

# **Ryan Jamieson Superannuation Fund**

Financial Statements and Reports  
For the period 30 June 2023

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# Ryan Jamieson Superannuation Fund

## Reports

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## Ryan Jamieson Superannuation Fund

### Operating Statement

For the period 1 July 2022 to 30 June 2023

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	Note	2023 \$	2022 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		3,308	-
Member		212,878	204,530
Government Co-Contributions		500	-
Investment Income			
Interest	7A	457	11
		<u>217,143</u>	<u>204,541</u>
<b>Expenses</b>			
Member Payments			
Insurance Premiums		5,657	4,505
Other Expenses			
Accountancy Fee		2,606	2,266
Audit Insurance		320	-
Auditor Fee		576	550
Bank Fees		120	120
Borrowing Expenses		440	350
Filing Fees		290	276
Interest Paid		213,255	205,380
SMSF Supervisory Levy		777	-
		<u>224,041</u>	<u>213,447</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(6,898)</b>	<b>(8,906)</b>
<b>Income Tax</b>			
Income Tax Expense		-	977
		<u>-</u>	<u>977</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>(6,898)</u></b>	<b><u>(9,883)</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Ryan Jamieson Superannuation Fund**  
**Detailed Operating Statement**  
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer			
Mr Peter Ryan		3,308	-
Member			
Personal Non-Concessional			
Dr Alison Jamieson		106,439	102,265
Mr Peter Ryan		106,439	102,265
Government Co-Contributions			
Mr Peter Ryan		500	-
Investment Income			
Interest	7A		
Cash At Bank			
NAB Business Cash Maximiser Account 114261364		457	11
		<b>217,143</b>	<b>204,541</b>
<b>Expenses</b>			
Member Payments			
Insurance Premiums			
Dr Alison Jamieson			
Accumulation		5,657	4,505
Other Expenses			
Accountancy Fee		2,606	2,266
Audit Insurance		320	-
Auditor Fee		576	550
Bank Fees			
Cash At Bank			
NAB Business Everyday Account 554188842		120	120
Borrowing Expenses		440	350
Filing Fees		290	276
Interest Paid			
Limited Recourse Borrowing Arrangement			
LRBA Loan - P J Ryan Consulting Pty Ltd ACN. 060 963 260		213,255	205,380
SMSF Supervisory Levy		777	-
		<b>224,041</b>	<b>213,447</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(6,898)</b>	<b>(8,906)</b>
<b>Income Tax</b>			
Income Tax Expense			
Income Tax Expense		-	977
		<b>-</b>	<b>977</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(6,898)</b>	<b>(9,883)</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Ryan Jamieson Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
Investments			
Other Assets	6A	1,410	1,850
Units In Unlisted Unit Trusts	6B	3,500,070	3,500,070
Other Assets			
Cash At Bank		52,204	58,662
Sundry Assets		2,200	2,200
Unsettled Trades		-	259
<b>Total Assets</b>		<b>3,555,884</b>	<b>3,563,041</b>
<b>Liabilities</b>			
Other Creditors and Accruals		-	259
Borrowings		3,150,000	3,150,000
<b>Total Liabilities</b>		<b>3,150,000</b>	<b>3,150,259</b>
<b>Net Assets Available to Pay Benefits</b>		<b>405,884</b>	<b>412,782</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Dr Alison Jamieson		208,399	223,332
Mr Peter Ryan		197,485	189,450
<b>Total Liability for Accrued Benefits</b>		<b>405,884</b>	<b>412,782</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Ryan Jamieson Superannuation Fund**  
**Detailed Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
Investments			
Other Assets	6A		
Borrowing Costs		1,410	1,850
Units In Unlisted Unit Trusts	6B		
Ordinary Units - The 49 ESP Unit Trust		70	70
RP Units - The 49 ESP Trust		3,500,000	3,500,000
Other Assets			
Cash At Bank			
NAB Business Cash Maximiser Account 114261364		49,572	56,273
NAB Business Everyday Account 554188842		2,631	2,390
Sundry Assets			
Formation Expenses		2,200	2,200
Unsettled Trades			
Acquisitions			
Sundry Liabilities			
ATO ITA Account		-	259
<b>Total Assets</b>		<b>3,555,884</b>	<b>3,563,041</b>
<b>Liabilities</b>			
Other Creditors and Accruals			
Sundry Liabilities			
ATO ITA Account		-	259
Borrowings			
Limited Recourse Borrowing Arrangement			
LRBA Loan - P J Ryan Consulting Pty Ltd ACN. 060 963 260		3,150,000	3,150,000
<b>Total Liabilities</b>		<b>3,150,000</b>	<b>3,150,259</b>
<b>Net Assets Available to Pay Benefits</b>		<b>405,884</b>	<b>412,782</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>			
Dr Alison Jamieson	2		
Accumulation		208,399	223,332
Mr Peter Ryan			
Accumulation		197,485	189,450
<b>Total Liability for Accrued Benefits</b>		<b>405,884</b>	<b>412,782</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# Ryan Jamieson Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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#### Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### (a) Statement of Compliance

