
Terrence Nichols(NICTER00002P)	2.87	0.00
Terrence Nichols(NICTER00003A)	0.00	0.00

Calculation of daily member weighted balances

Terrence Nichols (NICTER00001P)

Member Balance

01/07/2022	50010	Opening Balance	1,407,580.01	1,407,580.01
08/06/2023	54160	Pensions Paid	(14,000.00)	(882.19)
28/06/2023	54160	Pensions Paid	(5,000.00)	(41.10)
30/06/2023	54160	Pensions Paid	(22,000.00)	(60.27)
Total Amount (Weighted)				1,406,596.45

Terrence Nichols (NICTER00002P)

Member Balance

01/07/2022	50010	Opening Balance	41,585.91	41,585.91
28/06/2023	54160	Pensions Paid	(5,000.00)	(41.10)
Total Amount (Weighted)				41,544.81

Terrence Nichols (NICTER00003A)

Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
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	11,764.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
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 (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Deemed Segregation	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00
Allocations of Foreign Tax Offset to Members	
Terrence Nichols(NICTER00001P) - 100.00 %	0.00
Terrence Nichols(NICTER00002P) - 0.00 %	0.00
Terrence Nichols(NICTER00003A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

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Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(1,236.00)	23800/CGFPB.AX1	Challenger \$100 Unsec Perp Notes			
(5,723.94)	23800/CLW.AX1	Charter Hall Long Wale Reit			6,507.20
(5,900.00)	23800/PGFO.AX	Pm Capital Fund			
(4,179.25)	23800/SKI.AX1	Spark Infrastructure Group			
	23800/VACF.AX	Vanguard Australian Corp Fixed Interest Index Etf			155.87
	23800/VAF.AX	Vanguard Australian Fixed Interest Index Etf			110.51
	23900	Dividends Received			
(4,392.06)	23900/ANZ.AX	Anz Banking Group			4,668.96
(765.70)	23900/ANZPF.AX	Australia And New Zealand Banking Group Limited			
	23900/AZJ.AX	Aurizon Holdings Limited			2,872.95
(1,557.19)	23900/BENPG.AX	Bendigo Bank Preference Notes			
(39,547.30)	23900/BHP.AX	BHP Group Limited			15,231.20
(2,971.75)	23900/CBA.AX	Commonwealth Bank Of Australia.			3,336.90
(1,277.16)	23900/CBAPF.AX	Commonwealth Bank Of Australia.			
(254.24)	23900/CBAPK.AX	Commonwealth Bank Of Australia.			
	23900/FMG.AX	Fortescue Metals Group Ltd			7,095.00
(734.50)	23900/ING.AX	Inghams Group Limited			565.00
(3,387.06)	23900/MQG.AX	Macquarie Group Limited			4,303.00
(3,010.65)	23900/MQGPC.AX	Macquarie Group Limited			3,622.59
(7,989.57)	23900/NAB.AX	National Australia Bank			9,499.41
	23900/PGF.AX	Pm Capital Global Opportunities Fund Limited			2,950.00
(2,720.00)	23900/TLS.AX	Telstra Corporation			1,445.00
(1,525.21)	23900/WBCPK.AX	Westpac Banking Corporation			3,954.22
	23900/WDS.AX	Woodside Energy Group Ltd			11,156.67
(2,339.20)	23900/WES.AX	Wesfarmers Limited			2,586.88
(4,249.26)	23900/WPL.AX	Woodside Petroleum Ltd			
31,274.49	24700	Changes in Market Values of Investments			77,567.23
	25000	Interest Received			
(265.38)	25000/ANZ V2 Plus A/C # 11	ANZ V2 Plus A/C # 111312939			2,758.47
2,915.00	30100	Accountancy Fees			
8,250.02	30200	Administration Costs		8,250.00	
259.00	30400	ATO Supervisory Levy		259.00	

