

THE JL & TL TURNER SUPERANNUATION FUND

Create Entries Report

For the period 01 July 2022 to 30 June 2023

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

Total Profit	Amount
Income	107,300.96
Less Expense	10,278.37
Total Profit	97,022.59

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	97,022.59
Less Permanent Differences	47,069.02
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	2,478.35
Less Realised Accounting Capital Gains	(6,096.17)
Less Accounting Trust Distributions	9,766.45
Add Taxable Trust Distributions	4,851.33
Add Distributed Foreign income	1,155.45
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.42)
Taxable Income	54,767.00
Income Tax on Taxable Income or Loss	8,215.05

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	42,022.59
Franking Credits	1,852.11
TFN Credits	0.00
Foreign Credits	626.24
FRW Credits	0.00
Total	43,874.70

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	8,215.05
Member Specific Income Tax	(8,250.00)
Total Income Tax Expense Allocation	(34.95)

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	107,300.96
Less Expense	10,278.37
Total Profit	97,022.59

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	97,022.59
Less Permanent Differences	47,069.02
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	2,478.35
Less Realised Accounting Capital Gains	(6,096.17)
Less Accounting Trust Distributions	9,766.45
Add Taxable Trust Distributions	4,851.33
Add Distributed Foreign income	1,155.45
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(1.42)
Taxable Income	54,767.00
Income Tax on Taxable Income or Loss	8,215.05

Member Weighted Balance Summary	Weighting%	Amount
Jay Leonard Turner(TURJAY00001A)	51.27	284,793.66
Tania Louise Turner(TURTAN00001A)	48.73	270,631.76

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	42,022.59
Franking Credits	1,852.11
TFN Credits	0.00
FRW Credits	0.00
Total	43,874.70

Allocation to Members	Weighting%	Amount
Jay Leonard Turner(TURJAY00001A)	51.27	22,494.56
Tania Louise Turner(TURTAN00001A)	48.73	21,380.14

Accumulation Weighted Balance Summary	Weighting%	Amount
Jay Leonard Turner(TURJAY00001A)	51.27	284,793.66
Tania Louise Turner(TURTAN00001A)	48.73	270,631.76

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	8,215.05
Total Income Tax Expense Allocation	(34.95)

Income Tax Expense Available for Allocation	Amount
Member Specific Income Tax	(8,250.00)
Total Income Tax Expense Allocation	(34.95)

Allocation to Members	Weighting%	Amount
Jay Leonard Turner(TURJAY00001A)	51.27	(17.92)
Tania Louise Turner(TURTAN00001A)	48.73	(17.03)

Calculation of daily member weighted balances

Jay Leonard Turner (TURJAY00001A)

Member Balance

01/07/2022	50010	Opening Balance	284,473.46	284,473.46
26/06/2023	52420	Contributions	27,500.00	376.71
26/06/2023	53800	Contributions Tax	(4,125.00)	(56.51)
		Total Amount (Weighted)		284,793.66

Tania Louise Turner (TURTAN00001A)

Member Balance

01/07/2022	50010	Opening Balance	270,311.56	270,311.56
26/06/2023	52420	Contributions	27,500.00	376.71
26/06/2023	53800	Contributions Tax	(4,125.00)	(56.51)
		Total Amount (Weighted)		270,631.76

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	177.91
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	6,248.55
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	177.91
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	626.24
Claimable FTO	626.24

Total Claimable Foreign Credits for the Year	626.24
Foreign Tax Offset (Label C1)	626.24
Applied/Claimed FTO	626.24
Allocations of Foreign Tax Offset to Members	
Jay Leonard Turner(TURJAY00001A) - 51.27 %	321.07
Tania Louise Turner(TURTAN00001A) - 48.73 %	305.17
Total Foreign Tax Offset Allocated to Members	626.24

THE JL & TL TURNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(113.28)	23800/ACM0011AU	AllianceBernstein Emrg Consumer Fd			501.81
(3,754.44)	23800/CFML.AX	Cfml Listed Property			
(11,008.03)	23800/CFMLANTIPO1	CFML Antipodes Global Fund			2,113.37
(5,779.63)	23800/CFMLFIRST	CFML First Sentier Inv Infrs Fund			699.31
(4,307.62)	23800/CFMLFIXED1	CFML Fixed Interest Fund			
(6,617.24)	23800/CFMLSCHROD1	CFML Schroder Equity Opportunities Fund			3,875.46
(16,763.07)	23800/CFMLSTEWAR	CFML Aoris International SRI			0.78
(1,540.04)	23800/CMFLRARE1	CFML Rare Emerging Markets Fund			191.77
	23800/CVW1586AU	CFML Fairlight Global Fund			9.39
(1,415.01)	23800/HYPER.AX	Hyperion Aust Growth Companies Fund			158.94
(446.52)	23800/SFY.AX1	Spdr S&p/asx 50 Fund			1,106.21
(183.85)	23800/VAP.AX	Vanguard Australian Property Securities Index Etf			1,109.41
	24200	Contributions			
(27,625.00)	24200/TURJAY00001A	(Contributions) Turner, Jay Leonard - Accumulation			27,500.00
(27,625.00)	24200/TURTAN00001A	(Contributions) Turner, Tania Louise - Accumulation			27,500.00
83,264.22	24700	Changes in Market Values of Investments			40,972.85
	25000	Interest Received			
(36.47)	25000/CBA10109944	Commonwealth Bank x944			758.20
	25000/ClearViewCASH	ClearView - Cash Account			803.46
2,750.00	30100	Accountancy Fees		2,838.00	
259.00	30400	ATO Supervisory Levy		259.00	
30.00	31500	Bank Charges		30.00	
	37500	Investment Expenses			
8,434.80	37500/00025	Investment Expenses		7,151.37	
6,409.63	48500	Income Tax Expense		5,736.70	
6,067.55	49000	Profit/Loss Allocation Account		91,285.89	
	50010	Opening Balance			
(282,008.13)	50010/TURJAY00001A	(Opening Balance) Turner, Jay Leonard - Accumulation			284,473.46
(266,709.34)	50010/TURTAN00001A	(Opening Balance) Turner, Tania Louise - Accumulation			270,311.56
	52420	Contributions			
(27,625.00)	52420/TURJAY00001A	(Contributions) Turner, Jay Leonard - Accumulation			27,500.00
(27,625.00)	52420/TURTAN00001A	(Contributions) Turner, Tania Louise - Accumulation			27,500.00

THE JL & TL TURNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	53100	Share of Profit/(Loss)			
20,576.69	53100/TURJAY00001A	(Share of Profit/(Loss)) Turner, Jay Leonard - Accumulation			22,815.63
19,463.56	53100/TURTAN00001A	(Share of Profit/(Loss)) Turner, Tania Louise - Accumulation			21,685.31
	53330	Income Tax			
439.23	53330/TURJAY00001A	(Income Tax) Turner, Jay Leonard - Accumulation			17.92
415.47	53330/TURTAN00001A	(Income Tax) Turner, Tania Louise - Accumulation			17.03
	53800	Contributions Tax			
4,143.75	53800/TURJAY00001A	(Contributions Tax) Turner, Jay Leonard - Accumulation		4,125.00	
4,143.75	53800/TURTAN00001A	(Contributions Tax) Turner, Tania Louise - Accumulation		4,125.00	
	60400	Bank Accounts			
89,133.36	60400/CBA10109944	Commonwealth Bank x944		70,321.93	
19,384.47	60400/ClearViewCASH	ClearView - Cash Account		9,098.97	
	60400/ClearViewMP	ClearView - Managed Portfolio		320.71	
	60800	Term Deposits			
	60800/MEB180	Members Equity Bank - 180 Day		20,000.00	
	61800	Distributions Receivable			
113.28	61800/ACM0011AU	AllianceBernstein Emrg Consumer Fd		475.36	
11,008.02	61800/CFMLANTIPO1	CFML Antipodes Global Fund		2,113.37	
5,779.64	61800/CFMLFIRST	CFML First Sentier Inv Infrs Fund		699.31	
1,533.28	61800/CFMLFIXED1	CFML Fixed Interest Fund			0.00
4,658.75	61800/CFMLSCHROD1	CFML Schroder Equity Opportunities Fund		3,875.46	
11,740.41	61800/CFMLSTEWAR	CFML Aoris International SRI		0.78	
1,540.04	61800/CMFLRARE1	CFML Rare Emerging Markets Fund		191.77	
	61800/CVW1586AU	CFML Fairlight Global Fund		9.39	
1,366.67	61800/HYPER.AX	Hyperion Aust Growth Companies Fund		52.19	
446.52	61800/SFY.AX1	Spdr S&p/asx 50 Fund		308.12	
183.85	61800/VAP.AX	Vanguard Australian Property Securities Index Etf		414.95	
515.00	64000	Formation Expenses		515.00	
2,182.42	65700	Unsettled Transactions		1,890.05	
	78200	Units in Listed Unit Trusts (Australian)			
6,616.56	78200/ACM0011AU	AllianceBernstein Emrg Consumer Fd	17,216.5547	30,378.61	
69,438.30	78200/CFMLANTIPO1	CFML Antipodes Global Fund	79,692.5028	77,421.27	
32,566.55	78200/CFMLFIRST	CFML First Sentier Inv Infrs Fund	39,085.0328	38,350.23	