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

##### (b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### (c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

##### (d) Cash and Cash Equivalents

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

##### (e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### (f) Valuation of Assets

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Ryan Jamieson Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.



**Ryan Jamieson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

The financial report was authorised for issue on 23 November 2023 by the trustee of the fund.

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>
<b>Liability for Accrued Benefits at beginning of period</b>	412,782
Benefits Accrued during the period	(6,898)
Benefits Paid during the period	0
<b>Liability for Accrued Benefits at end of period</b>	<b>405,884</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

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

	<b>Current</b>
<b>Vested Benefits at beginning of period</b>	412,782
Benefits Accrued during the period	(6,898)
Benefits Paid during the period	0
<b>Vested Benefits at end of period</b>	<b>405,884</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Other Assets**

	<b>Current</b>
At market value:	
Borrowing Costs	1,410
	<b>1,410</b>

**Note 6B – Units In Unlisted Unit Trusts**

	<b>Current</b>
At market value:	
Ordinary Units - The 49 ESP Unit Trust	70
RP Units - The 49 ESP Trust	3,500,000
	<b>3,500,070</b>

**Note 7A – Interest**

	<b>Current</b>
NAB Business Cash Maximiser Account 114261364	457
	<b>457</b>

This report should be read in conjunction with the accompanying compilation report.

# Ryan Jamieson Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Ryan Jamieson Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

..... Dated: ...../...../.....  
**Alison Jamieson**  
Trustee

..... Dated: ...../...../.....  
**Peter Ryan**  
Trustee

# Compilation Report to the Trustees and Members of Ryan Jamieson Superannuation Fund

ABN 59 645 858 768  
For the period 1 July 2022 to 30 June 2023

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On the basis of the information provided by the Trustees of Ryan Jamieson Superannuation Fund, we have compiled the accompanying special purpose financial statements of Ryan Jamieson Superannuation Fund for the period ended 30 June 2023, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of Ryan Jamieson Superannuation Fund that satisfies the information needs of the trustees and the members.

## The Responsibility of Trustees

The Trustees of Ryan Jamieson Superannuation Fund are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted and financial reporting framework used are appropriate to meet the needs of the members.

## Our Responsibility

On the basis of information provided by the Trustees of Ryan Jamieson Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the same financial reporting framework/basis of accounting used above and **APES 315: *Compilation of Financial Information***.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Trustees provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees and members of the fund and purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 23 November 2023



**Name of Signatory:** Mrs Kim Jay

**Address:** Suite 2 The Edge East  
10 Lake Kawana Blvd  
BIRTINYA, QLD 4575

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

**Ryan Jamieson Superannuation Fund**  
**Statement of Taxable Income**  
For the Period from 1 July 2022 to 30 June 2023

Description	Tax Return Ref.	Amount
<b>Income</b>		
<b>Section B</b>		
Total Gross Interest	<b>C</b>	457
Total Assessable Employer Contributions	<b>R1</b>	3,307
Total Assessable Contributions	<b>R</b>	3,307
<b>Total Assessable Income</b>		<b>3,764</b>
<b>Deductions</b>		
<b>Section C</b>		
Total Interest Expenses within Australia	<b>A</b>	213,255
Total Death or Disability Premiums	<b>F</b>	5,657
Total Approved Auditor Fee	<b>H</b>	575
Total Investment Expenses	<b>I</b>	120
Total Management and Administration Expenses	<b>J</b>	3,655
Total Other Deductions	<b>L</b>	777
<b>Total Deductions</b>		<b>224,039</b>
<b>Taxable Income or Loss</b>	(V - N) <b>O</b>	<b>-220,275.00</b>
<b>Income Tax Calculation Statement</b>		
<b>Section D</b>		
<b>Gross Tax</b>		
<b>Total Gross Tax</b>		<b>0</b>
<b>Rebates and Offsets</b>	<b>C</b>	<b>0</b>
<b>SUBTOTAL</b>		<b>0</b>
<b>Total Eligible Credits</b>		<b>0</b>
<b>Net Tax Payable</b>		<b>0</b>
<b>Total Supervisory Levy</b>	<b>L</b>	<b>259</b>
<b>Total Amount Due / (Refundable)</b>		<b>259</b>

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

## Who should complete this annual return?

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

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

## To complete this annual return

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

S M 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 and 9.

