

Financial Statements and Reports
for the year ended
30 June 2023

Wilton Family Superannuation Fund

Wilton Family Superannuation Fund

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Wilton Family Superannuation Fund
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	3	10
Managed Investments (Australian)	3	149,567	150,737
Shares in Listed Companies (Australian)	4	190,346	166,744
Total Investments		<u>339,916</u>	<u>317,491</u>
Other Assets			
Dividends Receivable		483	0
Bank Accounts	5	51,033	77,857
Distributions Receivable		2,248	3,041
Term Deposits	5	35,338	0
Income Tax Refundable		4,412	12,172
Total Other Assets		<u>93,514</u>	<u>93,070</u>
Total Assets		<u>433,430</u>	<u>410,561</u>
Net assets available to pay benefits		<u>433,430</u>	<u>410,561</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Wilton, Noela - Pension (ABP 1)		363,351	344,335
Wilton, Noela - Pension (ABP 2)		29,181	27,552
Wilton, William - Pension (ABP 1)		40,898	38,674
Total Liability for accrued benefits allocated to members' accounts		<u>433,430</u>	<u>410,561</u>

Wilton Family Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	8	3,543	4,048
Dividends Received	7	9,928	28,122
Interest Received		1,052	116
Other Investment Income		16	25,559
Investment Gains			
Changes in Market Values	9	22,675	(72,839)
Total Income		<u>37,214</u>	<u>(14,994)</u>
Expenses			
Administration Costs		2,090	1,980
Advisor Fees		1,686	2,007
ATO Supervisory Levy		259	259
Auditor's Remuneration		550	550
Bank Charges		0	10
Investment Expenses		0	3,963
Investment Management Fee		773	770
		<u>5,358</u>	<u>9,538</u>
Member Payments			
Pensions Paid		13,400	13,200
Benefits Paid/Transfers Out		0	1,000
Total Expenses		<u>18,758</u>	<u>23,739</u>
Benefits accrued as a result of operations before income tax			
		<u>18,455</u>	<u>(38,732)</u>
Income Tax Expense	10	(4,412)	(12,172)
Benefits accrued as a result of operations		<u>22,867</u>	<u>(26,560)</u>

Wilton Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

Wilton Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Trade and Other Payables

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

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2023	2022
	\$	\$
Magellan Financial Group Limited	3	10
	<hr/>	<hr/>
	3	10
	<hr/>	<hr/>

Note 3: Managed Investments (Australian)

2023	2022
\$	\$

Wilton Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

AB Managed Volatility Eqs - MVE C	7,398	8,087
iShares Global Bond Index Fund	5,820	6,451
Hyperion Aust Growth Companies	13,796	11,512
Bennelong W/S + ex-20 Aust Equ Fd	12,859	11,389
PIMCO Wholesale Plus Global Bond Fund	13,174	14,448
Bentham Global Income Fund	9,828	11,538
T. Rowe Price Glob Equity Fd	15,928	15,066
Fidelity Global Emerging Markets Fd	7,494	8,084
Franklin Global Growth Fund-CI W	15,532	14,813
Janus Henderson Tactical Income Fund	2,922	3,201
Lazard Global Listed Infrastructure	10,067	11,242
Nikko AM Australian Bond Fund	11,366	12,839
Vanguard Int'l Shares Index Hedged	15,961	14,914
Resolution Capital Global Property Sec Fund	7,421	7,155
	149,566	150,739

Note 4: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
BHP Group Limited	16,646	15,262
Commonwealth Bank Of Australia	26,872	24,222
Coles Group Limited.	8,215	7,943
JB Hi-fi Limited	10,719	0
Magellan Financial Group Limited	996	1,357
Myer Holdings Limited	719	396
National Australia Bank Limited	29,007	30,129
Telstra Corporation Limited	24,381	21,830
Westpac Banking Corporation	18,032	16,478
Woodside Energy Group Ltd	2,273	2,101
Wesfarmers Limited	36,610	31,097
WAM Leaders Limited	15,874	15,929
	190,344	166,744

Note 5: Banks and Term Deposits

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Banks		
Cash at Bank - Asgard	8,754	8,268
Cash at Bank - WBC ***632	34,377	42,427
Cash at Bank - WBC ***825	7,901	27,162
	51,032	77,857
	2023 \$	2022 \$
Term Deposits		
Term Deposit - Westpac ***318	35,338	0
	35,338	0

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2023 \$	2022 \$
BHP Group Limited	1,449	3,739
Coles Group Limited.	294	272
Commonwealth Bank Of Australia	1,126	9,591
JB Hi-fi Limited	483	0
Magellan Financial Group Limited	122	235
Myer Holdings Limited	128	18
National Australia Bank Limited	1,661	1,397
Telstra Corporation Limited	964	907
WAM Leaders Limited	927	818
Wesfarmers Limited	1,395	1,261
Westpac Banking Corporation	1,132	9,883
Woodside Energy Group Ltd	248	0
	9,929	28,121

