

THE KR & JS GUTHRIE 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

Total Profit	Amount
Income	178,832.92
Less Expense	150,139.60
Total Profit	28,693.32

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	28,693.32
Less Permanent Differences	116,770.44
Less Timing Differences	0.00
Less Exempt Pension Income	110,640.00
Less Other Non Taxable Income	(146,326.79)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	3,483.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	27,093.40
Less Realised Accounting Capital Gains	(25,062.25)
Less Accounting Trust Distributions	5,152.25
Add Taxable Trust Distributions	2,940.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.07)
Taxable Income	1,034.00
Income Tax on Taxable Income or Loss	155.10

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	173,791.18
Franking Credits	27,093.40
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	200,884.58

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	155.10
Member Specific Income Tax	(184.35)
Total Income Tax Expense Allocation	(29.25)

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	178,832.92
Less Expense	150,139.60
Total Profit	28,693.32

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	28,693.32
Less Permanent Differences	116,770.44
Less Timing Differences	0.00
Less Exempt Pension Income	110,642.62
Less Other Non Taxable Income	(146,326.79)
Add SMSF Non Deductible Expenses	3,483.82
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	27,093.40
Less Realised Accounting Capital Gains	(25,062.25)
Less Accounting Trust Distributions	5,152.25
Add Taxable Trust Distributions	2,940.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.27)
Taxable Income	1,034.00
Income Tax on Taxable Income or Loss	155.10

Member Weighted Balance Summary	Weighting%	Amount
Kim Robert Guthrie(GUTKIM00001P)	65.46	1,056,057.02
Kim Robert Guthrie(GUTKIM00002P)	0.07	1,078.25
Kim Robert Guthrie(GUTKIM00003A)	0.00	0.00
Janine Susan Guthrie(GUTJAN00001P)	33.92	547,109.70
Janine Susan Guthrie(GUTJAN00002P)	0.49	7,865.48
Janine Susan Guthrie(GUTJAN00003A)	0.06	1,041.22

Profit/(Loss) Available for Allocation

Total Available Profit	173,791.18
Franking Credits	27,093.40
TFN Credits	0.00
FRW Credits	0.00
Total	200,884.58

Allocation to Members	Weighting%	Amount
Kim Robert Guthrie(GUTKIM00001P)	65.46	131,499.05
Kim Robert Guthrie(GUTKIM00002P)	0.07	140.62
Kim Robert Guthrie(GUTKIM00003A)	0.00	0.00
Janine Susan Guthrie(GUTJAN00001P)	33.92	68,140.05
Janine Susan Guthrie(GUTJAN00002P)	0.49	984.33
Janine Susan Guthrie(GUTJAN00003A)	0.06	120.53

Accumulation Weighted Balance Summary	Weighting%	Amount
Kim Robert Guthrie(GUTKIM00001P)	0.00	1,056,057.02
Kim Robert Guthrie(GUTKIM00002P)	0.00	1,078.25
Kim Robert Guthrie(GUTKIM00003A)	0.00	0.00
Janine Susan Guthrie(GUTJAN00001P)	0.00	547,109.70
Janine Susan Guthrie(GUTJAN00002P)	0.00	7,865.48
Janine Susan Guthrie(GUTJAN00003A)	100.00	1,041.22

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	155.10
Member Specific Income Tax	(184.35)
Total Income Tax Expense Allocation	(29.25)

Allocation to Members	Weighting%	Amount
Kim Robert Guthrie(GUTKIM00001P)	0.00	0.00
Kim Robert Guthrie(GUTKIM00002P)	0.00	0.00
Kim Robert Guthrie(GUTKIM00003A)	0.00	0.00
Janine Susan Guthrie(GUTJAN00001P)	0.00	0.00
Janine Susan Guthrie(GUTJAN00002P)	0.00	0.00
Janine Susan Guthrie(GUTJAN00003A)	100.00	(29.25)

Calculation of daily member weighted balances

Kim Robert Guthrie (GUTKIM00001P)

Member Balance

01/07/2022	50010	Opening Balance	1,103,280.29	1,103,280.29
15/09/2022	54160	Pensions Paid	(5,000.00)	(3,958.90)
21/09/2022	54160	Pensions Paid	1,682.95	1,304.86
03/10/2022	54160	Pensions Paid	(3,365.89)	(2,499.06)
13/10/2022	54160	Pensions Paid	8.50	6.08
25/10/2022	54160	Pensions Paid	(10,000.00)	(6,821.92)
05/12/2022	54160	Pensions Paid	(20,000.00)	(11,397.26)
08/12/2022	54160	Pensions Paid	(20,000.00)	(11,232.88)
14/12/2022	54160	Pensions Paid	5.91	3.22
15/12/2022	54160	Pensions Paid	(20,000.00)	(10,849.32)
21/02/2023	54160	Pensions Paid	(1,500.00)	(534.25)
22/03/2023	54160	Pensions Paid	(4,000.00)	(1,106.85)
26/06/2023	54160	Pensions Paid	(10,000.00)	(136.99)
Total Amount (Weighted)				1,056,057.02

Kim Robert Guthrie (GUTKIM00002P)

Member Balance

01/07/2022	50010	Opening Balance	1,078.25	1,078.25
Total Amount (Weighted)				1,078.25

Calculation of daily member weighted balances

Kim Robert Guthrie (GUTKIM00003A)

Member Balance

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

Janine Susan Guthrie (GUTJAN00001P)

Member Balance

01/07/2022	50010	Opening Balance	571,176.37	571,176.37
15/09/2022	54160	Pensions Paid	(5,000.00)	(3,958.90)
21/09/2022	54160	Pensions Paid	1,682.94	1,304.85
25/10/2022	54160	Pensions Paid	(10,000.00)	(6,821.92)
05/12/2022	54160	Pensions Paid	(20,000.00)	(11,397.26)
30/03/2023	54160	Pensions Paid	(5,200.00)	(1,324.93)
31/03/2023	54160	Pensions Paid	(2,700.00)	(680.55)
19/05/2023	54160	Pensions Paid	(500.00)	(58.90)
25/05/2023	54160	Pensions Paid	(1,600.00)	(162.19)
29/05/2023	54160	Pensions Paid	(1,000.00)	(90.41)
30/05/2023	54160	Pensions Paid	(10,000.00)	(876.71)
30/06/2023	54160	Pensions Paid	90.90	0.25
Total Amount (Weighted)				547,109.70

Janine Susan Guthrie (GUTJAN00002P)

Member Balance

01/07/2022	50010	Opening Balance	7,865.48	7,865.48
Total Amount (Weighted)				7,865.48

Janine Susan Guthrie (GUTJAN00003A)

Member Balance

01/07/2022	50010	Opening Balance	434.24	434.24
15/07/2022	52420	Contributions	196.71	189.16
15/07/2022	53800	Contributions Tax	(29.51)	(28.38)
24/10/2022	52420	Contributions	325.25	222.77
24/10/2022	53800	Contributions Tax	(48.79)	(33.42)
23/01/2023	52420	Contributions	551.18	240.10
23/01/2023	53800	Contributions Tax	(82.68)	(36.02)
27/01/2023	52420	Contributions	67.90	28.83
26/04/2023	52420	Contributions	155.79	28.17
26/04/2023	53800	Contributions Tax	(23.37)	(4.23)
Total Amount (Weighted)				1,041.22

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	236.04
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	25,062.25
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	236.04
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	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

