

## RJF Superannuation Fund

# Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>25000</b>	<b>Interest Received</b>			
(0.63)	25000/00009	ATO			4.81
(44.04)	25000/NAB726655911	NAB acc 5911			180.57
1,100.00	30100	Accountancy Fees		1,100.00	
259.00	30400	ATO Supervisory Levy			
330.00	30700	Auditor's Remuneration		330.00	
	48500	Income Tax Expense			138.00
(1,644.33)	49000	Profit/Loss Allocation Account			1,106.62
	<b>50010</b>	<b>Opening Balance</b>			
(29,951.28)	50010/FEUNAN00002A	(Opening Balance) Feuerriegel, Nancy Joanne - Accumulation			29,376.75
(55,769.63)	50010/FEURAY00002A	(Opening Balance) Feuerriegel, Raymond John - Accumulation			54,699.83
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
574.53	53100/FEUNAN00002A	(Share of Profit/(Loss)) Feuerriegel, Nancy Joanne - Accumulation		393.51	
1,069.80	53100/FEURAY00002A	(Share of Profit/(Loss)) Feuerriegel, Raymond John - Accumulation		713.11	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
	54500/FEUNAN00002A	(Benefits Paid/Transfers Out) Feuerriegel, Nancy Joanne - Accumulation		25,000.00	
0.00	54500/FEURAY00002A	(Benefits Paid/Transfers Out) Feuerriegel, Raymond John - Accumulation		50,330.00	
	<b>60400</b>	<b>Bank Accounts</b>			
82,076.58	60400/NAB726655911	NAB acc 5911		5,242.96	
	<b>76000</b>	<b>Other Assets</b>			
2,000.00	76000/INTERLINK1	Interlink 1st Seed Syndicate Convertible Loan	200,000.0000	2,000.00	
	<b>77700</b>	<b>Shares in Listed Companies (Overseas)</b>			
0.00	77700/BLAMARTA	Fairmile Goldtech Pty Ltd	200,000.0000		0.00
	<b>77800</b>	<b>Shares in Unlisted Private Companies (Australian)</b>			
0.00	77800/RJFAPEX	Apex Energy NI	500,000.0000		0.00
0.00	85000	Income Tax Payable/Refundable		397.00	
				<b>85,506.58</b>	<b>85,506.58</b>

Current Year Profit/(Loss): (1,244.62)

# RJF Superannuation Fund

## Interest Reconciliation Report

For The Period 01 July 2022 - 30 June 2023

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
<b>Bank Accounts</b>					
NAB726655911 NAB acc 5911					
29/07/2022	11.00	19.00	8.00		
31/08/2022	22.60	40.60	18.00		
30/09/2022	20.35	36.35	16.00		
31/10/2022	20.54	37.54	17.00		
30/11/2022	20.22	36.22	16.00		
30/12/2022	20.23	36.23	16.00		
31/01/2023	21.66	38.66	17.00		
28/02/2023	18.84	33.84	15.00		
31/03/2023	17.95	32.95	15.00		
28/04/2023	2.21	2.21			
31/05/2023	2.60	2.60			
30/06/2023	2.37	2.37			
	180.57	318.57	138.00		
	<b>180.57</b>	<b>318.57</b>	<b>138.00</b>		
<b>TOTAL</b>	<b>180.57</b>	<b>318.57</b>	<b>138.00</b>		

### Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	318.57	11C

**RJF Superannuation Fund**

**Contributions Breakdown Report**

For The Period 01 July 2022 - 30 June 2023

**Summary**

Member	D.O.B	Age (at 30/06/2022)	Total Super Balance (at 30/06/2022) *1	Concessional	Non-Concessional	Other	Reserves	Total
Feuerriegel, Nancy Joanne	10/12/1952	69	29,376.75	0.00	0.00	0.00	0.00	0.00
Feuerriegel, Raymond John	01/11/1948	73	54,699.83	0.00	0.00	0.00	0.00	0.00
<b>All Members</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

**Contribution Caps**

Member	Contribution Type	Contributions	Cap	Current Position
Feuerriegel, Nancy Joanne	Concessional (5 year carry forward cap available)	0.00	105,000.00	105,000.00 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
Feuerriegel, Raymond John	Concessional (5 year carry forward cap available)	0.00	105,000.00	105,000.00 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