Wilton Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Note 8: Trust Distributions

	2023	2022
	\$	\$
Hyperion Aust Growth Companies	103	933
Franklin Global Growth Fund-CI W	565	31
PIMCO Wholesale Plus Global Bond Fund	165	91
Fidelity Global Emerging Markets Fd	54	70
Nikko AM Australian Bond Fund	91	10
Bennelong W/S + ex-20 Aust Equ Fd	641	727
Bentham Global Income Fund	684	397
Resolution Capital Global Property Sec Fund	185	255
T. Rowe Price Glob Equity Fd	52	133
iShares Global Bond Index Fund	109	95
Janus Henderson Tactical Income Fund	75	124
Lazard Global Listed Infrastructure	693	968
AB Managed Volatility Eqs - MVE C	125	214
	3,542	4,048

Note 9: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	(7)	10
	(7)	10
Managed Investments (Australian)		
AB Managed Volatility Eqs - MVE C	495	(422)
Bennelong W/S + ex-20 Aust Equ Fd	3	(5,032)
Bentham Global Income Fund	(344)	(435)
Fidelity Global Emerging Markets Fd	293	(1,616)
Franklin Global Growth Fund-CI W	2,605	(2,329)
Hyperion Aust Growth Companies	2,783	(4,611)
Janus Henderson Tactical Income Fund	93	(246)
Lazard Global Listed Infrastructure	(24)	283
Magellan Wholesale Plus Global Fund	0	(4,994)
Nikko AM Australian Bond Fund	408	(1,652)

Refer to compilation report

Wilton Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

PIMCO Wholesale Plus Global Bond Fund	(100)	(1,705)
Resolution Capital Global Property Sec Fund	(681)	(1,203)
T. Rowe Price Glob Equity Fd	2,979	(4,932)
Vanguard Int'l Shares Index Hedged	2,375	(2,112)
iShares Global Bond Index Fund	(87)	(725)
	10,797	(31,730)
Shares in Listed Companies (Australian)		
BHP Group Limited	1,384	(2,708)
Coles Group Limited.	272	321
Commonwealth Bank Of Australia	2,651	(6,882)
JB Hi-fi Limited	590	0
Magellan Financial Group Limited	(360)	(4,299)
Myer Holdings Limited	323	(37)
National Australia Bank Limited	(1,122)	1,287
Telstra Corporation Limited	2,552	510
WAM Leaders Limited	(55)	(1,418)
Wesfarmers Limited	5,513	(11,683)
Westpac Banking Corporation	1,555	(2,205)
Woodside Energy Group Ltd	172	137
	13,473	(26,975)
Units in Listed Unit Trusts (Australian)		
Hyperion Aust Growth Companies	0	(810)
	0	(810)
Total Unrealised Movement	24,263	(59,505)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Managed Investments (Australian)		
AB Managed Volatility Eqs - MVE C	10	48
Bennelong W/S + ex-20 Aust Equ Fd	(6)	96
Bentham Global Income Fund	(132)	(75)
Fidelity Global Emerging Markets Fd	120	24
Franklin Global Growth Fund-CI W	(150)	0

Refer to compilation report

Wilton Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Hyperion Aust Growth Companies	(326)	0
Janus Henderson Tactical Income Fund	(23)	(10)
Lazard Global Listed Infrastructure	(131)	(78)
Magellan Wholesale Plus Global Fund	0	3,533
Nikko AM Australian Bond Fund	(238)	(66)
PIMCO Wholesale Plus Global Bond Fund	(173)	(71)
Resolution Capital Global Property Sec Fund	0	430
T. Rowe Price Glob Equity Fd	(398)	0
Vanguard Int'l Shares Index Hedged	(24)	(27)
iShares Global Bond Index Fund	(118)	(65)
	(1,589)	3,739
Shares in Listed Companies (Australian)		
Commonwealth Bank Of Australia	0	(5,350)
Westpac Banking Corporation	0	(11,722)
	0	(17,072)
Total Realised Movement	(1,589)	(13,333)
Changes in Market Values	22,674	(72,838)
Note 10: Income Tax Expense		
	2023	2022
The components of tax expense comprise	\$	\$
Current Tax	(4,412)	(12,172)
Income Tax Expense	(4,412)	(12,172)

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

Prima facie tax payable on benefits accrued before income tax at 15%	2,768	(5,810)
Less:		
Tax effect of:		
Increase in MV of Investments	3,639	0
Exempt Pension Income	2,552	10,120
Realised Accounting Capital Gains	(238)	(2,000)
Accounting Trust Distributions	531	607

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2023

Add:

Tax effect of:

Decrease in MV of Investments	0	8,926
SMSF Non-Deductible Expenses	804	1,430
Pension Payments	2,010	1,980
Benefit Payments	0	150
Franking Credits	662	1,826
Foreign Credits	15	18
Taxable Trust Distributions	73	57
Distributed Foreign Income	154	150
Rounding	(2)	0
Less credits:		
Franking Credits	4,412	12,172
Current Tax or Refund	<u>(4,412)</u>	<u>(12,172)</u>