THE JL & TL TURNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
60,113.03	78200/CFMLFIXED1	CFML Fixed Interest Fund	78,824.7759	66,867.06	
64,513.08	78200/CFMLSCHROD1	CFML Schroder Equity Opportunities Fund	50,894.7356	72,845.64	
26,098.93	78200/CFMLSTEWAR	CFML Aoris International SRI	46,516.8391	43,679.31	
56,131.16	78200/CMFLRARE1	CFML Rare Emerging Markets Fund	48,073.6611	52,087.81	
52,198.92	78200/CVW1586AU	CFML Fairlight Global Fund	65,631.7563	58,871.69	
17,317.66	78200/HYPER.AX	Hyperion Aust Growth Companies Fund	6,070.6763	21,944.28	
19,583.73	78200/SFY.AX1	Spdr S&p/asx 50 Fund	698.0000	44,630.12	
6,224.02	78200/VAP.AX	Vanguard Australian Property Securities Index Etf	33,303.3286	28,604.23	
5,043.37	85000	Income Tax Payable/Refundable		798.30	
(10,646.00)	88000	Instalment Payable			695.00
				762,316.87	762,316.87

Current Year Profit/(Loss): 97,022.59

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>AllianceBernstein Emrg Consumer Fd (ACM0011AU)</u>					
24/01/2023	Distribution - ACM			26.45	26.45 CR
30/06/2023	Distribution - ACM			475.36	501.81 CR
				501.81	501.81 CR
<u>CFML Antipodes Global Fund (CFMLANTIPO1)</u>					
30/06/2023	Distribution - CMFL Anti			2,113.37	2,113.37 CR
				2,113.37	2,113.37 CR
<u>CFML First Sentier Inv Infrac Fund (CFMLFIRST)</u>					
30/06/2023	Distribution - CMFL First			699.31	699.31 CR
				699.31	699.31 CR
<u>CFML Schroder Equity Opportunities Fund (CFMLSCHROD1)</u>					
30/06/2023	Distribution - CMFL Schroder			3,875.46	3,875.46 CR
				3,875.46	3,875.46 CR
<u>CFML Aoris International SRI (CFMLSTEWAR)</u>					
30/06/2023	Distribution - CMFL Aoris (ex Stewart)			0.78	0.78 CR
				0.78	0.78 CR
<u>CFML Rare Emerging Markets Fund (CMFLRARE1)</u>					
30/06/2023	Distribution - CMFL Rare			191.77	191.77 CR
				191.77	191.77 CR
<u>CFML Fairlight Global Fund (CVW1586AU)</u>					
30/06/2023	Distribution - CMFL Fair			9.39	9.39 CR
				9.39	9.39 CR
<u>Hyperion Aust Growth Companies Fund (HYPER.AX)</u>					
15/10/2022	Distribution - Hyper			79.03	79.03 CR
09/01/2023	Distribution - Hyper			13.73	92.76 CR
11/04/2023	Distribution - Hyper			13.99	106.75 CR
30/06/2023	Distribution - Hyper			52.19	158.94 CR
				158.94	158.94 CR
<u>Spdr S&p/asx 50 Fund (SFY.AX1)</u>					
15/10/2022	Distribution - SFY			377.61	377.61 CR
12/01/2023	Distribution - SFY			191.41	569.02 CR
14/04/2023	Distribution - SFY			229.07	798.09 CR
30/06/2023	Distribution - SFY			308.12	1,106.21 CR
				1,106.21	1,106.21 CR
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>					
10/10/2022	Distribution - VAP			136.23	136.23 CR
11/01/2023	Distribution - VAP			246.50	382.73 CR
12/04/2023	Distribution - VAP			311.73	694.46 CR
30/06/2023	Distribution - VAP			414.95	1,109.41 CR
				1,109.41	1,109.41 CR
Contributions (24200)					
<u>(Contributions) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					
26/06/2023	Super Contribution - JL & TL			27,500.00	27,500.00 CR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
				27,500.00	27,500.00 CR
	<u>(Contributions) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>				
26/06/2023	Super Contribution - JL & TL			27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
11/07/2022	Sell - CFML Anti (CFMLANTIPO)		521.61		521.61 DR
11/07/2022	Sell - CFML Fixed (CFMLFIXED)		30.26		551.87 DR
11/07/2022	Sell - CFML First (CFMLFIRST)		34.54		586.41 DR
11/07/2022	Sell - CFML Rare (CMFLRARE)		741.76		1,328.17 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022 (CMFLRARE)			54.90	1,273.27 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022 (CFMLFIXED)			25.74	1,247.53 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022 (CFMLFIRST)			14.87	1,232.66 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022 (CFMLANTIPO)			441.49	791.17 DR
15/07/2022	Sell - CFML Anti (CFMLANTIPO)		9.77		800.94 DR
15/07/2022	Sell - CFML Fixed (CFMLFIXED)		15.80		816.74 DR
15/07/2022	Sell - CFML First (CFMLFIRST)		6.53		823.27 DR
15/07/2022	Sell - CFML Rare (CMFLRARE)		10.61		833.88 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022 (CMFLRARE)			0.90	832.98 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022 (CFMLFIXED)			13.61	819.37 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022 (CFMLFIRST)			2.31	817.06 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022 (CFMLANTIPO)			8.92	808.14 DR
09/08/2022	Sell - CFML Fair (CVW1586AU)		1,913.06		2,721.20 DR
09/08/2022	Sell - CFML Fixed (CFMLFIXED)		1,021.37		3,742.57 DR
09/08/2022	Unrealised Gain writeback as at 09/08/2022 (CFMLFIXED)			992.56	2,750.01 DR
09/08/2022	Unrealised Gain writeback as at 09/08/2022 (CVW1586AU)			2,191.39	558.62 DR
06/02/2023	Sell - Hyper (HYPER.AX)		388.31		946.93 DR
06/02/2023	Unrealised Gain writeback as at 06/02/2023 (HYPER.AX)			271.14	675.79 DR
07/02/2023	Sell - CFML Schroder (CFMLSCHROD)		24.01		699.80 DR
07/02/2023	Unrealised Gain writeback as at 07/02/2023 (CFMLSCHROD)			86.74	613.06 DR
08/02/2023	Sell - CFML Anti (CFMLANTIPO)		211.87		824.93 DR
08/02/2023	Unrealised Gain writeback as at 08/02/2023 (CFMLANTIPO)			312.63	512.30 DR
15/02/2023	Sell - Hyper (HYPER.AX)		0.86		513.16 DR
15/02/2023	Unrealised Gain writeback as at 15/02/2023 (HYPER.AX)			0.66	512.50 DR
17/02/2023	Sell - CFML Anti (CFMLANTIPO)		0.99		513.49 DR
17/02/2023	Sell - CFML Schroder (CFMLSCHROD)			0.05	513.44 DR
17/02/2023	Unrealised Gain writeback as at 17/02/2023 (CFMLSCHROD)			0.17	513.27 DR
17/02/2023	Unrealised Gain writeback as at 17/02/2023 (CFMLANTIPO)			1.27	512.00 DR
08/05/2023	Sell - CFML Anti (CFMLANTIPO)			2.92	509.08 DR
08/05/2023	Sell - CFML Aoris (ex Stewart) (CFMLSTEWAR)		755.26		1,264.34 DR
08/05/2023	Sell - CFML First (CFMLFIRST)		9.40		1,273.74 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/05/2023	Unrealised Gain writeback as at 08/05/2023 (CFMLFIRST)			5.68	1,268.06 DR
08/05/2023	Unrealised Gain writeback as at 08/05/2023 (CFMLANTIPO)			50.36	1,217.70 DR
08/05/2023	Unrealised Gain writeback as at 08/05/2023 (CFMLSTEWAR)			635.71	581.99 DR
29/06/2023	Sell - CFML Rare (CMFLRARE)			39.74	542.25 DR
29/06/2023	Unrealised Gain writeback as at 29/06/2023 (CMFLRARE)			105.93	436.32 DR
30/06/2023	Revaluation - 30/06/2022 @ \$3.007000 (Custom Firm (Exit)) - 6,070.676260 Units on hand (HYPER.AX)			103.05	333.27 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.968600 (Custom Firm (Exit)) - 48,073.661130 Units on hand (CMFLRARE)			1,192.60	859.33 CR
30/06/2023	Revaluation - 30/06/2022 @ \$0.964100 (Custom Firm (Exit)) - 39,085.032830 Units on hand (CFMLFIRST)		25.51		833.82 CR
30/06/2023	Revaluation - 30/06/2022 @ \$1.324500 (Custom Firm (Exit)) - 50,894.735650 Units on hand (CFMLSCHROD)		121.05		712.77 CR
30/06/2023	Revaluation - 30/06/2022 @ \$0.718900 (Custom Firm (Exit)) - 46,516.839140 Units on hand (CFMLSTEWAR)		148.69		564.08 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897100 (System (Exit)) - 65,631.756300 Units on hand (CVW1586AU)			11,570.30	12,134.38 CR
30/06/2023	Revaluation - 30/06/2023 @ \$63.940000 (System) - 698.000000 Units on hand (SFY.AX)			1,112.59	13,246.97 CR
30/06/2023	Revaluation - 30/06/2022 @ \$0.832100 (Custom Firm (Exit)) - 78,824.775870 Units on hand (CFMLFIXED)		183.97		13,063.00 CR
30/06/2023	Revaluation - 30/06/2022 @ \$0.876000 (Custom Firm (Exit)) - 79,692.502810 Units on hand (CFMLANTIPO)			298.61	13,361.61 CR
30/06/2023	Revaluation - 30/06/2022 @ \$1.651900 (Custom Firm) - 17,216.554710 Units on hand (ACM0011AU)		676.53		12,685.08 CR
30/06/2023	Revaluation - 30/06/2023 @ \$77.300000 (System) - 33,303.328580 Units on hand (VAP.AX)			2,545,623.28	2,558,308.36 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.858900 (Custom Firm) - 33,303.328580 Units on hand (VAP.AX)		2,545,743.07		12,565.29 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.614800 (Custom Firm (Exit)) - 6,070.676260 Units on hand (HYPER.AX)			3,689.76	16,255.05 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.083500 (Custom Firm (Exit)) - 48,073.661130 Units on hand (CMFLRARE)			5,523.66	21,778.71 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.981200 (Custom Firm (Exit)) - 39,085.032830 Units on hand (CFMLFIRST)			668.35	22,447.06 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.431300 (Custom Firm (Exit)) - 50,894.735650 Units on hand (CFMLSCHROD)			5,435.56	27,882.62 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.939000 (Custom Firm (Exit)) - 46,516.839140 Units on hand (CFMLSTEWAR)			10,238.35	38,120.97 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897000 (Custom Firm) - 65,631.756300 Units on hand (CVW1586AU)		6.56		38,114.41 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.848300 (Custom Firm (Exit)) - 78,824.775870 Units on hand (CFMLFIXED)			1,276.96	39,391.37 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.971500 (Custom Firm (Exit)) - 79,692.502810 Units on hand (CFMLANTIPO)			7,610.64	47,002.01 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.764500			1,938.58	48,940.59 CR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Custom Firm) - 17,216.554710 Units on hand (ACM0011AU)				
30/06/2023	Sell - CMFL Fair (CVW1586AU)		151.11		48,789.48 CR
30/06/2023	Unrealised Gain writeback as at 30/06/2023 (CVW1586AU)			84.70	48,874.18 CR
30/06/2023	Sell - CFML Aoris (ex Stewart) (CFMLSTEWAR)		291.76		48,582.42 CR
30/06/2023	Unrealised Gain writeback as at 30/06/2023 (CFMLSTEWAR)			134.69	48,717.11 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.939000 (Custom Firm (Exit)) - 46,516.839140 Units on hand (CFMLSTEWAR)		3.74		48,713.37 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897000 (Custom Firm) - 65,631.756300 Units on hand (CVW1586AU)			250.43	48,963.80 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand (CFMLCASH)		7,990.95		40,972.85 CR
			2,561,038.95	2,602,011.80	40,972.85 CR