T & CC NICHOLS SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	41600	Pensions Paid			
30,500.00	41600/NICTER00001P	(Pensions Paid) Nichols, Terrence - Pension (Pension)		41,000.00	
	41600/NICTER00002P	(Pensions Paid) Nichols, Terrence - Pension (Pension)		5,000.00	
(35,718.78)	48500	Income Tax Expense			29,371.03
56,545.69	49000	Profit/Loss Allocation Account		135,249.09	
	50010	Opening Balance			
(1,353,480.30)	50010/NICTER00001P	(Opening Balance) Nichols, Terrence - Pension (Pension)			1,407,580.01
(39,139.93)	50010/NICTER00002P	(Opening Balance) Nichols, Terrence - Pension (Pension)			41,585.91
	53100	Share of Profit/(Loss)			
(84,599.71)	53100/NICTER00001P	(Share of Profit/(Loss)) Nichols, Terrence - Pension (Pension)			176,047.24
(2,445.98)	53100/NICTER00002P	(Share of Profit/(Loss)) Nichols, Terrence - Pension (Pension)			5,201.85
	54160	Pensions Paid			
30,500.00	54160/NICTER00001P	(Pensions Paid) Nichols, Terrence - Pension (Pension)		41,000.00	
	54160/NICTER00002P	(Pensions Paid) Nichols, Terrence - Pension (Pension)		5,000.00	
	60400	Bank Accounts			
36,327.12	60400/ANZ V2 Plus A/C # 11	ANZ V2 Plus A/C # 111312939		169,736.91	
	61800	Distributions Receivable			
1,425.82	61800/CLW.AX1	Charter Hall Long Wale Reit		1,626.80	
	61800/VACF.AX	Vanguard Australian Corp Fixed Interest Index Etf		155.87	
	61800/VAF.AX	Vanguard Australian Fixed Interest Index Etf		110.51	
	62504	Dividend Residual			
22.55	62504/00004	Commonwealth Bank		78.64	
	74700	Managed Investments (Australian)			
	74700/XARO.AX	Activex Ardea Real Outcome Bond Fund (managed Fund)	1,235.0000	30,096.95	
	77600	Shares in Listed Companies (Australian)			
68,138.79	77600/ANZ.AX	Anz Banking Group	4,650.0000	110,251.50	
38,760.00	77600/AZJ.AX	Aurizon Holdings Limited	16,050.0000	62,916.00	
58,734.00	77600/BENPG.AX	Bendigo Bank Preference Notes	0.0000		0.00
160,462.50	77600/BHP.AX	BHP Group Limited	3,890.0000	175,011.10	
71,761.72	77600/CBA.AX	Commonwealth Bank Of Australia.	796.0000	79,814.92	
56,160.00	77600/CBAPF.AX	Commonwealth Bank Of Australia.	0.0000		0.00
	77600/FMG.AX	Fortescue Metals Group Ltd	4,620.0000	102,471.60	

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As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
29,154.00	77600/ING.AX	Inghams Group Limited	11,300.0000	29,606.00	
108,905.62	77600/MQG.AX	Macquarie Group Limited	662.0000	117,584.44	
89,230.40	77600/MQGPC.AX	Macquarie Group Limited	0.0000		0.00
172,310.49	77600/NAB.AX	National Australia Bank	6,291.0000	165,893.67	
89,680.00	77600/PM.AX	Pm Capital Global Opportunities Fund Ltd	0.0000		0.00
0.00	77600/S32.AX	South32 Limited	5,000.0000	18,800.00	
65,450.00	77600/TLS.AX	Telstra Corporation	0.0000		0.00
94,770.00	77600/WBCPK.AX	Westpac Banking Corporation	975.0000	97,548.75	
94,628.48	77600/WDS.AX	Woodside Energy Group Ltd	4,472.0000	154,015.68	
57,668.16	77600/WES.AX	Wesfarmers Limited	1,376.0000	67,891.84	
	78200	Units in Listed Unit Trusts (Australian)			
40,064.00	78200/CGFPB.AX1	Challenger \$100 Unsec Perp Notes	0.0000		0.00
79,793.49	78200/CLW.AX1	Charter Hall Long Wale Reit	23,240.0000	93,192.40	
	78200/VACF.AX	Vanguard Australian Corp Fixed Interest Index Etf	805.0000	39,267.90	
	78200/NAF.AX	Vanguard Australian Fixed Interest Index Etf	875.0000	38,972.50	
35,718.78	85000	Income Tax Payable/Refundable		29,371.03	
				1,820,173.10	1,820,173.10

