

**THE RP & CC HAWES 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**

| <b>Total Profit</b> | <b>Amount</b>      |
|---------------------|--------------------|
| Income              | 13,028.35          |
| Less Expense        | 24,234.20          |
| <b>Total Profit</b> | <b>(11,205.85)</b> |

| <b>Tax Summary</b>                          | <b>Amount</b> |
|---|---------------|
| Fund Tax Rate                               | 15.00 %       |
| Total Profit                                | (11,205.85)   |
| Less Permanent Differences                  | (9,056.55)    |
| Less Timing Differences                     | 0.00          |
| Less Exempt Pension Income                  | 22,084.00     |
| Less Other Non Taxable Income               | (20,970.00)   |
| Less LIC Deductions                         | 0.00          |
| Add SMSF Non Deductible Expenses            | 3,264.00      |
| Add Other Non Deductible Expenses           | 0.00          |
| Add Total Franking/Foreign/TFN/FRW Credits  | 0.00          |
| Less Realised Accounting Capital Gains      | 0.00          |
| Less Tax Losses Deducted                    | 0.00          |
| Add SMSF Annual Return Rounding             | (0.70)        |
| <b>Taxable Income</b>                       | <b>0.00</b>   |
| <b>Income Tax on Taxable Income or Loss</b> | <b>0.00</b>   |

| <b>Profit/(Loss) Available for Allocation</b> | <b>Amount</b>   |
|---|-----------------|
| Total Available Profit                        | 9,764.15        |
| Franking Credits                              | 0.00            |
| TFN Credits                                   | 0.00            |
| Foreign Credits                               | 0.00            |
| FRW Credits                                   | 0.00            |
| <b>Total</b>                                  | <b>9,764.15</b> |

| <b>Income Tax Expense Available for Allocation</b> | <b>Amount</b> |
|--|---------------|
| <b>Total Income Tax Expense Allocation</b>         | <b>0.00</b>   |

## Final Segment 1 from 01 July 2022 to 30 June 2023

### Pool Name Deemed Segregation

| Total Profit        | Amount             |
|---------------------|--------------------|
| Income              | 13,028.35          |
| Less Expense        | 24,234.20          |
| <b>Total Profit</b> | <b>(11,205.85)</b> |

| Create Entries Summary                      | Amount      |
|---|-------------|
| Fund Tax Rate                               | 15.00 %     |
| Total Profit                                | (11,205.85) |
| Less Permanent Differences                  | (9,056.55)  |
| Less Timing Differences                     | 0.00        |
| Less Exempt Pension Income                  | 22,084.90   |
| Less Other Non Taxable Income               | (20,970.00) |
| Add SMSF Non Deductible Expenses            | 3,264.20    |
| Add Other Non Deductible Expenses           | 0.00        |
| Add Total Franking/Foreign/TFN/FRW Credits  | 0.00        |
| Less Realised Accounting Capital Gains      | 0.00        |
| Less Tax Losses Deducted                    | 0.00        |
| <b>Taxable Income</b>                       | <b>0.00</b> |
| <b>Income Tax on Taxable Income or Loss</b> | <b>0.00</b> |

| Member Weighted Balance Summary        | Weighting% | Amount     |
|--|------------|------------|
| Robert Philip Hawes(HAWROB00003A)      | 0.00       | 0.00       |
| Robert Philip Hawes(HAWROB00017P)      | 48.63      | 254,059.48 |
| Caroline Constance Hawes(HAWCAR00003A) | 0.00       | 0.00       |
| Caroline Constance Hawes(HAWCAR00017P) | 51.37      | 268,327.93 |

| Profit/(Loss) Available for Allocation | Amount          |
|--|-----------------|
| Total Available Profit                 | 9,764.15        |
| Franking Credits                       | 0.00            |
| TFN Credits                            | 0.00            |
| FRW Credits                            | 0.00            |
| <b>Total</b>                           | <b>9,764.15</b> |

| Allocation to Members                  | Weighting% | Amount   |
|--|------------|----------|
| Robert Philip Hawes(HAWROB00003A)      | 0.00       | 0.00     |
| Robert Philip Hawes(HAWROB00017P)      | 48.63      | 4,748.31 |
| Caroline Constance Hawes(HAWCAR00003A) | 0.00       | 0.00     |
| Caroline Constance Hawes(HAWCAR00017P) | 51.37      | 5,015.84 |

| Accumulation Weighted Balance Summary  | Weighting% | Amount     |
|--|------------|------------|
| Robert Philip Hawes(HAWROB00003A)      | 0.00       | 0.00       |
| Robert Philip Hawes(HAWROB00017P)      | 48.63      | 254,059.48 |
| Caroline Constance Hawes(HAWCAR00003A) | 0.00       | 0.00       |
| Caroline Constance Hawes(HAWCAR00017P) | 51.37      | 268,327.93 |

|  |               |
|--|---------------|
| <b>Income Tax Expense Available for Allocation</b> | <b>Amount</b> |
| <b>Total Income Tax Expense Allocation</b>         | <b>0.00</b>   |

| <b>Allocation to Members</b>           | <b>Weighting%</b> | <b>Amount</b> |
|--|-------------------|---------------|
| Robert Philip Hawes(HAWROB00003A)      | 0.00              | 0.00          |
| Robert Philip Hawes(HAWROB00017P)      | 48.63             | 0.00          |
| Caroline Constance Hawes(HAWCAR00003A) | 0.00              | 0.00          |
| Caroline Constance Hawes(HAWCAR00017P) | 51.37             | 0.00          |

#### Calculation of daily member weighted balances

##### Robert Philip Hawes (HAWROB00003A)

###### Member Balance

|                                |       |                 |      |             |
|--------------------------------|-------|-----------------|------|-------------|
| 01/07/2022                     | 50010 | Opening Balance | 0.00 | 0.00        |
| <b>Total Amount (Weighted)</b> |       |                 |      | <b>0.00</b> |

##### Robert Philip Hawes (HAWROB00017P)

###### Member Balance

|                                |       |                 |            |                   |
|--------------------------------|-------|-----------------|------------|-------------------|
| 01/07/2022                     | 50010 | Opening Balance | 257,587.35 | 257,587.35        |
| 30/01/2023                     | 54160 | Pensions Paid   | (5,000.00) | (2,082.19)        |
| 26/04/2023                     | 54160 | Pensions Paid   | (8,000.00) | (1,446.58)        |
| 20/06/2023                     | 54160 | Pensions Paid   | 30.00      | 0.90              |
| <b>Total Amount (Weighted)</b> |       |                 |            | <b>254,059.48</b> |

##### Caroline Constance Hawes (HAWCAR00003A)

###### Member Balance

|                                |       |                 |      |             |
|--------------------------------|-------|-----------------|------|-------------|
| 01/07/2022                     | 50010 | Opening Balance | 0.00 | 0.00        |
| <b>Total Amount (Weighted)</b> |       |                 |      | <b>0.00</b> |

##### Caroline Constance Hawes (HAWCAR00017P)

###### Member Balance

|                                |       |                 |            |                   |
|--------------------------------|-------|-----------------|------------|-------------------|
| 01/07/2022                     | 50010 | Opening Balance | 269,730.67 | 269,730.67        |
| 28/04/2023                     | 54160 | Pensions Paid   | (8,000.00) | (1,402.74)        |
| <b>Total Amount (Weighted)</b> |       |                 |            | <b>268,327.93</b> |

#### 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                           | 0.00        |
| 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        |
| <b>Capital Gain /(Losses carried forward)</b>                     | <b>0.00</b> |