**Carry Forward Unused Concessional Contribution Cap**

Member	2018	2019	2020	2021	2022	2023	Current Position
Feuerriegel, Nancy Joanne							
Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	25,000.00	0.00	0.00	
Unused Concessional Contribution	0.00	25,000.00	25,000.00	0.00	27,500.00	27,500.00	
Cumulative Carry Forward Unused	N/A	0.00	25,000.00	50,000.00	50,000.00	77,500.00	
Maximum Cap Available	25,000.00	25,000.00	50,000.00	75,000.00	77,500.00	105,000.00	105,000.00 Below Cap
Total Super Balance	53,348.24	53,087.67	52,858.71	52,598.61	29,951.28	29,376.75	
Feuerriegel, Raymond John							
Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	25,000.00	0.00	0.00	
Unused Concessional Contribution	0.00	25,000.00	25,000.00	0.00	27,500.00	27,500.00	
Cumulative Carry Forward Unused	N/A	0.00	25,000.00	50,000.00	50,000.00	77,500.00	
Maximum Cap Available	25,000.00	25,000.00	50,000.00	75,000.00	77,500.00	105,000.00	105,000.00 Below Cap
Total Super Balance	168,705.13	188,817.51	189,002.44	188,072.16	55,769.63	54,699.83	

**NCC Bring Forward Caps**

<b>Member</b>	<b>Bring Forward Cap</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Total</b>	<b>Current Position</b>
Feuerriegel, Nancy Joanne	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Feuerriegel, Raymond John	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
<b>Total for All Members</b>		0.00	0.00	0.00	0.00		

# RJF Superannuation Fund

## Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
NAB acc 5911		5,242.960000	5,242.96	5,242.96	5,242.96			72.39 %
			<b>5,242.96</b>		<b>5,242.96</b>			<b>72.39 %</b>
<b>Other Assets</b>								
INTERLINK1 Interlink 1st Seed Syndicate Convertible Loan	200,000.00	0.010000	2,000.00	1.00	200,000.00	(198,000.00)	(99.00) %	27.61 %
			<b>2,000.00</b>		<b>200,000.00</b>	<b>(198,000.00)</b>	<b>(99.00) %</b>	<b>27.61 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
BLAMARTA Fairmile Goldtech Pty Ltd	200,000.00	0.000000	0.00	0.11	22,757.80	(22,757.80)	(100.00) %	0.00 %
			<b>0.00</b>		<b>22,757.80</b>	<b>(22,757.80)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Shares in Unlisted Private Companies (Australian)</b>								
RJFAPEX Apex Energy NI	500,000.00	0.000000*	0.00	0.30	150,000.00	(150,000.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>150,000.00</b>	<b>(150,000.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
			<b>7,242.96</b>		<b>378,000.76</b>	<b>(370,757.80)</b>	<b>(98.08) %</b>	<b>100.00 %</b>

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Apex Energy NI	0.000000	30/06/2021

RJF Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Cash/Bank Accounts</b>								
NAB acc 5911		5,242.960000	5,242.96	5,242.96	5,242.96			
			<b>5,242.96</b>		<b>5,242.96</b>			
<b>Other Assets</b>								
INTERLINK1 Interlink 1st Seed Syndicate Convertible Loan	200,000.00	0.010000	2,000.00	1.00	200,000.00	(198,000.00)	0.00	0.00
			<b>2,000.00</b>		<b>200,000.00</b>	<b>(198,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Overseas)</b>								
BLAMARTA Fairmile Goldtech Pty Ltd	200,000.00	0.000000	0.00	0.11	22,757.80	(22,757.80)	0.00	0.00
			<b>0.00</b>		<b>22,757.80</b>	<b>(22,757.80)</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Unlisted Private Companies (Australian)</b>								
RJFAPEX Apex Energy NI	500,000.00	0.000000	0.00	0.30	150,000.00	(150,000.00)	0.00	0.00
			<b>0.00</b>		<b>150,000.00</b>	<b>(150,000.00)</b>	<b>0.00</b>	<b>0.00</b>
			<b>7,242.96</b>		<b>378,000.76</b>	<b>(370,757.80)</b>	<b>0.00</b>	<b>0.00</b>