Current Year Profit/(Loss): 105,878.06

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General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Charter Hall Long Wale Reit (CLW.AX1)</u>					
11/11/2022				1,626.80	1,626.80 CR
14/02/2023				1,626.80	3,253.60 CR
15/05/2023				1,626.80	4,880.40 CR
30/06/2023	Distributions Receivable			1,626.80	6,507.20 CR
				6,507.20	6,507.20 CR
<u>Vanguard Australian Corp Fixed Interest Index Etf (VACF.AX)</u>					
30/06/2023	Distribution Receivable			155.87	155.87 CR
				155.87	155.87 CR
<u>Vanguard Australian Fixed Interest Index Etf (VAF.AX)</u>					
30/06/2023	Distribution Receivable			110.51	110.51 CR
				110.51	110.51 CR
Dividends Received (23900)					
<u>Anz Banking Group (ANZ.AX)</u>					
01/07/2022				2,226.96	2,226.96 CR
15/12/2022				2,442.00	4,668.96 CR
				4,668.96	4,668.96 CR
<u>Aurizon Holdings Limited (AZJ.AX)</u>					
21/09/2022				1,749.45	1,749.45 CR
29/03/2023				1,123.50	2,872.95 CR
				2,872.95	2,872.95 CR
<u>BHP Group Limited (BHP.AX)</u>					
23/09/2022				9,926.65	9,926.65 CR
30/03/2023				5,304.55	15,231.20 CR
				15,231.20	15,231.20 CR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
29/09/2022				1,543.50	1,543.50 CR
29/09/2022	CBA drp			123.90	1,667.40 CR
30/03/2023				1,543.50	3,210.90 CR
30/03/2023	CBA drp			126.00	3,336.90 CR
				3,336.90	3,336.90 CR
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
29/09/2022				3,630.00	3,630.00 CR
29/03/2023				3,465.00	7,095.00 CR
				7,095.00	7,095.00 CR
<u>Inghams Group Limited (ING.AX)</u>					
05/10/2022				56.50	56.50 CR
06/04/2023				508.50	565.00 CR
				565.00	565.00 CR
<u>Macquarie Group Limited (MQG.AX)</u>					
04/07/2022				2,317.00	2,317.00 CR
13/12/2022				1,986.00	4,303.00 CR
				4,303.00	4,303.00 CR

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General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Macquarie Group Limited (MQGPC.AX)</u>					
15/09/2022				1,065.56	1,065.56 CR
15/12/2022				1,247.57	2,313.13 CR
15/03/2023				1,309.46	3,622.59 CR
				3,622.59	3,622.59 CR
<u>National Australia Bank (NAB.AX)</u>					
05/07/2022				4,592.43	4,592.43 CR
14/12/2022				4,906.98	9,499.41 CR
				9,499.41	9,499.41 CR
<u>Pm Capital Global Opportunities Fund Limited (PGF.AX)</u>					
06/10/2022				2,950.00	2,950.00 CR
				2,950.00	2,950.00 CR
<u>Telstra Corporation (TLS.AX)</u>					
21/09/2022				1,275.00	1,275.00 CR
21/09/2022				170.00	1,445.00 CR
				1,445.00	1,445.00 CR
<u>Westpac Banking Corporation (WBCPK.AX)</u>					
21/09/2022				804.77	804.77 CR
21/12/2022				987.77	1,792.54 CR
21/03/2023				1,028.24	2,820.78 CR
21/06/2023				1,133.44	3,954.22 CR
				3,954.22	3,954.22 CR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
06/10/2022				4,753.80	4,753.80 CR
05/04/2023				6,402.87	11,156.67 CR
				11,156.67	11,156.67 CR
<u>Wesfarmers Limited (WES.AX)</u>					
06/10/2022				1,376.00	1,376.00 CR
28/03/2023				1,210.88	2,586.88 CR
				2,586.88	2,586.88 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
08/07/2022	(BENPG.AX)		1,795.00		1,795.00 DR
08/07/2022	Unrealised Gain writeback as at 08/07/2022 (BENPG.AX)			1,381.83	413.17 DR
08/07/2022	(Auto reprocessed due to distribution entered / deleted on 11/11/2022) (CGFPB.AX)		718.01		1,131.18 DR
08/07/2022	Unrealised Gain writeback as at 08/07/2022 (CGFPB.AX)			425.39	705.79 DR
15/08/2022	(CBAPF.AX)		2,702.52		3,408.31 DR
15/08/2022	Unrealised Gain writeback as at 15/08/2022 (CBAPF.AX)			3,779.37	371.06 CR
22/11/2022	(TLS.AX)		4,449.82		4,078.76 DR
22/11/2022	Unrealised Gain writeback as at 22/11/2022 (TLS.AX)			4,958.00	879.24 CR
22/02/2023	(PM.AX)			33,632.07	34,511.31 CR
22/02/2023	Unrealised Gain writeback as at 22/02/2023 (PM.AX)		19,100.72		15,410.59 CR
04/04/2023	(MQGPC.AX)		1,452.66		13,957.93 CR