- ! 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)**

**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

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title: 

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

Fund's tax file number (TFN) 

- 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** \$ .00

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** \$ 0 **00**

Gross rent and other leasing and hiring income **B** \$ 0 **00**

Gross interest **C** \$ 457 **00**

Forestry managed investment scheme income **X** \$ 0 **00**

Gross foreign income	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>00</b>	Net foreign income	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>00</b>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 0 **00**

Transfers from foreign funds **F** \$ 0 **00** Number

Gross payments where ABN not quoted **H** \$  **00**

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 3307 **00**

plus Assessable personal contributions

**R2** \$ 0 **00**

plus **\*\*No-TFN-quoted contributions**

**R3** \$ 0 **00**  
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$  **00**

Gross distribution from partnerships	<b>I</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Loss <input type="checkbox"/>
*Unfranked dividend amount	<b>J</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Franked dividend amount	<b>K</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Dividend franking credit	<b>L</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Gross trust distributions	<b>M</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Code <input type="text"/>

**Assessable contributions (R1 plus R2 plus R3 less R6)**

**R** \$ 3307 **00**

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends

**U1** \$ 0 **00**

plus \*Net non-arm's length trust distributions

**U2** \$ 0 **00**

plus \*Net other non-arm's length income

**U3** \$ 0 **00**

*Other income	<b>S</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Code <input type="text"/>
*Assessable income due to changed tax status of fund	<b>T</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
<b>Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)</b>	<b>U</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	

#This is a mandatory label.

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

<b>GROSS INCOME (Sum of labels A to U)</b>	<b>W</b> \$ <span style="border: 1px solid black; padding: 2px;">3764</span> <b>00</b>	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
<b>TOTAL ASSESSABLE INCOME (W less Y)</b>	<b>V</b> \$ <span style="border: 1px solid black; padding: 2px;">3764</span> <b>00</b>	Loss <input type="checkbox"/>



Fund's tax file number (TFN)

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="213255"/> -00	<b>A2</b> \$ <input type="text" value="0"/> -00	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00	<b>B2</b> \$ <input type="text" value="0"/> -00	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00	<b>D2</b> \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00	<b>E2</b> \$ <input type="text" value="0"/> -00	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="5657"/> -00	<b>F2</b> \$ <input type="text" value="0"/> -00	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="575"/> -00	<b>H2</b> \$ <input type="text" value="0"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="120"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="3655"/> -00	<b>J2</b> \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00	<b>U2</b> \$ <input type="text" value="0"/> -00	
Other amounts	<b>L1</b> \$ <input type="text" value="777"/> -00	<b>L2</b> \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		Code <input type="text"/>

**TOTAL DEDUCTIONS**  
**N** \$ -00  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$ -00  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**  
**O** \$ -00 L  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$ -00  
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

## 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** \$ -00  
*(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** \$   
*(C1 plus C2)*

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** \$

Early stage investor tax offset  
**D3** \$

Early stage investor tax offset carried forward from previous year  
**D4** \$

Non-refundable carry forward tax offsets  
**D** \$   
*(D1 plus D2 plus D3 plus 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** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$   
*(E1 plus E2 plus E3 plus E4)*

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

Section 102AAM interest charge  
**G** \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/>
	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="259"/>
	<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	<b>U \$</b> <input type="text" value="433710"/> -00
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text" value="0"/> -00

## Section F: Member information

### MEMBER 1

Title:

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.