Wilton Family Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	18,455.00
Less	
Increase in MV of investments	24,263.00
Exempt current pension income	17,016.00
Realised Accounting Capital Gains	(1,588.00)
Accounting Trust Distributions	3,543.00
	<u>43,234.00</u>
Add	
SMSF non deductible expenses	5,358.00
Pension Payments	13,400.00
Franking Credits	4,412.00
Foreign Credits	98.00
Taxable Trust Distributions	486.00
Distributed Foreign income	1,027.00
	<u>24,781.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	4,412.16
	<u>(4,412.16)</u>
CURRENT TAX OR REFUND	<u>(4,412.16)</u>
Supervisory Levy	259.00
	<u>(4,153.16)</u>
AMOUNT DUE OR REFUNDABLE	<u>(4,153.16)</u>

Wilton Family Superannuation Fund

Trustees Declaration

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....
Noela Wilton

Trustee

.....
William Wilton

Trustee

Dated this day of

Wilton Family Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Wilton Family Superannuation Fund which comprise the statement of financial position as at 30 June 2023 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of Wilton Family Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Joseph Hoang

of

ProPlus Super Pty Ltd
PO Box 1839
BROADBEACH QLD 4218

Signed:

Dated:

Wilton Family Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - Asgard		8,754.330000	8,754.33	8,754.33	8,754.33			2.05 %
Cash at Bank - WBC ***632		34,377.400000	34,377.40	34,377.40	34,377.40			8.06 %
Cash at Bank - WBC ***825		7,901.160000	7,901.16	7,901.16	7,901.16			1.85 %
Term Deposit - Westpac ***318		35,337.700000	35,337.70	35,337.70	35,337.70			8.29 %
			86,370.59		86,370.59			20.26 %
Derivatives (Options, Hybrids, Future Contracts)								
MFGO.AX	Magellan Financial Group Limited	14.00	0.200000	2.80	0.00	0.00	2.80	0.00 %
			2.80		0.00		2.80	0.00 %
Managed Investments (Australian)								
ACM0006AU	AB Managed Volatility Eqs - MVE C	4,192.52	1.764500	7,397.70	1.68	7,062.87	334.83	4.74 %
BTA0480AU	Benelong W/S + ex-20 Aust Equ Fd	10,360.09	1.241200	12,858.94	1.53	15,801.76	(2,942.82)	(18.62) %
CSA0038AU	Bentham Global Income Fund	10,244.30	0.959400	9,828.38	1.10	11,287.35	(1,458.97)	(12.93) %
FID0031AU	Fidelity Global Emerging Markets Fd	359.94	20.819500	7,493.85	16.71	6,013.73	1,480.12	24.61 %
FRT0009AU	Franklin Global Growth Fund-CI W	6,735.86	2.305900	15,532.22	2.26	15,256.05	276.17	1.81 %
BNT0003AU	Hyperion Aust Growth Companies	3,816.59	3.614800	13,796.22	4.09	15,624.90	(1,828.68)	(11.70) %
BGL0008AU	iShares Global Bond Index Fund	7,159.46	0.812900	5,819.93	1.02	7,312.13	(1,492.20)	(20.41) %
IOF0145AU	Janus Henderson Tactical Income Fund	2,919.25	1.001100	2,922.46	1.06	3,095.34	(172.88)	(5.59) %
LAZ0014AU	Lazard Global Listed Infrastructure	7,686.27	1.309800	10,067.47	1.36	10,446.83	(379.36)	(3.63) %
TYN0104AU	Nikko AM Australian Bond Fund	12,284.47	0.925200	11,365.60	1.06	13,078.33	(1,712.73)	(13.10) %
BTA0498AU	PIMCO Wholesale Plus Global Bond Fund	15,364.97	0.857400	13,173.92	0.99	15,174.39	(2,000.47)	(13.18) %
WHT0015AU	Resolution Capital Global Property Sec Fund	4,947.66	1.499800	7,420.51	1.49	7,377.81	42.70	0.58 %
ETL0071AU	T. Rowe Price Glob Equity Fd	9,789.20	1.627100	15,928.01	1.71	16,697.15	(769.14)	(4.61) %

