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Financial statements and reports for the year ended  
30 June 2023

Denise Wiggins Superannuation Fund

# Denise Wiggins Superannuation Fund

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**Denise Wiggins Superannuation Fund**

**Trustees Declaration**

Booth Nominees WA Pty Ltd ACN: 634272905

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

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

.....  
Denise Booth  
Booth Nominees WA Pty Ltd  
Director

.....  
Wayne Booth  
Booth Nominees WA Pty Ltd  
Director

.....  
Jewel Riley  
Booth Nominees WA Pty Ltd  
Director

16 January 2024

## Denise Wiggins Superannuation Fund

# Operating Statement

For the year ended 30 June 2023

|   | Note | 2023<br>\$       | 2022<br>\$         |
|---|------|------------------|--------------------|
| <b>Income</b>   |      |                  |                    |
| <b>Investment Income</b>  |      |                  |                    |
| Interest Received   |      | 1,603.40         | 30.04              |
| Property Income   | 9    | 19,505.09        | 18,153.37          |
| <b>Contribution Income</b>  |      |                  |                    |
| Employer Contributions  |      | 5,768.70         | 5,055.44           |
| <b>Total Income</b>   |      | <u>26,877.19</u> | <u>23,238.85</u>   |
| <b>Expenses</b>   |      |                  |                    |
| Accountancy Fees  |      | 1,830.00         | 1,720.00           |
| Administration Costs  |      | 330.00           | 200.00             |
| ATO Supervisory Levy  |      | 0.00             | 518.00             |
| Auditor's Remuneration  |      | 385.00           | 375.00             |
| ASIC Fees   |      | 0.00             | 56.00              |
| Bank Charges  |      | 10.00            | 24.00              |
| Depreciation  |      | 599.98           | 532.76             |
| Property Expenses - Advertising                                     |      | 187.00           | 0.00               |
| Property Expenses - Agents Management Fees                          |      | 3,065.97         | 2,815.65           |
| Property Expenses - Council Rates                                   |      | 977.24           | 1,226.89           |
| Property Expenses - Insurance Premium                               |      | 0.00             | 50.00              |
| Property Expenses - Land Tax  |      | 173.70           | 336.00             |
| Property Expenses - Pest Control                                    |      | 108.90           | 0.00               |
| Property Expenses - Repairs Maintenance                             |      | 181.50           | 985.86             |
| Property Expenses - Strata Levy Fees                                |      | 800.00           | 700.00             |
| Property Expenses - Water Rates                                     |      | 1,576.75         | 1,275.20           |
|   |      | <u>10,226.04</u> | <u>10,815.36</u>   |
| <b>Investment Losses</b>  |      |                  |                    |
| Changes in Market Values  | 10   | 12,656.89        | 110,000.00         |
| <b>Total Expenses</b>   |      | <u>22,882.93</u> | <u>120,815.36</u>  |
| <b>Benefits accrued as a result of operations before income tax</b> |      |                  |                    |
| Income Tax Expense  | 11   | 3,994.26         | (97,576.51)        |
| <b>Benefits accrued as a result of operations</b>                   |      | <u>1,496.61</u>  | <u>(99,440.11)</u> |