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General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/04/2023	Unrealised Gain writeback as at 04/04/2023 (MQGPC.AX)			76.53	14,034.46 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.540000 (System Price) - 875.000000 Units on hand (VAF.AX)		1,305.27		12,729.19 CR
30/06/2023	Revaluation - 30/06/2023 @ \$4.010000 (System Price) - 23,240.000000 Units on hand (CLW.AX)		6,742.66		5,986.53 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.050000 (System Price) - 975.000000 Units on hand (WBCPK.AX)			2,778.75	8,765.28 CR
30/06/2023	Revaluation - 30/06/2023 @ \$48.780000 (System Price) - 805.000000 Units on hand (VACF.AX)		951.32		7,813.96 CR
30/06/2023	Revaluation - 30/06/2023 @ \$24.370000 (System Price) - 1,235.000000 Units on hand (XARO.AX)		94.85		7,719.11 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.920000 (System Price) - 16,050.000000 Units on hand (AZJ.AX)			1,990.63	9,709.74 CR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom) - 1,376.000000 Units on hand (WES.AX)			10,223.68	19,933.42 CR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 662.000000 Units on hand (MQG.AX)			8,678.82	28,612.24 CR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System Price) - 4,472.000000 Units on hand (WDS.AX)			9,522.19	38,134.43 CR
30/06/2023	Revaluation - 30/06/2023 @ \$23.710000 (System Price) - 4,650.000000 Units on hand (ANZ.AX)			4,639.47	42,773.90 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (Custom) - 796.000000 Units on hand (CBA.AX)			7,859.39	50,633.29 CR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (Custom) - 4,620.000000 Units on hand (FMG.AX)			19,351.47	69,984.76 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 5,000.000000 Units on hand (S32.AX)		1,001.31		68,983.45 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.620000 (System Price) - 11,300.000000 Units on hand (ING.AX)			452.00	69,435.45 CR
30/06/2023	Revaluation - 30/06/2023 @ \$26.370000 (Custom) - 6,291.000000 Units on hand (NAB.AX)		6,416.82		63,018.63 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (Custom) - 3,890.000000 Units on hand (BHP.AX)			14,548.60	77,567.23 CR
			46,730.96	124,298.19	77,567.23 CR

Interest Received (25000)

ANZ V2 Plus A/C # 111312939 (ANZ V2 Plus A/C # 11)

01/07/2022				36.35	36.35 CR
01/10/2022				301.05	337.40 CR
01/01/2023				842.71	1,180.11 CR
01/04/2023				1,578.36	2,758.47 CR
				2,758.47	2,758.47 CR

Administration Costs (30200)

Administration Costs (30200)

07/07/2022			687.50		687.50 DR
05/08/2022			687.50		1,375.00 DR
05/09/2022			687.50		2,062.50 DR

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General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/10/2022			687.50		2,750.00 DR
04/11/2022			687.50		3,437.50 DR
06/12/2022			687.50		4,125.00 DR
09/01/2023			687.50		4,812.50 DR
03/02/2023			687.50		5,500.00 DR
03/03/2023			687.50		6,187.50 DR
05/04/2023			687.50		6,875.00 DR
04/05/2023			687.50		7,562.50 DR
05/06/2023			687.50		8,250.00 DR
			8,250.00		8,250.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
13/01/2023			259.00		259.00 DR
			259.00		259.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Nichols, Terrence - Pension (Pension) (NICTER00001P)</u>					
08/06/2023			14,000.00		14,000.00 DR
28/06/2023			5,000.00		19,000.00 DR
30/06/2023			22,000.00		41,000.00 DR
			41,000.00		41,000.00 DR
<u>(Pensions Paid) Nichols, Terrence - Pension (Pension) (NICTER00002P)</u>					
28/06/2023			5,000.00		5,000.00 DR
			5,000.00		5,000.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			29,371.03	29,371.03 CR
				29,371.03	29,371.03 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
08/06/2023	System Member Journals			14,000.00	14,000.00 CR
28/06/2023	System Member Journals			5,000.00	19,000.00 CR
28/06/2023	System Member Journals			5,000.00	24,000.00 CR
30/06/2023	System Member Journals			22,000.00	46,000.00 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023	176,047.24			130,047.24 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023	5,201.85			135,249.09 DR
			181,249.09	46,000.00	135,249.09 DR
Opening Balance (50010)					
<u>(Opening Balance) Nichols, Terrence - Pension (Pension) (NICTER00001P)</u>					
01/07/2022	Opening Balance				1,353,480.30 CR
01/07/2022	Close Period Journal			54,099.71	1,407,580.01 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				1,407,580.01 CR
			0.00	54,099.71	1,407,580.01 CR
<u>(Opening Balance) Nichols, Terrence - Pension (Pension) (NICTER00002P)</u>					

