

THE RP & CC HAWES SUPERANNUATION FUND**Create Entries Report**

For the period 01 July 2022 to 30 June 2023

Create Entries Financial Year Summary 01 July 2022 - 30 June 2023

Total Profit	Amount
Income	13,028.35
Less Expense	24,234.20
Total Profit	(11,205.85)

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

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	9,764.15
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	9,764.15

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

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Deemed Segregation

Total Profit	Amount
Income	13,028.35
Less Expense	24,234.20
Total Profit	(11,205.85)

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

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

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	9,764.15
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	9,764.15

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

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

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

Allocation to Members	Weighting%	Amount
Robert Philip Hawes(HAWROB00003A)	0.00	0.00
Robert Philip Hawes(HAWROB00017P)	48.63	0.00
Caroline Constance Hawes(HAWCAR00003A)	0.00	0.00
Caroline Constance Hawes(HAWCAR00017P)	51.37	0.00

Calculation of daily member weighted balances

Robert Philip Hawes (HAWROB00003A)

Member Balance

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

Robert Philip Hawes (HAWROB00017P)

Member Balance

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

Caroline Constance Hawes (HAWCAR00003A)

Member Balance

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

Caroline Constance Hawes (HAWCAR00017P)

Member Balance

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

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00

CGT allocated in prior segments **0.00**

Allocations of Net Capital Gains to Pools

Capital Gain Proportion - Unsegregated Pool (0/0)=100.00% **0.00**

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Deemed Segregation **0.00**

Claimable FTO **0.00**

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

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

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

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

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

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

THE RP & CC HAWES SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

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

THE RP & CC HAWES SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

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

THE RP & CC HAWES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

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

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General Ledger

As at 30 June 2023

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

THE RP & CC HAWES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

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

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

THE RP & CC HAWES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

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

THE RP & CC HAWES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

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

THE RP & CC HAWES SUPERANNUATION FUND

General Ledger

As at 30 June 2023

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

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)**

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

- ! 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.

2 **Name of self-managed superannuation fund (SMSF)**

THE RP & CC HAWES SUPERANNUATION FUND

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

1/187 Bagot Road

Suburb/town	State/territory	Postcode
<input type="text" value="Subiaco"/>	<input type="text" value="WA"/>	<input type="text" value="6008"/>

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

Tax File Number

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** / /

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.

Tax File Number

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** 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 \$ <input type="text"/>	Net foreign income D \$ <input type="text"/>	<input type="checkbox"/>

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

Transfers from foreign funds **F** \$ Number

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

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code

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** \$

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 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text"/>	H2 \$ <input type="text"/>	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text"/>	J2 \$ <input type="text" value="3,264"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/> <small>Code <input type="text"/></small>	L2 \$ <input type="text"/> <small>Code <input type="text"/></small>	
Tax losses deducted	M1 \$ <input type="text"/>		

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	\$	<input style="width: 95%;" type="text" value="0"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(T1 plus J)</small>			

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text"/>
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>
		Non-refundable non-carry forward tax offsets	
		C	\$ <input style="width: 95%;" type="text"/>
<small>(C1 plus C2)</small>			

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>
		Non-refundable carry forward tax offsets	
		D	\$ <input style="width: 95%;" type="text" value="0.00"/>
<small>(D1 plus D2 plus D3 plus D4)</small>			
		SUBTOTAL 2	
		T3	\$ <input style="width: 95%;" type="text" value="0.00"/>
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text"/>
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>
		Refundable tax offsets	
		E	\$ <input style="width: 95%;" type="text"/>
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>	
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>	
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>	
H6	Credit for interest on no-TFN tax offset	<input type="text"/>	
H8	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>	
	Eligible credits		
	H	<input type="text"/>	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I	<input type="text" value="0.00"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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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 A positive amount at S is what you owe, while a negative amount is refundable to you.	S	<input type="text" value="259.00"/>	<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 **Hawes**

First given name **Robert Philip** Other given names

Member's TFN **Provided** Date of birth **Provided**

Contributions **OPENING ACCOUNT BALANCE \$ 257,587.35**

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$ 0.00

Retirement phase account balance - Non CDBIS
S2 \$ 249,365.66

Retirement phase account balance - CDBIS
S3 \$ 0.00

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 249,365.66
(**S1 plus S2 plus S3**)

Allocated earnings or losses
O \$ 4,748.31 Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ 12,970.00 Code **M**

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 Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / / Day Month Year

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

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

Allocated earnings or losses **O \$** Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments **R1 \$** Code

Income stream payments **R2 \$** Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

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 \$ <input type="text"/>
Australian non-residential real property	J2 \$ <input type="text"/>
Overseas real property	J3 \$ <input type="text"/>
Australian shares	J4 \$ <input type="text"/>
Overseas shares	J5 \$ <input type="text"/>
Other	J6 \$ <input type="text"/>
Property count	J7 <input type="text"/>

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 <small>(Sum of labels A to T)</small>	U \$ <input type="text" value="516,111"/>
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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 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="516,111"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="516,111"/>

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 / /

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 / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

THE RP & CC HAWES SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

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

SMSF Audit - Document Checklist

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

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

Share in Listed and Unlisted Companies / Trusts

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

WRAP Investments

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

Related Party Investments

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

Investment Property

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

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

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

Other Liabilities

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

Income & Expenditure

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

Tax

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