**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**

Robert Philip Hawes(HAWROB00003A) - 0.00 % **0.00**

Robert Philip Hawes(HAWROB00017P) - 100.00 % **0.00**

Caroline Constance Hawes(HAWCAR00003A) - 0.00 % **0.00**

Caroline Constance Hawes(HAWCAR00017P) - 0.00 % **0.00**

**Total Foreign Tax Offset Allocated to Members** **0.00**

**THE RP & CC HAWES SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2023

| Last Year    | Code                       | Account Name   | Units | Debits    | Credits    |
|--------------|----------------------------|--|-------|-----------|------------|
|              |                            |  |       | \$        | \$         |
| (485.31)     | 24700                      | Changes in Market Values of Investments  |       | 9,056.55  |            |
|              | <b>25000</b>               | <b>Interest Received</b>   |       |           |            |
|              | 25000/ANGUS_JUBIL021       | Angus Contributory Mortgage Fund (Jubilee Infrastructure)                              |       |           | 186.30     |
|              | 25000/ANGUS_NAWWA012       | Angus Contributory Mortgage Fund (NAW)   |       |           | 4,065.75   |
|              | 25000/ANGUS_NAWWA024       | Angus Contributory Mortgage Fund (NAW)   |       |           | 1,504.11   |
|              | 25000/ANGUS_PIARA010       | Angus Contributory Mortgage Fund (Piara Waters)  |       |           | 5,679.45   |
|              | 25000/ANGUS_SEAPI015       | Angus Contributory Mortgage Fund (Seapines Property)                                   |       |           | 4,936.43   |
| (31.83)      | 25000/ANZ200552504         | ANZ Online Saver x504  |       |           | 947.43     |
| (6,748.08)   | 25000/HAWES_ANGUSCONTRIB12 | Angus Contributory Mortgage Fund (Karialia Port)                                       |       |           |            |
| (16,500.00)  | 25000/HAWES_ANGUSCONTRIBU9 | Angus Contributory Mortgage Fund (Pan Holdings)  |       |           |            |
| (4,740.00)   | 25000/HAWES_ANGUSOXFORD    | Angus Contributory Mortgage Fund (Oxford Rose)   |       |           | 4,763.81   |
|              | 25000/HAWES_ATO            | ATO  |       |           | 1.62       |
| 2,970.00     | 30100                      | Accountancy Fees   |       | 2,970.00  |            |
| 82.95        | 30200                      | Administration Costs   |       | 35.20     |            |
|              | 30400                      | ATO Supervisory Levy   |       | 259.00    |            |
|              | <b>41600</b>               | <b>Pensions Paid</b>   |       |           |            |
| 16,052.07    | 41600/HAWCAR00017P         | (Pensions Paid) Hawes, Caroline Constance - Pension (Account Based Pension 3)          |       | 8,000.00  |            |
| 11,669.08    | 41600/HAWROB00017P         | (Pensions Paid) Hawes, Robert Philip - Pension (Account Based Pension 3)               |       | 12,970.00 |            |
| (2,268.88)   | 49000                      | Profit/Loss Allocation Account   |       |           | 11,205.85  |
|              | <b>50010</b>               | <b>Opening Balance</b>   |       |           |            |
| (165,696.39) | 50010/HAWCAR00001P         | (Opening Balance) Hawes, Caroline Constance - Pension (Pension)                        |       |           | 0.00       |
| (106,999.56) | 50010/HAWCAR00002P         | (Opening Balance) Hawes, Caroline Constance - Pension (Pension)                        |       |           | 0.00       |
|              | 50010/HAWCAR00017P         | (Opening Balance) Hawes, Caroline Constance - Pension (Account Based Pension 3)        |       |           | 269,730.67 |
| (41,854.92)  | 50010/HAWROB00001P         | (Opening Balance) Hawes, Robert Philip - Pension (Pension)                             |       |           | 0.00       |
| (215,036.03) | 50010/HAWROB00002P         | (Opening Balance) Hawes, Robert Philip - Pension (Pension)                             |       |           | 0.00       |
|              | 50010/HAWROB00017P         | (Opening Balance) Hawes, Robert Philip - Pension (Account Based Pension 3)             |       |           | 257,587.35 |
|              | <b>53100</b>               | <b>Share of Profit/(Loss)</b>  |       |           |            |
| (13,086.79)  | 53100/HAWCAR00017P         | (Share of Profit/(Loss)) Hawes, Caroline Constance - Pension (Account Based Pension 3) |       |           | 5,015.84   |
| (12,365.48)  | 53100/HAWROB00017P         | (Share of Profit/(Loss)) Hawes, Robert Philip - Pension (Account Based Pension 3)      |       |           | 4,748.31   |
|              | <b>54160</b>               | <b>Pensions Paid</b>   |       |           |            |

# THE RP & CC HAWES SUPERANNUATION FUND

## Trial Balance

As at 30 June 2023

| Last Year                                      | Code                    | Account Name  | Units      | Debits            | Credits           |
|--|-------------------------|---|------------|-------------------|-------------------|
|  |                         |   |            | \$                | \$                |
| 16,052.07                                      | 54160/HAWCAR00017P      | (Pensions Paid) Hawes, Caroline Constance - Pension (Account Based Pension 3)         |            | 8,000.00          |                   |
| 11,669.08                                      | 54160/HAWROB00017P      | (Pensions Paid) Hawes, Robert Philip - Pension (Account Based Pension 3)              |            | 12,970.00         |                   |
|  | <b>56100</b>            | <b>Internal Transfers In</b>  |            |                   |                   |
| (272,695.95)                                   | 56100/HAWCAR00003A      | (Internal Transfers In) Hawes, Caroline Constance - Accumulation                      |            |                   | 0.00              |
| (272,695.95)                                   | 56100/HAWCAR00017P      | (Internal Transfers In) Hawes, Caroline Constance - Pension (Account Based Pension 3) |            |                   | 0.00              |
| (256,890.95)                                   | 56100/HAWROB00003A      | (Internal Transfers In) Hawes, Robert Philip - Accumulation                           |            |                   | 0.00              |
| (256,890.95)                                   | 56100/HAWROB00017P      | (Internal Transfers In) Hawes, Robert Philip - Pension (Account Based Pension 3)      |            |                   | 0.00              |
|  | <b>57100</b>            | <b>Internal Transfers Out</b>   |            |                   |                   |
| 165,696.39                                     | 57100/HAWCAR00001P      | (Internal Transfers Out) Hawes, Caroline Constance - Pension (Pension)                |            |                   | 0.00              |
| 106,999.56                                     | 57100/HAWCAR00002P      | (Internal Transfers Out) Hawes, Caroline Constance - Pension (Pension)                |            |                   | 0.00              |
| 272,695.95                                     | 57100/HAWCAR00003A      | (Internal Transfers Out) Hawes, Caroline Constance - Accumulation                     |            |                   | 0.00              |
| 41,854.92                                      | 57100/HAWROB00001P      | (Internal Transfers Out) Hawes, Robert Philip - Pension (Pension)                     |            |                   | 0.00              |
| 215,036.03                                     | 57100/HAWROB00002P      | (Internal Transfers Out) Hawes, Robert Philip - Pension (Pension)                     |            |                   | 0.00              |
| 256,890.95                                     | 57100/HAWROB00003A      | (Internal Transfers Out) Hawes, Robert Philip - Accumulation                          |            |                   | 0.00              |
|  | <b>60400</b>            | <b>Bank Accounts</b>  |            |                   |                   |
| 2.37   | 60400/ANZ182920165      | ANZ Online Saver x165   |            |                   | 0.00              |
| 397,748.41                                     | 60400/ANZ200552504      | ANZ Online Saver x504   |            | 144,531.48        |                   |
| 0.00   | 68000                   | Sundry Debtors  |            | 100,000.00        |                   |
|  | <b>75000</b>            | <b>Mortgage Loans (Australian)</b>  |            |                   |                   |
|  | 75000/ANGUS_JUBIL021    | Angus Contributory Mortgage Fund (Jubilee Infrastructure)                             |            | 100,000.00        |                   |
|  | 75000/ANGUS_NAWWA024    | Angus Contributory Mortgage Fund (NAW)  |            | 51,500.00         |                   |
|  | 75000/ANGUS_SEAPI015    | Angus Contributory Mortgage Fund (Seapines Property)                                  |            | 120,000.00        |                   |
| 120,000.00                                     | 75000/HAWES_ANGUSOXFORD | Angus Contributory Mortgage Fund (Oxford Rose)  |            |                   | 0.00              |
|  | <b>77700</b>            | <b>Shares in Listed Companies (Overseas)</b>  |            |                   |                   |
| 9,137.24                                       | 77700/GPR               | Great Panther Mining Ltd  | 1,049.0000 | 80.69             |                   |
| 430.00   | 85000                   | Income Tax Payable/Refundable   |            |                   | 0.00              |
|  |                         |   |            | <b>570,372.92</b> | <b>570,372.92</b> |
| <b>Current Year Profit/(Loss): (11,205.85)</b> |                         |   |            |                   |                   |