# Denise Wiggins Superannuation Fund

## Statement of Financial Position

As at 30 June 2023

|  | Note | 2023<br>\$        | 2022<br>\$        |
|--|------|-------------------|-------------------|
| <b>Assets</b>  |      |                   |                   |
| <b>Investments</b>   |      |                   |                   |
| Fixtures and Fittings (at written down value)                              | 2    | 1,019.74          | 1,274.67          |
| Plant and Equipment (at written down value)                                | 3    | 1,724.83          | 2,069.88          |
| Real Estate Properties ( Australian - Residential)                         | 4    | 352,343.11        | 365,000.00        |
| <b>Total Investments</b>   |      | <u>355,087.68</u> | <u>368,344.55</u> |
| <b>Other Assets</b>  |      |                   |                   |
| WBC Business Flexi   |      | 864.40            | 2,549.27          |
| WBC Cash Reserve   |      | 164,331.54        | 145,727.69        |
| <b>Total Other Assets</b>  |      | <u>165,195.94</u> | <u>148,276.96</u> |
| <b>Total Assets</b>  |      | <u>520,283.62</u> | <u>516,621.51</u> |
| Less:  |      |                   |                   |
| <b>Liabilities</b>   |      |                   |                   |
| Income Tax Payable   |      | 1,175.25          | 576.60            |
| PAYG Payable   |      | 1,329.00          | 92.15             |
| Sundry Creditors   |      | 330.00            | 0.00              |
| <b>Total Liabilities</b>   |      | <u>2,834.25</u>   | <u>668.75</u>     |
| <b>Net assets available to pay benefits</b>                                |      | <u>517,449.37</u> | <u>515,952.76</u> |
| Represented by:  |      |                   |                   |
| <b>Liability for accrued benefits allocated to members' accounts</b>       | 6, 7 |                   |                   |
| Booth, Denise - Accumulation   |      | 517,011.11        | 515,952.76        |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>517,011.11</u> | <u>515,952.76</u> |
| Statement of Financial Position Does Not Balance                           |      | 438.26            | 0.00              |
| Consisting of  |      |                   |                   |
| Current year profit/loss not allocated to members                          |      | 15,650.15         | 0.00              |

# Denise Wiggins Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

##### Interest revenue

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

##### Dividend revenue

# Denise Wiggins Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

#### d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

#### e. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

#### Note 2: Fixtures and Fittings (at written down value)

|                                 | 2023<br>\$ | 2022<br>\$ |
|---------------------------------|------------|------------|
| Carpet Doncaster Cambridge Grey | 1,019.74   | 1,274.67   |
|                                 | 1,019.74   | 1,274.67   |

#### Note 3: Plant and Equipment (at written down value)

| 2023<br>\$ | 2022<br>\$ |
|------------|------------|
|------------|------------|

Denise Wiggins Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023

|                            |          |          |
|----------------------------|----------|----------|
| Westinghouse Electric Oven | 402.03   | 482.46   |
| Hot Water System           | 1,322.80 | 1,587.42 |
|                            | 1,724.83 | 2,069.88 |

**Note 4: Real Estate Properties ( Australian - Residential)**

|                       | <b>2023</b> | <b>2022</b> |
|-----------------------|-------------|-------------|
|                       | \$          | \$          |
| U5 / 1A BUTLER STREET | 352,343.11  | 365,000.00  |
|                       | 352,343.11  | 365,000.00  |

**Note 5: Banks and Term Deposits**

|                    | <b>2023</b> | <b>2022</b> |
|--------------------|-------------|-------------|
|                    | \$          | \$          |
| <b>Banks</b>       |             |             |
| WBC Business Flexi | 864.40      | 2,549.27    |
| WBC Cash Reserve   | 164,331.54  | 145,727.69  |
|                    | 165,195.94  | 148,276.96  |

**Note 6: Liability for Accrued Benefits**

|   | <b>2023</b> | <b>2022</b> |
|---|-------------|-------------|
|   | \$          | \$          |
| Liability for accrued benefits at beginning of year | 515,952.76  | 615,392.87  |
| Benefits accrued as a result of operations          | 1,496.61    | (99,440.11) |
| Current year member movements                       | (438.26)    | 0.00        |
|   | 517,011.11  | 515,952.76  |

**Note 7: Vested Benefits**

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

|                 | <b>2023</b> | <b>2022</b> |
|-----------------|-------------|-------------|
|                 | \$          | \$          |
| Vested Benefits | 517,011.11  | 515,952.76  |

**Note 8: Guaranteed Benefits**

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



Denise Wiggins Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2023

**Note 9: Rental Income**

|                       | <b>2023</b><br>\$ | <b>2022</b><br>\$ |
|-----------------------|-------------------|-------------------|
| U5 / 1A BUTLER STREET | 19,505.09         | 18,153.37         |
|                       | 19,505.09         | 18,153.37         |

**Note 10: Changes in Market Values**

**Unrealised Movements in Market Value**

|   | <b>2023</b><br>\$ | <b>2022</b><br>\$ |
|---|-------------------|-------------------|
| <b>Real Estate Properties ( Australian - Residential)</b> |                   |                   |
| U5 / 1A BUTLER STREET                                     | (12,656.89)       | (110,000.00)      |
|   | (12,656.89)       | (110,000.00)      |
| <b>Total Unrealised Movement</b>                          | (12,656.89)       | (110,000.00)      |