Wilton Family Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
VAN0105AU Vanguard Int'l Shares Index Hedged	16,676.83	0.957100	15,961.39	0.88	14,717.29	1,244.10	8.45 %	3.74 %
			149,566.60		158,945.93	(9,379.33)	(5.90) %	35.09 %
Shares in Listed Companies (Australian)								
BHP.AX BHP Group Limited	370.00	44.990000	16,646.30	43.70	16,167.80	478.50	2.96 %	3.90 %
COL.AX Coles Group Limited.	446.00	18.420000	8,215.32	11.35	5,061.27	3,154.05	62.32 %	1.93 %
CBA.AX Commonwealth Bank Of Australia	268.00	100.270000	26,872.36	81.67	21,886.90	4,985.46	22.78 %	6.30 %
JBH.AX JB Hi-fi Limited	245.00	43.750000	10,718.75	41.34	10,129.24	589.51	5.82 %	2.51 %
MFG.AX Magellan Financial Group Limited	105.00	9.490000	996.45	48.89	5,132.96	(4,136.51)	(80.59) %	0.23 %
MYR.AX Myer Holdings Limited	1,219.00	0.590000	719.21	4.10	5,000.00	(4,280.79)	(85.62) %	0.17 %
NAB.AX National Australia Bank Limited	1,100.00	26.370000	29,007.00	25.76	28,338.80	668.20	2.36 %	6.80 %
TLS.AX Telstra Corporation Limited	5,670.00	4.300000	24,381.00	5.15	29,177.00	(4,796.00)	(16.44) %	5.72 %
WLE.AX WAM Leaders Limited	10,910.00	1.455000	15,874.05	1.10	11,990.00	3,884.05	32.39 %	3.72 %
WES.AX Wesfarmers Limited	742.00	49.340000	36,610.28	35.46	26,312.38	10,297.90	39.14 %	8.59 %
WBC.AX Westpac Banking Corporation	845.00	21.340000	18,032.30	23.73	20,050.30	(2,018.00)	(10.06) %	4.23 %
WDS.AX Woodside Energy Group Ltd	66.00	34.440000	2,273.04	29.76	1,964.16	308.88	15.73 %	0.53 %
			190,346.06		181,210.81	9,135.25	5.04 %	44.65 %
			426,286.05		426,527.33	(241.28)	(0.06) %	100.00 %

Wilton Family Superannuation Fund

Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
Cash at Bank - Asgard	15.82							15.82				
Cash at Bank - Asgard	214.28			214.28				214.28				
Cash at Bank - WBC ***632	450.73			450.73				450.73				
Cash at Bank - WBC ***825	49.53			49.53				49.53				
	730.36	0.00	0.00	714.54	0.00	0.00	0.00	730.36	0.00	0.00	0.00	0.00
Managed Investments (Australian)												
ACM0006AU AB Managed Volatility Eqz - MVE C	125.07	108.00	9.00	8.07	69.00			194.07				
BTA0480AU Bennelong W/S + ex-20 Aust Equ Fd	640.69	60.00	21.00	35.00	67.00	21.69	1.00	205.69			502.00	1.00
CSA0038AU Bentham Global Income Fund	684.33			106.00		424.00	1.00	531.00				154.33
FID0031AU Fidelity Global Emerging Markets Fd	54.04			0.04		54.00	14.18	68.22				
FRT0009AU Franklin Global Growth Fund-CI W	565.44										565.44	
BNT0003AU Hyperion Aust Growth Companies	102.80	20.06	17.87	2.24	29.23	13.75	3.91	87.06			48.88	
BGL0008AU iShares Global Bond Index Fund	109.33											109.33
IOF0145AU Janus Henderson Tactical Income Fund	74.94			65.00		9.94		74.94				
LAZ0014AU Lazard Global Listed Infrastructure	692.77	0.22		6.25	0.36	287.90	28.38	323.11			398.41	
TYN0104AU Nikko AM Australian Bond Fund	91.18											91.18
BTA0498AU PIMCO Wholesale Plus Global Bond Fund	165.40			7.00				7.00				158.40
WHT0015AU Resolution Capital Global Property Sec Fund	184.66	3.00		14.00	1.00	166.66	36.00	220.66				1.00
ETL0071AU T. Rowe Price Glob Equity Fd	51.86		3.00			48.86	14.00	65.86				
	3,542.51	191.28	50.87	243.60	166.59	1,026.80	98.47	1,777.61	0.00	0.00	1,514.73	515.24
Shares in Listed Companies (Australian)												

Wilton Family Superannuation Fund

Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
BHP.AX BHP Group Limited	1,448.73	1,448.73			620.89			2,069.62				
COL.AX Coles Group Limited.	294.36	294.36			126.15			420.51				
CBA.AX Commonwealth Bank Of Australia	1,125.60	1,125.60			482.40			1,608.00				
JBH.AX JB Hi-fi Limited	482.65	482.65			206.85			689.50				
MFG.AX Magellan Financial Group Limited	121.60	99.74	21.86		42.75			164.35				
MYR.AX Myer Holdings Limited	128.00	128.00			54.85			182.85				
NAB.AX National Australia Bank Limited	1,661.00	1,661.00			711.85			2,372.85				
TLS.AX Telstra Corporation Limited	963.90	963.90			413.10			1,377.00				
WLE.AX WAM Leaders Limited	927.35	927.35			397.44			1,324.79				
WES.AX Wesfarmers Limited	1,394.96	1,394.96			597.84			1,992.80				
WBC.AX Westpac Banking Corporation	1,132.30	1,132.30			485.27			1,617.57				
WDS.AX Woodside Energy Group Ltd	247.76	247.76			106.18			353.94				
	9,928.21	9,906.35	21.86	0.00	4,245.57	0.00	0.00	14,173.78	0.00	0.00	0.00	0.00
Term Deposits												
Term Deposit - Westpac ***318	337.70				337.70			337.70				
	337.70	0.00	0.00	337.70	0.00	0.00	0.00	337.70	0.00	0.00	0.00	0.00
	14,538.78	10,097.63	72.73	1,295.84	4,412.16	1,026.80	98.47	17,019.45	0.00	0.00	1,514.73	515.24