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				39,139.93 CR
01/07/2022	Close Period Journal			2,445.98	41,585.91 CR
				2,445.98	41,585.91 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Nichols, Terrence - Pension (Pension) (NICTER00001P)</u>					
01/07/2022	Opening Balance				84,599.71 CR
01/07/2022	Close Period Journal		84,599.71		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			176,047.24	176,047.24 CR
			84,599.71	176,047.24	176,047.24 CR
<u>(Share of Profit/(Loss)) Nichols, Terrence - Pension (Pension) (NICTER00002P)</u>					
01/07/2022	Opening Balance				2,445.98 CR
01/07/2022	Close Period Journal		2,445.98		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			5,201.85	5,201.85 CR
			2,445.98	5,201.85	5,201.85 CR
Pensions Paid (54160)					
<u>(Pensions Paid) Nichols, Terrence - Pension (Pension) (NICTER00001P)</u>					
01/07/2022	Opening Balance				30,500.00 DR
01/07/2022	Close Period Journal			30,500.00	0.00 DR
08/06/2023	System Member Journals		14,000.00		14,000.00 DR
28/06/2023	System Member Journals		5,000.00		19,000.00 DR
30/06/2023	System Member Journals		22,000.00		41,000.00 DR
			41,000.00	30,500.00	41,000.00 DR
<u>(Pensions Paid) Nichols, Terrence - Pension (Pension) (NICTER00002P)</u>					
28/06/2023	System Member Journals		5,000.00		5,000.00 DR
			5,000.00		5,000.00 DR
Bank Accounts (60400)					
<u>ANZ V2 Plus A/C # 111312939 (ANZ V2 Plus A/C # 11)</u>					
01/07/2022	Opening Balance				36,327.12 DR
01/07/2022			2,226.96		38,554.08 DR
01/07/2022			36.35		38,590.43 DR
04/07/2022			2,317.00		40,907.43 DR
05/07/2022			4,592.43		45,499.86 DR
07/07/2022				687.50	44,812.36 DR
08/07/2022				22,165.37	22,646.99 DR
08/07/2022				20,141.57	2,505.42 DR
08/07/2022				50,878.77	48,373.35 CR
08/07/2022			58,320.83		9,947.48 DR
08/07/2022	(Auto reprocessed due to distribution entered / deleted on 11/11/2022)		39,771.38		49,718.86 DR
05/08/2022				687.50	49,031.36 DR
09/08/2022				3,912.30	45,119.06 DR
12/08/2022			1,425.82		46,544.88 DR
15/08/2022			57,236.85		103,781.73 DR
05/09/2022				687.50	103,094.23 DR
15/09/2022			1,065.56		104,159.79 DR

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/09/2022			1,749.45		105,909.24 DR
21/09/2022			804.77		106,714.01 DR
21/09/2022			1,275.00		107,989.01 DR
21/09/2022			170.00		108,159.01 DR
23/09/2022			9,926.65		118,085.66 DR
29/09/2022			1,543.50		119,629.16 DR
29/09/2022			3,630.00		123,259.16 DR
01/10/2022			301.05		123,560.21 DR
05/10/2022			56.50		123,616.71 DR
05/10/2022				687.50	122,929.21 DR
06/10/2022			1,376.00		124,305.21 DR
06/10/2022			2,950.00		127,255.21 DR
06/10/2022			4,753.80		132,009.01 DR
04/11/2022				687.50	131,321.51 DR
11/11/2022			1,626.80		132,948.31 DR
22/11/2022			65,958.18		198,906.49 DR
22/11/2022				32,241.36	166,665.13 DR
22/11/2022				33,560.94	133,104.19 DR
06/12/2022				687.50	132,416.69 DR
13/12/2022			1,986.00		134,402.69 DR
14/12/2022			4,906.98		139,309.67 DR
15/12/2022			2,442.00		141,751.67 DR
15/12/2022			1,247.57		142,999.24 DR
21/12/2022			987.77		143,987.01 DR
01/01/2023			842.71		144,829.72 DR
09/01/2023				687.50	144,142.22 DR
13/01/2023			35,459.78		179,602.00 DR
03/02/2023				687.50	178,914.50 DR
14/02/2023			1,626.80		180,541.30 DR
22/02/2023			104,211.35		284,752.65 DR
03/03/2023				687.50	284,065.15 DR
15/03/2023			1,309.46		285,374.61 DR
17/03/2023				49,865.01	235,509.60 DR
20/03/2023				19,801.31	215,708.29 DR
21/03/2023			1,028.24		216,736.53 DR
28/03/2023			1,210.88		217,947.41 DR
29/03/2023			1,123.50		219,070.91 DR
29/03/2023			3,465.00		222,535.91 DR
30/03/2023			5,304.55		227,840.46 DR
30/03/2023			1,543.50		229,383.96 DR
01/04/2023			1,578.36		230,962.32 DR
04/04/2023			87,854.27		318,816.59 DR
05/04/2023				687.50	318,129.09 DR
05/04/2023			6,402.87		324,531.96 DR
06/04/2023			508.50		325,040.46 DR
04/05/2023				687.50	324,352.96 DR
12/05/2023				30,191.80	294,161.16 DR

