

wps File,  
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*Draft*

**P G BEER RETIREMENT FUND**

**FINANCIAL STATEMENTS**

**30<sup>TH</sup> JUNE 2023**

**P G BEER RETIREMENT FUND  
STATEMENT OF FINANCIAL POSITION  
AS AT 30<sup>TH</sup> JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>ASSETS</b>		
Cash	40,913	69,693
Debtor	-	-
	40,913	69,693
<b>INVESTMENTS</b>		
Shares in Listed Companies	559,265	672,927
	559,265	672,927
<b>TOTAL ASSETS</b>	<u>600,178</u>	<u>742,620</u>
<b>LESS:</b>		
<b>LIABILITIES</b>		
Sundry Creditors	3,740	3,740
Provision for Income Tax (Note 6)	(11,761)	(5,833)
	(8,021)	(2,093)
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>	<u>608,199</u>	<u>744,713</u>
<b>Member's Balance Summary</b>		
<b>Peter Beer – Pension</b>	48,556	218,771
<b>Peter Beer – Accumulation</b>	28,766	28,618
<b>Cassandra Beer - Accumulation</b>	<u>530,877</u>	<u>497,324</u>
	<u>608,199</u>	<u>744,713</u>

**P G BEER RETIREMENT FUND  
OPERATING STATEMENT**

**FOR THE PERIOD 12 MONTHS TO 30<sup>TH</sup> JUNE 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Investment Revenue</b>		
Interest	73	15
Dividends	28,340	31,902
Changes in Net Market Value (Note 5)	35,282	(28,403)
	<u>63,695</u>	<u>3,514</u>
 <b>Contribution Revenue</b>		
Member's Contribution	-	-
Employer's Contribution	6,533	6,731
	<u>6,533</u>	<u>6,731</u>
 <b>Expenses</b>		
Direct Investment Expense	259	314
Other General Administration Expenses	1,870	1,980
 Pensions Paid	210,800	150,955
	<u>212,929</u>	<u>153,249</u>
 <b>Benefits Accrued as a result of Operations before Income Tax</b>	 (142,701)	 (143,004)
 <b>Income Tax (Expense)/Credit</b>	 5,894	 6,092
<b>Income Tax (Expense) credit adj. 2021</b>	<u>293</u>	<u>1,137</u>
<b>Benefits Accrued as a result of Operations.</b>	 <u>(136,514 )</u>	 <u>135,775</u>

**P G BEER RETIREMENT FUND**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**1. Summary of Significant Accounting Policies**

This special purpose financial report has been prepared for distribution to the member of the P G Beer Retirement Fund to satisfy the Trustees' accountability requirements under the entity's constitution. The accounting policies used in the preparation of this report are consistent with previous years unless otherwise stated, and are, as described below:

- (a) The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption.
  
- (b) The requirements of Accounting Accounting Standards promulgated by the accounting profession do not have mandatory applicability to P G Beer Retirement Fund in relation to the year ended 30<sup>th</sup> June 2023 because the Fund is not a reporting entity as defined therein. However, the Trustees have determined that in order for the financial statements to present fairly the Fund's results of operations and state of affairs, the requirements of Accounting Standards and other professional reporting requirements relating to the measurement of assets, liabilities, revenues, expenses and equity should be complied with.

Accordingly, the Trustees have prepared the financial statements in accordance with Accounting Standards and other professional reporting requirements with the following exceptions:

AAS 16: Financial Reporting by Segments  
AAS22: Related Party Disclosures  
AAS 28: Statement of Cash Flows  
AAS 33: Presentation and Disclosure of Financial Instruments.

The financial statements have been prepared in accordance with the Fund's trust Deed and Superannuation Industry (Supervision) Act 1993 and Regulations.

**P G BEER RETIREMENT FUND**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**1. Summary of Significant Accounting Policies (cont.)**

The significant accounting policies which have been adopted in the preparation of the financial statements are set out below.

(a) Investments

Investments of the Fund have been measured at net market values after allowing for costs of realisation as at the reporting date.

Net market values have been determined as follows:

Shares in listed companies by reference to the relevant market quotations at the reporting date.

The net fair value of financial asset is considered to be equal to the net market value.

(b) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

*Changes in net market values*

Changes in the net market value of assets are recognised in the operating statement in the periods in which they occur.

*Contributions*

Contributions are recognised when control of the asset has been attained and are recorded in the period to which they relate.

*Interest*

Control of a right to receive consideration for the provision of, or investment in, assets has been attained.

## P G BEER RETIREMENT FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

##### 1. Summary of Significant Accounting Policies (cont.)

###### *Dividends*

Control of a right to receive consideration for the investment in assets is attained, usually evidenced by approval of a dividend at a meeting of shareholders.