Kim Robert Guthrie(GUTKIM00001P) - 0.00 %	0.00
---	------

Kim Robert Guthrie(GUTKIM00002P) - 0.00 %	0.00
---	------

Kim Robert Guthrie(GUTKIM00003A) - 0.00 %	0.00
---	------

Janine Susan Guthrie(GUTJAN00001P) - 0.00 %	0.00
---	------

Janine Susan Guthrie(GUTJAN00002P) - 0.00 %	0.00
---	------

Janine Susan Guthrie(GUTJAN00003A) - 100.00 %	0.00
---	------

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

THE KR & JS GUTHRIE SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(2,595.85)	23800/SWTZ.AX	Switzer Dividend Growth Fund			5,152.25
	23900	Dividends Received			
(20,335.02)	23900/BHP.AX	BHP Group Limited			7,830.95
(1,506.61)	23900/BXB.AX	Brambles Limited			1,808.84
(2,726.25)	23900/CBA.AX	Commonwealth Bank Of Australia.			3,053.40
(1,503.65)	23900/COL.AX	Coles Group			1,626.90
(1,269.42)	23900/CPU.AX	Computer Share Ltd			1,659.60
(7,145.11)	23900/FMG.AX	Fortescue Metals Group Ltd			5,468.74
(2,530.90)	23900/IPL.AX	Incitec Pivot			7,347.78
(798.50)	23900/MBLPC.AX	Macquarie Bank Cap Note 3			1,273.51
(590.94)	23900/MBLPD.AX	Macquarie Bank Limited			1,418.91
(1,248.48)	23900/MGR.AX	Mirvac Group			1,260.72
(902.70)	23900/MND.AX	Monadelphous Group			982.94
(4,365.36)	23900/MQG.AX	Macquarie Group Limited			4,835.50
(6,105.46)	23900/NAB.AX	National Australia Bank			7,601.22
(2,265.30)	23900/NABPE.AX	National Australia Bank Limited			5,099.60
(249.59)	23900/NABPH.AX	National Australia Bank Limited			448.83
(919.55)	23900/NCM.AX	Newcrest Mining Limited			1,177.48
(632.85)	23900/S32.AX	South32 Limited			1,058.39
(2,280.95)	23900/SHL.AX	Sonic Healthcare Limited			2,449.02
(1,530.88)	23900/TCL.AX	Transurban Group			2,317.22
(4,192.00)	23900/TLS.AX	Telstra Corporation			4,454.00
	23900/WDS.AX	Woodside Energy Group Ltd			9,113.49
(3,736.60)	23900/WES.AX	Wesfarmers Limited			4,276.88
(3,558.96)	23900/WPL.AX	Woodside Petroleum Ltd			
	24200	Contributions			
(452.58)	24200/GUTJAN00003A	(Contributions) Guthrie, Janine Susan - Accumulation			1,296.83
26,805.82	24700	Changes in Market Values of Investments			91,708.19
	25000	Interest Received			
(0.04)	25000/NAB301429443	NAB Cash Account 301429443			
(1,096.02)	25000/NABNT142127600 4	NAB High Interest NT1421276-004			4,111.73
3,190.00	30100	Accountancy Fees		3,300.00	

THE KR & JS GUTHRIE SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
259.00	30400	ATO Supervisory Levy		259.00	
185.89	31500	Bank Charges		185.91	
	41600	Pensions Paid			
40,000.00	41600/GUTJAN00001P	(Pensions Paid) Guthrie, Janine Susan - Pension (Pension)		54,226.16	
109,734.49	41600/GUTKIM00001P	(Pensions Paid) Guthrie, Kim Robert - Pension (Pension)		92,168.53	
(25,108.39)	48500	Income Tax Expense			26,938.30
(80,527.24)	49000	Profit/Loss Allocation Account		55,631.62	
	50010	Opening Balance			
(587,568.75)	50010/GUTJAN00001P	(Opening Balance) Guthrie, Janine Susan - Pension (Pension)			571,176.37
(7,562.82)	50010/GUTJAN00002P	(Opening Balance) Guthrie, Janine Susan - Pension (Pension)			7,865.48
	50010/GUTJAN00003A	(Opening Balance) Guthrie, Janine Susan - Accumulation			434.24
(1,168,193.32)	50010/GUTKIM00001P	(Opening Balance) Guthrie, Kim Robert - Pension (Pension)			1,103,280.29
(1,036.98)	50010/GUTKIM00002P	(Opening Balance) Guthrie, Kim Robert - Pension (Pension)			1,078.25
	52420	Contributions			
(452.58)	52420/GUTJAN00003A	(Contributions) Guthrie, Janine Susan - Accumulation			1,296.83
	53100	Share of Profit/(Loss)			
(23,607.62)	53100/GUTJAN00001P	(Share of Profit/(Loss)) Guthrie, Janine Susan - Pension (Pension)			68,140.05
(302.66)	53100/GUTJAN00002P	(Share of Profit/(Loss)) Guthrie, Janine Susan - Pension (Pension)			984.33
(13.76)	53100/GUTJAN00003A	(Share of Profit/(Loss)) Guthrie, Janine Susan - Accumulation			120.53
(44,821.46)	53100/GUTKIM00001P	(Share of Profit/(Loss)) Guthrie, Kim Robert - Pension (Pension)			131,499.05
(41.27)	53100/GUTKIM00002P	(Share of Profit/(Loss)) Guthrie, Kim Robert - Pension (Pension)			140.62
	53330	Income Tax			
(35.78)	53330/GUTJAN00003A	(Income Tax) Guthrie, Janine Susan - Accumulation			29.25
	53800	Contributions Tax			
67.88	53800/GUTJAN00003A	(Contributions Tax) Guthrie, Janine Susan - Accumulation		184.35	
	54160	Pensions Paid			
40,000.00	54160/GUTJAN00001P	(Pensions Paid) Guthrie, Janine Susan - Pension (Pension)		54,226.16	
109,734.49	54160/GUTKIM00001P	(Pensions Paid) Guthrie, Kim Robert - Pension (Pension)		92,168.53	
	60400	Bank Accounts			
1,711.19	60400/NAB821571732	Cash at Bank		2,682.26	
176,040.98	60400/NABNT1421276004	NAB High Interest NT1421276-004		105,504.82	
	62503	Dividend Reinvestment - Residual Account			

THE KR & JS GUTHRIE SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	0.79 62503/00001	AMP		0.79	
	6.06 62503/00002	Brambles		0.05	
	12.16 62503/00003	Computershare		19.68	
	17.36 62503/00004	Fortescue Metals		1.71	
	145.05 62503/00005	Macquarie Group Limited		178.30	
	20.57 62503/00006	National Australia Bank		2.03	
	20.15 62503/00007	Newcrest Mining		6.85	
	13.94 62503/00008	Sonic Healthcare Ltd		13.94	
	34.78 62503/00009	Wesfarmers Ltd		7.64	
	3.29 62503/00010	Transurban		4.12	
	2.23 62503/00011	Incitec Pivot Ltd		2.23	
	9.35 62503/00012	Woodside Ltd			0.00
	77600	Shares in Listed Companies (Australian)			
	1,433.64 77600/ACR.AX	Acrux Limited	0.0000		0.00
	82,500.00 77600/BHP.AX	BHP Group Limited	2,000.0000	89,980.00	
	55,070.82 77600/BXB.AX	Brambles Limited	5,288.0000	76,200.08	
	65,706.26 77600/CBA.AX	Commonwealth Bank Of Australia.	727.0000	72,896.29	
	43,901.65 77600/COL.AX	Coles Group	2,465.0000	45,405.30	
	67,735.36 77600/CPU.AX	Computer Share Ltd	2,816.0000	65,838.08	
	47,664.07 77600/FMG.AX	Fortescue Metals Group Ltd	3,002.0000	66,584.36	
	90,078.34 77600/IPL.AX	Incitec Pivot	27,214.0000	74,566.36	
	14,236.00 77600/KFM.AX	Kingfisher Mining Ltd	56,944.0000	16,798.48	
	20,431.04 77600/MBLPC.AX	Macquarie Bank Cap Note 3	196.0000	20,679.96	
	29,145.00 77600/MBLPD.AX	Macquarie Bank Limited	300.0000	29,940.00	
	24,174.00 77600/MGR.AX	Mirvac Group	12,240.0000	27,662.40	
	19,959.70 77600/MND.AX	Monadelphous Group	2,006.0000	23,510.32	
	121,243.87 77600/MQG.AX	Macquarie Group Limited	764.0000	135,701.68	
	136,237.86 77600/NAB.AX	National Australia Bank	5,217.0000	137,572.29	
	100,500.00 77600/NABPE.AX	National Australia Bank Limited	1,000.0000	100,480.00	
	10,050.00 77600/NABPH.AX	National Australia Bank Limited	100.0000	10,234.00	
	29,914.48 77600/NCM.AX	Newcrest Mining Limited	1,489.0000	39,339.38	
	12,844.40 77600/S32.AX	South32 Limited	3,260.0000	12,257.60	
	79,257.01 77600/SHL.AX	Sonic Healthcare Limited	2,401.0000	85,403.57	