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/05/2023			1,626.80		295,787.96 DR
18/05/2023				40,219.22	255,568.74 DR
22/05/2023				40,277.77	215,290.97 DR
05/06/2023				687.50	214,603.47 DR
08/06/2023				14,000.00	200,603.47 DR
21/06/2023			1,133.44		201,736.91 DR
28/06/2023				10,000.00	191,736.91 DR
30/06/2023				22,000.00	169,736.91 DR
			530,915.21	397,505.42	169,736.91 DR
Distributions Receivable (61800)					
<u>Charter Hall Long Wale Reit (CLW.AX1)</u>					
01/07/2022	Opening Balance				1,425.82 DR
12/08/2022				1,425.82	0.00 DR
30/06/2023	Distributions Receivable		1,626.80		1,626.80 DR
			1,626.80	1,425.82	1,626.80 DR
<u>Vanguard Australian Corp Fixed Interest Index Etf (VACF.AX)</u>					
30/06/2023	Distribution Receivable		155.87		155.87 DR
			155.87		155.87 DR
<u>Vanguard Australian Fixed Interest Index Etf (VAF.AX)</u>					
30/06/2023	Distribution Receivable		110.51		110.51 DR
			110.51		110.51 DR
Dividend Residual (62504)					
<u>Commonwealth Bank (00004)</u>					
01/07/2022	Opening Balance				22.55 DR
29/09/2022	CBA drp		27.46		50.01 DR
30/03/2023	CBA drp		28.63		78.64 DR
			56.09		78.64 DR
Managed Investments (Australian) (74700)					
<u>Activex Ardea Real Outcome Bond Fund (managed Fund) (XARO.AX)</u>					
12/05/2023		1,235.00	30,191.80		30,191.80 DR
30/06/2023	Revaluation - 30/06/2023 @ \$24.370000 (System Price) - 1,235.000000 Units on hand			94.85	30,096.95 DR
		1,235.00	30,191.80	94.85	30,096.95 DR
Shares in Listed Companies (Australian) (77600)					
<u>Anz Banking Group (ANZ.AX)</u>					
01/07/2022	Opening Balance	3,093.00			68,138.79 DR
09/08/2022		207.00	3,912.30		72,051.09 DR
22/11/2022		1,350.00	33,560.94		105,612.03 DR
30/06/2023	Revaluation - 30/06/2023 @ \$23.710000 (System Price) - 4,650.000000 Units on hand		4,639.47		110,251.50 DR
		4,650.00	42,112.71		110,251.50 DR
<u>Aurizon Holdings Limited (AZJ.AX)</u>					
01/07/2022	Opening Balance	10,200.00			38,760.00 DR
08/07/2022		5,850.00	22,165.37		60,925.37 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.920000		1,990.63		62,916.00 DR

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System Price) - 16,050.000000 Units on hand				
		16,050.00	24,156.00		62,916.00 DR
<u>Bendigo Bank Preference Notes (BENPG.AX)</u>					
01/07/2022	Opening Balance	585.00			58,734.00 DR
08/07/2022		(585.00)		60,115.83	1,381.83 CR
08/07/2022	Unrealised Gain writeback as at 08/07/2022		1,381.83		0.00 DR
		0.00	1,381.83	60,115.83	0.00 DR
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2022	Opening Balance	3,890.00			160,462.50 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (Custom) - 3,890.000000 Units on hand		14,548.60		175,011.10 DR
		3,890.00	14,548.60		175,011.10 DR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
01/07/2022	Opening Balance	794.00			71,761.72 DR
29/09/2022	CBA drp	1.00	96.44		71,858.16 DR
30/03/2023	CBA drp	1.00	97.37		71,955.53 DR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (Custom) - 796.000000 Units on hand		7,859.39		79,814.92 DR
		796.00	8,053.20		79,814.92 DR
<u>Commonwealth Bank Of Australia. (CBAPF.AX)</u>					
01/07/2022	Opening Balance	585.00			56,160.00 DR
15/08/2022		(585.00)		59,939.37	3,779.37 CR
15/08/2022	Unrealised Gain writeback as at 15/08/2022		3,779.37		0.00 DR
		0.00	3,779.37	59,939.37	0.00 DR
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
08/07/2022		3,000.00	50,878.77		50,878.77 DR
22/11/2022		1,620.00	32,241.36		83,120.13 DR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (Custom) - 4,620.000000 Units on hand		19,351.47		102,471.60 DR
		4,620.00	102,471.60		102,471.60 DR
<u>Inghams Group Limited (ING.AX)</u>					
01/07/2022	Opening Balance	11,300.00			29,154.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.620000 (System Price) - 11,300.000000 Units on hand		452.00		29,606.00 DR
		11,300.00	452.00		29,606.00 DR
<u>Macquarie Group Limited (MQG.AX)</u>					
01/07/2022	Opening Balance	662.00			108,905.62 DR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 662.000000 Units on hand		8,678.82		117,584.44 DR
		662.00	8,678.82		117,584.44 DR
<u>Macquarie Group Limited (MQGPC.AX)</u>					
01/07/2022	Opening Balance	868.00			89,230.40 DR
04/04/2023		(868.00)		89,306.93	76.53 CR
04/04/2023	Unrealised Gain writeback as at 04/04/2023		76.53		0.00 DR
		0.00	76.53	89,306.93	0.00 DR