**Realised Movements in Market Value**

|                                 | <b>2023</b><br>\$ | <b>2022</b><br>\$ |
|---------------------------------|-------------------|-------------------|
| <b>Total Realised Movement</b>  | 0.00              | 0.00              |
| <b>Changes in Market Values</b> | (12,656.89)       | (110,000.00)      |

**Note 11: Income Tax Expense**

|  | <b>2023</b><br>\$ | <b>2022</b><br>\$ |
|--|-------------------|-------------------|
| The components of tax expense comprise |                   |                   |
| Current Tax                            | 2,497.65          | 1,863.60          |
| Income Tax Expense                     | 2,497.65          | 1,863.60          |

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

|  |        |             |
|--|--------|-------------|
| Prima facie tax payable on benefits accrued before income tax at 15% | 599.14 | (14,636.48) |
|--|--------|-------------|

Less:  
Tax effect of:

Add:  
Tax effect of:

Denise Wiggins Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

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|                                      |                 |                 |
|--------------------------------------|-----------------|-----------------|
| Decrease in MV of Investments        | 1,898.53        | 16,500.00       |
| Rounding                             | (0.02)          | 0.08            |
| Income Tax on Taxable Income or Loss | 2,497.65        | 1,863.60        |
| Less credits:                        |                 |                 |
| Current Tax or Refund                | <u>2,497.65</u> | <u>1,863.60</u> |

# Denise Wiggins Superannuation Fund

## Members Statement

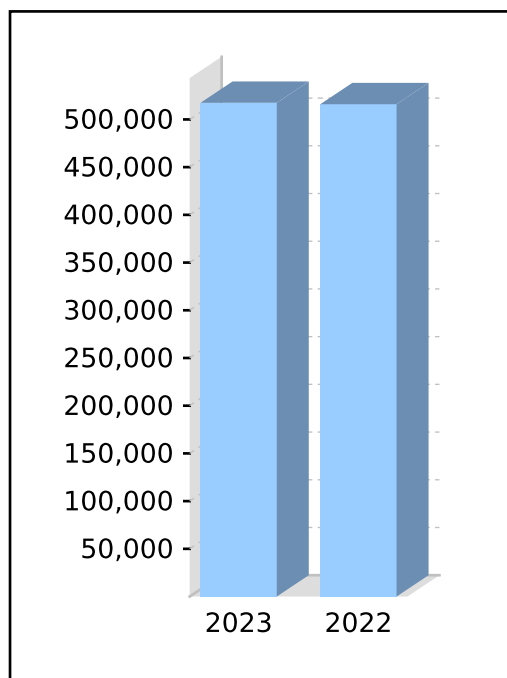
Denise Booth  
 23 Georgiana St  
 Devonport, Tasmania, 7310, Australia

### Your Details

|                            |                    |                          |            |
|----------------------------|--------------------|--------------------------|------------|
| Date of Birth :            | Provided           | Nominated Beneficiaries: | N/A        |
| Age:                       | 63                 | Nomination Type:         | N/A        |
| Tax File Number:           | Provided           | Vested Benefits:         | 517,011.11 |
| Date Joined Fund:          | 01/07/2016         | Total Death Benefit:     | 517,011.11 |
| Service Period Start Date: | 10/03/2010         |                          |            |
| Date Left Fund:            |                    |                          |            |
| Member Code:               | 1                  |                          |            |
| Account Start Date:        | 01/07/2016         |                          |            |
| Account Phase:             | Accumulation Phase |                          |            |
| Account Description:       | Accumulation       |                          |            |

### Your Balance

|                                |            |
|--------------------------------|------------|
| Total Benefits                 | 517,011.11 |
| <u>Preservation Components</u> |            |
| Preserved                      | 517,011.11 |
| Unrestricted Non Preserved     |            |
| Restricted Non Preserved       |            |
| <u>Tax Components</u>          |            |
| Tax Free                       | 755.45     |
| Taxable                        | 515,895.68 |
| Investment Earnings Rate       | -0.67%     |