Assessable Income (Excl. Capital Gains) **17,019.45**

Net Capital Gain **1,010.14**

Total Assessable Income 18,029.59

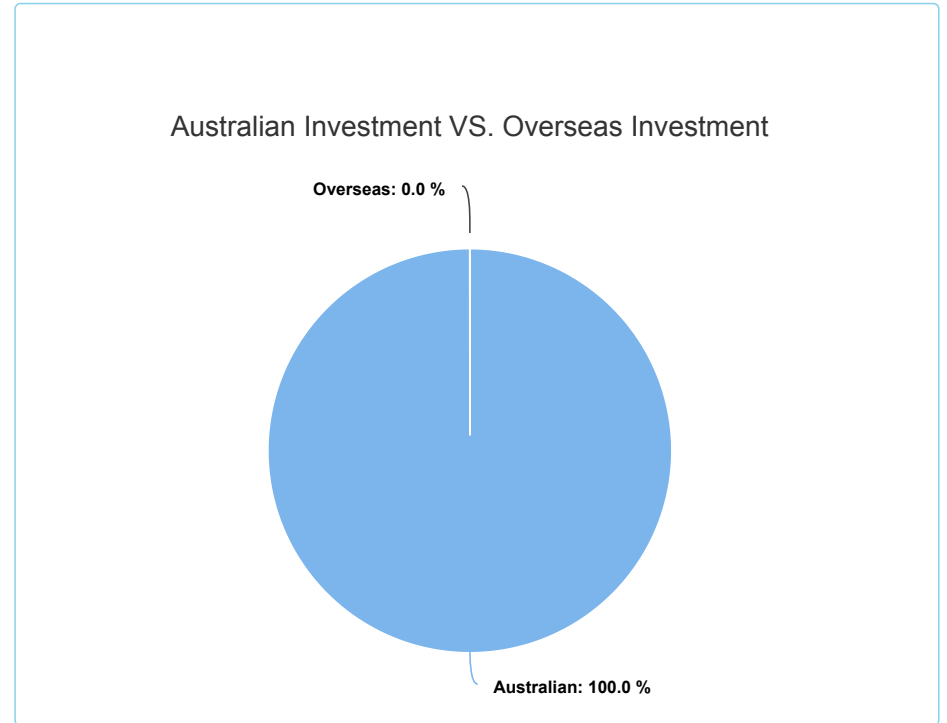
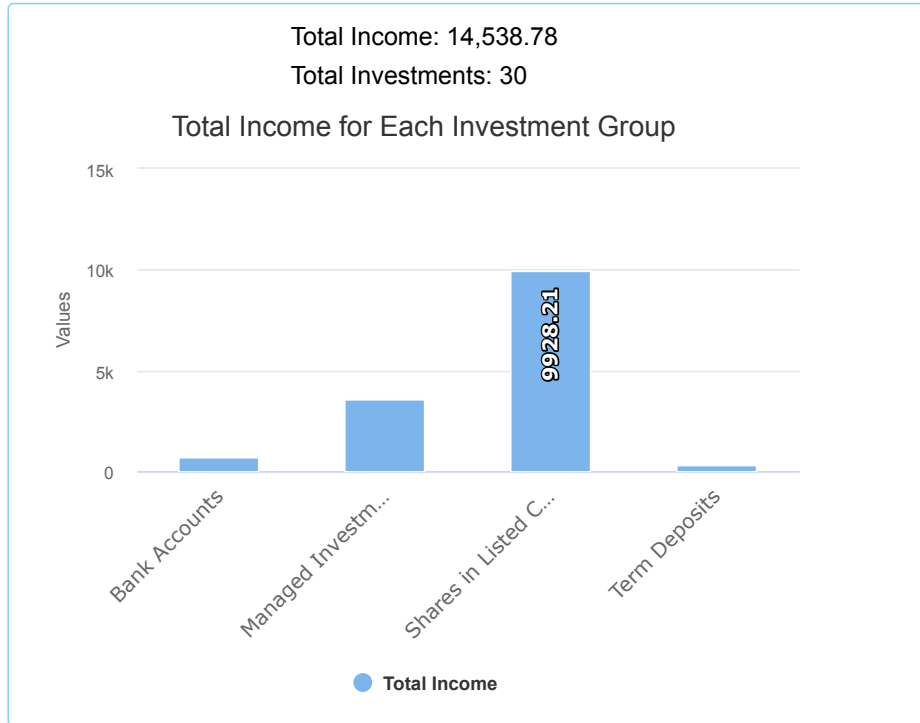
*1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