# RJF Superannuation Fund

## Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
<b>Bank Accounts</b>										
NAB acc 5911		82,076.58		185.38		(77,019.00)			5,242.96	5,242.96
		<b>82,076.58</b>		<b>185.38</b>		<b>(77,019.00)</b>			<b>5,242.96</b>	<b>5,242.96</b>
<b>Other Assets</b>										
INTERLINK1 - Interlink 1st Seed Syndicate Convertible Loan	200,000.00	200,000.00						200,000.00	200,000.00	2,000.00
		<b>200,000.00</b>							<b>200,000.00</b>	<b>2,000.00</b>
<b>Shares in Listed Companies (Overseas)</b>										
BLAMARTA - Fairmile Goldtech Pty Ltd	200,000.00	22,757.80						200,000.00	22,757.80	0.00
		<b>22,757.80</b>							<b>22,757.80</b>	<b>0.00</b>
<b>Shares in Unlisted Private Companies (Australian)</b>										
RJFAPEX - Apex Energy NI	500,000.00	150,000.00						500,000.00	150,000.00	0.00
		<b>150,000.00</b>							<b>150,000.00</b>	<b>0.00</b>
		<b>454,834.38</b>		<b>185.38</b>		<b>(77,019.00)</b>			<b>378,000.76</b>	<b>7,242.96</b>

RJF Superannuation Fund

# Capital Gains Reconciliation Report

For The Period 01 July 2022 - 30 June 2023

	Total	Discounted	Indexed	Other	Notional
<b>Losses available to offset</b>					
Carried forward from prior losses	0.00				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
<b>Total Losses Available</b>	<b>0.00</b>				
<b>Total Losses Available - Collectables</b>	<b>0.00</b>				
<b>Capital Gains</b>					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
<b>Capital Gains Before Losses applied</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Losses and discount applied</b>					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				



RJF Superannuation Fund

# Capital Gains Reconciliation Report

For The Period 01 July 2022 - 30 June 2023

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	Total	Discounted	Indexed	Other	Notional
<b>Net Capital Gain</b>					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
<b>Total Net Capital Gain (11A)</b>	<b>0.00</b>				
<b>Net Capital Losses Carried Forward to later income</b>					
Net Capital Losses Carried Forward to later income years	0.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
<b>Total Net Capital Losses Carried Forward to later income years (14V)</b>	<b>0.00</b>				

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Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

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**RJF Superannuation Fund**  
**Members Summary Report**

As at 30 June 2023

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Raymond John Feuerriegel (Age: 74)</b>											
FEURAY00002A - Accumulation											
54,699.83			(713.11)					50,330.00			3,656.72
<b>54,699.83</b>			<b>(713.11)</b>					<b>50,330.00</b>			<b>3,656.72</b>
<b>Nancy Joanne Feuerriegel (Age: 70)</b>											
FEUNAN00002A - Accumulation											
29,376.75			(393.51)					25,000.00			3,983.24
<b>29,376.75</b>			<b>(393.51)</b>					<b>25,000.00</b>			<b>3,983.24</b>
<b>84,076.58</b>			<b>(1,106.62)</b>					<b>75,330.00</b>			<b>7,639.96</b>

# RJF Superannuation Fund

## Members Statement

Raymond John Feuerriegel  
 PO Box 1514  
 Cairns, Queensland, 4870, Australia

### Your Details

Date of Birth :	01/11/1948	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	478409518	Vested Benefits:	3,656.72
Date Joined Fund:	03/05/2006	Total Death Benefit:	3,656.72
Service Period Start Date:	03/05/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FEURAY00002A	Disability Benefit:	0.00
Account Start Date:	03/05/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

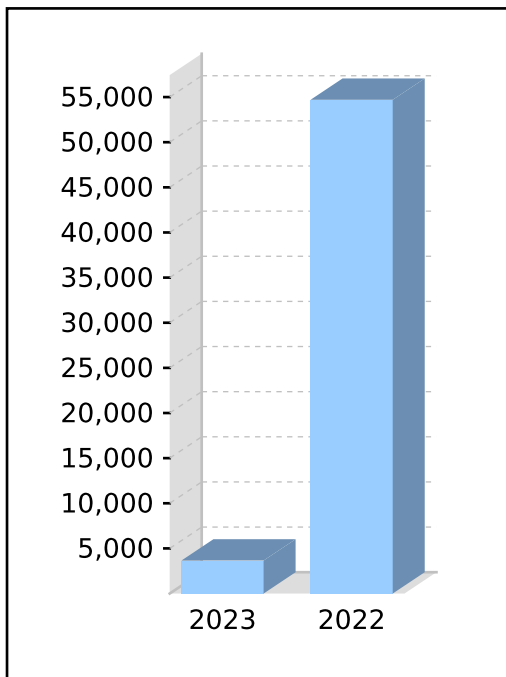
Total Benefits 3,656.72

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 3,656.72  
 Restricted Non Preserved

#### Tax Components

Tax Free 23,539.50  
 Taxable (19,882.78)



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	54,699.83
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(713.11)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	50,330.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	3,656.72