### Your Detailed Account Summary

|  | This Year  | Last Year    |
|--|------------|--------------|
| Opening balance at 01/07/2022                        | 515,952.76 | 615,392.87   |
| <u>Increases to Member account during the period</u> |            |              |
| Employer Contributions                               | 5,768.70   | 5,055.44     |
| Personal Contributions (Concessional)                |            |              |
| Personal Contributions (Non Concessional)            |            |              |
| Government Co-Contributions                          |            |              |
| Other Contributions                                  |            |              |
| Proceeds of Insurance Policies                       |            |              |
| Transfers In   |            |              |
| Net Earnings   | (1,774.44) | (102,631.95) |
| Internal Transfer In                                 |            |              |
| <u>Decreases to Member account during the period</u> |            |              |
| Pensions Paid  |            |              |
| Contributions Tax                                    | 799.57     | 758.32       |
| Income Tax   | 1,698.08   | 1,105.28     |
| No TFN Excess Contributions Tax                      |            |              |
| Excess Contributions Tax                             |            |              |
| Refund Excess Contributions                          |            |              |
| Division 293 Tax                                     |            |              |
| Insurance Policy Premiums Paid                       |            |              |
| Management Fees                                      |            |              |
| Member Expenses                                      |            |              |
| Benefits Paid/Transfers Out                          |            |              |
| Superannuation Surcharge Tax                         |            |              |
| Internal Transfer Out                                |            |              |
| Closing balance at 30/06/2023                        | 517,449.37 | 515,952.76   |

**Denise Wiggins Superannuation Fund**  
**Members Statement**

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**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Denise Booth  
Director

\_\_\_\_\_  
Wayne Ronald Booth  
Director

\_\_\_\_\_  
Jewel Marie Riley  
Director

# Denise Wiggins Superannuation Fund

## Members Statement

Kirsty Manning  
 61 Bakers creek rd  
 Lucaston, Tasmania, 6109, Australia

### Your Details

|                            |                    |                          |     |
|----------------------------|--------------------|--------------------------|-----|
| Date of Birth :            | Provided           | Nominated Beneficiaries: | N/A |
| Age:                       | 42                 | Nomination Type:         | N/A |
| Tax File Number:           | Not Provided       | Vested Benefits:         |     |
| Date Joined Fund:          | 01/07/2016         | Total Death Benefit:     |     |
| Service Period Start Date: |                    |                          |     |
| Date Left Fund:            |                    |                          |     |
| Member Code:               | 2                  |                          |     |
| Account Start Date:        | 01/07/2016         |                          |     |
| Account Phase:             | Accumulation Phase |                          |     |
| Account Description:       | Accumulation       |                          |     |

### Your Balance

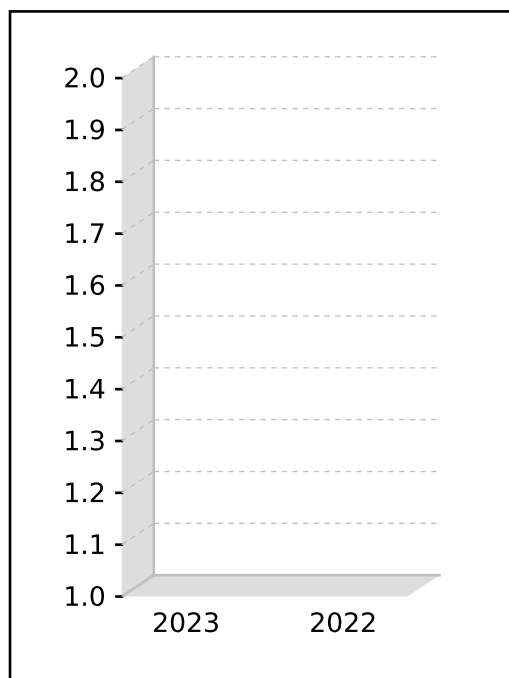
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable  
 Investment Earnings Rate 0%