THE KR & JS GUTHRIE SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
5,354.94	77600/SO4.AX	Saltlake Potash	17,274.0000	5,354.94	
65,357.10	77600/TCL.AX	Transurban Group	4,719.0000	67,245.75	
100,870.00	77600/TLS.AX	Telstra Corporation	26,200.0000	112,660.00	
5,950.00	77600/VRC.AX	Volt Resources Ltd	350,000.0000	3,500.00	
75,142.40	77600/WDS.AX	Woodside Energy Group Ltd	2,478.0000	85,342.32	
94,381.32	77600/WES.AX	Wesfarmers Limited	2,343.0000	115,603.62	
	78200	Units in Listed Unit Trusts (Australian)			
81,549.08	78200/SWTZ.AX	Switzer Dividend Growth Fund	32,685.0000	83,346.75	
25,108.39	85000	Income Tax Payable/Refundable		26,938.30	
				2,091,816.51	2,091,816.51

Current Year Profit/(Loss): 28,693.32

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Switzer Dividend Growth Fund (SWTZ.AX)</u>					
20/07/2022				2,275.97	2,275.97 CR
19/08/2022				261.48	2,537.45 CR
20/09/2022				261.48	2,798.93 CR
20/10/2022				261.48	3,060.41 CR
18/11/2022				261.48	3,321.89 CR
20/12/2022				261.48	3,583.37 CR
19/01/2023				261.48	3,844.85 CR
20/02/2023				261.48	4,106.33 CR
20/03/2023				261.48	4,367.81 CR
20/04/2023				261.48	4,629.29 CR
19/05/2023				261.48	4,890.77 CR
20/06/2023				261.48	5,152.25 CR
				5,152.25	5,152.25 CR
Dividends Received (23900)					
<u>BHP Group Limited (BHP.AX)</u>					
23/09/2022				5,103.68	5,103.68 CR
30/03/2023				2,727.27	7,830.95 CR
				7,830.95	7,830.95 CR
<u>Brambles Limited (BXB.AX)</u>					
13/10/2022				887.00	887.00 CR
13/04/2023				921.84	1,808.84 CR
				1,808.84	1,808.84 CR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
29/09/2022				1,526.70	1,526.70 CR
30/03/2023				1,526.70	3,053.40 CR
				3,053.40	3,053.40 CR
<u>Coles Group (COL.AX)</u>					
28/09/2022				739.50	739.50 CR
30/03/2023				887.40	1,626.90 CR
				1,626.90	1,626.90 CR
<u>Computer Share Ltd (CPU.AX)</u>					
12/09/2022				824.70	824.70 CR
21/03/2023				834.90	1,659.60 CR
				1,659.60	1,659.60 CR
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
29/09/2022				3,289.99	3,289.99 CR
29/03/2023				2,178.75	5,468.74 CR
				5,468.74	5,468.74 CR
<u>Incitec Pivot (IPL.AX)</u>					
05/07/2022				2,721.40	2,721.40 CR
21/12/2022				4,626.38	7,347.78 CR
				7,347.78	7,347.78 CR
<u>Macquarie Bank Cap Note 3 (MBLPC.AX)</u>					