Interest Received (25000)

Commonwealth Bank x944 (CBA10109944)

01/07/2022	Interest			7.89	7.89 CR
01/08/2022	Interest			29.14	37.03 CR
01/09/2022	Interest			56.37	93.40 CR
01/10/2022	Interest			85.50	178.90 CR
01/11/2022	Interest			89.47	268.37 CR
01/12/2022	Interest			85.83	354.20 CR
01/01/2023	Interest			80.29	434.49 CR
01/02/2023	Interest			80.64	515.13 CR
01/03/2023	Interest			67.46	582.59 CR
01/04/2023	Interest			66.74	649.33 CR
01/05/2023	Interest			57.15	706.48 CR
01/06/2023	Interest			51.72	758.20 CR
				758.20	758.20 CR

ClearView - Cash Account (ClearViewCASH)

01/08/2022	Interest - Aug22			7.87	7.87 CR
01/09/2022	Interest - Sep22			40.45	48.32 CR
03/10/2022	Interest - Oct22			63.86	112.18 CR
01/11/2022	Interest - Nov22			72.55	184.73 CR
01/12/2022	Interest - Dec22			87.13	271.86 CR
03/01/2023	Interest - Jan23			106.36	378.22 CR
01/02/2023	Interest - Feb23			94.75	472.97 CR
03/03/2023	Interest - Mar23			103.17	576.14 CR
05/04/2023	Interest - Apr23			127.20	703.34 CR
03/05/2023	Interest - May23			70.88	774.22 CR
03/06/2023	Interest - Jun23			29.24	803.46 CR
				803.46	803.46 CR

Accountancy Fees (30100)

Accountancy Fees (30100)

30/11/2022	Accounting Fee		2,838.00		2,838.00 DR
			2,838.00		2,838.00 DR

ATO Supervisory Levy (30400)