### Your Detailed Account Summary

|  | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022                        |           |           |
| <u>Increases to Member account during the period</u> |           |           |
| Employer Contributions                               |           |           |
| Personal Contributions (Concessional)                |           |           |
| Personal Contributions (Non Concessional)            |           |           |
| Government Co-Contributions                          |           |           |
| Other Contributions                                  |           |           |
| Proceeds of Insurance Policies                       |           |           |
| Transfers In   |           |           |
| Net Earnings   |           |           |
| Internal Transfer In                                 |           |           |
| <u>Decreases to Member account during the period</u> |           |           |
| Pensions Paid  |           |           |
| Contributions Tax                                    |           |           |
| Income Tax   |           |           |
| No TFN Excess Contributions Tax                      |           |           |
| Excess Contributions Tax                             |           |           |
| Refund Excess Contributions                          |           |           |
| Division 293 Tax                                     |           |           |
| Insurance Policy Premiums Paid                       |           |           |
| Management Fees                                      |           |           |
| Member Expenses                                      |           |           |
| Benefits Paid/Transfers Out                          |           |           |
| Superannuation Surcharge Tax                         |           |           |
| Internal Transfer Out                                |           |           |
| Closing balance at 30/06/2023                        | 0.00      | 0.00      |

**Denise Wiggins Superannuation Fund**  
**Members Statement**

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**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Denise Booth  
Director

\_\_\_\_\_  
Wayne Ronald Booth  
Director

\_\_\_\_\_  
Jewel Marie Riley  
Director

Denise Wiggins Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2023

| Investment  | Units                              | Market Price   | Market Value      | Average Cost | Accounting Cost   | Overall           | Unrealised Current Year | Realised Movement |      |
|---|------------------------------------|----------------|-------------------|--------------|-------------------|-------------------|-------------------------|-------------------|------|
| <b>Cash/Bank Accounts</b>                                 |                                    |                |                   |              |                   |                   |                         |                   |      |
| WBC Business Flexi  |                                    | 864.400000     | 864.40            | 864.40       | 864.40            |                   |                         |                   |      |
| WBC Cash Reserve  |                                    | 164,331.540000 | 164,331.54        | 164,331.54   | 164,331.54        |                   |                         |                   |      |
|   |                                    |                | <b>165,195.94</b> |              | <b>165,195.94</b> |                   |                         |                   |      |
| <b>Fixtures and Fittings (at written down value)</b>      |                                    |                |                   |              |                   |                   |                         |                   |      |
| Carpet Doncaster Cambridge Grey                           |                                    | 1,019.740000   | 1,019.74          | 1,019.74     | 1,019.74          |                   |                         |                   |      |
|   |                                    |                | <b>1,019.74</b>   |              | <b>1,019.74</b>   |                   |                         |                   |      |
| <b>Plant and Equipment (at written down value)</b>        |                                    |                |                   |              |                   |                   |                         |                   |      |
| Hot Water System  |                                    | 1,322.800000   | 1,322.80          | 1,322.80     | 1,322.80          |                   |                         |                   |      |
| Westinghouse Electric Oven                                |                                    | 402.030000     | 402.03            | 402.03       | 402.03            |                   |                         |                   |      |
|   |                                    |                | <b>1,724.83</b>   |              | <b>1,724.83</b>   |                   |                         |                   |      |
| <b>Real Estate Properties ( Australian - Residential)</b> |                                    |                |                   |              |                   |                   |                         |                   |      |
| U5/1A BUTLER ST   | U5 / 1A BUTLER STREET<br>BUTLER ST | 1.00           | 352,343.110000    | 352,343.11   | 235,000.00        | 235,000.00        | 117,343.11              | (12,656.89)       | 0.00 |
|   |                                    |                | <b>352,343.11</b> |              | <b>235,000.00</b> | <b>117,343.11</b> | <b>(12,656.89)</b>      | <b>0.00</b>       |      |
|   |                                    |                | <b>520,283.62</b> |              | <b>402,940.51</b> | <b>117,343.11</b> | <b>(12,656.89)</b>      | <b>0.00</b>       |      |