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/09/2022				277.75	277.75 CR
21/12/2022				316.22	593.97 CR
21/03/2023				326.41	920.38 CR
21/06/2023				353.13	1,273.51 CR
				1,273.51	1,273.51 CR
<u>Macquarie Bank Limited (MBLPD.AX)</u>					
07/09/2022				266.94	266.94 CR
07/12/2022				350.25	617.19 CR
07/03/2023				380.04	997.23 CR
07/06/2023				421.68	1,418.91 CR
				1,418.91	1,418.91 CR
<u>Mirvac Group (MGR.AX)</u>					
31/08/2022				624.24	624.24 CR
28/02/2023				636.48	1,260.72 CR
				1,260.72	1,260.72 CR
<u>Monadelphous Group (MND.AX)</u>					
30/09/2022				501.50	501.50 CR
31/03/2023				481.44	982.94 CR
				982.94	982.94 CR
<u>Macquarie Group Limited (MQG.AX)</u>					
04/07/2022				2,579.50	2,579.50 CR
13/12/2022				2,256.00	4,835.50 CR
				4,835.50	4,835.50 CR
<u>National Australia Bank (NAB.AX)</u>					
05/07/2022				3,631.02	3,631.02 CR
14/12/2022				3,970.20	7,601.22 CR
				7,601.22	7,601.22 CR
<u>National Australia Bank Limited (NABPE.AX)</u>					
20/09/2022				1,017.30	1,017.30 CR
20/12/2022				1,264.80	2,282.10 CR
20/03/2023				1,333.30	3,615.40 CR
20/06/2023				1,484.20	5,099.60 CR
				5,099.60	5,099.60 CR
<u>National Australia Bank Limited (NABPH.AX)</u>					
19/09/2022				95.53	95.53 CR
19/12/2022				110.66	206.19 CR
17/03/2023				113.10	319.29 CR
19/06/2023				129.54	448.83 CR
				448.83	448.83 CR
<u>Newcrest Mining Limited (NCM.AX)</u>					
20/09/2022				417.61	417.61 CR
30/03/2023				759.87	1,177.48 CR
				1,177.48	1,177.48 CR
<u>South32 Limited (S32.AX)</u>					
13/10/2022				819.27	819.27 CR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/04/2023				239.12	1,058.39 CR
				1,058.39	1,058.39 CR
	<u>Sonic Healthcare Limited (SHL.AX)</u>				
21/09/2022				1,440.60	1,440.60 CR
22/03/2023				1,008.42	2,449.02 CR
				2,449.02	2,449.02 CR
	<u>Transurban Group (TCL.AX)</u>				
23/08/2022				1,090.80	1,090.80 CR
30/12/2022				1,226.42	2,317.22 CR
				2,317.22	2,317.22 CR
	<u>Telstra Corporation (TLS.AX)</u>				
21/09/2022				2,227.00	2,227.00 CR
31/03/2023				2,227.00	4,454.00 CR
				4,454.00	4,454.00 CR
	<u>Woodside Energy Group Ltd (WDS.AX)</u>				
06/10/2022				3,774.89	3,774.89 CR
05/04/2023				5,338.60	9,113.49 CR
				9,113.49	9,113.49 CR
	<u>Wesfarmers Limited (WES.AX)</u>				
06/10/2022				2,252.00	2,252.00 CR
28/03/2023				2,024.88	4,276.88 CR
				4,276.88	4,276.88 CR
Contributions (24200)					
	<u>(Contributions) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)</u>				
15/07/2022				196.71	196.71 CR
24/10/2022				325.25	521.96 CR
23/01/2023				551.18	1,073.14 CR
27/01/2023				67.90	1,141.04 CR
26/04/2023				155.79	1,296.83 CR
				1,296.83	1,296.83 CR
Changes in Market Values of Investments (24700)					
	<u>Changes in Market Values of Investments (24700)</u>				
25/05/2023	(ACR.AX)		25,062.25		25,062.25 DR
25/05/2023	Unrealised Gain writeback as at 25/05/2023 (ACR.AX)			24,992.16	70.09 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.550000 (System Price) - 32,685.000000 Units on hand (SWTZ.AX)			1,797.67	1,727.58 CR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 26,200.000000 Units on hand (TLS.AX)			11,790.00	13,517.58 CR
30/06/2023	Revaluation - 30/06/2023 @ \$14.410000 (System Price) - 5,288.000000 Units on hand (BXB.AX)			19,305.91	32,823.49 CR
30/06/2023	Revaluation - 30/06/2023 @ \$11.720000 (System Price) - 2,006.000000 Units on hand (MND.AX)			3,550.62	36,374.11 CR
30/06/2023	Revaluation - 30/06/2023 @ \$35.570000 (System Price) - 2,401.000000 Units on hand (SHL.AX)			6,146.56	42,520.67 CR
30/06/2023	Revaluation - 30/06/2023 @ \$23.380000 (System Price) - 2,816.000000 Units on		3,549.36		38,971.31 CR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (CPU.AX)				
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (System Price) - 2,465.000000 Units on hand (COL.AX)			1,503.65	40,474.96 CR
30/06/2023	Revaluation - 30/06/2023 @ \$105.510000 (System Price) - 196.000000 Units on hand (MBLPC.AX)			248.92	40,723.88 CR
30/06/2023	Revaluation - 30/06/2023 @ \$14.250000 (System Price) - 4,719.000000 Units on hand (TCL.AX)		518.64		40,205.24 CR
30/06/2023	Revaluation - 30/06/2023 @ \$102.340000 (System Price) - 100.000000 Units on hand (NABPH.AX)			184.00	40,389.24 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.480000 (System Price) - 1,000.000000 Units on hand (NABPE.AX)		20.00		40,369.24 CR
30/06/2023	Revaluation - 30/06/2023 @ \$26.420000 (System Price) - 1,489.000000 Units on hand (NCM.AX)			8,234.12	48,603.36 CR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 2,343.000000 Units on hand (WES.AX)			16,918.28	65,521.64 CR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 764.000000 Units on hand (MQG.AX)			9,655.56	75,177.20 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.740000 (System Price) - 27,214.000000 Units on hand (IPL.AX)		15,511.98		59,665.22 CR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System Price) - 2,478.000000 Units on hand (WDS.AX)			6,419.20	66,084.42 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.010000 (System Price) - 350,000.000000 Units on hand (VRC.AX)		2,450.00		63,634.42 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (System Price) - 727.000000 Units on hand (CBA.AX)			7,190.03	70,824.45 CR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (System Price) - 3,002.000000 Units on hand (FMG.AX)			13,435.90	84,260.35 CR
30/06/2023	Revaluation - 30/06/2023 @ \$99.800000 (System Price) - 300.000000 Units on hand (MBLPD.AX)			795.00	85,055.35 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 3,260.000000 Units on hand (S32.AX)		586.80		84,468.55 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.295000 (System Price) - 56,944.000000 Units on hand (KFM.AX)			2,562.48	87,031.03 CR
30/06/2023	Revaluation - 30/06/2023 @ \$26.370000 (System Price) - 5,217.000000 Units on hand (NAB.AX)		6,291.24		80,739.79 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (System Price) - 2,000.000000 Units on hand (BHP.AX)			7,480.00	88,219.79 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.260000 (System Price) - 12,240.000000 Units on hand (MGR.AX)			3,488.40	91,708.19 CR
			53,990.27	145,698.46	91,708.19 CR

Interest Received (25000)

NAB High Interest NT1421276-004 (NABNT1421276004)

29/07/2022				177.68	177.68 CR
31/08/2022				295.33	473.01 CR
30/09/2022				332.51	805.52 CR
31/10/2022				380.90	1,186.42 CR
30/11/2022				421.92	1,608.34 CR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/12/2022				311.99	1,920.33 CR
31/01/2023				338.56	2,258.89 CR
28/02/2023				306.10	2,564.99 CR
31/03/2023				366.43	2,931.42 CR
28/04/2023				354.37	3,285.79 CR
31/05/2023				441.06	3,726.85 CR
30/06/2023				384.88	4,111.73 CR
				4,111.73	4,111.73 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
21/09/2022			3,300.00		3,300.00 DR
			3,300.00		3,300.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
16/12/2022			259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
29/07/2022			10.00		10.00 DR
31/08/2022			10.00		20.00 DR
21/09/2022			65.89		85.89 DR
30/09/2022			10.00		95.89 DR
03/10/2022			10.00		105.89 DR
03/10/2022				10.00	95.89 DR
31/10/2022			10.00		105.89 DR
30/11/2022			10.00		115.89 DR
30/12/2022			10.00		125.89 DR
28/02/2023			10.00		135.89 DR
28/02/2023			10.00		145.89 DR
31/03/2023			10.00		155.89 DR
05/04/2023			0.02		155.91 DR
28/04/2023			10.00		165.91 DR
31/05/2023			10.00		175.91 DR
30/06/2023			10.00		185.91 DR
			195.91	10.00	185.91 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00001P)</u>					
15/09/2022			5,000.00		5,000.00 DR
21/09/2022				1,682.94	3,317.06 DR
25/10/2022			10,000.00		13,317.06 DR
05/12/2022			20,000.00		33,317.06 DR
30/03/2023			5,200.00		38,517.06 DR
31/03/2023			2,700.00		41,217.06 DR
19/05/2023			500.00		41,717.06 DR
25/05/2023			1,600.00		43,317.06 DR
29/05/2023			1,000.00		44,317.06 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/05/2023			10,000.00		54,317.06 DR
30/06/2023				90.90	54,226.16 DR
			56,000.00	1,773.84	54,226.16 DR
<u>(Pensions Paid) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00001P)</u>					
15/09/2022			5,000.00		5,000.00 DR
21/09/2022				1,682.95	3,317.05 DR
03/10/2022			3,365.89		6,682.94 DR
13/10/2022				8.50	6,674.44 DR
25/10/2022			10,000.00		16,674.44 DR
05/12/2022			20,000.00		36,674.44 DR
08/12/2022			20,000.00		56,674.44 DR
14/12/2022				5.91	56,668.53 DR
15/12/2022			20,000.00		76,668.53 DR
21/02/2023			1,500.00		78,168.53 DR
22/03/2023			4,000.00		82,168.53 DR
26/06/2023			10,000.00		92,168.53 DR
			93,865.89	1,697.36	92,168.53 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			27,093.40	27,093.40 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		155.10		26,938.30 CR
			155.10	27,093.40	26,938.30 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
15/07/2022	System Member Journals		167.20		167.20 DR
15/09/2022	System Member Journals			5,000.00	4,832.80 CR
15/09/2022	System Member Journals			5,000.00	9,832.80 CR
21/09/2022	System Member Journals		1,682.94		8,149.86 CR
21/09/2022	System Member Journals		1,682.95		6,466.91 CR
03/10/2022	System Member Journals			3,365.89	9,832.80 CR
13/10/2022	System Member Journals		8.50		9,824.30 CR
24/10/2022	System Member Journals		276.46		9,547.84 CR
25/10/2022	System Member Journals			10,000.00	19,547.84 CR
25/10/2022	System Member Journals			10,000.00	29,547.84 CR
05/12/2022	System Member Journals			20,000.00	49,547.84 CR
05/12/2022	System Member Journals			20,000.00	69,547.84 CR
08/12/2022	System Member Journals			20,000.00	89,547.84 CR
14/12/2022	System Member Journals		5.91		89,541.93 CR
15/12/2022	System Member Journals			20,000.00	109,541.93 CR
23/01/2023	System Member Journals		468.50		109,073.43 CR
27/01/2023	System Member Journals		67.90		109,005.53 CR
21/02/2023	System Member Journals			1,500.00	110,505.53 CR
22/03/2023	System Member Journals			4,000.00	114,505.53 CR
30/03/2023	System Member Journals			5,200.00	119,705.53 CR
31/03/2023	System Member Journals			2,700.00	122,405.53 CR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/04/2023	System Member Journals		132.42		122,273.11 CR
19/05/2023	System Member Journals			500.00	122,773.11 CR
25/05/2023	System Member Journals			1,600.00	124,373.11 CR
29/05/2023	System Member Journals			1,000.00	125,373.11 CR
30/05/2023	System Member Journals			10,000.00	135,373.11 CR
26/06/2023	System Member Journals			10,000.00	145,373.11 CR
30/06/2023	System Member Journals		90.90		145,282.21 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		131,499.05		13,783.16 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		140.62		13,642.54 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		68,140.05		54,497.51 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		984.33		55,481.84 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		120.53		55,602.37 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		29.25		55,631.62 DR
			205,497.51	149,865.89	55,631.62 DR