# RJF Superannuation Fund

## Members Statement

Nancy Joanne Feuerriegel  
 PO Box 1514  
 Cairns, Queensland, 4870, Australia

### Your Details

Date of Birth :	10/12/1952	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	547041473	Vested Benefits:	3,983.24
Date Joined Fund:	03/05/2006	Total Death Benefit:	3,983.24
Service Period Start Date:	03/05/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	FEUNAN00002A	Disability Benefit:	0.00
Account Start Date:	03/05/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

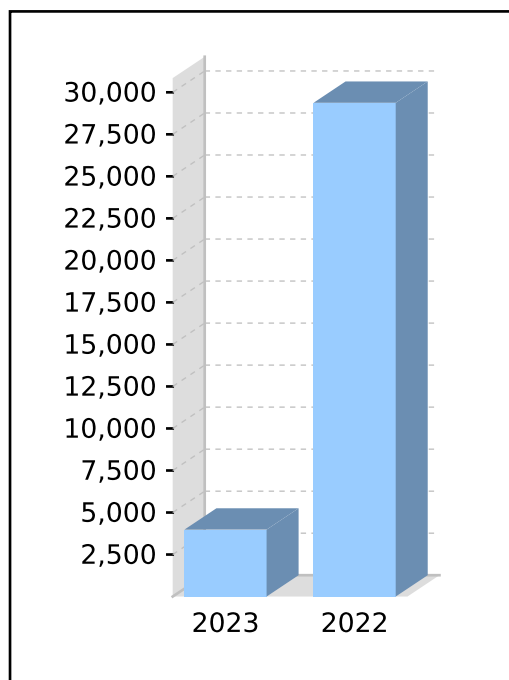
Total Benefits 3,983.24

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 3,983.24  
 Restricted Non Preserved

#### Tax Components

Tax Free 13,690.17  
 Taxable (9,706.93)



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	29,376.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(393.51)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	25,000.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	3,983.24

RJF Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2023

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	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	(1,244.62)
<b>Add</b>	
TFN Credits - Interest	138.00
	<hr/> 138.00
SMSF Annual Return Rounding	(0.38)
	<hr/> (0.38)
<b>Taxable Income or Loss</b>	<hr/> <b>(1,107.00)</b>
Income Tax on Taxable Income or Loss	0.00
	<hr/> 0.00
<b>TAX PAYABLE</b>	<b>0.00</b>
<b>Less</b>	
TFN Credits	138.00
	<hr/> 138.00
<b>CURRENT TAX OR REFUND</b>	<b>(138.00)</b>
Supervisory Levy	259.00
	<hr/> 259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> <b>121.00</b>

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RJF Superannuation Fund

# Create Entries Report

For the period 01 July 2022 to 30 June 2023

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

<b>Total Profit</b>	<b>Amount</b>
Income	185.38
Less Expense	1,430.00
<b>Total Profit</b>	<b>(1,244.62)</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(1,244.62)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	138.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.38)
<b>Taxable Income</b>	<b>(1,107.00)</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(1,244.62)
Franking Credits	0.00
TFN Credits	138.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(1,106.62)</b>

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

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

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	185.38
Less Expense	1,430.00
<b>Total Profit</b>	<b>(1,244.62)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(1,244.62)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	138.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1,106.62
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Raymond John Feuerriegel(FEURAY00002A)	64.44	41,323.12
Nancy Joanne Feuerriegel(FEUNAN00002A)	35.56	22,801.41

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(1,244.62)
Franking Credits	0.00
TFN Credits	138.00
FRW Credits	0.00
<b>Total</b>	<b>(1,106.62)</b>

Allocation to Members	Weighting%	Amount
Raymond John Feuerriegel(FEURAY00002A)	64.44	(713.11)
Nancy Joanne Feuerriegel(FEUNAN00002A)	35.56	(393.51)

Accumulation Weighted Balance Summary	Weighting%	Amount
Raymond John Feuerriegel(FEURAY00002A)	64.44	41,323.12
Nancy Joanne Feuerriegel(FEUNAN00002A)	35.56	22,801.41

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

Allocation to Members	Weighting%	Amount
Raymond John Feuerriegel(FEURAY00002A)	64.44	0.00
Nancy Joanne Feuerriegel(FEUNAN00002A)	35.56	0.00

Calculation of daily member weighted balances

### Calculation of daily member weighted balances

#### Raymond John Feuerriegel (FEURAY00002A)

##### Member Balance

01/07/2022	50010	Opening Balance	54,699.83	54,699.83
24/10/2022	54500	Benefits Paid/Transfers Out	(330.00)	(226.03)
27/03/2023	54500	Benefits Paid/Transfers Out	(50,000.00)	(13,150.68)
		<b>Total Amount (Weighted)</b>		<b>41,323.12</b>