**THE RP & CC HAWES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

| Transaction Date  | Description   | Units | Debit           | Credit          | Balance \$         |
|---|---|-------|-----------------|-----------------|--------------------|
| <b>Changes in Market Values of Investments (24700)</b>                            |   |       |                 |                 |                    |
| Changes in Market Values of Investments (24700)                                   |   |       |                 |                 |                    |
| 30/06/2023  | Revaluation - 30/06/2023 @ \$0.076920 (Custom Firm (Exit)) - 1,049.000000 Units on hand (GPS) |       | 9,056.55        |                 | 9,056.55 DR        |
|   |   |       | <b>9,056.55</b> |                 | <b>9,056.55 DR</b> |
| <b>Interest Received (25000)</b>  |   |       |                 |                 |                    |
| <u>Angus Contributory Mortgage Fund (Jubilee Infrastructure) (ANGUS_JUBIL021)</u> |   |       |                 |                 |                    |
| 01/06/2023  | Interest  |       |                 | 186.30          | 186.30 CR          |
|   |   |       |                 | <b>186.30</b>   | <b>186.30 CR</b>   |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA012)</u>                    |   |       |                 |                 |                    |
| 04/10/2022  | Interest  |       |                 | 575.34          | 575.34 CR          |
| 01/11/2022  | Interest  |       |                 | 594.52          | 1,169.86 CR        |
| 01/12/2022  | Interest  |       |                 | 575.34          | 1,745.20 CR        |
| 03/01/2023  | Interest  |       |                 | 594.52          | 2,339.72 CR        |
| 01/02/2023  | Interest  |       |                 | 594.52          | 2,934.24 CR        |
| 01/03/2023  | Interest  |       |                 | 536.99          | 3,471.23 CR        |
| 03/04/2023  | Interest  |       |                 | 594.52          | 4,065.75 CR        |
|   |   |       |                 | <b>4,065.75</b> | <b>4,065.75 CR</b> |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA024)</u>                    |   |       |                 |                 |                    |
| 01/05/2023  | Interest  |       |                 | 739.73          | 739.73 CR          |
| 01/06/2023  | Interest  |       |                 | 764.38          | 1,504.11 CR        |
|   |   |       |                 | <b>1,504.11</b> | <b>1,504.11 CR</b> |
| <u>Angus Contributory Mortgage Fund (Piara Waters) (ANGUS_PIARA010)</u>           |   |       |                 |                 |                    |
| 11/08/2022  | Interest  |       |                 | 575.34          | 575.34 CR          |
| 12/09/2022  | Interest  |       |                 | 594.52          | 1,169.86 CR        |
| 11/11/2022  | Interest  |       |                 | 594.52          | 1,764.38 CR        |
| 09/12/2022  | Interest  |       |                 | 575.34          | 2,339.72 CR        |
| 11/01/2023  | Interest  |       |                 | 594.52          | 2,934.24 CR        |
| 10/02/2023  | Interest  |       |                 | 594.52          | 3,528.76 CR        |
| 10/03/2023  | Interest  |       |                 | 536.99          | 4,065.75 CR        |
| 11/04/2023  | Interest  |       |                 | 594.52          | 4,660.27 CR        |
| 11/05/2023  | Interest  |       |                 | 575.34          | 5,235.61 CR        |
| 25/05/2023  | Interest  |       |                 | 443.84          | 5,679.45 CR        |
|   |   |       |                 | <b>5,679.45</b> | <b>5,679.45 CR</b> |
| <u>Angus Contributory Mortgage Fund (Seapines Property) (ANGUS_SEAPI015)</u>      |   |       |                 |                 |                    |
| 03/01/2023  | Interest  |       |                 | 840.82          | 840.82 CR          |
| 01/02/2023  | Interest  |       |                 | 840.82          | 1,681.64 CR        |
| 01/03/2023  | Interest  |       |                 | 759.45          | 2,441.09 CR        |
| 03/04/2023  | Interest  |       |                 | 840.82          | 3,281.91 CR        |
| 01/05/2023  | Interest  |       |                 | 813.70          | 4,095.61 CR        |
| 01/06/2023  | Interest  |       |                 | 840.82          | 4,936.43 CR        |
|   |   |       |                 | <b>4,936.43</b> | <b>4,936.43 CR</b> |
| <u>ANZ Online Saver x504 (ANZ200552504)</u>                                       |   |       |                 |                 |                    |
| 29/07/2022  | Interest  |       |                 | 38.18           | 38.18 CR           |
| 31/08/2022  | Interest  |       |                 | 46.56           | 84.74 CR           |