Opening Balance (50010)

(Opening Balance) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00001P)

01/07/2022	Opening Balance				587,568.75 CR
01/07/2022	Close Period Journal		16,392.38		571,176.37 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				571,176.37 CR
			16,392.38		571,176.37 CR

(Opening Balance) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00002P)

01/07/2022	Opening Balance				7,562.82 CR
01/07/2022	Close Period Journal			302.66	7,865.48 CR
				302.66	7,865.48 CR

(Opening Balance) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)

01/07/2022	Close Period Journal			434.24	434.24 CR
				434.24	434.24 CR

(Opening Balance) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00001P)

01/07/2022	Opening Balance				1,168,193.32 CR
01/07/2022	Close Period Journal		64,913.03		1,103,280.29 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				1,103,280.29 CR
			64,913.03		1,103,280.29 CR

(Opening Balance) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00002P)

01/07/2022	Opening Balance				1,036.98 CR
01/07/2022	Close Period Journal			41.27	1,078.25 CR
				41.27	1,078.25 CR

Contributions (52420)

(Contributions) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)

01/07/2022	Opening Balance				452.58 CR
01/07/2022	Close Period Journal		452.58		0.00 DR
15/07/2022	System Member Journals			196.71	196.71 CR
24/10/2022	System Member Journals			325.25	521.96 CR
23/01/2023	System Member Journals			551.18	1,073.14 CR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/01/2023	System Member Journals			67.90	1,141.04 CR
26/04/2023	System Member Journals			155.79	1,296.83 CR
			452.58	1,296.83	1,296.83 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00001P)</u>					
01/07/2022	Opening Balance				23,607.62 CR
01/07/2022	Close Period Journal		23,607.62		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			68,140.05	68,140.05 CR
			23,607.62	68,140.05	68,140.05 CR
<u>(Share of Profit/(Loss)) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00002P)</u>					
01/07/2022	Opening Balance				302.66 CR
01/07/2022	Close Period Journal		302.66		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			984.33	984.33 CR
			302.66	984.33	984.33 CR
<u>(Share of Profit/(Loss)) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)</u>					
01/07/2022	Opening Balance				13.76 CR
01/07/2022	Close Period Journal		13.76		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			120.53	120.53 CR
			13.76	120.53	120.53 CR
<u>(Share of Profit/(Loss)) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00001P)</u>					
01/07/2022	Opening Balance				44,821.46 CR
01/07/2022	Close Period Journal		44,821.46		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			131,499.05	131,499.05 CR
			44,821.46	131,499.05	131,499.05 CR
<u>(Share of Profit/(Loss)) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00002P)</u>					
01/07/2022	Opening Balance				41.27 CR
01/07/2022	Close Period Journal		41.27		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			140.62	140.62 CR
			41.27	140.62	140.62 CR
Income Tax (53330)					
<u>(Income Tax) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)</u>					
01/07/2022	Opening Balance				35.78 CR
01/07/2022	Close Period Journal		35.78		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			29.25	29.25 CR
			35.78	29.25	29.25 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Guthrie, Janine Susan - Accumulation (GUTJAN00003A)</u>					
01/07/2022	Opening Balance				67.88 DR
01/07/2022	Close Period Journal			67.88	0.00 DR
15/07/2022	System Member Journals		29.51		29.51 DR
24/10/2022	System Member Journals		48.79		78.30 DR
23/01/2023	System Member Journals		82.68		160.98 DR
26/04/2023	System Member Journals		23.37		184.35 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			184.35	67.88	184.35 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Guthrie, Janine Susan - Pension (Pension) (GUTJAN00001P)</u>					
01/07/2022	Opening Balance				40,000.00 DR
01/07/2022	Close Period Journal			40,000.00	0.00 DR
15/09/2022	System Member Journals		5,000.00		5,000.00 DR
21/09/2022	System Member Journals			1,682.94	3,317.06 DR
25/10/2022	System Member Journals		10,000.00		13,317.06 DR
05/12/2022	System Member Journals		20,000.00		33,317.06 DR
30/03/2023	System Member Journals		5,200.00		38,517.06 DR
31/03/2023	System Member Journals		2,700.00		41,217.06 DR
19/05/2023	System Member Journals		500.00		41,717.06 DR
25/05/2023	System Member Journals		1,600.00		43,317.06 DR
29/05/2023	System Member Journals		1,000.00		44,317.06 DR
30/05/2023	System Member Journals		10,000.00		54,317.06 DR
30/06/2023	System Member Journals			90.90	54,226.16 DR
			56,000.00	41,773.84	54,226.16 DR
<u>(Pensions Paid) Guthrie, Kim Robert - Pension (Pension) (GUTKIM00001P)</u>					
01/07/2022	Opening Balance				109,734.49 DR
01/07/2022	Close Period Journal			109,734.49	0.00 DR
15/09/2022	System Member Journals		5,000.00		5,000.00 DR
21/09/2022	System Member Journals			1,682.95	3,317.05 DR
03/10/2022	System Member Journals		3,365.89		6,682.94 DR
13/10/2022	System Member Journals			8.50	6,674.44 DR
25/10/2022	System Member Journals		10,000.00		16,674.44 DR
05/12/2022	System Member Journals		20,000.00		36,674.44 DR
08/12/2022	System Member Journals		20,000.00		56,674.44 DR
14/12/2022	System Member Journals			5.91	56,668.53 DR
15/12/2022	System Member Journals		20,000.00		76,668.53 DR
21/02/2023	System Member Journals		1,500.00		78,168.53 DR
22/03/2023	System Member Journals		4,000.00		82,168.53 DR
26/06/2023	System Member Journals		10,000.00		92,168.53 DR
			93,865.89	111,431.85	92,168.53 DR
Bank Accounts (60400)					
<u>Cash at Bank (NAB821571732)</u>					
01/07/2022	Opening Balance				1,711.19 DR
05/07/2022			2,721.40		4,432.59 DR
07/07/2022				4,000.00	432.59 DR
15/07/2022			196.71		629.30 DR
20/07/2022				2,500.00	1,870.70 CR
20/07/2022			2,275.97		405.27 DR
29/07/2022				10.00	395.27 DR
19/08/2022			261.48		656.75 DR
31/08/2022			624.24		1,280.99 DR
31/08/2022				10.00	1,270.99 DR
07/09/2022			266.94		1,537.93 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/09/2022			10,000.00		11,537.93 DR
15/09/2022				10,000.00	1,537.93 DR
19/09/2022			95.53		1,633.46 DR
20/09/2022			261.48		1,894.94 DR
20/09/2022			1,017.30		2,912.24 DR
21/09/2022				6,800.00	3,887.76 CR
21/09/2022			277.75		3,610.01 CR
21/09/2022			1,440.60		2,169.41 CR
21/09/2022			2,227.00		57.59 DR
23/09/2022				5,160.00	5,102.41 CR
23/09/2022			5,103.68		1.27 DR
28/09/2022			739.50		740.77 DR
29/09/2022			1,526.70		2,267.47 DR
30/09/2022				2,768.00	500.53 CR
30/09/2022			501.50		0.97 DR
30/09/2022				10.00	9.03 CR
03/10/2022			3,365.89		3,356.86 DR
03/10/2022			10.00		3,366.86 DR
03/10/2022				3,365.89	0.97 DR
13/10/2022			819.27		820.24 DR
20/10/2022			261.48		1,081.72 DR
24/10/2022				1,000.00	81.72 DR
24/10/2022			325.25		406.97 DR
25/10/2022			20,000.00		20,406.97 DR
25/10/2022				10,000.00	10,406.97 DR
25/10/2022				10,000.00	406.97 DR
31/10/2022				10.00	396.97 DR
18/11/2022			261.48		658.45 DR
30/11/2022				10.00	648.45 DR
05/12/2022			20,000.00		20,648.45 DR
05/12/2022			20,000.00		40,648.45 DR
05/12/2022				20,000.00	20,648.45 DR
05/12/2022				20,000.00	648.45 DR
07/12/2022			350.25		998.70 DR
08/12/2022			20,000.00		20,998.70 DR
08/12/2022				20,000.00	998.70 DR
15/12/2022			20,000.00		20,998.70 DR
15/12/2022				20,000.00	998.70 DR
16/12/2022				25,000.00	24,001.30 CR
16/12/2022			24,849.39		848.09 DR
19/12/2022			110.66		958.75 DR
20/12/2022			261.48		1,220.23 DR
20/12/2022			1,264.80		2,485.03 DR
21/12/2022			316.22		2,801.25 DR
21/12/2022			4,626.38		7,427.63 DR
22/12/2022				7,000.00	427.63 DR
30/12/2022				10.00	417.63 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/01/2023			261.48		679.11 DR
23/01/2023			551.18		1,230.29 DR
27/01/2023			67.90		1,298.19 DR
20/02/2023			261.48		1,559.67 DR
21/02/2023				1,500.00	59.67 DR
28/02/2023			636.48		696.15 DR
28/02/2023				10.00	686.15 DR
28/02/2023				10.00	676.15 DR
07/03/2023			380.04		1,056.19 DR
17/03/2023			113.10		1,169.29 DR
20/03/2023			261.48		1,430.77 DR
20/03/2023			1,333.30		2,764.07 DR
21/03/2023			326.41		3,090.48 DR
22/03/2023			1,008.42		4,098.90 DR
22/03/2023				4,000.00	98.90 DR
30/03/2023			887.40		986.30 DR
30/03/2023			1,526.70		2,513.00 DR
30/03/2023			2,727.27		5,240.27 DR
30/03/2023				5,200.00	40.27 DR
31/03/2023			481.44		521.71 DR