#### Nancy Joanne Feuerriegel (FEUNAN00002A)

##### Member Balance

01/07/2022	50010	Opening Balance	29,376.75	29,376.75
27/03/2023	54500	Benefits Paid/Transfers Out	(25,000.00)	(6,575.34)
		<b>Total Amount (Weighted)</b>		<b>22,801.41</b>

### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

### Foreign Tax Offset Calculations

#### Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**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

Raymond John Feuerriegel(FEURAY00002A) - 100.00 %	0.00
Nancy Joanne Feuerriegel(FEUNAN00002A) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

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

## Who should complete this annual return?

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

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

## To complete this annual return

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

S M / T # S T

- Place  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)**

**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

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	<b>D1</b> \$ <input type="text"/>	Net foreign income	<b>D</b> \$ <input type="text"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

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

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

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

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

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

less Transfer of liability to life insurance company or PST

**R6** \$

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

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

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

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

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$  Code

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1</b> \$ <input style="width: 150px;" type="text"/>		<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>		<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>		<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>		<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>		<b>F2</b> \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text"/> 330		<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text"/>		<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text"/> 1,100		<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>		<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	Code <input style="width: 20px; height: 15px;" type="text"/>	<b>L2</b> \$ <input style="width: 150px;" type="text"/> 259
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>		Code <input style="width: 20px; height: 15px;" type="text"/>

**TOTAL DEDUCTIONS**

**N** \$  1,430

(Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$  259

(Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**

**O** \$  1,107 Loss

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**

**Z** \$  1,689

(N plus Y)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

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

**13 Calculation statement**

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

#Taxable income **A** \$

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

#Tax on taxable income **T1** \$

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

#Tax on no-TFN-quoted contributions **J** \$

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

Gross tax **B** \$

*(T1 plus J)*

Foreign income tax offset

**C1** \$

Rebates and tax offsets

**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$

*(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** \$

<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)		
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	138.00	
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	0.00	
<b>H6</b>	Credit for interest on no-TFN tax offset		
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	0.00	
			<b>Eligible credits</b>
			<b>H</b> \$ <span style="border: 1px solid black; padding: 2px;">138.00</span>
<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>			

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I</b>	<b>\$</b> <span style="border: 1px solid black; padding: 2px;">0.00</span>
<small>(unused amount from label <b>E</b> – an amount must be included even if it is zero)</small>		

**PAYG instalments raised**

**K** \$

**Supervisory levy**

**L** \$ 259.00

**Supervisory levy adjustment for wound up funds**

**M** \$

**Supervisory levy adjustment for new funds**

**N** \$

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.</small>	<b>S</b>	<b>\$</b> <span style="border: 1px solid black; padding: 2px;">121.00</span>
<small>(T5 plus G less H less I less K plus L less M plus N)</small>		

#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>	<b>\$</b>	<span style="border: 1px solid black; padding: 2px;">2,752</span>
Net capital losses carried forward to later income years	<b>V</b>	<b>\$</b>	<span style="border: 1px solid black; padding: 2px;"></span>

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Feuerriegel**

First given name **Raymond John** Other given names

Member's TFN **478409518** Date of birth **01/11/1948**

Contributions **OPENING ACCOUNT BALANCE \$ 54,699.83**

**!** 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 \$**  **3,656.72**

Retirement phase account balance - Non CDBIS  
**S2 \$**  **0.00**

Retirement phase account balance - CDBIS  
**S3 \$**  **0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**  **3,656.72**  
(**S1 plus S2 plus S3**)

Allocated earnings or losses  
**O \$**  **713.11** **Loss**

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**  **50,330.00** **Code**

Income stream payments  
**R2 \$**  **Code**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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



Tax File Number 843813860

MEMBER 2

Title: Mr [ ] Mrs [X] Miss [ ] Ms [ ] Other [ ]

Family name Feuerriegel

First given name Nancy Joanne Other given names [ ]

Member's TFN See the Privacy note in the Declaration. 547041473

Date of birth 10/12/1952

Contributions

OPENING ACCOUNT BALANCE \$ 29,376.75

Refer to instructions for completing these labels.