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>ATO Supervisory Levy (30400)</u>					
06/01/2023	I/Tax - 2022		259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
09/12/2022	Bank Audit Certificate Fee		30.00		30.00 DR
			30.00		30.00 DR
Investment Expenses (37500)					
<u>Investment Expenses (00025)</u>					
03/07/2022	Fees - Jul22		577.65		577.65 DR
26/07/2022	Distribution FY22 - CMFL Anti			0.01	577.64 DR
26/07/2022	Distribution FY22 - CMFL Schroder			0.01	577.63 DR
26/07/2022	Distribution FY22 - CMFL Fisrt		0.01		577.64 DR
04/08/2022	Fees - Aug22		589.40		1,167.04 DR
07/09/2022	Fees - Sep22		596.68		1,763.72 DR
05/10/2022	Fees - Oct22		575.36		2,339.08 DR
06/11/2022	Fees - Nov22		593.67		2,932.75 DR
05/12/2022	Fees - Dec22		579.46		3,512.21 DR
06/01/2023	Fees - Jan23		600.88		4,113.09 DR
03/02/2023	Fees - Feb23		603.30		4,716.39 DR
03/03/2023	Fees - Mar23		548.19		5,264.58 DR
05/04/2023	Fees - Apr23		607.35		5,871.93 DR
04/05/2023	Fees - May23		592.54		6,464.47 DR
05/06/2023	Fees - Jun23		686.90		7,151.37 DR
			7,151.39	0.02	7,151.37 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			1,852.11	1,852.11 CR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023			626.24	2,478.35 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		8,215.05		5,736.70 DR
			8,215.05	2,478.35	5,736.70 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
26/06/2023	System Member Journals		23,375.00		23,375.00 DR
26/06/2023	System Member Journals		23,375.00		46,750.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		22,815.63		69,565.63 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		21,685.31		91,250.94 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		17.92		91,268.86 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		17.03		91,285.89 DR
			91,285.89		91,285.89 DR
Opening Balance (50010)					
<u>(Opening Balance) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				282,008.13 CR
01/07/2022	Close Period Journal			2,465.33	284,473.46 CR
				2,465.33	284,473.46 CR
<u>(Opening Balance) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>					
01/07/2022	Opening Balance				266,709.34 CR
01/07/2022	Close Period Journal			3,602.22	270,311.56 CR
				3,602.22	270,311.56 CR
Contributions (52420)					
<u>(Contributions) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					
01/07/2022	Opening Balance				27,625.00 CR
01/07/2022	Close Period Journal		27,625.00		0.00 DR
26/06/2023	System Member Journals			27,500.00	27,500.00 CR
			27,625.00	27,500.00	27,500.00 CR
<u>(Contributions) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>					
01/07/2022	Opening Balance				27,625.00 CR
01/07/2022	Close Period Journal		27,625.00		0.00 DR
26/06/2023	System Member Journals			27,500.00	27,500.00 CR
			27,625.00	27,500.00	27,500.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					
01/07/2022	Opening Balance				20,576.69 DR
01/07/2022	Close Period Journal			20,576.69	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			22,815.63	22,815.63 CR
				43,392.32	22,815.63 CR
<u>(Share of Profit/(Loss)) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>					
01/07/2022	Opening Balance				19,463.56 DR
01/07/2022	Close Period Journal			19,463.56	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			21,685.31	21,685.31 CR
				41,148.87	21,685.31 CR
Income Tax (53330)					
<u>(Income Tax) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					
01/07/2022	Opening Balance				439.23 DR
01/07/2022	Close Period Journal			439.23	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			17.92	17.92 CR
				457.15	17.92 CR
<u>(Income Tax) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>					
01/07/2022	Opening Balance				415.47 DR
01/07/2022	Close Period Journal			415.47	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			17.03	17.03 CR
				432.50	17.03 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Turner, Jay Leonard - Accumulation (TURJAY00001A)</u>					
01/07/2022	Opening Balance				4,143.75 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Close Period Journal			4,143.75	0.00 DR
26/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	4,143.75	4,125.00 DR
<u>(Contributions Tax) Turner, Tania Louise - Accumulation (TURTAN00001A)</u>					
01/07/2022	Opening Balance				4,143.75 DR
01/07/2022	Close Period Journal			4,143.75	0.00 DR
26/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	4,143.75	4,125.00 DR
Bank Accounts (60400)					
<u>Commonwealth Bank x944 (CBA10109944)</u>					
01/07/2022	Opening Balance				89,133.36 DR
01/07/2022	Interest		7.89		89,141.25 DR
20/07/2022	Bank Transfer			5,000.00	84,141.25 DR
01/08/2022	Interest		29.14		84,170.39 DR
22/08/2022	Bank Transfer			5,000.00	79,170.39 DR
01/09/2022	Interest		56.37		79,226.76 DR
20/09/2022	Bank Transfer			5,000.00	74,226.76 DR
01/10/2022	Interest		85.50		74,312.26 DR
03/10/2022	PAYGI - Jun22			10,646.00	63,666.26 DR
20/10/2022	Bank Transfer			5,000.00	58,666.26 DR
23/10/2022	PAYGI - Sep22			2,920.00	55,746.26 DR
23/10/2022	PAYGI - Dec22			2,920.00	52,826.26 DR
01/11/2022	Interest		89.47		52,915.73 DR
21/11/2022	Bank Transfer			5,000.00	47,915.73 DR
30/11/2022	Accounting Fee			2,838.00	45,077.73 DR
01/12/2022	Interest		85.83		45,163.56 DR
09/12/2022	Bank Audit Certificate Fee			30.00	45,133.56 DR
20/12/2022	Bank Transfer			5,000.00	40,133.56 DR
01/01/2023	Interest		80.29		40,213.85 DR
06/01/2023	I/Tax - 2022		4,784.37		44,998.22 DR
20/01/2023	Bank Transfer			5,000.00	39,998.22 DR
01/02/2023	Interest		80.64		40,078.86 DR
20/02/2023	Bank Transfer			5,000.00	35,078.86 DR
01/03/2023	Interest		67.46		35,146.32 DR
20/03/2023	Bank Transfer			5,000.00	30,146.32 DR
01/04/2023	Interest		66.74		30,213.06 DR
20/04/2023	Bank Transfer			5,000.00	25,213.06 DR
01/05/2023	Interest		57.15		25,270.21 DR
22/05/2023	Bank Transfer			5,000.00	20,270.21 DR
01/06/2023	Interest		51.72		20,321.93 DR
20/06/2023	Bank Transfer			5,000.00	15,321.93 DR
26/06/2023	Super Contribution - JL & TL		55,000.00		70,321.93 DR
			60,542.57	79,354.00	70,321.93 DR
<u>ClearView - Cash Account (ClearViewCASH)</u>					
01/07/2022	Opening Balance				19,384.47 DR
03/07/2022	Fees - Jul22			577.65	18,806.82 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/07/2022	Distribution FY22 - VAP		183.85		18,990.67 DR
12/07/2022	Distribution FY22 - SFY		446.52		19,437.19 DR
12/07/2022	Distribution FY22 - Hyper		1,366.67		20,803.86 DR
20/07/2022	Bank Transfer		5,000.00		25,803.86 DR
20/07/2022	Distribution FY22 - ACM		113.28		25,917.14 DR
26/07/2022	Distribution FY22 - CMFL Rare		1,540.04		27,457.18 DR
26/07/2022	Distribution FY22 - CMFL Anti		11,008.03		38,465.21 DR
26/07/2022	Distribution FY22 - CMFL Schroder		4,658.76		43,123.97 DR
26/07/2022	Distribution FY22 - CMFL Fisrt		5,779.63		48,903.60 DR
26/07/2022	Distribution FY22 - CMFL Fixed		1,533.28		50,436.88 DR
26/07/2022	Distribution FY22 - CMFL Aoris (ex Stewart)		11,740.41		62,177.29 DR
26/07/2022	Buy - VAP & ACM			5,000.00	57,177.29 DR
01/08/2022	Interest - Aug22		7.87		57,185.16 DR
04/08/2022	Fees - Aug22			589.40	56,595.76 DR
22/08/2022	Bank Transfer		5,000.00		61,595.76 DR
26/08/2022	Buy - VAP & ACM			5,000.00	56,595.76 DR
01/09/2022	Interest - Sep22		40.45		56,636.21 DR
07/09/2022	Fees - Sep22			596.68	56,039.53 DR
20/09/2022	Bank Transfer		5,000.00		61,039.53 DR
27/09/2022	Buy - VAP & ACM			5,000.00	56,039.53 DR
03/10/2022	Interest - Oct22		63.86		56,103.39 DR
05/10/2022	Fees - Oct22			575.36	55,528.03 DR
10/10/2022	Distribution - VAP		136.23		55,664.26 DR
15/10/2022	Distribution - SFY		377.61		56,041.87 DR
15/10/2022	Distribution - Hyper		79.03		56,120.90 DR
20/10/2022	Bank Transfer		5,000.00		61,120.90 DR
26/10/2022	Buy - VAP & ACM			5,000.00	56,120.90 DR
01/11/2022	Interest - Nov22		72.55		56,193.45 DR
06/11/2022	Fees - Nov22			593.67	55,599.78 DR
21/11/2022	Bank Transfer		5,000.00		60,599.78 DR
28/11/2022	Buy - VAP & ACM			5,000.00	55,599.78 DR
01/12/2022	Interest - Dec22		87.13		55,686.91 DR
05/12/2022	Fees - Dec22			579.46	55,107.45 DR
20/12/2022	Bank Transfer		5,000.00		60,107.45 DR
29/12/2022	Buy - VAP & ACM			5,000.00	55,107.45 DR
03/01/2023	Interest - Jan23		106.36		55,213.81 DR
06/01/2023	Fees - Jan23			600.88	54,612.93 DR
09/01/2023	Distribution - Hyper		13.73		54,626.66 DR
11/01/2023	Distribution - VAP		246.50		54,873.16 DR
12/01/2023	Distribution - SFY		191.41		55,064.57 DR
20/01/2023	Bank Transfer		5,000.00		60,064.57 DR
24/01/2023	Distribution - ACM		26.45		60,091.02 DR
27/01/2023	Buy - VAP & ACM			5,000.00	55,091.02 DR
01/02/2023	Interest - Feb23		94.75		55,185.77 DR
03/02/2023	Fees - Feb23			603.30	54,582.47 DR
20/02/2023	Bank Transfer		5,000.00		59,582.47 DR
28/02/2023	Buy - VAP & ACM			5,000.00	54,582.47 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/03/2023	Fees - Mar23			548.19	54,034.28 DR
03/03/2023	Interest - Mar23		103.17		54,137.45 DR
20/03/2023	Bank Transfer		5,000.00		59,137.45 DR
28/03/2023	Buy - VAP & ACM			5,000.00	54,137.45 DR
05/04/2023	Fees - Apr23			607.35	53,530.10 DR
05/04/2023	Interest - Apr23		127.20		53,657.30 DR
11/04/2023	Distribution - Hyper		13.99		53,671.29 DR
12/04/2023	Distribution - VAP		311.73		53,983.02 DR
14/04/2023	Buy - SFY			23,933.80	30,049.22 DR
14/04/2023	Term Deposit - MEB			20,000.00	10,049.22 DR
14/04/2023	Distribution - SFY		229.07		10,278.29 DR
20/04/2023	Bank Transfer		5,000.00		15,278.29 DR
27/04/2023	Bank Transfer			5,000.00	10,278.29 DR
03/05/2023	Interest - May23		70.88		10,349.17 DR
04/05/2023	Fees - May23			592.54	9,756.63 DR
22/05/2023	Bank Transfer		5,000.00		14,756.63 DR
26/05/2023	Bank Transfer			5,000.00	9,756.63 DR
03/06/2023	Interest - Jun23		29.24		9,785.87 DR
05/06/2023	Fees - Jun23			686.90	9,098.97 DR
20/06/2023	Bank Transfer		5,000.00		14,098.97 DR
27/06/2023	Bank Transfer			5,000.00	9,098.97 DR
			100,799.68	111,085.18	9,098.97 DR
<u>ClearView - Managed Portfolio (ClearViewMP)</u>					
11/07/2022	Sell - CFML Anti		3,911.04		3,911.04 DR
11/07/2022	Sell - CFML Fixed		134.42		4,045.46 DR
11/07/2022	Sell - CFML First		254.31		4,299.77 DR
11/07/2022	Sell - CFML Rare		3,817.78		8,117.55 DR
15/07/2022	Sell - CFML Anti		79.76		8,197.31 DR
15/07/2022	Sell - CFML Fixed		71.45		8,268.76 DR
15/07/2022	Sell - CFML First		38.24		8,307.00 DR
15/07/2022	Sell - CFML Rare		61.50		8,368.50 DR
15/07/2022	Buy - CFML Fair			2,007.97	6,360.53 DR
15/07/2022	Buy - CFML Anti			104.56	6,255.97 DR
15/07/2022	Buy - CFML Schroder			875.15	5,380.82 DR
15/07/2022	Buy - CFML Fixed			94.04	5,286.78 DR
15/07/2022	Buy - CFML Aoris (ex Stewart)			1,278.62	4,008.16 DR
15/07/2022	Buy - CFML First			50.20	3,957.96 DR
15/07/2022	Buy - CFML Rare			81.07	3,876.89 DR
21/07/2022	Buy - Hyper			1,759.58	2,117.31 DR
03/08/2022	Buy - CFML Aoris (ex Stewart)			2,117.31	0.00 DR
09/08/2022	Sell - CFML Fair		7,207.91		7,207.91 DR
09/08/2022	Sell - CFML Fixed		5,322.46		12,530.37 DR
15/08/2022	Buy - CFML Anti			6,088.11	6,442.26 DR
15/08/2022	Buy - CFML Aoris (ex Stewart)			5,748.24	694.02 DR
31/01/2023	Buy - CFML First			694.02	0.00 DR
06/02/2023	Sell - Hyper		1,500.43		1,500.43 DR
07/02/2023	Sell - CFML Schroder		4,733.58		6,234.01 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/02/2023	Sell - CFML Anti		3,225.56		9,459.57 DR
09/02/2023	Buy - CFML First			1,500.43	7,959.14 DR
10/02/2023	Buy - CFML Fixed			2,618.16	5,340.98 DR
10/02/2023	Buy - CFML Aoris (ex Stewart)			117.75	5,223.23 DR
10/02/2023	Buy - CFML First			1,997.67	3,225.56 DR
15/02/2023	Sell - Hyper		3.67		3,229.23 DR
17/02/2023	Sell - CFML Anti		13.02		3,242.25 DR
17/02/2023	Sell - CFML Schroder		9.11		3,251.36 DR
27/04/2023	Bank Transfer		5,000.00		8,251.36 DR
01/05/2023	Buy - Hyper			314.90	7,936.46 DR
02/05/2023	Buy - CFML Fair			447.65	7,488.81 DR
02/05/2023	Buy - CFML Schroder			3,184.68	4,304.13 DR
02/05/2023	Buy - CFML Fixed			3,134.37	1,169.76 DR
02/05/2023	Buy - CFML Rare			987.57	182.19 DR
08/05/2023	Sell - CFML Anti		556.65		738.84 DR
08/05/2023	Sell - CFML Aoris (ex Stewart)		1,346.58		2,085.42 DR
08/05/2023	Sell - CFML First		114.77		2,200.19 DR
26/05/2023	Bank Transfer		5,000.00		7,200.19 DR
30/05/2023	Buy - Hyper			247.75	6,952.44 DR
31/05/2023	Buy - CFML Fair			669.19	6,283.25 DR
31/05/2023	Buy - CFML Anti			900.81	5,382.44 DR
31/05/2023	Buy - CFML Schroder			862.01	4,520.43 DR
31/05/2023	Buy - CFML Fixed			736.10	3,784.33 DR
31/05/2023	Buy - CFML Aoris (ex Stewart)			475.57	3,308.76 DR
31/05/2023	Buy - CFML First			433.58	2,875.18 DR
31/05/2023	Buy - CFML Rare			688.66	2,186.52 DR
23/06/2023	Buy - CFML Fixed			2,186.52	0.00 DR
27/06/2023	Bank Transfer		5,000.00		5,000.00 DR
29/06/2023	Sell - CFML Rare		8,311.66		13,311.66 DR
29/06/2023	Buy - Hyper			133.05	13,178.61 DR
30/06/2023	Buy - CFML Anti			692.92	12,485.69 DR
30/06/2023	Buy - CFML Schroder			593.53	11,892.16 DR
30/06/2023	Buy - CFML Fixed			2,455.70	9,436.46 DR
30/06/2023	Buy - CFML First			899.87	8,536.59 DR
30/06/2023	Buy - CFML Rare			224.93	8,311.66 DR
30/06/2023	Reconcile ClearView Cash Accounts			7,990.95	320.71 DR
			55,713.90	55,393.19	320.71 DR