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** \$

Receipt date   
Day Month Year  
**H1**

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

**MEMBER 2**

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Proceeds from primary residence disposal  
**H** \$

Receipt date Day Month Year  
**H1**

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** \$

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** \$

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

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <input type="text" value="0"/>-00</p> <p>Australian non-residential real property <b>J2</b> \$ <input type="text" value="0"/>-00</p> <p>Overseas real property <b>J3</b> \$ <input type="text" value="0"/>-00</p> <p>Australian shares <b>J4</b> \$ <input type="text" value="0"/>-00</p> <p>Overseas shares <b>J5</b> \$ <input type="text" value="0"/>-00</p> <p>Other <b>J6</b> \$ <input type="text" value="3500070"/>-00</p> <p>Property count <b>J7</b> <input type="text" value="0"/></p>	<p>Cash and term deposits <b>E</b> \$ <input type="text" value="52203"/>-00</p> <p>Debt securities <b>F</b> \$ <input type="text" value="0"/>-00</p> <p>Loans <b>G</b> \$ <input type="text" value="0"/>-00</p> <p>Listed shares <b>H</b> \$ <input type="text" value="0"/>-00</p> <p>Unlisted shares <b>I</b> \$ <input type="text" value="0"/>-00</p> <p>Limited recourse borrowing arrangements <b>J</b> \$ <input type="text" value="3500070"/>-00</p> <p>Non-residential real property <b>K</b> \$ <input type="text" value="0"/>-00</p> <p>Residential real property <b>L</b> \$ <input type="text" value="0"/>-00</p> <p>Collectables and personal use assets <b>M</b> \$ <input type="text" value="0"/>-00</p> <p>Other assets <b>O</b> \$ <input type="text" value="3610"/>-00</p>
---	---

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ -00  
(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  \$ -00

Fund's tax file number (TFN)

**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	<b>V1</b> \$ <input type="text" value="3150000"/> -00	
Permissible temporary borrowings	<b>V2</b> \$ <input type="text"/> -00	
Other borrowings	<b>V3</b> \$ <input type="text"/> -00	
	Borrowings	<b>V</b> \$ <input type="text" value="3150000"/> -00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$ <input type="text" value="405883"/> -00	
Reserve accounts	<b>X</b> \$ <input type="text" value="0"/> -00	
Other liabilities	<b>Y</b> \$ <input type="text" value="0"/> -00	
<b>TOTAL LIABILITIES</b>	<b>Z</b> \$ <input type="text" value="3555883"/> -00	

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

**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](http://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:

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:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



**2023****Losses schedule**

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

Place *X* in all applicable boxes.

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

Tax file number (TFN)

788985442

Name of entity

Ryan Jamieson Superannuation Fund

Australian business number

59645858768

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

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

Year of loss		
2022–23	<b>B</b>	220275.00
2021–22	<b>C</b>	213435.00
2020–21	<b>D</b>	.00
2019–20	<b>E</b>	.00
2018–19	<b>F</b>	.00
2017–18 and earlier income years	<b>G</b>	.00
<b>Total</b>	<b>U</b>	433710.00

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

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

Year of loss		
2022–23	<b>H</b>	.00
2021–22	<b>I</b>	.00
2020–21	<b>J</b>	.00
2019–20	<b>K</b>	.00
2018–19	<b>L</b>	.00
2017–18 and earlier income years	<b>M</b>	.00
<b>Total</b>	<b>V</b>	0.00

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

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

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

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

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

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

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

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

Tax losses **G**   -00

Net capital losses **H**   -00

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

Tax losses **I**   -00

Net capital losses **J**   -00

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

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

**K** Yes  No

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

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

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

**L** Yes  No

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

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

**M** Yes  No

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

**N** Yes  No

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

**O**   -00

**Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00**Part E – Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC losses carried forward **O**  -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  -00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  -00**SUBTRACT** Net forgiven amount of debt **C**  -00**ADD** Tax loss incurred (if any) during current year **D**  -00**ADD** Tax loss amount from conversion of excess franking offsets **E**  -00**SUBTRACT** Net exempt income **F**  -00**SUBTRACT** Tax losses forgone **G**  -00**SUBTRACT** Tax losses deducted **H**  -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**  -00Total tax losses carried forward to later income years **J**  -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

### Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number	Fund name	Year of return
788985442	Ryan Jamieson Superannuation Fund	2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

## Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

### Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number	Account name
23067003	Alison Jamieson & Peter Ryan ATF Ryan Jamieson Superannuation Fu

I authorise the refund to be deposited directly to the specified account.