**THE RP & CC HAWES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

| Transaction Date  | Description       | Units | Debit    | Credit           | Balance \$          |
|---|-------------------|-------|----------|------------------|---------------------|
| 30/09/2022  | Interest          |       |          | 28.93            | 113.67 CR           |
| 31/10/2022  | Interest          |       |          | 54.30            | 167.97 CR           |
| 30/11/2022  | Interest          |       |          | 73.06            | 241.03 CR           |
| 30/12/2022  | Interest          |       |          | 82.67            | 323.70 CR           |
| 31/01/2023  | Interest          |       |          | 90.28            | 413.98 CR           |
| 28/02/2023  | Interest          |       |          | 77.11            | 491.09 CR           |
| 31/03/2023  | Interest          |       |          | 107.64           | 598.73 CR           |
| 28/04/2023  | Interest          |       |          | 98.81            | 697.54 CR           |
| 31/05/2023  | Interest          |       |          | 102.89           | 800.43 CR           |
| 30/06/2023  | Interest          |       |          | 147.00           | 947.43 CR           |
|   |                   |       |          | <b>947.43</b>    | <b>947.43 CR</b>    |
| <u>Angus Contributory Mortgage Fund (Oxford Rose) (HAWES_ANGUSOXFORD)</u>                           |                   |       |          |                  |                     |
| 01/07/2022  | Interest          |       |          | 790.00           | 790.00 CR           |
| 01/08/2022  | Interest          |       |          | 805.15           | 1,595.15 CR         |
| 01/09/2022  | Interest          |       |          | 805.15           | 2,400.30 CR         |
| 04/10/2022  | Interest          |       |          | 779.18           | 3,179.48 CR         |
| 01/11/2022  | Interest          |       |          | 805.15           | 3,984.63 CR         |
| 01/12/2022  | Interest          |       |          | 779.18           | 4,763.81 CR         |
|   |                   |       |          | <b>4,763.81</b>  | <b>4,763.81 CR</b>  |
| <u>ATO (HAWES_ATO)</u>  |                   |       |          |                  |                     |
| 20/06/2023  | I/Tax - FY22      |       |          | 1.62             | 1.62 CR             |
|   |                   |       |          | <b>1.62</b>      | <b>1.62 CR</b>      |
| <b>Accountancy Fees (30100)</b>   |                   |       |          |                  |                     |
| <u>Accountancy Fees (30100)</u>   |                   |       |          |                  |                     |
| 11/04/2023  | Accounting - 2022 |       | 2,970.00 |                  | 2,970.00 DR         |
|   |                   |       |          | <b>2,970.00</b>  | <b>2,970.00 DR</b>  |
| <b>Administration Costs (30200)</b>   |                   |       |          |                  |                     |
| <u>Administration Costs (30200)</u>   |                   |       |          |                  |                     |
| 11/04/2023  | Accounting - 2022 |       | 35.20    |                  | 35.20 DR            |
|   |                   |       |          | <b>35.20</b>     | <b>35.20 DR</b>     |
| <b>ATO Supervisory Levy (30400)</b>   |                   |       |          |                  |                     |
| <u>ATO Supervisory Levy (30400)</u>   |                   |       |          |                  |                     |
| 20/06/2023  | I/Tax - FY22      |       | 259.00   |                  | 259.00 DR           |
|   |                   |       |          | <b>259.00</b>    | <b>259.00 DR</b>    |
| <b>Pensions Paid (41600)</b>  |                   |       |          |                  |                     |
| <u>(Pensions Paid) Hawes, Caroline Constance - Pension (Account Based Pension 3) (HAWCAR00017P)</u> |                   |       |          |                  |                     |
| 28/04/2023  | Pension - CC      |       | 8,000.00 |                  | 8,000.00 DR         |
|   |                   |       |          | <b>8,000.00</b>  | <b>8,000.00 DR</b>  |
| <u>(Pensions Paid) Hawes, Robert Philip - Pension (Account Based Pension 3) (HAWROB00017P)</u>      |                   |       |          |                  |                     |
| 30/01/2023  | Pension - RP      |       | 5,000.00 |                  | 5,000.00 DR         |
| 26/04/2023  | Pension - RP      |       | 8,000.00 |                  | 13,000.00 DR        |
| 20/06/2023  | I/Tax - FY22      |       |          | 30.00            | 12,970.00 DR        |
|   |                   |       |          | <b>13,000.00</b> | <b>12,970.00 DR</b> |
| <b>Profit/Loss Allocation Account (49000)</b>   |                   |       |          |                  |                     |



**THE RP & CC HAWES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2023

| Transaction Date   | Description  | Units | Debit             | Credit            | Balance \$           |
|--|--|-------|-------------------|-------------------|----------------------|
| <u>Profit/Loss Allocation Account (49000)</u>  |  |       |                   |                   |                      |
| 01/07/2022   | Profit/Loss Allocation - 01/07/2022                  |       | 25,337.08         |                   | 25,337.08 DR         |
| 01/07/2022   | Profit/Loss Allocation - 01/07/2022                  |       | 26,540.64         |                   | 51,877.72 DR         |
| 30/01/2023   | System Member Journals                               |       |                   | 5,000.00          | 46,877.72 DR         |
| 26/04/2023   | System Member Journals                               |       |                   | 8,000.00          | 38,877.72 DR         |
| 28/04/2023   | System Member Journals                               |       |                   | 8,000.00          | 30,877.72 DR         |
| 20/06/2023   | System Member Journals                               |       | 30.00             |                   | 30,907.72 DR         |
| 30/06/2023   | Create Entries - Profit/Loss Allocation - 30/06/2023 |       |                   | 20,588.77         | 10,318.95 DR         |
| 30/06/2023   | Create Entries - Profit/Loss Allocation - 30/06/2023 |       |                   | 21,524.80         | 11,205.85 CR         |
|  |  |       | <b>51,907.72</b>  | <b>63,113.57</b>  | <b>11,205.85 CR</b>  |
| <u>Opening Balance (50010)</u>   |  |       |                   |                   |                      |
| <u>(Opening Balance) Hawes, Caroline Constance - Pension (Pension) (HAWCAR00001P)</u>                        |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 165,696.39 CR        |
| 01/07/2022   | Close Period Journal                                 |       | 165,696.39        |                   | 0.00 DR              |
|  |  |       | <b>165,696.39</b> |                   | <b>0.00 DR</b>       |
| <u>(Opening Balance) Hawes, Caroline Constance - Pension (Pension) (HAWCAR00002P)</u>                        |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 106,999.56 CR        |
| 01/07/2022   | Close Period Journal                                 |       | 106,999.56        |                   | 0.00 DR              |
|  |  |       | <b>106,999.56</b> |                   | <b>0.00 DR</b>       |
| <u>(Opening Balance) Hawes, Caroline Constance - Pension (Account Based Pension 3) (HAWCAR00017P)</u>        |  |       |                   |                   |                      |
| 01/07/2022   | Close Period Journal                                 |       |                   | 269,730.67        | 269,730.67 CR        |
|  |  |       |                   | <b>269,730.67</b> | <b>269,730.67 CR</b> |
| <u>(Opening Balance) Hawes, Robert Philip - Pension (Pension) (HAWROB00001P)</u>                             |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 41,854.92 CR         |
| 01/07/2022   | Close Period Journal                                 |       | 41,854.92         |                   | 0.00 DR              |
|  |  |       | <b>41,854.92</b>  |                   | <b>0.00 DR</b>       |
| <u>(Opening Balance) Hawes, Robert Philip - Pension (Pension) (HAWROB00002P)</u>                             |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 215,036.03 CR        |
| 01/07/2022   | Close Period Journal                                 |       | 215,036.03        |                   | 0.00 DR              |
|  |  |       | <b>215,036.03</b> |                   | <b>0.00 DR</b>       |
| <u>(Opening Balance) Hawes, Robert Philip - Pension (Account Based Pension 3) (HAWROB00017P)</u>             |  |       |                   |                   |                      |
| 01/07/2022   | Close Period Journal                                 |       |                   | 257,587.35        | 257,587.35 CR        |
|  |  |       |                   | <b>257,587.35</b> | <b>257,587.35 CR</b> |
| <u>Share of Profit/(Loss) (53100)</u>  |  |       |                   |                   |                      |
| <u>(Share of Profit/(Loss)) Hawes, Caroline Constance - Pension (Account Based Pension 3) (HAWCAR00017P)</u> |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 13,086.79 CR         |
| 01/07/2022   | Profit/Loss Allocation - 01/07/2022                  |       |                   | 26,540.64         | 39,627.43 CR         |
| 01/07/2022   | Close Period Journal                                 |       | 13,086.79         |                   | 26,540.64 CR         |
| 30/06/2023   | Create Entries - Profit/Loss Allocation - 30/06/2023 |       | 21,524.80         |                   | 5,015.84 CR          |
|  |  |       | <b>34,611.59</b>  | <b>26,540.64</b>  | <b>5,015.84 CR</b>   |
| <u>(Share of Profit/(Loss)) Hawes, Robert Philip - Pension (Account Based Pension 3) (HAWROB00017P)</u>      |  |       |                   |                   |                      |
| 01/07/2022   | Opening Balance                                      |       |                   |                   | 12,365.48 CR         |
| 01/07/2022   | Profit/Loss Allocation - 01/07/2022                  |       |                   | 25,337.08         | 37,702.56 CR         |
| 01/07/2022   | Close Period Journal                                 |       | 12,365.48         |                   | 25,337.08 CR         |