A \$ Employer contributions

A1 ABN of principal employer

B \$ Personal contributions

C \$ CGT small business retirement exemption

D \$ CGT small business 15-year exemption amount

E \$ Personal injury election

F \$ Spouse and child contributions

G \$ Other third party contributions

H \$ Proceeds from primary residence disposal

H1 Receipt date [ ] / [ ] / [ ]

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

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

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

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

Other transactions

S1 \$ Accumulation phase account balance 3,983.24

S2 \$ Retirement phase account balance - Non CDBIS 0.00

S3 \$ Retirement phase account balance - CDBIS 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 3,983.24 (S1 plus S2 plus S3)

O \$ Allocated earnings or losses 393.51 Loss L

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments 25,000.00 Code A

R2 \$ Income stream payments Code [ ]

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

<div style="border: 1px solid black; padding: 5px;"> <p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <input type="text"/></p> <p>Australian non-residential real property <b>J2</b> \$ <input type="text"/></p> <p>Overseas real property <b>J3</b> \$ <input type="text"/></p> <p>Australian shares <b>J4</b> \$ <input type="text"/></p> <p>Overseas shares <b>J5</b> \$ <input type="text"/></p> <p>Other <b>J6</b> \$ <input type="text"/></p> <p>Property count <b>J7</b> <input type="text"/></p> </div>	<p>Cash and term deposits <b>E</b> \$ <input type="text" value="5,242"/></p> <p>Debt securities <b>F</b> \$ <input type="text"/></p> <p>Loans <b>G</b> \$ <input type="text"/></p> <p>Listed shares <b>H</b> \$ <input type="text"/></p> <p>Unlisted shares <b>I</b> \$ <input type="text"/></p> <div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements <b>J</b> \$ <input type="text"/></p> <p>Non-residential real property <b>K</b> \$ <input type="text"/></p> <p>Residential real property <b>L</b> \$ <input type="text"/></p> <p>Collectables and personal use assets <b>M</b> \$ <input type="text"/></p> <p>Other assets <b>O</b> \$ <input type="text" value="2,397"/></p> </div>
---	--

**15c Other investments**

Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares **P** \$

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

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$

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

**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements				
<b>V1</b> \$	<input style="width: 80%;" type="text"/>			
Permissible temporary borrowings				
<b>V2</b> \$	<input style="width: 80%;" type="text"/>			
Other borrowings				
<b>V3</b> \$	<input style="width: 80%;" type="text"/>	Borrowings	<b>V</b> \$	<input style="width: 80%;" type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)				
			<b>W</b> \$	<input style="width: 80%; text-align: right; border: 1px solid black;" type="text" value="7,639"/>
		Reserve accounts	<b>X</b> \$	<input style="width: 80%;" type="text"/>
		Other liabilities	<b>Y</b> \$	<input style="width: 80%;" type="text"/>
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input style="width: 80%; text-align: right; border: 1px solid black;" type="text" value="7,639"/>

**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](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  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Feuerriegel**

First given name

**Raymond John**

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

**Greco**

First given name

**Sam**

Other given names

Tax agent's practice

**Sam Greco & Co**

Tax agent's phone number

**07 32635200**

Reference number

**RJFS0001**

Tax agent number

**74856004**

# Capital gains tax (CGT) schedule

# 2023

## When completing this form

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

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

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

**Tax file number (TFN)**

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

**Australian business number (ABN)**

**Taxpayer's name**

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input type="text"/>	<b>K \$</b> <input type="text"/>
Other shares	<b>B \$</b> <input type="text"/>	<b>L \$</b> <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input type="text"/>	<b>M \$</b> <input type="text"/>
Other units	<b>D \$</b> <input type="text"/>	<b>N \$</b> <input type="text"/>
Real estate situated in Australia	<b>E \$</b> <input type="text"/>	<b>O \$</b> <input type="text"/>
Other real estate	<b>F \$</b> <input type="text"/>	<b>P \$</b> <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input type="text"/>	
Collectables	<b>H \$</b> <input type="text"/>	<b>Q \$</b> <input type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input type="text"/>	<b>R \$</b> <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input type="text"/>	

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

Tax File Number **2 Capital losses**Total current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at **A** and **B** and transfer the total  
to label **V** – **Net capital losses carried forward  
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ **1J** less **2E** less **4A** less **5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A** – **Net  
capital gain** on your tax return.