31/03/2023			2,227.00		2,748.71 DR
31/03/2023				10.00	2,738.71 DR
31/03/2023				2,700.00	38.71 DR
05/04/2023			5,338.60		5,377.31 DR
05/04/2023			3.50		5,380.81 DR
06/04/2023			239.12		5,619.93 DR
11/04/2023				5,500.00	119.93 DR
20/04/2023			261.48		381.41 DR
26/04/2023			155.79		537.20 DR
28/04/2023				10.00	527.20 DR
19/05/2023			261.48		788.68 DR
19/05/2023				500.00	288.68 DR
25/05/2023			1,363.55		1,652.23 DR
25/05/2023				1,600.00	52.23 DR
29/05/2023			1,000.00		1,052.23 DR
29/05/2023				1,000.00	52.23 DR
30/05/2023			10,000.00		10,052.23 DR
30/05/2023				10,000.00	52.23 DR
31/05/2023				10.00	42.23 DR
07/06/2023			421.68		463.91 DR
19/06/2023			129.54		593.45 DR
20/06/2023			261.48		854.93 DR
20/06/2023			1,484.20		2,339.13 DR
21/06/2023			353.13		2,692.26 DR
26/06/2023			10,000.00		12,692.26 DR
26/06/2023				10,000.00	2,692.26 DR
30/06/2023				10.00	2,682.26 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			210,684.96	209,713.89	2,682.26 DR
NAB High Interest NT1421276-004 (NABNT1421276004)					
01/07/2022	Opening Balance				176,040.98 DR
07/07/2022			4,000.00		180,040.98 DR
20/07/2022			2,500.00		182,540.98 DR
29/07/2022			177.68		182,718.66 DR
31/08/2022			295.33		183,013.99 DR
15/09/2022				10,000.00	173,013.99 DR
21/09/2022			6,800.00		179,813.99 DR
23/09/2022			5,160.00		184,973.99 DR
30/09/2022			332.51		185,306.50 DR
30/09/2022			2,768.00		188,074.50 DR
03/10/2022				3,365.89	184,708.61 DR
03/10/2022				10.00	184,698.61 DR
24/10/2022			1,000.00		185,698.61 DR
25/10/2022				20,000.00	165,698.61 DR
31/10/2022			380.90		166,079.51 DR
30/11/2022			421.92		166,501.43 DR
05/12/2022				20,000.00	146,501.43 DR
05/12/2022				20,000.00	126,501.43 DR
08/12/2022				20,000.00	106,501.43 DR
15/12/2022				20,000.00	86,501.43 DR
16/12/2022			25,000.00		111,501.43 DR
22/12/2022			7,000.00		118,501.43 DR
30/12/2022			311.99		118,813.42 DR
31/01/2023			338.56		119,151.98 DR
28/02/2023			306.10		119,458.08 DR
31/03/2023			366.43		119,824.51 DR
11/04/2023			5,500.00		125,324.51 DR
28/04/2023			354.37		125,678.88 DR
29/05/2023				1,000.00	124,678.88 DR
30/05/2023				10,000.00	114,678.88 DR
31/05/2023			441.06		115,119.94 DR
26/06/2023				10,000.00	105,119.94 DR
30/06/2023			384.88		105,504.82 DR
			63,839.73	134,375.89	105,504.82 DR
Dividend Reinvestment - Residual Account (62503)					
AMP (00001)					
01/07/2022	Opening Balance				0.79 DR
					0.79 DR
Brambles (00002)					
01/07/2022	Opening Balance				6.06 DR
13/10/2022				6.25	0.19 CR
13/10/2022			8.50		8.31 DR
13/04/2023				8.26	0.05 DR
			8.50	14.51	0.05 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Computershare (00003)</u>					
01/07/2022	Opening Balance				12.16 DR
12/09/2022				8.98	3.18 DR
21/03/2023			16.50		19.68 DR
			16.50	8.98	19.68 DR
<u>Fortescue Metals (00004)</u>					
01/07/2022	Opening Balance				17.36 DR
29/09/2022				9.09	8.27 DR
29/03/2023				6.56	1.71 DR
				15.65	1.71 DR
<u>Macquarie Group Limited (00005)</u>					
01/07/2022	Opening Balance				145.05 DR
04/07/2022				77.15	67.90 DR
13/12/2022			110.40		178.30 DR
			110.40	77.15	178.30 DR
<u>National Australia Bank (00006)</u>					
01/07/2022	Opening Balance				20.57 DR
05/07/2022				5.58	14.99 DR
14/12/2022				18.87	3.88 CR
14/12/2022			5.91		2.03 DR
			5.91	24.45	2.03 DR
<u>Newcrest Mining (00007)</u>					
01/07/2022	Opening Balance				20.15 DR
20/09/2022				11.89	8.26 DR
30/03/2023				1.41	6.85 DR
				13.30	6.85 DR
<u>Sonic Healthcare Ltd (00008)</u>					
01/07/2022	Opening Balance				13.94 DR
					13.94 DR
<u>Wesfarmers Ltd (00009)</u>					
01/07/2022	Opening Balance				34.78 DR
06/10/2022			4.95		39.73 DR
28/03/2023				32.09	7.64 DR
			4.95	32.09	7.64 DR
<u>Transurban (00010)</u>					
01/07/2022	Opening Balance				3.29 DR
23/08/2022				93.66	90.37 CR
30/12/2022			3.59		86.78 CR
30/06/2023			90.90		4.12 DR
			94.49	93.66	4.12 DR
<u>Incitec Pivot Ltd (00011)</u>					
01/07/2022	Opening Balance				2.23 DR
					2.23 DR
<u>Woodside Ltd (00012)</u>					
01/07/2022	Opening Balance				9.35 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/10/2022				5.83	3.52 DR
05/04/2023				3.52	0.00 DR
				9.35	0.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Acrux Limited (ACR.AX)</u>					
01/07/2022	Opening Balance	27,570.00			1,433.64 DR
25/05/2023		(27,570.00)		26,425.80	24,992.16 CR
25/05/2023	Unrealised Gain writeback as at 25/05/2023		24,992.16		0.00 DR
		0.00	24,992.16	26,425.80	0.00 DR
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2022	Opening Balance	2,000.00			82,500.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (System Price) - 2,000.000000 Units on hand		7,480.00		89,980.00 DR
		2,000.00	7,480.00		89,980.00 DR
<u>Brambles Limited (BXB.AX)</u>					
01/07/2022	Opening Balance	5,142.00			55,070.82 DR
13/10/2022		75.00	893.25		55,964.07 DR
13/04/2023		71.00	930.10		56,894.17 DR
30/06/2023	Revaluation - 30/06/2023 @ \$14.410000 (System Price) - 5,288.000000 Units on hand		19,305.91		76,200.08 DR
		5,288.00	21,129.26		76,200.08 DR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
01/07/2022	Opening Balance	727.00			65,706.26 DR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (System Price) - 727.000000 Units on hand		7,190.03		72,896.29 DR
		727.00	7,190.03		72,896.29 DR
<u>Coles Group (COL.AX)</u>					
01/07/2022	Opening Balance	2,465.00			43,901.65 DR
30/06/2023	Revaluation - 30/06/2023 @ \$18.420000 (System Price) - 2,465.000000 Units on hand		1,503.65		45,405.30 DR
		2,465.00	1,503.65		45,405.30 DR
<u>Computer Share Ltd (CPU.AX)</u>					
01/07/2022	Opening Balance	2,749.00			67,735.36 DR
12/09/2022		34.00	833.68		68,569.04 DR
21/03/2023		33.00	818.40		69,387.44 DR
30/06/2023	Revaluation - 30/06/2023 @ \$23.380000 (System Price) - 2,816.000000 Units on hand			3,549.36	65,838.08 DR
		2,816.00	1,652.08	3,549.36	65,838.08 DR
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
01/07/2022	Opening Balance	2,719.00			47,664.07 DR
29/09/2022		186.00	3,299.08		50,963.15 DR
29/03/2023		97.00	2,185.31		53,148.46 DR
30/06/2023	Revaluation - 30/06/2023 @ \$22.180000 (System Price) - 3,002.000000 Units on hand		13,435.90		66,584.36 DR
		3,002.00	18,920.29		66,584.36 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Incitec Pivot (IPL.AX)</u>					
01/07/2022	Opening Balance	27,214.00			90,078.34 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.740000 (System Price) - 27,214.000000 Units on hand			15,511.98	74,566.36 DR
		27,214.00		15,511.98	74,566.36 DR
<u>Kingfisher Mining Ltd (KFM.AX)</u>					
01/07/2022	Opening Balance	56,944.00			14,236.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.295000 (System Price) - 56,944.000000 Units on hand		2,562.48		16,798.48 DR
		56,944.00	2,562.48		16,798.48 DR
<u>Macquarie Bank Cap Note 3 (MBLPC.AX)</u>					
01/07/2022	Opening Balance	196.00			20,431.04 DR
30/06/2023	Revaluation - 30/06/2023 @ \$105.510000 (System Price) - 196.000000 Units on hand		248.92		20,679.96 DR
		196.00	248.92		20,679.96 DR
<u>Macquarie Bank Limited (MBLPD.AX)</u>					
01/07/2022	Opening Balance	300.00			29,145.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$99.800000 (System Price) - 300.000000 Units on hand		795.00		29,940.00 DR
		300.00	795.00		29,940.00 DR
<u>Mirvac Group (MGR.AX)</u>					
01/07/2022	Opening Balance	12,240.00			24,174.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.260000 (System Price) - 12,240.000000 Units on hand		3,488.40		27,662.40 DR
		12,240.00	3,488.40		27,662.40 DR
<u>Monadelphous Group (MND.AX)</u>					
01/07/2022	Opening Balance	2,006.00			19,959.70 DR
30/06/2023	Revaluation - 30/06/2023 @ \$11.720000 (System Price) - 2,006.000000 Units on hand		3,550.62		23,510.32 DR
		2,006.00	3,550.62		23,510.32 DR
<u>Macquarie Group Limited (MQG.AX)</u>					
01/07/2022	Opening Balance	737.00			121,243.87 DR
04/07/2022		15.00	2,656.65		123,900.52 DR
13/12/2022		12.00	2,145.60		126,046.12 DR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 764.000000 Units on hand		9,655.56		135,701.68 DR
		764.00	14,457.81		135,701.68 DR
<u>National Australia Bank (NAB.AX)</u>					
01/07/2022	Opening Balance	4,974.00			136,237.86 DR
05/07/2022		116.00	3,636.60		139,874.46 DR
14/12/2022		127.00	3,989.07		143,863.53 DR
30/06/2023	Revaluation - 30/06/2023 @ \$26.370000 (System Price) - 5,217.000000 Units on hand			6,291.24	137,572.29 DR
		5,217.00	7,625.67	6,291.24	137,572.29 DR
<u>National Australia Bank Limited (NABPE.AX)</u>					