###### (c) Income Tax

The fund is a complying superannuation fund within the provisions of the Income tax assessment act. Accordingly, tax is payable on net investment income, realised capital gains and net taxable contributions, at 15%.

Income tax expense and assets and liabilities arising from the levying of income tax (including capital gains tax) have been determined in accordance with the provisions of Australian Accounting Standard AAS 3: Accounting for Income Tax.

###### (d) Cash

For the purposes of the financial statements, cash includes cash and at call deposits with banks.

###### (e) Receivables and Other Payables

Receivables are carried at nominal amounts due which approximate net fair value.

Other payables are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the company.

###### (f) Superannuation Contributions Surcharge

Superannuation Contributions Surcharge is levied on surchargeable contributions on the basis of the individual member's adjusted taxable income.

The Superannuation surcharge liability recognised by the Fund has been charged to the relevant member's account.

**P G BEER RETIREMENT FUND**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**2. Liability for Accrued Benefits**

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

Changes in the liability for accrued benefits:

	<b>2023</b>	<b>2022</b>
	\$	\$
Liability for Accrued Benefits at Beginning of Period	744,713	880,488
<b>Add:</b> Increase in Accrued Benefits	74,286	15,180
<b>Less:</b> Benefits Paid	210,800	150,955
Liability for Accrued Benefits at End of Period	<u>608,199</u> =====	<u>744,713</u> =====

**3. Vested Benefits**

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

	<b>2023</b>	<b>2022</b>
	\$	\$
Vested Benefits	<u>608,199</u> =====	<u>744,713</u> =====

## P G BEER RETIREMENT FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

#### 4. Guaranteed Benefits

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

#### 5. Changes in Net Market Value

	2023	2022
	\$	\$
Changes in Net Market Value of Investments		
- Investments held at Reporting Date	19,205	(25,059)
	<u>19,205</u>	<u>(25,059)</u>
- Investments Realised During the Year	16,077	(3,344)
	<u>16,077</u>	<u>(3,344)</u>
TOTAL	<u><u>35,282</u></u>	<u><u>(28,403)</u></u>



**P G BEER RETIREMENT FUND**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**6. Income Tax**

The income tax expense differs from the prima facie tax on benefits accrued as a result of operations and is reconciled as follows:

	<b>2023</b>	<b>2022</b>
	\$	\$
Benefits Accrued as a result of Operations		
Before Income Tax at 15%	(21,405)	(21,451)
<b>Add:</b> Tax Effect of Imputed Credit Pensions Paid	1,739 31,620	1,872 22,643
Capital (Profit) loss on sale of investment	(2,411)	501
Exempt Pension Expenses.	94	141
Capital Gains Tax	-	-
	9,637	3,706
<b>Less:</b> Imputed Credit	11,594	12,477
Unrealised gain on share portfolio	2,882	(3,758)
Prior year adj	-	(294)
Exempt Pension Income	1,055	1,373
Income Tax Expense/(Credit)	(5,894)	(6,092)

## P G BEER RETIREMENT FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

	2023	2022
	\$	\$
The Income Tax Expense Comprises Amounts set aside to:		
Provision for Income Tax Attributable to Current Year	(5,894)	(6,092)
Future Income Tax Benefit	-	-
Prior Year Adjustment	-	-
Income Tax Expense/(Credit)	<u>(5,894)</u>	<u>(6,092)</u>
	=====	=====

#### 9. Funding Arrangements

During the year ended 30<sup>th</sup> June 2023 employer contribution to the Fund on behalf of the member was \$6,533 (2022 \$6,731). The benefits transferred in was \$NIL (2022: \$NIL) to the Fund during the financial year.

#### 10. Subsequent Events

There have been no significant events which have occurred subsequent to 30<sup>th</sup> June 2023.

**PG BEER RETIREMENT FUND**

**TRUSTEES' DECLARATION**

In the opinion of Peter Geoffrey Beer and Cassandra Margaret Beer, being the Directors of PG Beer Retirement Fund Pty Ltd as trustees for PG Beer Retirement Fund:

- (i) The financial statements and notes to the financial statements for the year ended 30<sup>th</sup> June 2023 present fairly the financial position of the Superannuation Fund at 30<sup>th</sup> June 2023 and results of its operations for the year then ended in accordance with Australian Accounting Standards and other mandatory professional reporting requirements;
- (ii) The financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30<sup>th</sup> June 2023.

**Director**.....  
PG Beer

**Director**.....  
CM Beer

**PG BEER RETIREMENT FUND**

**MEMBER'S INFORMATION STATEMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**2023**  
**\$**

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**MEMBERS FUND**  
**PETER BEER**

Withdrawal benefit at beginning of year	247,389.00
Employer's Contribution	-
Allocated Earnings	40,733.00
Benefits Transferred In	-
Benefits Paid During Year	(210,800.00)

<b>WITHDRAWAL BENEFIT AS AT 30<sup>TH</sup> JUNE 2022</b>	<u>77,322.00</u>
Represented by:	
Pension Account	48,556.00
Accumulation Account	<u>28,766.00</u>
	<u>77,322.00</u>

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- Member contributions
- Superannuation guarantee contributions
- Award contributions
- Other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60 on a phased in basis, by 2025.