# Denise Wiggins Superannuation Fund Investment Income Report

As at 30 June 2023

| Investment  | Total Income     | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income (Excl. Capital Gains) * 2 | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|---|------------------|---------|-----------|-----------------|------------------|----------------|---------------------|---|-------------|------------------|---------------------------|-------------------------|
| <b>Bank Accounts</b>                                      |                  |         |           |                 |                  |                |                     |   |             |                  |                           |                         |
| WBC Cash Reserve  | 1,603.40         |         |           | 1,603.40        | 0.00             | 0.00           | 0.00                | 1,603.40                                    |             |                  | 0.00                      | 0.00                    |
|   | <b>1,603.40</b>  |         |           | <b>1,603.40</b> | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>         | <b>1,603.40</b>                             |             |                  | <b>0.00</b>               | <b>0.00</b>             |
| <b>Real Estate Properties ( Australian - Residential)</b> |                  |         |           |                 |                  |                |                     |   |             |                  |                           |                         |
| U5/1A BUTLER ST   | 19,505.09        |         |           |                 |                  |                |                     | 19,505.09                                   |             |                  |                           |                         |
|   | <b>19,505.09</b> |         |           |                 |                  |                |                     | <b>19,505.09</b>                            |             |                  |                           |                         |
|   | <b>21,108.49</b> |         |           | <b>1,603.40</b> | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>         | <b>21,108.49</b>                            |             |                  | <b>0.00</b>               | <b>0.00</b>             |

|   |                  |
|---|------------------|
| Assessable Income (Excl. Capital Gains) | <b>21,108.49</b> |
| Net Capital Gain                        | <b>0.00</b>      |
| <b>Total Assessable Income</b>          | <b>21,108.49</b> |

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.



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

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** \$ / <sup>LOSS</sup>

**!** **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** \$ / <sup>LOSS</sup>

---

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

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](http://ato.gov.au/privacy)

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*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)

# Losses schedule

# 2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape. Place  in all applicable boxes.

Refer to *Losses schedule instructions 2023*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

---

## Part A – Losses carried forward to the 2023–24 income year – excludes film losses

### 1 Tax losses carried forward to later income years

| Year of loss                        |          |
|-------------------------------------|----------|
| 2022–23                             | <b>B</b> |
| 2021–22                             | <b>C</b> |
| 2020–21                             | <b>D</b> |
| 2019–20                             | <b>E</b> |
| 2018–19                             | <b>F</b> |
| 2017–18 and earlier<br>income years | <b>G</b> |
| <b>Total</b>                        | <b>U</b> |

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

### 2 Net capital losses carried forward to later income years

| Year of loss                        |          |
|-------------------------------------|----------|
| 2022–23                             | <b>H</b> |
| 2021–22                             | <b>I</b> |
| 2020–21                             | <b>J</b> |
| 2019–20                             | <b>K</b> |
| 2018–19                             | <b>L</b> |
| 2017–18 and earlier<br>income years | <b>M</b> |
| <b>Total</b>                        | <b>V</b> |

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

**Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2022–23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022–23 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

| Year of loss                     |          |     |    |
|----------------------------------|----------|-----|----|
| 2022–23                          | <b>A</b> | Yes | No |
| 2021–22                          | <b>B</b> | Yes | No |
| 2020–21                          | <b>C</b> | Yes | No |
| 2019–20                          | <b>D</b> | Yes | No |
| 2018–19                          | <b>E</b> | Yes | No |
| 2017–18 and earlier income years | <b>F</b> | Yes | No |

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film losses

|                    |          |
|--------------------|----------|
| Tax losses         | <b>G</b> |
| Net capital losses | <b>H</b> |

**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film losses

|                    |          |
|--------------------|----------|
| Tax losses         | <b>I</b> |
| Net capital losses | <b>J</b> |

**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

**K** Yes No

**Part C – Unrealised losses** – company only

**Note:** These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

**L** Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

**M** Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

**N** Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

**O**

---

## Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

---

## Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

---

## Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

**ADD** Uplift of tax losses of designated infrastructure project entities **B**

**SUBTRACT** Net forgiven amount of debt **C**

**ADD** Tax loss incurred (if any) during current year **D**

**ADD** Tax loss amount from conversion of excess franking offsets **E**

**SUBTRACT** Net exempt income **F**

**SUBTRACT** Tax losses forgone **G**

**SUBTRACT** Tax losses deducted **H**

**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

---

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**Taxpayer's declaration**

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

Signature

Date                      Day                      /                      Month                      /                      Year

Contact person

Daytime contact number (include area code)