**THE RP & CC HAWES SUPERANNUATION FUND**

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| Transaction Date  | Description  | Units | Debit             | Credit            | Balance \$          |
|---|--|-------|-------------------|-------------------|---------------------|
| 30/06/2023  | Create Entries - Profit/Loss Allocation - 30/06/2023 |       | 20,588.77         |                   | 4,748.31 CR         |
|   |  |       | <b>32,954.25</b>  | <b>25,337.08</b>  | <b>4,748.31 CR</b>  |
| <b>Pensions Paid (54160)</b>  |  |       |                   |                   |                     |
| <u>(Pensions Paid) Hawes, Caroline Constance - Pension (Account Based Pension 3) (HAWCAR00017P)</u>         |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 16,052.07 DR        |
| 01/07/2022  | Close Period Journal                                 |       |                   | 16,052.07         | 0.00 DR             |
| 28/04/2023  | System Member Journals                               |       | 8,000.00          |                   | 8,000.00 DR         |
|   |  |       | <b>8,000.00</b>   | <b>16,052.07</b>  | <b>8,000.00 DR</b>  |
| <u>(Pensions Paid) Hawes, Robert Philip - Pension (Account Based Pension 3) (HAWROB00017P)</u>              |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 11,669.08 DR        |
| 01/07/2022  | Close Period Journal                                 |       |                   | 11,669.08         | 0.00 DR             |
| 30/01/2023  | System Member Journals                               |       | 5,000.00          |                   | 5,000.00 DR         |
| 26/04/2023  | System Member Journals                               |       | 8,000.00          |                   | 13,000.00 DR        |
| 20/06/2023  | System Member Journals                               |       |                   | 30.00             | 12,970.00 DR        |
|   |  |       | <b>13,000.00</b>  | <b>11,699.08</b>  | <b>12,970.00 DR</b> |
| <b>Internal Transfers In (56100)</b>  |  |       |                   |                   |                     |
| <u>(Internal Transfers In) Hawes, Caroline Constance - Accumulation (HAWCAR00003A)</u>                      |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 272,695.95 CR       |
| 01/07/2022  | Close Period Journal                                 |       | 272,695.95        |                   | 0.00 DR             |
|   |  |       | <b>272,695.95</b> |                   | <b>0.00 DR</b>      |
| <u>(Internal Transfers In) Hawes, Caroline Constance - Pension (Account Based Pension 3) (HAWCAR00017P)</u> |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 272,695.95 CR       |
| 01/07/2022  | Close Period Journal                                 |       | 272,695.95        |                   | 0.00 DR             |
|   |  |       | <b>272,695.95</b> |                   | <b>0.00 DR</b>      |
| <u>(Internal Transfers In) Hawes, Robert Philip - Accumulation (HAWROB00003A)</u>                           |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 256,890.95 CR       |
| 01/07/2022  | Close Period Journal                                 |       | 256,890.95        |                   | 0.00 DR             |
|   |  |       | <b>256,890.95</b> |                   | <b>0.00 DR</b>      |
| <u>(Internal Transfers In) Hawes, Robert Philip - Pension (Account Based Pension 3) (HAWROB00017P)</u>      |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 256,890.95 CR       |
| 01/07/2022  | Close Period Journal                                 |       | 256,890.95        |                   | 0.00 DR             |
|   |  |       | <b>256,890.95</b> |                   | <b>0.00 DR</b>      |
| <b>Internal Transfers Out (57100)</b>   |  |       |                   |                   |                     |
| <u>(Internal Transfers Out) Hawes, Caroline Constance - Pension (Pension) (HAWCAR00001P)</u>                |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 165,696.39 DR       |
| 01/07/2022  | Close Period Journal                                 |       |                   | 165,696.39        | 0.00 DR             |
|   |  |       |                   | <b>165,696.39</b> | <b>0.00 DR</b>      |
| <u>(Internal Transfers Out) Hawes, Caroline Constance - Pension (Pension) (HAWCAR00002P)</u>                |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 106,999.56 DR       |
| 01/07/2022  | Close Period Journal                                 |       |                   | 106,999.56        | 0.00 DR             |
|   |  |       |                   | <b>106,999.56</b> | <b>0.00 DR</b>      |
| <u>(Internal Transfers Out) Hawes, Caroline Constance - Accumulation (HAWCAR00003A)</u>                     |  |       |                   |                   |                     |
| 01/07/2022  | Opening Balance                                      |       |                   |                   | 272,695.95 DR       |
| 01/07/2022  | Close Period Journal                                 |       |                   | 272,695.95        | 0.00 DR             |

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| Transaction Date | Description   | Units | Debit  | Credit            | Balance \$     |
|------------------|---|-------|--------|-------------------|----------------|
|                  |   |       |        | <b>272,695.95</b> | <b>0.00 DR</b> |
|                  | <u>(Internal Transfers Out) Hawes, Robert Philip - Pension (Pension) (HAWROB00001P)</u> |       |        |                   |                |
| 01/07/2022       | Opening Balance   |       |        |                   | 41,854.92 DR   |
| 01/07/2022       | Close Period Journal  |       |        | 41,854.92         | 0.00 DR        |
|                  |   |       |        | <b>41,854.92</b>  | <b>0.00 DR</b> |
|                  | <u>(Internal Transfers Out) Hawes, Robert Philip - Pension (Pension) (HAWROB00002P)</u> |       |        |                   |                |
| 01/07/2022       | Opening Balance   |       |        |                   | 215,036.03 DR  |
| 01/07/2022       | Close Period Journal  |       |        | 215,036.03        | 0.00 DR        |
|                  |   |       |        | <b>215,036.03</b> | <b>0.00 DR</b> |
|                  | <u>(Internal Transfers Out) Hawes, Robert Philip - Accumulation (HAWROB00003A)</u>      |       |        |                   |                |
| 01/07/2022       | Opening Balance   |       |        |                   | 256,890.95 DR  |
| 01/07/2022       | Close Period Journal  |       |        | 256,890.95        | 0.00 DR        |
|                  |   |       |        | <b>256,890.95</b> | <b>0.00 DR</b> |
|                  | <b>Bank Accounts (60400)</b>  |       |        |                   |                |
|                  | <u>ANZ Online Saver x165 (ANZ182920165)</u>   |       |        |                   |                |
| 01/07/2022       | Opening Balance   |       |        |                   | 2.37 DR        |
| 19/08/2022       | Transfer [Transfer]   |       |        | 2.37              | 0.00 DR        |
|                  |   |       |        | <b>2.37</b>       | <b>0.00 DR</b> |
|                  | <u>ANZ Online Saver x504 (ANZ200552504)</u>   |       |        |                   |                |
| 01/07/2022       | Opening Balance   |       |        |                   | 397,748.41 DR  |
| 01/07/2022       | Interest  |       | 790.00 |                   | 398,538.41 DR  |
| 11/07/2022       | Farm Loan   |       |        | 100,000.00        | 298,538.41 DR  |
| 29/07/2022       | Interest  |       | 38.18  |                   | 298,576.59 DR  |
| 01/08/2022       | Purchase - Piara Waters   |       |        | 100,000.00        | 198,576.59 DR  |
| 01/08/2022       | Interest  |       | 805.15 |                   | 199,381.74 DR  |
| 11/08/2022       | Interest  |       | 575.34 |                   | 199,957.08 DR  |
| 19/08/2022       | Transfer [Transfer]   |       | 2.37   |                   | 199,959.45 DR  |
| 30/08/2022       | Purchase - NAW (012)  |       |        | 100,000.00        | 99,959.45 DR   |
| 31/08/2022       | Interest  |       | 46.56  |                   | 100,006.01 DR  |
| 01/09/2022       | Interest  |       | 805.15 |                   | 100,811.16 DR  |
| 12/09/2022       | Interest  |       | 594.52 |                   | 101,405.68 DR  |
| 30/09/2022       | Interest  |       | 28.93  |                   | 101,434.61 DR  |
| 04/10/2022       | Interest  |       | 575.34 |                   | 102,009.95 DR  |
| 04/10/2022       | Interest  |       | 779.18 |                   | 102,789.13 DR  |
| 31/10/2022       | Interest  |       | 54.30  |                   | 102,843.43 DR  |
| 01/11/2022       | Interest  |       | 594.52 |                   | 103,437.95 DR  |
| 01/11/2022       | Interest  |       | 805.15 |                   | 104,243.10 DR  |
| 11/11/2022       | Interest  |       | 594.52 |                   | 104,837.62 DR  |
| 30/11/2022       | Interest  |       | 73.06  |                   | 104,910.68 DR  |
| 01/12/2022       | Interest  |       | 575.34 |                   | 105,486.02 DR  |
| 01/12/2022       | Interest  |       | 779.18 |                   | 106,265.20 DR  |
| 09/12/2022       | Interest  |       | 575.34 |                   | 106,840.54 DR  |
| 30/12/2022       | Interest  |       | 82.67  |                   | 106,923.21 DR  |
| 03/01/2023       | Interest  |       | 594.52 |                   | 107,517.73 DR  |
| 03/01/2023       | Interest  |       | 840.82 |                   | 108,358.55 DR  |
| 11/01/2023       | Interest  |       | 594.52 |                   | 108,953.07 DR  |