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>National Australia Bank (NAB.AX)</u>					
01/07/2022	Opening Balance	6,291.00			172,310.49 DR
30/06/2023	Revaluation - 30/06/2023 @ \$26.370000 (Custom) - 6,291.000000 Units on hand			6,416.82	165,893.67 DR
		6,291.00		6,416.82	165,893.67 DR
<u>Pm Capital Global Opportunities Fund Ltd (PM.AX)</u>					
01/07/2022	Opening Balance	59,000.00			89,680.00 DR
22/02/2023		(59,000.00)		70,579.28	19,100.72 DR
22/02/2023	Unrealised Gain writeback as at 22/02/2023			19,100.72	0.00 DR
		0.00		89,680.00	0.00 DR
<u>South32 Limited (S32.AX)</u>					
20/03/2023		5,000.00	19,801.31		19,801.31 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 5,000.000000 Units on hand			1,001.31	18,800.00 DR
		5,000.00	19,801.31	1,001.31	18,800.00 DR
<u>Telstra Corporation (TLS.AX)</u>					
01/07/2022	Opening Balance	17,000.00			65,450.00 DR
22/11/2022		(17,000.00)		70,408.00	4,958.00 CR
22/11/2022	Unrealised Gain writeback as at 22/11/2022		4,958.00		0.00 DR
		0.00	4,958.00	70,408.00	0.00 DR
<u>Westpac Banking Corporation (WBCPK.AX)</u>					
01/07/2022	Opening Balance	975.00			94,770.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$100.050000 (System Price) - 975.000000 Units on hand		2,778.75		97,548.75 DR
		975.00	2,778.75		97,548.75 DR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/07/2022	Opening Balance	2,972.00			94,628.48 DR
17/03/2023		1,500.00	49,865.01		144,493.49 DR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System Price) - 4,472.000000 Units on hand		9,522.19		154,015.68 DR
		4,472.00	59,387.20		154,015.68 DR
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	1,376.00			57,668.16 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (Custom) - 1,376.000000 Units on hand		10,223.68		67,891.84 DR
		1,376.00	10,223.68		67,891.84 DR
Units in Listed Unit Trusts (Australian) (78200)					
<u>Challenger \$100 Unsec Perp Notes (CGFPB.AX1)</u>					
01/07/2022	Opening Balance	400.00			40,064.00 DR
08/07/2022	(Auto reprocessed due to distribution entered / deleted on 11/11/2022)	(400.00)		40,489.39	425.39 CR
08/07/2022	Unrealised Gain writeback as at 08/07/2022		425.39		0.00 DR
		0.00	425.39	40,489.39	0.00 DR
<u>Charter Hall Long Wale Reit (CLW.AX1)</u>					
01/07/2022	Opening Balance	18,687.00			79,793.49 DR
08/07/2022		4,553.00	20,141.57		99,935.06 DR

T & CC NICHOLS SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Revaluation - 30/06/2023 @ \$4.010000 (System Price) - 23,240.000000 Units on hand			6,742.66	93,192.40 DR
		23,240.00	20,141.57	6,742.66	93,192.40 DR
<u>Vanguard Australian Corp Fixed Interest Index Etf (VACF.AX)</u>					
18/05/2023		805.00	40,219.22		40,219.22 DR
30/06/2023	Revaluation - 30/06/2023 @ \$48.780000 (System Price) - 805.000000 Units on hand			951.32	39,267.90 DR
		805.00	40,219.22	951.32	39,267.90 DR
<u>Vanguard Australian Fixed Interest Index Etf (VAF.AX)</u>					
22/05/2023		875.00	40,277.77		40,277.77 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.540000 (System Price) - 875.000000 Units on hand			1,305.27	38,972.50 DR
		875.00	40,277.77	1,305.27	38,972.50 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				35,718.78 DR
13/01/2023				35,718.78	0.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		29,371.03		29,371.03 DR
			29,371.03	35,718.78	29,371.03 DR
<u>Member Data Clearing Account (94920)</u>					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR
Total Debits:		1,411,885.60			
Total Credits:			1,411,885.60		