Tax File Number 843813860

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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

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

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

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

Tax File Number **Taxpayer's declaration**

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

**Important**

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

**Privacy**

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

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

Signature

Date

Day	/	Month	/	Year

Contact name

Daytime contact number (include area code)



## Losses schedule

# 2023

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  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)

843813860

Name of entity

RJF Superannuation Fund

Australian business number

72454064705

### 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>	1,107
2021–22	<b>C</b>	1,645
2020–21	<b>D</b>	
2019–20	<b>E</b>	
2018–19	<b>F</b>	
2017–18 and earlier income years	<b>G</b>	
<b>Total</b>	<b>U</b>	2,752

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>	
2021–22	<b>I</b>	
2020–21	<b>J</b>	
2019–20	<b>K</b>	
2018–19	<b>L</b>	
2017–18 and earlier income years	<b>M</b>	
<b>Total</b>	<b>V</b>	

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

Tax File Number **843813860****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 a 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 lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **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**

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** Complying superannuation net capital losses carried forward to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **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** Total tax losses carried forward to later income years **J** Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

**Tax File Number**

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

**Important**

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

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**Taxpayer's declaration**

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

Signature

Date  /  /

Contact person

Daytime contact number (include area code)

# RJF Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>ATO (00009)</u>					
01/06/2023	ATO interest received			4.81	4.81 CR
				<b>4.81</b>	<b>4.81 CR</b>
<u>NAB acc 5911 (NAB726655911)</u>					
29/07/2022	interest received			11.00	11.00 CR
31/08/2022	interest received			22.60	33.60 CR
30/09/2022	interest received			20.35	53.95 CR
31/10/2022	interest received			20.54	74.49 CR
30/11/2022	interest received			20.22	94.71 CR
30/12/2022	interest received			20.23	114.94 CR
31/01/2023	interest received			21.66	136.60 CR
28/02/2023	interest received			18.84	155.44 CR
31/03/2023	interest received			17.95	173.39 CR
28/04/2023	interest received			2.21	175.60 CR
31/05/2023	interest received			2.60	178.20 CR
30/06/2023	interest received			2.37	180.57 CR
				<b>180.57</b>	<b>180.57 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
19/08/2022	Accounting fees		1,100.00		1,100.00 DR
			<b>1,100.00</b>		<b>1,100.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
29/08/2022	audit fee		330.00		330.00 DR
			<b>330.00</b>		<b>330.00 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
<u>(Benefits Paid/Transfers Out) Feuerriegel, Nancy Joanne - Accumulation (FEUNAN00002A)</u>					
27/03/2023	Withdrawal		25,000.00		25,000.00 DR
27/03/2023	System Member Journals			25,000.00	0.00 DR
			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00 DR</b>
<u>(Benefits Paid/Transfers Out) Feuerriegel, Raymond John - Accumulation (FEURAY00002A)</u>					
24/10/2022	withdrawal		330.00		330.00 DR
24/10/2022	System Member Journals			330.00	0.00 DR
27/03/2023	Withdrawal		50,000.00		50,000.00 DR
27/03/2023	System Member Journals			50,000.00	0.00 DR
			<b>50,330.00</b>	<b>50,330.00</b>	<b>0.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - TFN Credits Adjustment - 30/06/2023			138.00	138.00 CR
				<b>138.00</b>	<b>138.00 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation -			713.11	713.11 CR

# RJF Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	30/06/2023 Create Entries - Profit/Loss Allocation - 30/06/2023			393.51	1,106.62 CR
				<b>1,106.62</b>	<b>1,106.62 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Feuerriegel, Nancy Joanne - Accumulation (FEUNAN00002A)</u>					
01/07/2022	Opening Balance				29,951.28 CR
01/07/2022	Close Period Journal		574.53		29,376.75 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				29,376.75 CR
			<b>574.53</b>		<b>29,376.75 CR</b>
<u>(Opening Balance) Feuerriegel, Raymond John - Accumulation (FEURAY00002A)</u>					
01/07/2022	Opening Balance				55,769.63 CR
01/07/2022	Close Period Journal		1,069.80		54,699.83 CR
			<b>1,069.80</b>		<b>54,699.83 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Feuerriegel, Nancy Joanne - Accumulation (FEUNAN00002A)</u>					
01/07/2022	Opening Balance				574.53 DR
01/07/2022	Close Period Journal			574.53	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		393.51		393.51 DR
			<b>393.51</b>	<b>574.53</b>	<b>393.51 DR</b>
<u>(Share of Profit/(Loss)) Feuerriegel, Raymond John - Accumulation (FEURAY00002A)</u>					
01/07/2022	Opening Balance				1,069.80 DR
01/07/2022	Close Period Journal			1,069.80	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		713.11		713.11 DR
			<b>713.11</b>	<b>1,069.80</b>	<b>713.11 DR</b>
<b>Benefits Paid/Transfers Out (54500)</b>					
<u>(Benefits Paid/Transfers Out) Feuerriegel, Nancy Joanne - Accumulation (FEUNAN00002A)</u>					
27/03/2023	System Member Journals		25,000.00		25,000.00 DR
			<b>25,000.00</b>		<b>25,000.00 DR</b>
<u>(Benefits Paid/Transfers Out) Feuerriegel, Raymond John - Accumulation (FEURAY00002A)</u>					
24/10/2022	System Member Journals		330.00		330.00 DR
27/03/2023	System Member Journals		50,000.00		50,330.00 DR
			<b>50,330.00</b>		<b>50,330.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>NAB acc 5911 (NAB726655911)</u>					
01/07/2022	Opening Balance				82,076.58 DR
29/07/2022	interest received		11.00		82,087.58 DR
19/08/2022	Accounting fees			1,100.00	80,987.58 DR
29/08/2022	2022 tax			259.00	80,728.58 DR
29/08/2022	audit fee			330.00	80,398.58 DR
31/08/2022	interest received		22.60		80,421.18 DR
30/09/2022	interest received		20.35		80,441.53 DR
24/10/2022	withdrawal			330.00	80,111.53 DR
31/10/2022	interest received		20.54		80,132.07 DR
30/11/2022	interest received		20.22		80,152.29 DR