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| Transaction Date  | Description                | Units | Debit             | Credit            | Balance \$           |
|---|----------------------------|-------|-------------------|-------------------|----------------------|
| 30/01/2023  | Pension - RP               |       |                   | 5,000.00          | 103,953.07 DR        |
| 31/01/2023  | Interest                   |       | 90.28             |                   | 104,043.35 DR        |
| 01/02/2023  | Interest                   |       | 594.52            |                   | 104,637.87 DR        |
| 01/02/2023  | Interest                   |       | 840.82            |                   | 105,478.69 DR        |
| 10/02/2023  | Interest                   |       | 594.52            |                   | 106,073.21 DR        |
| 28/02/2023  | Interest                   |       | 77.11             |                   | 106,150.32 DR        |
| 01/03/2023  | Interest                   |       | 536.99            |                   | 106,687.31 DR        |
| 01/03/2023  | Interest                   |       | 759.45            |                   | 107,446.76 DR        |
| 10/03/2023  | Interest                   |       | 536.99            |                   | 107,983.75 DR        |
| 31/03/2023  | Interest                   |       | 107.64            |                   | 108,091.39 DR        |
| 03/04/2023  | Interest                   |       | 594.52            |                   | 108,685.91 DR        |
| 03/04/2023  | Interest                   |       | 840.82            |                   | 109,526.73 DR        |
| 11/04/2023  | Interest                   |       | 594.52            |                   | 110,121.25 DR        |
| 11/04/2023  | Accounting - 2022          |       |                   | 3,005.20          | 107,116.05 DR        |
| 26/04/2023  | Pension - RP               |       |                   | 8,000.00          | 99,116.05 DR         |
| 28/04/2023  | Interest                   |       | 98.81             |                   | 99,214.86 DR         |
| 28/04/2023  | Pension - CC               |       |                   | 8,000.00          | 91,214.86 DR         |
| 01/05/2023  | Interest                   |       | 739.73            |                   | 91,954.59 DR         |
| 01/05/2023  | Interest                   |       | 813.70            |                   | 92,768.29 DR         |
| 11/05/2023  | Interest                   |       | 575.34            |                   | 93,343.63 DR         |
| 25/05/2023  | Interest                   |       | 443.84            |                   | 93,787.47 DR         |
| 31/05/2023  | Repayment - NAWWA024       |       | 36,800.00         |                   | 130,587.47 DR        |
| 31/05/2023  | Interest                   |       | 102.89            |                   | 130,690.36 DR        |
| 01/06/2023  | Interest                   |       | 186.30            |                   | 130,876.66 DR        |
| 01/06/2023  | Interest                   |       | 764.38            |                   | 131,641.04 DR        |
| 01/06/2023  | Interest                   |       | 840.82            |                   | 132,481.86 DR        |
| 20/06/2023  | I/Tax - FY22               |       | 202.62            |                   | 132,684.48 DR        |
| 30/06/2023  | Repayment - NAWWA024       |       | 11,700.00         |                   | 144,384.48 DR        |
| 30/06/2023  | Interest                   |       | 147.00            |                   | 144,531.48 DR        |
|   |                            |       | <b>70,788.27</b>  | <b>324,005.20</b> | <b>144,531.48 DR</b> |
| <b>Sundry Debtors (68000)</b>   |                            |       |                   |                   |                      |
| <u>Sundry Debtors (68000)</u>   |                            |       |                   |                   |                      |
| 11/07/2022  | Farm Loan                  |       | 100,000.00        |                   | 100,000.00 DR        |
|   |                            |       | <b>100,000.00</b> |                   | <b>100,000.00 DR</b> |
| <b>Mortgage Loans (Australian) (75000)</b>  |                            |       |                   |                   |                      |
| <u>Angus Contributory Mortgage Fund (Jubilee Infrastructure) (ANGUS_JUBIL021)</u> |                            |       |                   |                   |                      |
| 30/06/2023  | Reconcile Closing Balances |       | 100,000.00        |                   | 100,000.00 DR        |
|   |                            |       | <b>0.00</b>       | <b>100,000.00</b> | <b>100,000.00 DR</b> |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA012)</u>                    |                            |       |                   |                   |                      |
| 30/08/2022  | Purchase - NAW (012)       |       | 100,000.00        |                   | 100,000.00 DR        |
| 30/06/2023  | Reconcile Closing Balances |       |                   | 100,000.00        | 0.00 DR              |
|   |                            |       | <b>0.00</b>       | <b>100,000.00</b> | <b>100,000.00 DR</b> |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA024)</u>                    |                            |       |                   |                   |                      |
| 31/05/2023  | Repayment - NAWWA024       |       |                   | 36,800.00         | 36,800.00 CR         |
| 30/06/2023  | Repayment - NAWWA024       |       |                   | 11,700.00         | 48,500.00 CR         |
| 30/06/2023  | Reconcile Closing Balances |       | 100,000.00        |                   | 51,500.00 DR         |