Signature of trustee or director

Date

## Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MRS Kim Jay	07 54378888	23067003	RYAN0001

**MINUTES OF THE MEETING OF THE TRUSTEES OF  
RYAN JAMIESON SUPERANNUATION FUND  
HELD ON ...../...../..... AT  
42 BROLGA LANE, DULONG QLD**

**PRESENT**

Alison Jamieson

Peter Ryan

**ALLOCATION OF NET  
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>
<i>Dr Alison Jamieson</i>				
Accumulation	(116,374)	188	0	(849)
<i>Mr Peter Ryan</i>				
Accumulation	(101,552)	164	496	0

**REPORTING ENTITY  
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND  
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Anthony Boys  
of  
Australian Super Audits Pty Ltd  
702/20 Hindmarsh Square  
ADELAIDE, SA 5000

act as the auditor of the fund for the next financial year.

**TAX AGENT:**

It was resolved that

Mrs Kim Jay  
of  
Initiative Group  
Suite 2 The Edge East  
10 Lake Kawana Blvd  
BIRTINYA, QLD 4575

act as the tax agent of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

.....  
Alison Jamieson  
Trustee

.....  
Peter Ryan  
Trustee

Dated ...../...../.....

Dated ...../...../.....

**Ryan Jamieson Superannuation Fund**  
(ABN: 59 645 858 768)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: Not Supplied
<b>Member</b>	Number: 1
<b>Mr Peter John Ryan</b>	Date of Birth: 28 December 1955 Date Joined Fund: 21 November 2002 Eligible Service Date: 21 November 2002 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2022	
Accumulation	189,450
<b>Total</b> as at 1 Jul 2022	<b>189,450</b>

<b>Withdrawal Benefit</b> as at 30 Jun 2023	
Accumulation	197,485
<b>Total</b> as at 30 Jun 2023	<b>197,485</b>

**Your Tax Components**

Tax Free	197,485
Taxable - Taxed	-
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	197,485

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

- First Choice: Spouse - Alison Jamieson (100%)
- Second Choice: Children - Kate Ryan, Hannah Ryan, Sarah Ryan, Patrick Ryan (25% each)
- Third Choice: Executor of the Estate (100%)

\* Nomination in effect from **22 February 2023 to 22 February 2026**

**For Enquiries:**  
phone **0419982305** | email **pryan@aliange.com.au**  
mail **Ryan Jamieson Superannuation Fund, 42 Brolga Lane, DULONG QLD 4560**



**Ryan Jamieson Superannuation Fund**  
(ABN: 59 645 858 768)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: Not Supplied
Member	Date of Birth: 28 December 1955
Mr Peter John Ryan	Date Joined Fund: 21 November 2002
Accumulation Account	Eligible Service Date: 21 November 2002
Accumulation	Tax File Number Held: Yes
	Account Start Date: 21 November 2002

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>189,450</b>
<i><u>Increases to your account:</u></i>	
Employer Contributions	3,308
Government Co-Contributions	500
Member Contributions	106,439
<b><u>Total Increases</u></b>	<b>110,247</b>
<i><u>Decreases to your account:</u></i>	
Contributions Tax	496
Share Of Net Fund Income	101,552
Tax on Net Fund Income	164
<b><u>Total Decreases</u></b>	<b>102,212</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>197,485</b>

Your Tax Components		
Tax Free	100.0000 %	197,485
Taxable - Taxed		-
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		197,485
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
<b>Binding Beneficiary Nomination*</b>		
First Choice: Spouse - Alison Jamieson (100%)		
Second Choice: Children - Kate Ryan, Hannah Ryan, Sarah Ryan, Patrick Ryan (25% each)		
Third Choice: Executor of the Estate (100%)		
* Nomination in effect from <b>22 February 2023</b> to <b>22 February 2026</b>		

**For Enquiries:**  
phone 0419982305 | email [pryan@aliange.com.au](mailto:pryan@aliange.com.au)  
mail Ryan Jamieson Superannuation Fund, 42 Brolga Lane, DULONG QLD 4560

**Trustees**

The Trustees of the Fund are as follows:

Alison Jamieson and  
Peter Ryan

**Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

**Trustees Disclaimer**

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....  
Alison Jamieson  
Trustee