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance	1,000.00			100,500.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$100.480000 (System Price) - 1,000.000000 Units on hand			20.00	100,480.00 DR
		1,000.00		20.00	100,480.00 DR
<u>National Australia Bank Limited (NABPH.AX)</u>					
01/07/2022	Opening Balance	100.00			10,050.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$102.340000 (System Price) - 100.000000 Units on hand		184.00		10,234.00 DR
		100.00	184.00		10,234.00 DR
<u>Newcrest Mining Limited (NCM.AX)</u>					
01/07/2022	Opening Balance	1,432.00			29,914.48 DR
20/09/2022		25.00	429.50		30,343.98 DR
30/03/2023		32.00	761.28		31,105.26 DR
30/06/2023	Revaluation - 30/06/2023 @ \$26.420000 (System Price) - 1,489.000000 Units on hand		8,234.12		39,339.38 DR
		1,489.00	9,424.90		39,339.38 DR
<u>South32 Limited (S32.AX)</u>					
01/07/2022	Opening Balance	3,260.00			12,844.40 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 3,260.000000 Units on hand			586.80	12,257.60 DR
		3,260.00		586.80	12,257.60 DR
<u>Sonic Healthcare Limited (SHL.AX)</u>					
01/07/2022	Opening Balance	2,401.00			79,257.01 DR
30/06/2023	Revaluation - 30/06/2023 @ \$35.570000 (System Price) - 2,401.000000 Units on hand		6,146.56		85,403.57 DR
		2,401.00	6,146.56		85,403.57 DR
<u>Saltlake Potash (SO4.AX)</u>					
01/07/2022	Opening Balance	17,274.00			5,354.94 DR
		17,274.00			5,354.94 DR
<u>Transurban Group (TCL.AX)</u>					
01/07/2022	Opening Balance	4,545.00			65,357.10 DR
23/08/2022		83.00	1,184.46		66,541.56 DR
30/12/2022		91.00	1,222.83		67,764.39 DR
30/06/2023	Revaluation - 30/06/2023 @ \$14.250000 (System Price) - 4,719.000000 Units on hand			518.64	67,245.75 DR
		4,719.00	2,407.29	518.64	67,245.75 DR
<u>Telstra Corporation (TLS.AX)</u>					
01/07/2022	Opening Balance	26,200.00			100,870.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 26,200.000000 Units on hand		11,790.00		112,660.00 DR
		26,200.00	11,790.00		112,660.00 DR
<u>Volt Resources Ltd (VRC.AX)</u>					
01/07/2022	Opening Balance	350,000.00			5,950.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.010000 (System Price) - 350,000.000000 Units on hand			2,450.00	3,500.00 DR
		350,000.00		2,450.00	3,500.00 DR