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| Transaction Date   | Description   | Units           | Debit             | Credit            | Balance \$           |
|--|---|-----------------|-------------------|-------------------|----------------------|
|  |   | <b>0.00</b>     | <b>100,000.00</b> | <b>48,500.00</b>  | <b>51,500.00 DR</b>  |
| <u>Angus Contributory Mortgage Fund (Piara Waters) (ANGUS_PIARA010)</u>      |   |                 |                   |                   |                      |
| 01/08/2022   | Purchase - Piara Waters   |                 | 100,000.00        |                   | 100,000.00 DR        |
| 30/06/2023   | Reconcile Closing Balances  |                 |                   | 100,000.00        | 0.00 DR              |
|  |   | <b>0.00</b>     | <b>100,000.00</b> | <b>100,000.00</b> | <b>0.00 DR</b>       |
| <u>Angus Contributory Mortgage Fund (Seapines Property) (ANGUS_SEAPI015)</u> |   |                 |                   |                   |                      |
| 30/06/2023   | Reconcile Closing Balances  |                 | 120,000.00        |                   | 120,000.00 DR        |
|  |   | <b>0.00</b>     | <b>120,000.00</b> |                   | <b>120,000.00 DR</b> |
| <u>Angus Contributory Mortgage Fund (Oxford Rose) (HAWES_ANGUSOXFORD)</u>    |   |                 |                   |                   |                      |
| 01/07/2022   | Opening Balance   |                 |                   |                   | 120,000.00 DR        |
| 30/06/2023   | Reconcile Closing Balances  |                 |                   | 120,000.00        | 0.00 DR              |
|  |   | <b>0.00</b>     |                   | <b>120,000.00</b> | <b>0.00 DR</b>       |
| <b>Shares in Listed Companies (Overseas) (77700)</b>                         |   |                 |                   |                   |                      |
| <u>Great Panther Mining Ltd (GPR)</u>  |   |                 |                   |                   |                      |
| 01/07/2022   | Opening Balance   | 10,491.00       |                   |                   | 9,137.24 DR          |
| 11/07/2022   | Share Consolidation for -9442.000000 units  | (9,442.00)      |                   |                   | 9,137.24 DR          |
| 30/06/2023   | Revaluation - 30/06/2023 @ \$0.076920 (Custom Firm (Exit)) - 1,049.000000 Units on hand |                 |                   | 9,056.55          | 80.69 DR             |
|  |   | <b>1,049.00</b> | <b>0.00</b>       | <b>9,056.55</b>   | <b>80.69 DR</b>      |
| <b>Income Tax Payable/Refundable (85000)</b>                                 |   |                 |                   |                   |                      |
| <u>Income Tax Payable/Refundable (85000)</u>                                 |   |                 |                   |                   |                      |
| 01/07/2022   | Opening Balance   |                 |                   |                   | 430.00 DR            |
| 20/06/2023   | I/Tax - FY22  |                 |                   | 430.00            | 0.00 DR              |
|  |   |                 |                   | <b>430.00</b>     | <b>0.00 DR</b>       |
| <b>PAYG Payable (86000)</b>  |   |                 |                   |                   |                      |
| <u>PAYG Payable (86000)</u>  |   |                 |                   |                   |                      |
| 26/04/2023   |   |                 |                   |                   | 0.00 DR              |
|  |   |                 | <b>0.00</b>       |                   | <b>0.00 DR</b>       |
| <b>Total Debits:</b>   | <b>2,453,343.28</b>   |                 |                   |                   |                      |
| <b>Total Credits:</b>  | <b>2,453,343.28</b>   |                 |                   |                   |                      |

# 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](http://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        |
| <b>D1</b> \$         | Net foreign income | <b>D</b> \$ |

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

Number

Transfers from foreign funds **F** \$

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

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

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

|   |   |
|---|---|
| <b>Calculation of non-arm's length income</b>   |   |
| *Net non-arm's length private company dividends |   |
| <b>U1</b> \$                                    |   |
| plus  | *Net non-arm's length trust distributions |
| <b>U2</b> \$                                    |   |
| plus  | *Net other non-arm's length income        |
| <b>U3</b> \$                                    |   |

\*Other income **S** \$

Code

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

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

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

|  |             |      |
|--|-------------|------|
| <b>GROSS INCOME</b><br>(Sum of labels <b>A</b> to <b>U</b> ) | <b>W</b> \$ | Loss |
|--|-------------|------|

Exempt current pension income **Y** \$

|  |             |      |
|--|-------------|------|
| <b>TOTAL ASSESSABLE INCOME</b><br>( <b>W</b> less <b>Y</b> ) | <b>V</b> \$ | 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         | <b>A1 \$</b> |      | <b>A2 \$</b>            |
| Interest expenses overseas                 | <b>B1 \$</b> |      | <b>B2 \$</b>            |
| Capital works expenditure                  | <b>D1 \$</b> |      | <b>D2 \$</b>            |
| Decline in value of depreciating assets    | <b>E1 \$</b> |      | <b>E2 \$</b>            |
| Insurance premiums – members               | <b>F1 \$</b> |      | <b>F2 \$</b>            |
| SMSF auditor fee                           | <b>H1 \$</b> |      | <b>H2 \$</b>            |
| Investment expenses                        | <b>I1 \$</b> |      | <b>I2 \$</b>            |
| Management and administration expenses     | <b>J1 \$</b> |      | <b>J2 \$</b>            |
| Forestry managed investment scheme expense | <b>U1 \$</b> |      | <b>U2 \$</b>            |
| Other amounts                              | <b>L1 \$</b> | Code | <b>L2 \$</b>            |
| Tax losses deducted                        | <b>M1 \$</b> |      |                         |

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                     | <b>A \$</b>  | <i>(an amount must be included even if it is zero)</i> |
| #Tax on taxable income              | <b>T1 \$</b> | <i>(an amount must be included even if it is zero)</i> |
| #Tax on no-TFN-quoted contributions | <b>J \$</b>  | <i>(an amount must be included even if it is zero)</i> |

Gross tax **B \$**  
*(T1 plus J)*

|                           |              |  |
|---------------------------|--------------|--|
| Foreign income tax offset | <b>C1 \$</b> |  |
| Rebates and tax offsets   | <b>C2 \$</b> | Non-refundable non-carry forward tax offsets |
|                           |              | <b>C \$</b>                                  |
|                           |              | <i>(C1 plus C2)</i>                          |

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

|   |              |   |
|---|--------------|---|
| Early stage venture capital limited partnership tax offset                                    | <b>D1 \$</b> |   |
| Early stage venture capital limited partnership tax offset carried forward from previous year | <b>D2 \$</b> | Non-refundable carry forward tax offsets      |
| Early stage investor tax offset   | <b>D3 \$</b> | <b>D \$</b>                                   |
| Early stage investor tax offset carried forward from previous year                            | <b>D4 \$</b> | <i>(D1 plus D2 plus D3 plus D4)</i>           |
|   |              | SUBTOTAL 2                                    |
|   |              | <b>T3 \$</b>                                  |
|   |              | <i>(T2 less D – cannot be less than zero)</i> |

|   |              |                                     |
|---|--------------|-------------------------------------|
| Complying fund's franking credits tax offset    | <b>E1 \$</b> |                                     |
| No-TFN tax offset                               | <b>E2 \$</b> |                                     |
| National rental affordability scheme tax offset | <b>E3 \$</b> |                                     |
| Exploration credit tax offset                   | <b>E4 \$</b> | Refundable tax offsets              |
|   |              | <b>E \$</b>                         |
|   |              | <i>(E1 plus E2 plus E3 plus E4)</i> |

|              |              |   |
|--------------|--------------|---|
| #TAX PAYABLE | <b>T5 \$</b> | <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) |   |
| <b>H2 \$</b>   |   |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual)           |   |
| <b>H3 \$</b>   |   |
| Credit for TFN amounts withheld from payments from closely held trusts           |   |
| <b>H5 \$</b>   |   |
| Credit for interest on no-TFN tax offset   |   |
| <b>H6 \$</b>   |   |
| Credit for foreign resident capital gains withholding amounts                    |   |
| <b>H8 \$</b>   |   |
|  | <b>Eligible credits</b>                     |
|  | <b>H \$</b>                                 |
|  | <i>(H2 plus H3 plus H5 plus H6 plus H8)</i> |

|                                       |   |
|---------------------------------------|---|
| <b>#Tax offset refunds</b>            | <b>I \$</b>   |
| (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 \$**

|  |  |
|--|--|
| <b>AMOUNT DUE OR REFUNDABLE</b>  | <b>S \$</b>  |
| A positive amount at <b>S</b> 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.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date / /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