.....  
Peter Ryan  
Trustee

Statement Date: 30 June 2023

**Ryan Jamieson Superannuation Fund**  
(ABN: 59 645 858 768)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: Not Supplied
<b>Member</b>	Number: 2
<b>Dr Alison Jane Jamieson</b>	Date of Birth: 5 May 1962 Date Joined Fund: 21 November 2002 Eligible Service Date: 21 November 2002 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2022	
Accumulation	223,332
<b>Total</b> as at 1 Jul 2022	<b>223,332</b>
 <b>Withdrawal Benefit</b> as at 30 Jun 2023	
Accumulation	208,399
<b>Total</b> as at 30 Jun 2023	<b>208,399</b>

**Your Tax Components**

Tax Free	208,399
Taxable - Taxed	-
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	203,798
Restricted Non Preserved	4,601
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

First Choice: Spouse - Peter Ryan (100%)  
Second Choice: Children - Kate Ryan, Hannah Ryan, Sarah Ryan, Patrick Ryan (25% each)  
Third Choice: Executor of the Estate (100%)

\* Nomination in effect from **22 February 2023 to 22 February 2026**

**For Enquiries:**

phone **0419982305** | email [pryan@aliange.com.au](mailto:pryan@aliange.com.au)  
mail **Ryan Jamieson Superannuation Fund, 42 Brolga Lane, DULONG QLD 4560**

**Ryan Jamieson Superannuation Fund**  
(ABN: 59 645 858 768)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: Not Supplied
Member	Date of Birth: 5 May 1962
Number: 2	Date Joined Fund: 21 November 2002
<b>Dr Alison Jane Jamieson</b>	Eligible Service Date: 21 November 2002
Accumulation Account	Tax File Number Held: Yes
<b>Accumulation</b>	Account Start Date: 21 November 2002

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>223,332</b>
<i><u>Increases to your account:</u></i>	
Member Contributions	106,439
Tax Effect Of Direct Member Expenses	849
<u>Total Increases</u>	107,288
<i><u>Decreases to your account:</u></i>	
Member Insurance Premiums	5,657
Share Of Net Fund Income	116,374
Tax on Net Fund Income	188
<u>Total Decreases</u>	122,220
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>208,399</b>

Your Tax Components		
Tax Free	100.0000 %	208,399
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components	
Preserved	203,798
Restricted Non Preserved	4,601
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

First Choice: Spouse - Peter Ryan (100%)  
 Second Choice: Children - Kate Ryan, Hannah Ryan, Sarah Ryan, Patrick Ryan (25% each)  
 Third Choice: Executor of the Estate (100%)  
 \* Nomination in effect from **22 February 2023** to **22 February 2026**

## Trustees

The Trustees of the Fund are as follows:

Alison Jamieson and  
Peter Ryan

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

## Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....  
Alison Jamieson  
Trustee

.....  
Peter Ryan  
Trustee

Statement Date: 30 June 2023

**For Enquiries:**

phone 0419982305 | email [pryan@aliange.com.au](mailto:pryan@aliange.com.au)  
mail Ryan Jamieson Superannuation Fund, 42 Brolga Lane, DULONG QLD 4560

## Ryan Jamieson Superannuation Fund

### Members Summary Report - For the period 01/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
<b>Mr Peter Ryan</b>											
Not Supplied											
Accumulation <b>Accumulation</b>	189,450	110,247	0	(101,552)	0	(660)	0	0	0	0	197,485
	189,450	110,247	0	(101,552)	0	(660)	0	0	0	0	197,485
<b>Dr Alison Jamieson</b>											
Not Supplied											
Accumulation <b>Accumulation</b>	223,332	106,439	0	(116,374)	0	660	0	(5,657)	0	0	208,399
	223,332	106,439	0	(116,374)	0	660	0	(5,657)	0	0	208,399
	412,782	216,686	0	(217,926)	0	0	0	(5,657)	0	0	405,884

**Ryan Jamieson Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Dr Alison Jamieson**

**Date of Birth:** 05 May 1962  
**Age:** 61 (at 30/06/2023)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

<b>Prior Year Contributions</b>		<b>Non-Concessional</b>	
Contributions for the previous 2 years are not confirmed			
3-year cap in effect from previous years		Unknown	
Total non-concessional contributions in previous 2 years		Unknown	
<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1	27,500	110,000
Cumulative Available Unused Cap	2	102,500	0
Contributions made (to this fund)	3	0	106,439
Contributions made (to other funds)		0	0
Contributions as allocated		0	106,439
Amount above caps	4	0	0
Available		130,000	3,561