Wilton Family Superannuation Fund Investment Income Report

As at 30 June 2023



Wilton Family Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
ACM0006AU1 - AB Managed Volatility Eqs - MVE C												
23/10/2019	23/09/2022	345.97	582.95	554.17	(28.78)	582.95	582.95	0.00	0.00	0.00	0.00	(28.78)
23/10/2019	05/04/2023	356.77	601.15	639.96	38.81	601.15	601.15	0.00	0.00	38.81	0.00	0.00
		702.73	1,184.10	1,194.13	10.03	1,184.10	1,184.10	0.00	0.00	38.81	0.00	(28.78)
BGL0008AU - iShares Global Bond Index Fund												
27/05/2020	26/09/2022	454.25	470.31	366.71	(103.60)	463.85	452.70	0.00	0.00	0.00	0.00	(85.99)
27/05/2020	06/04/2023	70.91	73.42	58.58	(14.84)	72.41	58.58	0.00	0.00	0.00	0.00	0.00
		525.17	543.73	425.29	(118.44)	536.26	511.28	0.00	0.00	0.00	0.00	(85.99)
BNT0003AU1 - Hyperion Aust Growth Companies												
22/09/2021	05/04/2023	41.49	210.05	149.04	(61.01)	210.05	210.05	0.00	0.00	0.00	0.00	(61.01)
24/03/2021	05/04/2023	237.30	1,117.56	852.50	(265.06)	1,117.56	1,117.56	0.00	0.00	0.00	0.00	(265.06)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.87	0.00	0.00
		278.79	1,327.61	1,001.54	(326.07)	1,327.61	1,327.61	0.00	0.00	48.87	0.00	(326.07)
BTA0480AU - Bennelong W/S + ex-20 Aust Equ Fd												
07/04/2021	05/04/2023	13.28	23.52	17.53	(5.99)	23.51	23.17	0.00	0.00	0.00	0.00	(5.64)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	502.00	0.00	0.00
		13.28	23.52	17.53	(5.99)	23.51	23.17	0.00	0.00	502.00	0.00	(5.64)
BTA0498AU - PIMCO Wholesale Plus Global Bond Fund												
30/06/2016	23/09/2022	962.32	965.62	820.76	(144.86)	956.40	956.40	0.00	0.00	0.00	0.00	(135.64)
30/06/2016	05/04/2023	207.12	207.83	179.88	(27.95)	205.84	187.05	0.00	0.00	0.00	0.00	(7.17)
		1,169.43	1,173.45	1,000.64	(172.81)	1,162.24	1,143.45	0.00	0.00	0.00	0.00	(142.81)

Wilton Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
CSA0038AU - Bentham Global Income Fund												
17/04/2018	23/09/2022	1,172.12	1,301.87	1,175.40	(126.47)	1,253.91	1,216.63	0.00	0.00	0.00	0.00	(41.23)
17/04/2018	05/04/2023	57.66	64.04	58.78	(5.26)	61.68	58.78	0.00	0.00	0.00	0.00	0.00
		1,229.77	1,365.91	1,234.18	(131.73)	1,315.59	1,275.41	0.00	0.00	0.00	0.00	(41.23)
ETL0071AU - T. Rowe Price Glob Equity Fd												
23/09/2021	23/09/2022	283.67	556.41	398.15	(158.26)	556.41	556.41	0.00	0.00	0.00	0.00	(158.26)
22/05/2020	23/09/2022	406.55	700.65	570.64	(130.02)	700.65	700.65	0.00	0.00	0.00	0.00	(130.02)
22/05/2020	05/04/2023	499.10	860.14	750.59	(109.55)	860.14	860.14	0.00	0.00	0.00	0.00	(109.55)
		1,189.31	2,117.20	1,719.38	(397.83)	2,117.20	2,117.20	0.00	0.00	0.00	0.00	(397.83)
FID0031AU - Fidelity Global Emerging Markets Fd												
23/03/2022	23/09/2022	9.23	193.44	170.64	(22.80)	193.44	193.44	0.00	0.00	0.00	0.00	(22.80)
25/05/2020	23/09/2022	4.43	74.06	82.00	7.93	74.06	74.06	0.00	0.00	7.93	0.00	0.00
25/05/2020	05/04/2023	36.80	614.79	749.67	134.88	614.79	614.79	0.00	0.00	134.88	0.00	0.00
		50.46	882.29	1,002.31	120.01	882.29	882.29	0.00	0.00	142.81	0.00	(22.80)
FRT0009AU - Franklin Global Growth Fund-CI W												
04/04/2022	26/09/2022	363.71	823.77	720.84	(102.93)	823.77	823.77	0.00	0.00	0.00	0.00	(102.93)
04/04/2022	05/04/2023	469.08	1,062.42	1,014.95	(47.47)	1,062.42	1,062.42	0.00	0.00	0.00	0.00	(47.47)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	565.00	0.00	0.00
		832.79	1,886.19	1,735.79	(150.40)	1,886.19	1,886.19	0.00	0.00	565.00	0.00	(150.40)
IOF0145AU - Janus Henderson Tactical Income Fund												
30/06/2016	23/09/2022	264.80	280.84	262.58	(18.26)	280.84	280.84	0.00	0.00	0.00	0.00	(18.26)