**T \$**

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

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

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

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions** OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- |  |  |
|--|--|
| <p><b>A \$</b> Employer contributions</p> <p>ABN of principal employer</p> <p><b>A1</b> Personal contributions</p> <p><b>B \$</b> CGT small business retirement exemption</p> <p><b>C \$</b> CGT small business 15-year exemption amount</p> <p><b>D \$</b> Personal injury election</p> <p><b>E \$</b> Spouse and child contributions</p> <p><b>F \$</b> Other third party contributions</p> <p><b>G \$</b></p> | <p><b>H \$</b> Proceeds from primary residence disposal</p> <p><b>H1</b> Receipt date <span style="margin-left: 20px;">Day</span> / <span style="margin-left: 20px;">Month</span> / <span style="margin-left: 20px;">Year</span></p> <p><b>I \$</b> Assessable foreign superannuation fund amount</p> <p><b>J \$</b> Non-assessable foreign superannuation fund amount</p> <p><b>K \$</b> Transfer from reserve: assessable amount</p> <p><b>L \$</b> Transfer from reserve: non-assessable amount</p> <p><b>M \$</b> Contributions from non-complying funds and previously non-complying funds</p> <p><b>T \$</b> Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|--|--|

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

**Other transactions**

|  |   |
|--|---|
| <p><b>S1 \$</b> Accumulation phase account balance</p> <p><b>S2 \$</b> Retirement phase account balance – Non CDBIS</p> <p><b>S3 \$</b> Retirement phase account balance – CDBIS</p> | <p><b>O \$</b> Allocated earnings or losses <span style="float: right;">Loss</span></p> <p><b>P \$</b> Inward rollovers and transfers</p> <p><b>Q \$</b> Outward rollovers and transfers</p> <p><b>R1 \$</b> Lump Sum payments <span style="float: right;">Code</span></p> <p><b>R2 \$</b> Income stream payments <span style="float: right;">Code</span></p> |
| <p style="text-align: center;"><b>CLOSING ACCOUNT BALANCE S \$</b> <span style="float: right;">(S1 plus S2 plus S3)</span></p>   |   |

TRIS Count

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             | <b>A \$</b> |
|                                    | Unlisted trusts           | <b>B \$</b> |
|                                    | Insurance policy          | <b>C \$</b> |
|                                    | Other managed investments | <b>D \$</b> |

|                                   |                        |             |
|-----------------------------------|------------------------|-------------|
| 15b Australian direct investments | Cash and term deposits | <b>E \$</b> |
|-----------------------------------|------------------------|-------------|

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

|                       |                 |             |
|-----------------------|-----------------|-------------|
| 15c Other investments | Crypto-Currency | <b>N \$</b> |
|-----------------------|-----------------|-------------|

|                                 |  |             |
|---------------------------------|--|-------------|
| 15d Overseas direct investments | Overseas shares                        | <b>P \$</b> |
|                                 | Overseas non-residential real property | <b>Q \$</b> |
|                                 | Overseas residential real property     | <b>R \$</b> |
|                                 | Overseas managed investments           | <b>S \$</b> |
|                                 | Other overseas assets                  | <b>T \$</b> |

|   |             |
|---|-------------|
| <b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> | <b>U \$</b> |
| (Sum of labels <b>A</b> to <b>T</b> )       |             |

### 15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes      **\$**

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

---

**16 LIABILITIES**

|   |                               |
|---|-------------------------------|
| Borrowings for limited recourse borrowing arrangements<br><b>V1 \$</b>  |                               |
| Permissible temporary borrowings<br><b>V2 \$</b>  |                               |
| Other borrowings<br><b>V3 \$</b>  |                               |
|   | Borrowings <b>V \$</b>        |
| Total member closing account balances<br>(total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G) | <b>W \$</b>                   |
|   | Reserve accounts <b>X \$</b>  |
|   | Other liabilities <b>Y \$</b> |
|   | <b>TOTAL LIABILITIES Z \$</b> |

---

**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](https://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

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

# THE RP & CC HAWES SUPERANNUATION FUND

## Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

| Transaction Date  | Description                                | Units      | Unit Price \$ | Amount \$    |
|---|--|------------|---------------|--------------|
| <b>Mortgage Loans (Australian) (75000)</b>  |  |            |               |              |
| <u>Angus Contributory Mortgage Fund (Jubilee Infrastructure) (ANGUS_JUBIL021)</u> |  |            |               |              |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | 100,000.00   |
|   |  | 0.00       |               | 100,000.00   |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA012)</u>                    |  |            |               |              |
| 30/08/2022  | Purchase - NAW (012)                       |            |               | 100,000.00   |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | (100,000.00) |
|   |  | 0.00       |               | 0.00         |
| <u>Angus Contributory Mortgage Fund (NAW) (ANGUS_NAWWA024)</u>                    |  |            |               |              |
| 31/05/2023  | Repayment - NAWWA024                       |            |               | (36,800.00)  |
| 30/06/2023  | Repayment - NAWWA024                       |            |               | (11,700.00)  |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | 100,000.00   |
|   |  | 0.00       |               | 51,500.00    |
| <u>Angus Contributory Mortgage Fund (Piara Waters) (ANGUS_PIARA010)</u>           |  |            |               |              |
| 01/08/2022  | Purchase - Piara Waters                    |            |               | 100,000.00   |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | (100,000.00) |
|   |  | 0.00       |               | 0.00         |
| <u>Angus Contributory Mortgage Fund (Seapines Property) (ANGUS_SEAPI015)</u>      |  |            |               |              |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | 120,000.00   |
|   |  | 0.00       |               | 120,000.00   |
| <u>Angus Contributory Mortgage Fund (Oxford Rose) (HAWES_ANGUSOXFORD)</u>         |  |            |               |              |
| 30/06/2023  | Reconcile Closing Balances                 |            |               | (120,000.00) |
|   |  | 0.00       |               | (120,000.00) |
| <b>Shares in Listed Companies (Overseas) (77700)</b>                              |  |            |               |              |
| <u>Great Panther Mining Ltd (GPR)</u>   |  |            |               |              |
| 11/07/2022  | Share Consolidation for -9442.000000 units | (9,442.00) | 0.00          | 0.00         |
|   |  | (9,442.00) |               | 0.00         |

## SMSF Audit - Document Checklist

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

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

#### **Share in Listed and Unlisted Companies / Trusts**

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

**WRAP Investments**

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

**Related Party Investments**

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

**Investment Property**

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

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

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

**Other Liabilities**

|                          | Yes | No | N/A |
|--------------------------|-----|----|-----|
| Supporting documentation |     |    |     |
| Member benefit calculate |     |    |     |

**Income & Expenditure**

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

**Tax**

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