**Notes**

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	0
	Personal	0
	Family and friends	0
	Foreign superannuation fund	0
	Transfers from reserve	0
	<b>Contributions as allocated</b>	<b>0</b>
<b>NonConcessional</b>	Personal	106,439
	Spouse	0
	Child	0
	Transfers from reserve	0
	Foreign superannuation fund	0
<b>Contributions as allocated</b>	<b>106,439</b>	
<b>Other</b>	CGT small business 15-year exemption	0
	CGT small business retirement exemption	0
	Government Co-Contributions	0
	Directed termination payment (taxed)	0
	Directed termination payment (untaxed)	0
	Personal injury election	0
	Downsizer Contribution	0
	COVID-19 Re-Contribution	0
<b>Total Other contributions</b>	<b>0</b>	

**Transactions**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>	<b>Source</b>
30/06/2023	Personal		106,439		manual
	<b>Totals:</b>		<b>106,439</b>		

**Ryan Jamieson Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Mr Peter Ryan**

**Date of Birth:** 28 Dec 1955  
**Age:** 67 (at 30/06/2023)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

<b>Prior Year Contributions</b>		<b>Non-Concessional</b>	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1	27,500	110,000
Cumulative Available Unused Cap	2	102,500	0
Contributions made (to this fund)	3	3,308	106,439
Contributions made (to other funds)		0	0
Contributions as allocated		3,308	106,439
Amount above caps	4	0	0
Available		126,693	3,561

**Notes**

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	3,308
	Personal	0
	Family and friends	0
	Foreign superannuation fund	0
	Transfers from reserve	0
	<b>Contributions as allocated</b>	<b>3,308</b>
<b>NonConcessional</b>	Personal	106,439
	Spouse	0
	Child	0
	Transfers from reserve	0
	Foreign superannuation fund	0
	<b>Contributions as allocated</b>	<b>106,439</b>
<b>Other</b>	CGT small business 15-year exemption	0
	CGT small business retirement exemption	0
	Government Co-Contributions	500
	Directed termination payment (taxed)	0
	Directed termination payment (untaxed)	0
	Personal injury election	0
	Downsizer Contribution	0
	COVID-19 Re-Contribution	0
	<b>Total Other contributions</b>	<b>500</b>

**Transactions**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>	<b>Source</b>
23/01/2023	Employer Mandated	662			manual
09/03/2023	Government Co-Contributions			500	manual
08/05/2023	Employer Mandated	1,323			manual
01/06/2023	Employer Mandated	1,103			manual



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**Ryan Jamieson Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

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**Mr Peter Ryan**

28/06/2023	Employer Mandated	221		manual
30/06/2023	Personal		106,439	manual
<b>Totals:</b>		<b>3,308</b>	<b>106,439</b>	<b>500</b>