Wilton Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
30/06/2016	05/04/2023	85.21	90.37	86.02	(4.35)	90.37	90.37	0.00	0.00	0.00	0.00	(4.35)
		350.01	371.21	348.60	(22.61)	371.21	371.21	0.00	0.00	0.00	0.00	(22.61)
LAZ0014AU - Lazard Global Listed Infrastructure												
14/10/2019	23/09/2022	476.65	693.72	594.34	(99.38)	693.72	693.72	0.00	0.00	0.00	0.00	(99.38)
14/10/2019	05/04/2023	313.65	456.48	424.74	(31.74)	456.48	456.48	0.00	0.00	0.00	0.00	(31.74)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396.57	1.84	0.00
		790.30	1,150.20	1,019.08	(131.12)	1,150.20	1,150.20	0.00	0.00	396.57	1.84	(131.12)
TYN0104AU - Nikko AM Australian Bond Fund												
21/05/2020	23/09/2022	1,005.68	1,071.56	911.25	(160.31)	1,065.03	1,065.03	0.00	0.00	0.00	0.00	(153.78)
21/05/2020	05/04/2023	759.94	809.71	732.35	(77.36)	804.78	764.27	0.00	0.00	0.00	0.00	(31.92)
		1,765.62	1,881.27	1,643.60	(237.67)	1,869.81	1,829.30	0.00	0.00	0.00	0.00	(185.70)
VAN0105AU - Vanguard Int'l Shares Index Hedged												
05/10/2020	23/09/2022	384.37	339.21	307.61	(31.60)	339.21	339.21	0.00	0.00	0.00	0.00	(31.60)
05/10/2020	05/04/2023	1,120.01	988.41	996.47	8.06	988.41	988.41	0.00	0.00	8.06	0.00	0.00
		1,504.38	1,327.62	1,304.08	(23.54)	1,327.62	1,327.62	0.00	0.00	8.06	0.00	(31.60)
		10,402.04	15,234.30	13,646.15	(1,588.17)	15,153.83	15,029.03	0.00	0.00	1,702.12	1.84	(1,572.58)
		10,402.04	15,234.30	13,646.15	(1,588.17)	15,153.83	15,029.03	0.00	0.00	1,702.12	1.84	(1,572.58)

Wilton Family Superannuation Fund

Members Statement

Noela Mary Wilton
 11 Rise Place
 Upper Kedron, Queensland, 4055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	77	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	363,349
Date Joined Fund:	08/02/1999	Total Death Benefit:	363,349
Service Period Start Date:	08/02/1999	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	WILNOE00015P	Disability Benefit:	0
Account Start Date:	01/07/2010		
Account Phase:	Retirement Phase		
Account Description:	ABP 1		

Your Balance

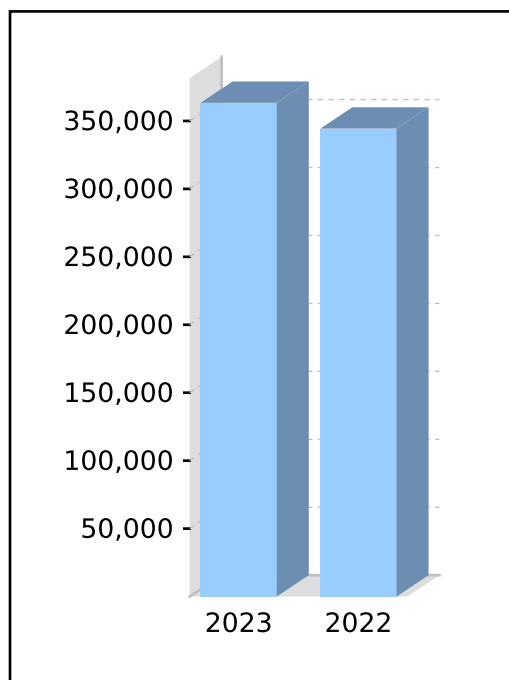
Total Benefits 363,349

Preservation Components

Preserved
 Unrestricted Non Preserved 363,349
 Restricted Non Preserved

Tax Components

Tax Free (45.87%) 166,676
 Taxable 196,673
 Investment Earnings Rate 9%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	344,335	365,766
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	30,414	(10,370)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	11,400	11,060
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	363,349	344,336

Wilton Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Noela Mary Wilton
Trustee