THE KR & JS GUTHRIE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/07/2022	Opening Balance	2,360.00			75,142.40 DR
06/10/2022		118.00	3,780.72		78,923.12 DR
30/06/2023	Revaluation - 30/06/2023 @ \$34.440000 (System Price) - 2,478.000000 Units on hand		6,419.20		85,342.32 DR
		2,478.00	10,199.92		85,342.32 DR
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	2,252.00			94,381.32 DR
06/10/2022		49.00	2,247.05		96,628.37 DR
28/03/2023		42.00	2,056.97		98,685.34 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 2,343.000000 Units on hand		16,918.28		115,603.62 DR
		2,343.00	21,222.30		115,603.62 DR
Units in Listed Unit Trusts (Australian) (78200)					
<u>Switzer Dividend Growth Fund (SWTZ.AX)</u>					
01/07/2022	Opening Balance	32,685.00			81,549.08 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.550000 (System Price) - 32,685.000000 Units on hand		1,797.67		83,346.75 DR
		32,685.00	1,797.67		83,346.75 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				25,108.39 DR
16/12/2022				25,108.39	0.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		27,093.40		27,093.40 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			155.10	26,938.30 DR
			27,093.40	25,263.49	26,938.30 DR
Investment Movement Data Clearing Account (94910)					
<u>Investment Movement Data Clearing Account (94910)</u>					
05/04/2023				3.50	3.50 CR
05/04/2023			3.50		0.00 DR
			3.50	3.50	0.00 DR
Member Data Clearing Account (94920)					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR
Total Debits:			1,194,525.81		
Total Credits:				1,194,525.81	

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

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2023 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified,
have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. [Go to C.](#)

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

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

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

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

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

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

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

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

*Other income **S** \$

Code

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

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

#This is a mandatory label.

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

GROSS INCOME (Sum of labels A to U)	W \$	Loss
---	-------------	------

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

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

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

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

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

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

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

#TAX PAYABLE	T5 \$	<i>(T3 less E – cannot be less than zero)</i>
--------------	--------------	---

Section 102AAM interest charge
G \$

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

	#Tax offset refunds	I \$
	(Remainder of refundable tax offsets)	
		<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised
K \$
Supervisory levy
L \$
Supervisory levy adjustment for wound up funds
M \$
Supervisory levy adjustment for new funds
N \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years **U \$**
Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H1 Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

I \$

J \$ Non-assessable foreign superannuation fund amount

J \$

K \$ Transfer from reserve: assessable amount

K \$

L \$ Transfer from reserve: non-assessable amount

L \$

M \$ Contributions from non-complying funds and previously non-complying funds

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

O \$

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

R2 \$ Income stream payments

R2 \$

Loss

Code

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.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H1 Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ Contributions from non-complying funds and previously non-complying funds

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

M \$

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

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1 plus S2 plus S3**)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

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

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
 (Sum of labels **A** to **T**)

15e In-house assets

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

A No Yes **\$**

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write 2023). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

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

Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

THE KR & JS GUTHRIE SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
Shares in Listed Companies (Australian) (77600)				
<u>Acrux Limited (ACR.AX)</u>				
25/05/2023		(27,570.00)	0.96	(26,425.80)
		(27,570.00)		(26,425.80)
<u>Brambles Limited (BXB.AX)</u>				
13/10/2022		75.00	11.91	893.25
13/04/2023		71.00	13.10	930.10
		146.00		1,823.35
<u>Computer Share Ltd (CPU.AX)</u>				
12/09/2022		34.00	24.52	833.68
21/03/2023		33.00	24.80	818.40
		67.00		1,652.08
<u>Fortescue Metals Group Ltd (FMG.AX)</u>				
29/09/2022		186.00	17.74	3,299.08
29/03/2023		97.00	22.53	2,185.31
		283.00		5,484.39
<u>Macquarie Group Limited (MQG.AX)</u>				
04/07/2022		15.00	177.11	2,656.65
13/12/2022		12.00	178.80	2,145.60
		27.00		4,802.25
<u>National Australia Bank (NAB.AX)</u>				
05/07/2022		116.00	31.35	3,636.60
14/12/2022		127.00	31.41	3,989.07
		243.00		7,625.67
<u>Newcrest Mining Limited (NCM.AX)</u>				
20/09/2022		25.00	17.18	429.50
30/03/2023		32.00	23.79	761.28
		57.00		1,190.78
<u>Transurban Group (TCL.AX)</u>				
23/08/2022		83.00	14.27	1,184.46
30/12/2022		91.00	13.44	1,222.83
		174.00		2,407.29
<u>Woodside Energy Group Ltd (WDS.AX)</u>				
06/10/2022		118.00	32.04	3,780.72
		118.00		3,780.72
<u>Wesfarmers Limited (WES.AX)</u>				
06/10/2022		49.00	45.86	2,247.05
28/03/2023		42.00	48.98	2,056.97
		91.00		4,304.02

Capital gains tax (CGT) schedule

2023

When completing this form

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

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

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

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

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital lossesTotal 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 forwardNet 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 discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

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

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

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