# RJF Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/12/2022	interest received		20.23		80,172.52 DR
31/01/2023	interest received		21.66		80,194.18 DR
28/02/2023	interest received		18.84		80,213.02 DR
27/03/2023	Withdrawal			75,000.00	5,213.02 DR
31/03/2023	interest received		17.95		5,230.97 DR
28/04/2023	interest received		2.21		5,233.18 DR
31/05/2023	interest received		2.60		5,235.78 DR
01/06/2023	ATO interest received		4.81		5,240.59 DR
30/06/2023	interest received		2.37		5,242.96 DR
			<b>185.38</b>	<b>77,019.00</b>	<b>5,242.96 DR</b>
<b>Other Assets (76000)</b>					
<u>Interlink 1st Seed Syndicate Convertible Loan (INTERLINK1)</u>					
01/07/2022	Opening Balance	200,000.00			2,000.00 DR
		<b>200,000.00</b>			<b>2,000.00 DR</b>
<b>Shares in Listed Companies (Overseas) (77700)</b>					
<u>Fairmile Goldtech Pty Ltd (BLAMARTA)</u>					
01/07/2022	Opening Balance	200,000.00			0.00 DR
		<b>200,000.00</b>			<b>0.00 DR</b>
<b>Shares in Unlisted Private Companies (Australian) (77800)</b>					
<u>Apex Energy NI (RJFAPEX)</u>					
01/07/2022	Opening Balance	500,000.00			0.00 DR
		<b>500,000.00</b>			<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
29/08/2022	2022 tax		259.00		259.00 DR
30/06/2023	Create Entries - TFN Credits Adjustment - 30/06/2023		138.00		397.00 DR
			<b>397.00</b>		<b>397.00 DR</b>
<b>Member Data Clearing Account (94920)</b>					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			<b>0.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>	<b>155,423.33</b>				
<b>Total Credits:</b>	<b>155,423.33</b>				

RJF Superannuation Fund

**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	2,000.00	2,000.00
<b>Total Investments</b>		<u>2,000.00</u>	<u>2,000.00</u>
<b>Other Assets</b>			
NAB acc 5911		5,242.96	82,076.58
Income Tax Refundable		397.00	0.00
<b>Total Other Assets</b>		<u>5,639.96</u>	<u>82,076.58</u>
<b>Total Assets</b>		<u>7,639.96</u>	<u>84,076.58</u>
<b>Net assets available to pay benefits</b>		<u>7,639.96</u>	<u>84,076.58</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Feuerriegel, Raymond John - Accumulation		3,656.72	54,699.83
Feuerriegel, Nancy Joanne - Accumulation		3,983.24	29,376.75
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>7,639.96</u>	<u>84,076.58</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*



**RJF Superannuation Fund**  
**Operating Statement**  
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		185.38	44.67
<b>Total Income</b>		<u>185.38</u>	<u>44.67</u>
<b>Expenses</b>			
Accountancy Fees		1,100.00	1,100.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		330.00	330.00
		<u>1,430.00</u>	<u>1,689.00</u>
<b>Total Expenses</b>		<u>1,430.00</u>	<u>1,689.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(1,244.62)</u>	<u>(1,644.33)</u>
Income Tax Expense	7	(138.00)	0.00
<b>Benefits accrued as a result of operations</b>		<u>(1,106.62)</u>	<u>(1,644.33)</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*