William Peter Wilton
Trustee

Wilton Family Superannuation Fund

Members Statement

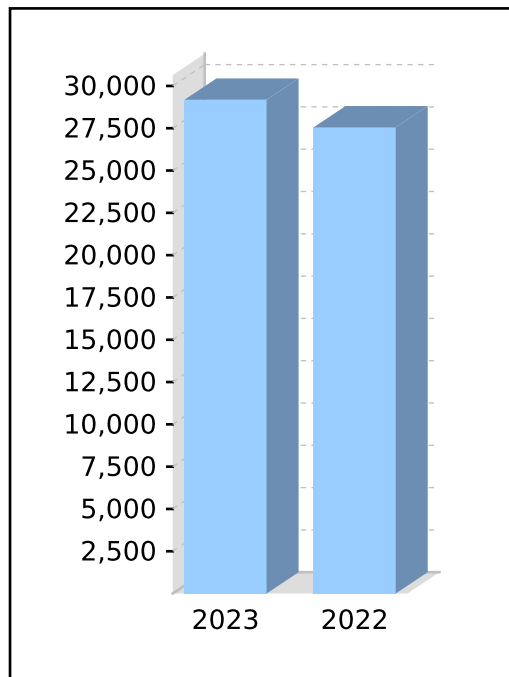
Noela Mary Wilton
 11 Rise Place
 Upper Kedron, Queensland, 4055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	77	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	29,181
Date Joined Fund:	08/02/1999	Total Death Benefit:	29,181
Service Period Start Date:	08/02/1999	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	WILNOE00016P	Disability Benefit:	0
Account Start Date:	01/07/2011		
Account Phase:	Retirement Phase		
Account Description:	ABP 2		

Your Balance

Total Benefits	29,181
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	29,181
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (96.97%)	28,296
Taxable	885
Investment Earnings Rate	9%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	27,552	30,308
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,469	(847)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	840	910
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		1,000
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	29,181	27,551

Wilton Family Superannuation Fund

Members Statement

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Signed by all the trustees of the fund

Noela Mary Wilton
Trustee

William Peter Wilton
Trustee

Wilton Family Superannuation Fund

Members Statement

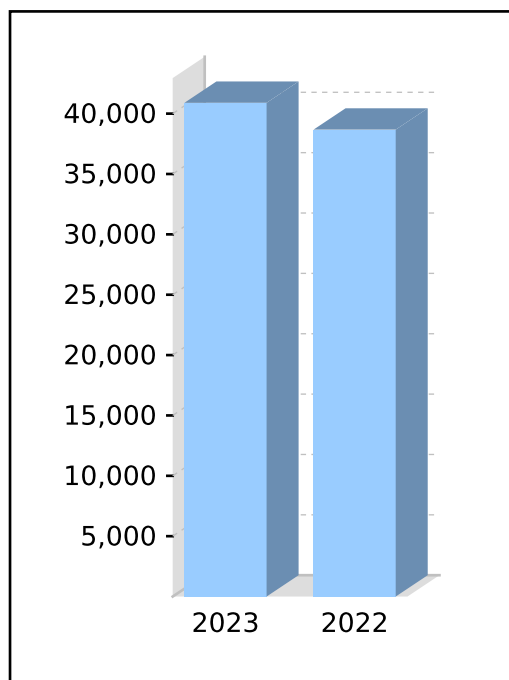
William Peter Wilton
 11 Rise Place
 Upper Kedron, Queensland, 4055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Noela Mary Wilton
Age:	79	Nomination Type:	Binding Nomination (Non Lapsing)
Tax File Number:	Provided	Vested Benefits:	40,898
Date Joined Fund:	08/02/1999	Total Death Benefit:	40,898
Service Period Start Date:	08/02/1999	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	WILWIL00007P	Disability Benefit:	0
Account Start Date:	01/07/2010		
Account Phase:	Retirement Phase		
Account Description:	ABP 1		

Your Balance

Total Benefits	40,898
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	40,898
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (11.10%)	4,539
Taxable	36,359
Investment Earnings Rate	9%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	38,674	41,048
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,384	(1,143)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,160	1,230
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	40,898	38,675

Wilton Family Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Noela Mary Wilton
Trustee

William Peter Wilton
Trustee

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	I	T	H	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** \$

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$
(**W** less **Y**)

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

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

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

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

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year D4 \$	

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

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

#TAX PAYABLE **T5 \$**
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

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

#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.		(T5 plus G less H less I less K plus L less M plus N)

#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

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 \$**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

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

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

M \$

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

Other transactions

S1 \$ Accumulation phase account balance

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

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

O \$ Allocated earnings or losses

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments

R2 \$ Income stream payments

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: **Assets and liabilities**

15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b **Australian direct investments**

Cash and term deposits **E \$**

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

15c **Other investments**

Crypto-Currency **N \$**

15d **Overseas direct investments**

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

15e **In-house assets**

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

A No Yes **B** \$

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number