Term Deposits (60800)

Members Equity Bank - 180 Day (MEB180)

14/04/2023	Term Deposit - MEB		20,000.00		20,000.00 DR
			20,000.00		20,000.00 DR

Distributions Receivable (61800)

AllianceBernstein Emrg Consumer Fd (ACM0011AU)

01/07/2022	Opening Balance				113.28 DR
20/07/2022	Distribution FY22 - ACM			113.28	0.00 DR
30/06/2023	Distribution - ACM		475.36		475.36 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			475.36	113.28	475.36 DR
<u>CFML Antipodes Global Fund (CFMLANTIPO1)</u>					
01/07/2022	Opening Balance				11,008.02 DR
26/07/2022	Distribution FY22 - CMFL Anti			11,008.02	0.00 DR
30/06/2023	Distribution - CMFL Anti		2,113.37		2,113.37 DR
			2,113.37	11,008.02	2,113.37 DR
<u>CFML First Sentier Inv Infrs Fund (CFMLFIRST)</u>					
01/07/2022	Opening Balance				5,779.64 DR
26/07/2022	Distribution FY22 - CMFL Fisrt			5,779.64	0.00 DR
30/06/2023	Distribution - CMFL First		699.31		699.31 DR
			699.31	5,779.64	699.31 DR
<u>CFML Fixed Interest Fund (CFMLFIXED1)</u>					
01/07/2022	Opening Balance				1,533.28 DR
26/07/2022	Distribution FY22 - CMFL Fixed			1,533.28	0.00 DR
				1,533.28	0.00 DR
<u>CFML Schroder Equity Opportunities Fund (CFMLSCHROD1)</u>					
01/07/2022	Opening Balance				4,658.75 DR
26/07/2022	Distribution FY22 - CMFL Schroder			4,658.75	0.00 DR
30/06/2023	Distribution - CMFL Schroder		3,875.46		3,875.46 DR
			3,875.46	4,658.75	3,875.46 DR
<u>CFML Aoris International SRI (CFMLSTEWAR)</u>					
01/07/2022	Opening Balance				11,740.41 DR
26/07/2022	Distribution FY22 - CMFL Aoris (ex Stewart)			11,740.41	0.00 DR
30/06/2023	Distribution - CMFL Aoris (ex Stewart)		0.78		0.78 DR
			0.78	11,740.41	0.78 DR
<u>CFML Rare Emerging Markets Fund (CMFLRARE1)</u>					
01/07/2022	Opening Balance				1,540.04 DR
26/07/2022	Distribution FY22 - CMFL Rare			1,540.04	0.00 DR
30/06/2023	Distribution - CMFL Rare		191.77		191.77 DR
			191.77	1,540.04	191.77 DR
<u>CFML Fairlight Global Fund (CVW1586AU)</u>					
30/06/2023	Distribution - CMFL Fair		9.39		9.39 DR
			9.39		9.39 DR
<u>Hyperion Aust Growth Companies Fund (HYPER.AX)</u>					
01/07/2022	Opening Balance				1,366.67 DR
12/07/2022	Distribution FY22 - Hyper			1,366.67	0.00 DR
30/06/2023	Distribution - Hyper		52.19		52.19 DR
			52.19	1,366.67	52.19 DR
<u>Spdr S&p/asx 50 Fund (SFY.AX1)</u>					
01/07/2022	Opening Balance				446.52 DR
12/07/2022	Distribution FY22 - SFY			446.52	0.00 DR
30/06/2023	Distribution - SFY		308.12		308.12 DR
			308.12	446.52	308.12 DR
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>					
01/07/2022	Opening Balance				183.85 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/07/2022	Distribution FY22 - VAP			183.85	0.00 DR
30/06/2023	Distribution - VAP		414.95		414.95 DR
			414.95	183.85	414.95 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2022	Opening Balance				515.00 DR
					515.00 DR
Unsettled Transactions (65700)					
<u>Unsettled Transactions (65700)</u>					
01/07/2022	Opening Balance				2,182.42 DR
05/07/2022	Buy - CFML Schroder (FY22)			2,182.42	0.00 DR
30/06/2023	Sell - CMFL Fair		1,270.22		1,270.22 DR
30/06/2023	Sell - CFML Aoris (ex Stewart)		619.83		1,890.05 DR
			1,890.05	2,182.42	1,890.05 DR
Units in Listed Unit Trusts (Australian) (78200)					
<u>AllianceBernstein Emrg Consumer Fd (ACM0011AU)</u>					
01/07/2022	Opening Balance	4,005.43			6,616.56 DR
26/07/2022	Buy - VAP & ACM	1,462.50	2,500.00		9,116.56 DR
26/08/2022	Buy - VAP & ACM	1,476.84	2,500.00		11,616.56 DR
27/09/2022	Buy - VAP & ACM	1,559.38	2,500.00		14,116.56 DR
26/10/2022	Buy - VAP & ACM	1,513.13	2,500.00		16,616.56 DR
28/11/2022	Buy - VAP & ACM	1,445.09	2,500.00		19,116.56 DR
29/12/2022	Buy - VAP & ACM	1,457.72	2,500.00		21,616.56 DR
27/01/2023	Buy - VAP & ACM	1,434.72	2,500.00		24,116.56 DR
28/02/2023	Buy - VAP & ACM	1,439.51	2,500.00		26,616.56 DR
28/03/2023	Buy - VAP & ACM	1,422.23	2,500.00		29,116.56 DR
30/06/2023	Revaluation - 30/06/2022 @ \$1.651900 (Custom Firm) - 17,216.554710 Units on hand			676.53	28,440.03 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.764500 (Custom Firm) - 17,216.554710 Units on hand		1,938.58		30,378.61 DR
		17,216.55	24,438.58	676.53	30,378.61 DR
<u>CFML Antipodes Global Fund (CFMLANTIPO1)</u>					
01/07/2022	Opening Balance	79,267.47			69,438.30 DR
11/07/2022	Sell - CFML Anti	(4,381.86)		4,432.65	65,005.65 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022		441.49		65,447.14 DR
15/07/2022	Sell - CFML Anti	(88.68)		89.53	65,357.61 DR
15/07/2022	Buy - CFML Anti	117.71	104.56		65,462.17 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022		8.92		65,471.09 DR
15/08/2022	Buy - CFML Anti	7,160.71	6,088.11		71,559.20 DR
08/02/2023	Sell - CFML Anti	(3,404.86)		3,437.43	68,121.77 DR
08/02/2023	Unrealised Gain writeback as at 08/02/2023		312.63		68,434.40 DR
17/02/2023	Sell - CFML Anti	(13.88)		14.01	68,420.39 DR
17/02/2023	Unrealised Gain writeback as at 17/02/2023		1.27		68,421.66 DR
08/05/2023	Sell - CFML Anti	(548.48)		553.73	67,867.93 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/05/2023	Unrealised Gain writeback as at 08/05/2023		50.36		67,918.29 DR
31/05/2023	Buy - CFML Anti	896.78	900.81		68,819.10 DR
30/06/2023	Buy - CFML Anti	687.60	692.92		69,512.02 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.876000 (Custom Firm (Exit)) - 79,692.502810 Units on hand		298.61		69,810.63 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.971500 (Custom Firm (Exit)) - 79,692.502810 Units on hand		7,610.64		77,421.27 DR
		79,692.50	16,510.32	8,527.35	77,421.27 DR
<u>CFML First Sentier Inv Infrac Fund (CFMLFIRST)</u>					
01/07/2022	Opening Balance	33,779.23			32,566.55 DR
11/07/2022	Sell - CFML First	(255.45)		288.85	32,277.70 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022		14.87		32,292.57 DR
15/07/2022	Sell - CFML First	(39.70)		44.77	32,247.80 DR
15/07/2022	Buy - CFML First	51.88	50.20		32,298.00 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022		2.31		32,300.31 DR
31/01/2023	Buy - CFML First	719.61	694.02		32,994.33 DR
09/02/2023	Buy - CFML First	1,538.12	1,500.43		34,494.76 DR
10/02/2023	Buy - CFML First	2,066.62	1,997.67		36,492.43 DR
08/05/2023	Sell - CFML First	(110.39)		124.17	36,368.26 DR
08/05/2023	Unrealised Gain writeback as at 08/05/2023		5.68		36,373.94 DR
31/05/2023	Buy - CFML First	436.55	433.58		36,807.52 DR
30/06/2023	Buy - CFML First	898.57	899.87		37,707.39 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.964100 (Custom Firm (Exit)) - 39,085.032830 Units on hand			25.51	37,681.88 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.981200 (Custom Firm (Exit)) - 39,085.032830 Units on hand		668.35		38,350.23 DR