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 \$**

Calculation of assessable contributions	
Assessable employer contributions	
R1 \$	
plus Assessable personal contributions	
R2 \$	
plus **No-TFN-quoted contributions	
R3 \$	
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	
R6 \$	

Gross distribution from partnerships **I \$**

Loss

*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 \$**

Code

*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)

#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 <i>(Sum of labels A to U)</i>	W \$	Loss
--	-------------	------

Exempt current pension income **Y \$**

TOTAL ASSESSABLE INCOME (W less Y)	V \$	Loss
---	-------------	------

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	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 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

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
Early stage investor tax offset	D3 \$	D \$
Early stage investor tax offset carried forward from previous year	D4 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		T3 \$
		<i>(T2 less D – cannot be less than zero)</i>

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 \$	<i>(T3 less E – cannot be less than zero)</i>
--------------	--------------	---

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

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

O \$

Loss

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

Code

R2 \$ Income stream payments

R2 \$

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

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 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

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

T & CC NICHOLS 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>Activex Ardea Real Outcome Bond Fund (managed Fund) (XARO.AX)</u>				
12/05/2023		1,235.00	24.45	30,191.80
		1,235.00		30,191.80
Shares in Listed Companies (Australian) (77600)				
<u>Anz Banking Group (ANZ.AX)</u>				
09/08/2022		207.00	18.90	3,912.30
22/11/2022		1,350.00	24.86	33,560.94
		1,557.00		37,473.24
<u>Aurizon Holdings Limited (AZJ.AX)</u>				
08/07/2022		5,850.00	3.79	22,165.37
		5,850.00		22,165.37
<u>Bendigo Bank Preference Notes (BENPG.AX)</u>				
08/07/2022		(585.00)	102.76	(60,115.83)
		(585.00)		(60,115.83)
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>				
29/09/2022	CBA drp	1.00	96.44	96.44
30/03/2023	CBA drp	1.00	97.37	97.37
		2.00		193.81
<u>Commonwealth Bank Of Australia. (CBAPF.AX)</u>				
15/08/2022		(585.00)	102.46	(59,939.37)
		(585.00)		(59,939.37)
<u>Fortescue Metals Group Ltd (FMG.AX)</u>				
08/07/2022		3,000.00	16.96	50,878.77
22/11/2022		1,620.00	19.90	32,241.36
		4,620.00		83,120.13
<u>Macquarie Group Limited (MQGPC.AX)</u>				
04/04/2023		(868.00)	102.89	(89,306.93)
		(868.00)		(89,306.93)
<u>Pm Capital Global Opportunities Fund Ltd (PM.AX)</u>				
22/02/2023		(59,000.00)	1.20	(70,579.28)
		(59,000.00)		(70,579.28)
<u>South32 Limited (S32.AX)</u>				
20/03/2023		5,000.00	3.96	19,801.31
		5,000.00		19,801.31
<u>Telstra Corporation (TLS.AX)</u>				
22/11/2022		(17,000.00)	4.14	(70,408.00)
		(17,000.00)		(70,408.00)
<u>Woodside Energy Group Ltd (WDS.AX)</u>				
17/03/2023		1,500.00	33.24	49,865.01
		1,500.00		49,865.01
Units in Listed Unit Trusts (Australian) (78200)				
<u>Challenger \$100 Unsec Perp Notes (CGFPB.AX1)</u>				
08/07/2022	(Auto reprocessed due to distribution entered / deleted on 11/11/2022)	(400.00)	101.22	(40,489.39)

T & CC NICHOLS SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
		(400.00)		(40,489.39)
	<u>Charter Hall Long Wale Reit (CLW.AX1)</u>			
08/07/2022		4,553.00	4.42	20,141.57
		4,553.00		20,141.57
	<u>Vanguard Australian Corp Fixed Interest Index Etf (VACF.AX)</u>			
18/05/2023		805.00	49.96	40,219.22
		805.00		40,219.22
	<u>Vanguard Australian Fixed Interest Index Etf (VAF.AX)</u>			
22/05/2023		875.00	46.03	40,277.77
		875.00		40,277.77

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)

Cannot generate PAYG Payment Summary (Income Stream) report. No documents have been previously prepared during the reporting period. Please prepare the documents from the PAYG Payment Summary screen.