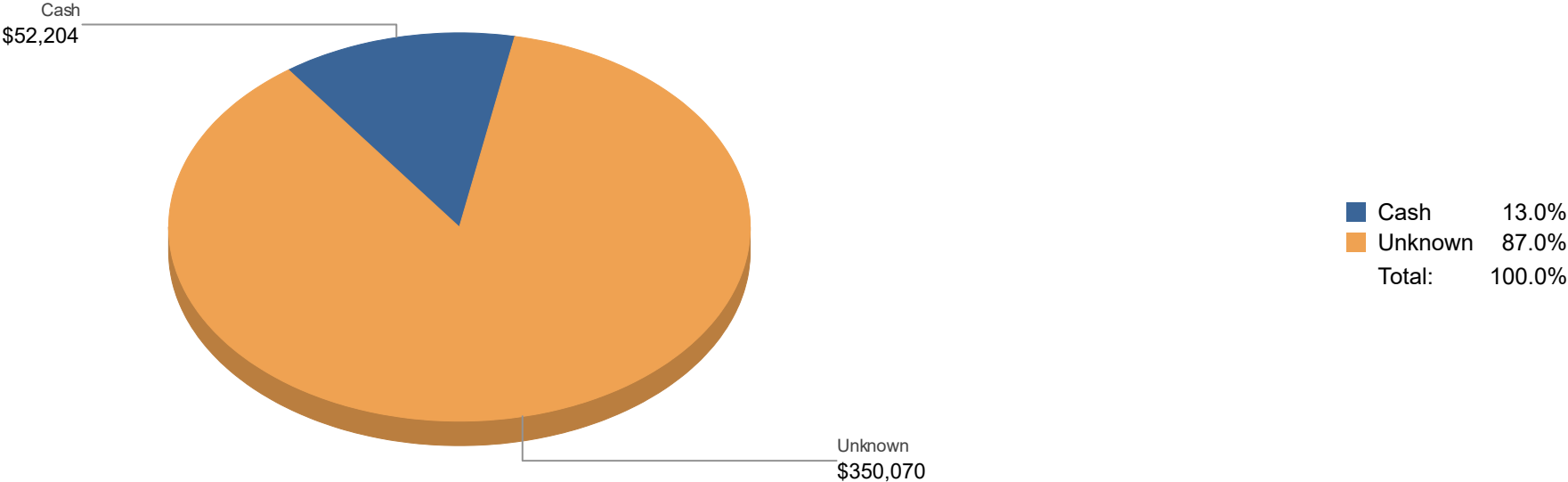
**Ryan Jamieson Superannuation Fund**  
**Investment Summary as at 30 June 2023**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
NAB Business Cash Maximiser Account 114261364				49,572	49,572			12%
NAB Business Everyday Account 554188842				2,631	2,631			1%
				<b>52,204</b>	<b>52,204</b>			<b>13%</b>
<b><u>Unlisted Market</u></b>								
Ordinary Units - The 49 ESP Unit Trust	70	1.0000	1.0000	70	70	0	0%	-%
RP Units - The 49 ESP Trust	70	50,000.0000	50,000.0000	3,500,000	3,500,000	0	0%	870%
LRBA Loan - P J Ryan Consulting Pty Ltd ACN. 060 963 260		0.0000	0.0000	(3,150,000)	(3,150,000)	0	0%	(783)%
				<b>350,070</b>	<b>350,070</b>	<b>0</b>	<b>0%</b>	<b>87%</b>
				<b>402,274</b>	<b>402,274</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**Ryan Jamieson Superannuation Fund**  
Investment Allocation as at 30 June 2023

**Current Asset Allocation**



**Ryan Jamieson Superannuation Fund**  
**Investment Allocation as at 30 June 2023**

	Cash	Unknown	Total (\$)
LRBA Loan - P J Ryan Consulting Pty Ltd ACN. 060 963 260	0.00 0.00%	-3,150,000.00 100.00%	-3,150,000.00 100.00%
NAB Business Cash Maximiser Account 114261364	49,572.46 100.00%	0.00 0.00%	49,572.46 100.00%
NAB Business Everyday Account 554188842	2,631.33 100.00%	0.00 0.00%	2,631.33 100.00%
Ordinary Units - The 49 ESP Unit Trust	0.00 0.00%	70.00 100.00%	70.00 100.00%
RP Units - The 49 ESP Trust	0.00 0.00%	3,500,000.00 100.00%	3,500,000.00 100.00%
<b>Total</b>	<b>52,204</b> <b>13%</b>	<b>350,070</b> <b>87%</b>	<b>402,274</b> <b>100%</b>

**NOTE: Investment Totals include Unsettled Amounts.**

**Ryan Jamieson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<b><i>Bank</i></b>								
NAB Business Cash Maximiser Account 114261364	56,273	457	7,157	49,572	0	457	457	1%
NAB Business Everyday Account 554188842	2,390	5,308	5,066	2,631	0	0	0	0%
	<b>58,662</b>	<b>5,765</b>	<b>12,223</b>	<b>52,204</b>	<b>0</b>	<b>457</b>	<b>457</b>	<b>1%</b>
<b><i>Unlisted Market</i></b>								
Ordinary Units - The 49 ESP Unit Trust	70	0	0	70	0	0	0	0%
RP Units - The 49 ESP Trust	3,500,000	0	0	3,500,000	0	0	0	0%
LRBA Loan - P J Ryan Consulting Pty Ltd ACN. 060 963 260	(3,150,000)	0	0	(3,150,000)	0	0	0	0%**
	<b>350,070</b>	<b>0</b>	<b>0</b>	<b>350,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Fund Total</b>	<b>408,732</b>	<b>5,765</b>	<b>12,223</b>	<b>402,274</b>	<b>0</b>	<b>457</b>	<b>457</b>	<b>0%</b>

\*\* Due to issues inherent in the Dietz calculation methodology, which can produce an invalid return in circumstances of extreme intra-period asset appreciation (and realisation of these gains), a Simple Rate of Return has been substituted for the purposes of this return.