		39,085.03	6,266.98	483.30	38,350.23 DR
<u>CFML Fixed Interest Fund (CFMLFIXED1)</u>					
01/07/2022	Opening Balance	72,242.56			60,113.03 DR
11/07/2022	Sell - CFML Fixed	(161.12)		164.68	59,948.35 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022		25.74		59,974.09 DR
15/07/2022	Sell - CFML Fixed	(85.36)		87.25	59,886.84 DR
15/07/2022	Buy - CFML Fixed	111.74	94.04		59,980.88 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022		13.61		59,994.49 DR
09/08/2022	Sell - CFML Fixed	(6,223.20)		6,343.83	53,650.66 DR
09/08/2022	Unrealised Gain writeback as at 09/08/2022		992.56		54,643.22 DR
10/02/2023	Buy - CFML Fixed	3,061.94	2,618.16		57,261.38 DR
02/05/2023	Buy - CFML Fixed	3,604.64	3,134.37		60,395.75 DR
31/05/2023	Buy - CFML Fixed	856.93	736.10		61,131.85 DR
23/06/2023	Buy - CFML Fixed	2,567.59	2,186.52		63,318.37 DR
30/06/2023	Buy - CFML Fixed	2,849.07	2,455.70		65,774.07 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.832100 (Custom Firm (Exit)) - 78,824.775870 Units on hand			183.97	65,590.10 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.848300 (Custom Firm (Exit)) - 78,824.775870		1,276.96		66,867.06 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Units on hand				
		78,824.78	13,533.76	6,779.73	66,867.06 DR
CFML Schroder Equity Opportunities Fund (CFMLSCHROD1)					
01/07/2022	Opening Balance	48,707.50			64,513.08 DR
05/07/2022	Buy - CFML Schroder (FY22)	1,645.55	2,182.42		66,695.50 DR
15/07/2022	Buy - CFML Schroder	663.43	875.15		67,570.65 DR
07/02/2023	Sell - CFML Schroder	(3,180.05)		4,757.59	62,813.06 DR
07/02/2023	Unrealised Gain writeback as at 07/02/2023		86.74		62,899.80 DR
17/02/2023	Sell - CFML Schroder	(6.10)		9.06	62,890.74 DR
17/02/2023	Unrealised Gain writeback as at 17/02/2023		0.17		62,890.91 DR
02/05/2023	Buy - CFML Schroder	2,097.98	3,184.68		66,075.59 DR
31/05/2023	Buy - CFML Schroder	573.51	862.01		66,937.60 DR
30/06/2023	Buy - CFML Schroder	392.92	593.53		67,531.13 DR
30/06/2023	Revaluation - 30/06/2022 @ \$1.324500 (Custom Firm (Exit)) - 50,894.735650 Units on hand			121.05	67,410.08 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.431300 (Custom Firm (Exit)) - 50,894.735650 Units on hand		5,435.56		72,845.64 DR
		50,894.74	13,220.26	4,887.70	72,845.64 DR
CFML Aoris International SRI (CFMLSTEWAR)					
01/07/2022	Opening Balance	36,303.97			26,098.93 DR
15/07/2022	Buy - CFML Aoris (ex Stewart)	1,703.28	1,278.62		27,377.55 DR
03/08/2022	Buy - CFML Aoris (ex Stewart)	2,665.71	2,117.31		29,494.86 DR
15/08/2022	Buy - CFML Aoris (ex Stewart)	7,343.91	5,748.24		35,243.10 DR
10/02/2023	Buy - CFML Aoris (ex Stewart)	143.03	117.75		35,360.85 DR
08/05/2023	Sell - CFML Aoris (ex Stewart)	(1,498.85)		2,101.84	33,259.01 DR
08/05/2023	Unrealised Gain writeback as at 08/05/2023		635.71		33,894.72 DR
31/05/2023	Buy - CFML Aoris (ex Stewart)	520.77	475.57		34,370.29 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.718900 (Custom Firm (Exit)) - 46,516.839140 Units on hand			148.69	34,221.60 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.939000 (Custom Firm (Exit)) - 46,516.839140 Units on hand		10,238.35		44,459.95 DR
30/06/2023	Sell - CFML Aoris (ex Stewart)	(664.99)		911.59	43,548.36 DR
30/06/2023	Unrealised Gain writeback as at 30/06/2023		134.69		43,683.05 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.939000 (Custom Firm (Exit)) - 46,516.839140 Units on hand			3.74	43,679.31 DR
		46,516.84	20,746.24	3,165.86	43,679.31 DR
ClearView - Cash Reserves (ClearViewRES)					
30/06/2023	Reconcile ClearView Cash Accounts		7,990.95		7,990.95 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.000000 (Custom Fund) - 0.000000 Units on hand			7,990.95	0.00 DR
		0.00	7,990.95	7,990.95	0.00 DR
CFML Rare Emerging Markets Fund (CMFLRARE1)					
01/07/2022	Opening Balance	57,950.82			56,131.16 DR
11/07/2022	Sell - CFML Rare	(3,914.86)		4,559.54	51,571.62 DR
11/07/2022	Unrealised Gain writeback as at 11/07/2022		54.90		51,626.52 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/07/2022	Sell - CFML Rare	(64.00)		72.11	51,554.41 DR
15/07/2022	Buy - CFML Rare	85.25	81.07		51,635.48 DR
15/07/2022	Unrealised Gain writeback as at 15/07/2022		0.90		51,636.38 DR
02/05/2023	Buy - CFML Rare	945.99	987.57		52,623.95 DR
31/05/2023	Buy - CFML Rare	652.92	688.66		53,312.61 DR
29/06/2023	Sell - CFML Rare	(7,790.00)		8,271.92	45,040.69 DR
29/06/2023	Unrealised Gain writeback as at 29/06/2023		105.93		45,146.62 DR
30/06/2023	Buy - CFML Rare	207.53	224.93		45,371.55 DR
30/06/2023	Revaluation - 30/06/2022 @ \$0.968600 (Custom Firm (Exit)) - 48,073.661130 Units on hand		1,192.60		46,564.15 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.083500 (Custom Firm (Exit)) - 48,073.661130 Units on hand		5,523.66		52,087.81 DR
		48,073.66	8,860.22	12,903.57	52,087.81 DR
CFML Fairlight Global Fund (CVW1586AU)					
01/07/2022	Opening Balance	72,207.67			52,198.92 DR
15/07/2022	Buy - CFML Fair	2,689.96	2,007.97		54,206.89 DR
09/08/2022	Sell - CFML Fair	(9,117.50)		9,120.97	45,085.92 DR
09/08/2022	Unrealised Gain writeback as at 09/08/2022		2,191.39		47,277.31 DR
02/05/2023	Buy - CFML Fair	517.59	447.65		47,724.96 DR
31/05/2023	Buy - CFML Fair	755.35	669.19		48,394.15 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897100 (System (Exit)) - 65,631.756300 Units on hand		11,570.30		59,964.45 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897000 (Custom Firm) - 65,631.756300 Units on hand			6.56	59,957.89 DR
30/06/2023	Sell - CMFL Fair	(1,421.33)		1,421.33	58,536.56 DR
30/06/2023	Unrealised Gain writeback as at 30/06/2023		84.70		58,621.26 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.897000 (Custom Firm) - 65,631.756300 Units on hand		250.43		58,871.69 DR
		65,631.76	17,221.63	10,548.86	58,871.69 DR
Hyperion Aust Growth Companies Fund (HYPER.AX)					
01/07/2022	Opening Balance	5,759.12			17,317.66 DR
21/07/2022	Buy - Hyper	546.76	1,759.58		19,077.24 DR
06/02/2023	Sell - Hyper	(426.54)		1,888.74	17,188.50 DR
06/02/2023	Unrealised Gain writeback as at 06/02/2023		271.14		17,459.64 DR
15/02/2023	Sell - Hyper	(1.04)		4.53	17,455.11 DR
15/02/2023	Unrealised Gain writeback as at 15/02/2023		0.66		17,455.77 DR
01/05/2023	Buy - Hyper	87.04	314.90		17,770.67 DR
30/05/2023	Buy - Hyper	68.25	247.75		18,018.42 DR
29/06/2023	Buy - Hyper	37.09	133.05		18,151.47 DR
30/06/2023	Revaluation - 30/06/2022 @ \$3.007000 (Custom Firm (Exit)) - 6,070.676260 Units on hand		103.05		18,254.52 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.614800 (Custom Firm (Exit)) - 6,070.676260 Units on hand		3,689.76		21,944.28 DR
		6,070.68	6,519.89	1,893.27	21,944.28 DR

THE JL & TL TURNER SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Spdr S&p/asx 50 Fund (SFY.AX1)</u>					
01/07/2022	Opening Balance	333.00			19,583.73 DR
14/04/2023	Buy - SFY	365.00	23,933.80		43,517.53 DR
30/06/2023	Revaluation - 30/06/2023 @ \$63.940000 (System) - 698.000000 Units on hand		1,112.59		44,630.12 DR
		698.00	25,046.39		44,630.12 DR
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>					
01/07/2022	Opening Balance	7,411.32			6,224.02 DR
26/07/2022	Buy - VAP & ACM	2,760.91	2,500.00		8,724.02 DR
26/08/2022	Buy - VAP & ACM	2,779.01	2,500.00		11,224.02 DR
27/09/2022	Buy - VAP & ACM	3,217.50	2,500.00		13,724.02 DR
26/10/2022	Buy - VAP & ACM	3,020.05	2,500.00		16,224.02 DR
28/11/2022	Buy - VAP & ACM	2,819.12	2,500.00		18,724.02 DR
29/12/2022	Buy - VAP & ACM	2,899.22	2,500.00		21,224.02 DR
27/01/2023	Buy - VAP & ACM	2,685.28	2,500.00		23,724.02 DR
28/02/2023	Buy - VAP & ACM	2,770.08	2,500.00		26,224.02 DR
28/03/2023	Buy - VAP & ACM	2,940.83	2,500.00		28,724.02 DR
30/06/2023	Revaluation - 30/06/2023 @ \$77.300000 (System) - 33,303.328580 Units on hand		2,545,623.28		2,574,347.30 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.858900 (Custom Firm) - 33,303.328580 Units on hand			2,545,743.07	28,604.23 DR
		33,303.33	2,568,123.28	2,545,743.07	28,604.23 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				5,043.37 DR
23/10/2022	PAYGI - Sep22		2,920.00		7,963.37 DR
23/10/2022	PAYGI - Dec22		2,920.00		10,883.37 DR
06/01/2023	I/Tax - 2022			5,043.37	5,840.00 DR
30/06/2023	PAYGI - Jun23		695.00		6,535.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		1,852.11		8,387.11 DR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023		626.24		9,013.35 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			8,215.05	798.30 DR
			9,013.35	13,258.42	798.30 DR
Instalment Payable (88000)					
<u>Instalment Payable (88000)</u>					
01/07/2022	Opening Balance				10,646.00 CR
03/10/2022	PAYGI - Jun22		10,646.00		0.00 DR
30/06/2023	PAYGI - Jun23			695.00	695.00 CR
			10,646.00	695.00	695.00 CR
Total Debits:	5,729,543.03				
Total Credits:	5,729,543.03				

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

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

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

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

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

THE JL & TL TURNER SUPERANNUATION FUND

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

4 **Current postal address**

1c Salisbury Avenue

Suburb/town	State/territory	Postcode
South Perth	WA	6151

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	D1 \$ <input type="text" value="1,781"/>	Net foreign income	D \$ <input type="text" value="1,781"/>	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
(**R1** plus **R2** plus **R3** less **R6**) **R** \$

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
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text"/>		A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>		B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>		D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text"/>		E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text"/>		F2 \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text"/>		H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="7,151"/>		I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="3,127"/>		J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>		U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	Code <input style="width: 20px;" type="text"/>	L2 \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>		

TOTAL DEDUCTIONS
N \$ <input style="width: 150px;" type="text" value="10,278"/>
<small>(Total A1 to M1)</small>

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ <input style="width: 150px;" type="text"/>
<small>(Total A2 to L2)</small>

#TAXABLE INCOME OR LOSS	<small>Loss</small>
O \$ <input style="width: 150px;" type="text" value="54,767"/>	<input style="width: 20px;" type="text"/>
<small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>	

TOTAL SMSF EXPENSES
Z \$ <input style="width: 150px;" type="text" value="10,278"/>
<small>(N plus Y)</small>

#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	\$	54,767
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	8,215.05
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	0.00
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	8,215.05
<small>(T1 plus J)</small>			

Foreign income tax offset	C1	\$	626.24
Rebates and tax offsets	C2	\$	
Non-refundable non-carry forward tax offsets			
	C	\$	626.24
<small>(C1 plus C2)</small>			

SUBTOTAL 1

T2	\$	7,588.81
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(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	0.00
Early stage investor tax offset	D3	\$	0.00
Early stage investor tax offset carried forward from previous year	D4	\$	0.00
Non-refundable carry forward tax offsets			
	D	\$	0.00
<small>(D1 plus D2 plus D3 plus D4)</small>			
SUBTOTAL 2			
	T3	\$	7,588.81
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	1,852.11
No-TFN tax offset	E2	\$	
National rental affordability scheme tax offset	E3	\$	
Exploration credit tax offset	E4	\$	0.00
Refundable tax offsets			
	E	\$	1,852.11
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE	T5	\$	5,736.70
<small>(T3 less E – cannot be less than zero)</small>			

Section 102AAM interest charge

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

#Tax offset refunds (Remainder of refundable tax offsets)	I	<input type="text" value="0.00"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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PAYG instalments raised

K

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S	<input type="text" value="-539.30"/>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years	U	<input type="text"/>
Net capital losses carried forward to later income years	V	<input type="text" value="6,070"/>

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Turner**

First given name **Jay Leonard** Other given names

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

Contributions **OPENING ACCOUNT BALANCE \$ 284,473.46**

! 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 \$ 27,500.00
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 330,682.01
(**S1 plus S2 plus S3**)

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Turner**

First given name **Tania Louise** Other given names

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

Contributions

OPENING ACCOUNT BALANCE \$ **270,311.56**

! 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 \$ 27,500.00
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 315,388.90
(S1 plus S2 plus S3)

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

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ **Code**

Income stream payments
R2 \$ **Code**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A \$	491,358
Unlisted trusts	B \$	
Insurance policy	C \$	
Other managed investments	D \$	

15b Australian direct investments

<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ </p> <p>Australian non-residential real property J2 \$ </p> <p>Overseas real property J3 \$ </p> <p>Australian shares J4 \$ </p> <p>Overseas shares J5 \$ </p> <p>Other J6 \$ </p> <p>Property count J7 </p> </div>		<p>Cash and term deposits E \$ 99,741</p> <p>Debt securities F \$ </p> <p>Loans G \$ </p> <p>Listed shares H \$ 44,630</p> <p>Unlisted shares I \$ </p> <p>Limited recourse borrowing arrangements J \$ </p> <p>Non-residential real property K \$ </p> <p>Residential real property L \$ </p> <p>Collectables and personal use assets M \$ </p> <p>Other assets O \$ 11,035</p>
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15c Other investments

Crypto-Currency	N \$	
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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 \$ 646,764
<small>(Sum of labels A to T)</small>		

15e In-house assets

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

A No Yes **\$**

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="646,069"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="695"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="646,764"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

THE JL & TL TURNER SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
Units in Listed Unit Trusts (Australian) (78200)				
<u>AllianceBernstein Emrg Consumer Fd (ACM0011AU)</u>				
26/07/2022	Buy - VAP & ACM	1,462.50	1.71	2,500.00
26/08/2022	Buy - VAP & ACM	1,476.84	1.69	2,500.00
27/09/2022	Buy - VAP & ACM	1,559.38	1.60	2,500.00
26/10/2022	Buy - VAP & ACM	1,513.13	1.65	2,500.00
28/11/2022	Buy - VAP & ACM	1,445.09	1.73	2,500.00
29/12/2022	Buy - VAP & ACM	1,457.72	1.72	2,500.00
27/01/2023	Buy - VAP & ACM	1,434.72	1.74	2,500.00
28/02/2023	Buy - VAP & ACM	1,439.51	1.74	2,500.00
28/03/2023	Buy - VAP & ACM	1,422.23	1.76	2,500.00
		13,211.13		22,500.00
<u>CFML Antipodes Global Fund (CFMLANTIPO1)</u>				
11/07/2022	Sell - CFML Anti	(4,381.86)	1.01	(4,432.65)
15/07/2022	Sell - CFML Anti	(88.68)	1.01	(89.53)
15/07/2022	Buy - CFML Anti	117.71	0.89	104.56
15/08/2022	Buy - CFML Anti	7,160.71	0.85	6,088.11
08/02/2023	Sell - CFML Anti	(3,404.86)	1.01	(3,437.43)
17/02/2023	Sell - CFML Anti	(13.88)	1.01	(14.01)
08/05/2023	Sell - CFML Anti	(548.48)	1.01	(553.73)
31/05/2023	Buy - CFML Anti	896.78	1.00	900.81
30/06/2023	Buy - CFML Anti	687.60	1.01	692.92
		425.04		(740.95)
<u>CFML First Sentier Inv Infrac Fund (CFMLFIRST)</u>				
11/07/2022	Sell - CFML First	(255.45)	1.13	(288.85)
15/07/2022	Sell - CFML First	(39.70)	1.13	(44.77)
15/07/2022	Buy - CFML First	51.88	0.97	50.20
31/01/2023	Buy - CFML First	719.61	0.96	694.02
09/02/2023	Buy - CFML First	1,538.12	0.98	1,500.43
10/02/2023	Buy - CFML First	2,066.62	0.97	1,997.67
08/05/2023	Sell - CFML First	(110.39)	1.12	(124.17)
31/05/2023	Buy - CFML First	436.55	0.99	433.58
30/06/2023	Buy - CFML First	898.57	1.00	899.87
		5,305.80		5,117.98
<u>CFML Fixed Interest Fund (CFMLFIXED1)</u>				
11/07/2022	Sell - CFML Fixed	(161.12)	1.02	(164.68)
15/07/2022	Sell - CFML Fixed	(85.36)	1.02	(87.25)
15/07/2022	Buy - CFML Fixed	111.74	0.84	94.04
09/08/2022	Sell - CFML Fixed	(6,223.20)	1.02	(6,343.83)
10/02/2023	Buy - CFML Fixed	3,061.94	0.86	2,618.16
02/05/2023	Buy - CFML Fixed	3,604.64	0.87	3,134.37
31/05/2023	Buy - CFML Fixed	856.93	0.86	736.10
23/06/2023	Buy - CFML Fixed	2,567.59	0.85	2,186.52
30/06/2023	Buy - CFML Fixed	2,849.07	0.86	2,455.70
		6,582.22		4,629.13
<u>CFML Schroder Equity Opportunities Fund (CFMLSCHROD1)</u>				

THE JL & TL TURNER SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
05/07/2022	Buy - CFML Schroder (FY22)	1,645.55	1.33	2,182.42
15/07/2022	Buy - CFML Schroder	663.43	1.32	875.15
07/02/2023	Sell - CFML Schroder	(3,180.05)	1.50	(4,757.59)
17/02/2023	Sell - CFML Schroder	(6.10)	1.48	(9.06)
02/05/2023	Buy - CFML Schroder	2,097.98	1.52	3,184.68
31/05/2023	Buy - CFML Schroder	573.51	1.50	862.01
30/06/2023	Buy - CFML Schroder	392.92	1.51	593.53
		2,187.24		2,931.14
<u>CFML Aoris International SRI (CFMLSTEWAR)</u>				
15/07/2022	Buy - CFML Aoris (ex Stewart)	1,703.28	0.75	1,278.62
03/08/2022	Buy - CFML Aoris (ex Stewart)	2,665.71	0.79	2,117.31
15/08/2022	Buy - CFML Aoris (ex Stewart)	7,343.91	0.78	5,748.24
10/02/2023	Buy - CFML Aoris (ex Stewart)	143.03	0.82	117.75
08/05/2023	Sell - CFML Aoris (ex Stewart)	(1,498.85)	1.40	(2,101.84)
31/05/2023	Buy - CFML Aoris (ex Stewart)	520.77	0.91	475.57
30/06/2023	Sell - CFML Aoris (ex Stewart)	(664.99)	1.37	(911.59)
		10,212.87		6,724.06
<u>CFML Rare Emerging Markets Fund (CMFLRARE1)</u>				
11/07/2022	Sell - CFML Rare	(3,914.86)	1.16	(4,559.54)
15/07/2022	Sell - CFML Rare	(64.00)	1.13	(72.11)
15/07/2022	Buy - CFML Rare	85.25	0.95	81.07
02/05/2023	Buy - CFML Rare	945.99	1.04	987.57
31/05/2023	Buy - CFML Rare	652.92	1.05	688.66
29/06/2023	Sell - CFML Rare	(7,790.00)	1.06	(8,271.92)
30/06/2023	Buy - CFML Rare	207.53	1.08	224.93
		(9,877.16)		(10,921.34)
<u>CFML Fairlight Global Fund (CVW1586AU)</u>				
15/07/2022	Buy - CFML Fair	2,689.96	0.75	2,007.97
09/08/2022	Sell - CFML Fair	(9,117.50)	1.00	(9,120.97)
02/05/2023	Buy - CFML Fair	517.59	0.86	447.65
31/05/2023	Buy - CFML Fair	755.35	0.89	669.19
30/06/2023	Sell - CMFL Fair	(1,421.33)	1.00	(1,421.33)
		(6,575.91)		(7,417.49)
<u>ClearView - Cash Reserves (ClearViewRES)</u>				
30/06/2023	Reconcile ClearView Cash Accounts			7,990.95
		0.00		7,990.95
<u>Hyperion Aust Growth Companies Fund (HYPER.AX)</u>				
21/07/2022	Buy - Hyper	546.76	3.22	1,759.58
06/02/2023	Sell - Hyper	(426.54)	4.43	(1,888.74)
15/02/2023	Sell - Hyper	(1.04)	4.36	(4.53)
01/05/2023	Buy - Hyper	87.04	3.62	314.90
30/05/2023	Buy - Hyper	68.25	3.63	247.75
29/06/2023	Buy - Hyper	37.09	3.59	133.05
		311.56		562.01
<u>Spdr S&p/asx 50 Fund (SFY.AX1)</u>				
14/04/2023	Buy - SFY	365.00	65.57	23,933.80

THE JL & TL TURNER SUPERANNUATION FUND

Detailed Purchase and Disposal Report

For The Period 01 July 2022 - 30 June 2023

Transaction Date	Description	Units	Unit Price \$	Amount \$
		365.00		23,933.80
	<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>			
26/07/2022	Buy - VAP & ACM	2,760.91	0.91	2,500.00
26/08/2022	Buy - VAP & ACM	2,779.01	0.90	2,500.00
27/09/2022	Buy - VAP & ACM	3,217.50	0.78	2,500.00
26/10/2022	Buy - VAP & ACM	3,020.05	0.83	2,500.00
28/11/2022	Buy - VAP & ACM	2,819.12	0.89	2,500.00
29/12/2022	Buy - VAP & ACM	2,899.22	0.86	2,500.00
27/01/2023	Buy - VAP & ACM	2,685.28	0.93	2,500.00
28/02/2023	Buy - VAP & ACM	2,770.08	0.90	2,500.00
28/03/2023	Buy - VAP & ACM	2,940.83	0.85	2,500.00
		25,892.01		22,500.00

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 for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text"/>	K \$ <input type="text"/>
Other shares	B \$ <input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="177"/>	M \$ <input type="text" value="6,248"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/>	
Total current year capital gains	J \$ <input type="text" value="177"/>	

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

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

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

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)

SMSF Audit - Document Checklist

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

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

Share in Listed and Unlisted Companies / Trusts

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

WRAP Investments

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

Related Party Investments

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

Investment Property

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

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

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

Other Liabilities

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

Income & Expenditure

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

Tax

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