**Superannuation Contributions Surcharge**

The cost of the superannuation contributions surcharge, if any, relating to your surchargeable contributions are deductible from your member's account at the time of receipt of an assessment from the Australian Taxation Office.

**PG BEER RETIREMENT FUND**  
**MEMBER'S INFORMATION STATEMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

	2023
	\$
<hr/>	
<b>MEMBER'S FUND</b>	
CASSANDRA BEER	
Withdrawal benefit at beginning of year	497,324.00
Employer' Contribution	6,533.00
Allocated Earnings	27,020.00
Benefits Transferred In	-
Benefits Paid During Year	-
<b>WITHDRAWAL BENEFIT AS AT 30<sup>TH</sup> JUNE 2023</b>	<u>530,877.00</u>

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

Member contributions  
Superannuation guarantee contributions  
Award contributions  
Other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60 on a phased in basis, by 2025.

**Superannuation Contributions Surcharge**

The cost of the superannuation contributions surcharge, if any, relating to your surchargeable contributions are deductible from your member's account at the time of receipt of an assessment from the Australian Taxation Office.

**MINUTES OF MEETING OF TRUSTEES OF  
PG BEER RETIREMENT FUND  
HELD AT 6 SOUDAN STREET, RANDWICK  
ON**

**PRESENT:** Peter Geoffrey Beer  
Cassandra Margaret Beer

**CHAIRMAN:** **IT WAS RESOLVED** that Peter Geoffrey Beer be elected Chairman of the meeting

**NOTICE OF MEETING:** **IT WAS RESOLVED** that the notice of meeting be taken as read

**FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

**IT WAS RESOLVED** that the financial statements would be prepared as a Special Purpose Financial Report as, in the opinion of the Directors of the Trustee Company, the Superannuation Fund is a non-reporting entity and is therefore not required to comply with all Australian Accounting Standards.

The Chairman tabled the Financial Statements, comprising the Operating Statement, Statement of Financial Position and Notes to the Financial Statements of the Superannuation Fund in respect of the year ended 30<sup>th</sup> June 2023.

**IT WAS RESOLVED** that such Statements be and are hereby adopted as tabled.

**TRUSTEE'S**

**DECLARATION:** **IT WAS RESOLVED** that the Trustee's Declaration of the Superannuation Fund be signed.

**FORM F ANNUAL RETURN:**

The trustee tabled the Form F Annual Return and is satisfied that the Fund complied with the requirements of the *Superannuation Industry (Supervision) ACT 1993* and Regulations during the year ended 30<sup>th</sup> June 2023.

**IT WAS RESOLVED** that the Annual Return be approved, signed and lodged with the Australian Taxation Office.

**INVESTMENT**

**STRATEGY:**

The trustees reviewed the investment performance and agreed that the profit (before benefits paid) for the year again met the Trustees expectations. The Trustees also confirmed that the holding of quality stocks over the long-term will continue, though an ongoing review will continue to ensure that all stocks continue to meet their requirements. The Trustees considered the risk rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities.

**IT WAS RESOLVED** that no changes to the investment strategy were required.

**ALLOCATION OF**

**INCOME:**

**IT WAS RESOLVED** that the profit of the fund for the 12 months to 30 June 2023 be allocated on the segregated assets as determined at the 1<sup>st</sup> July 2022.

**INVESTMENT  
ACQUISITIONS**

**AND DISPOSALS:**

**IT WAS RESOLVED** to ratify the investment acquisitions and disposals throughout the financial year ended 30<sup>th</sup> June 2023.

**AUDITORS AND  
TAX AGENTS:**

**IT WAS RESOLVED** that Stirling Wharton Taylor Pty Limited Chartered Accountants be appointed as tax agents and Anthony Boys be appointed as auditor for the year ended 30<sup>th</sup> June 2024.

**TRUSTEE  
STATUS:**

Each of the Trustees confirmed they are qualified to act as Trustees of the superannuation entity and that they are not disqualified persons as defined by Section 121 of the Superannuation Industry (Supervision) Act 1993.

All resolutions for this meeting were made in accordance with Regulation 4.08 of the Superannuation Industry (Supervision) Act 1993 and Regulations.

**CLOSURE:**

There being no further business the meeting was closed.

Signed at the conclusion of the meeting as a true and correct record.

.....  
Peter Geoffrey Beer – Chairman.

.....  
Cassandra Margaret Beer



**Australian Government**  
**Australian Taxation Office**

**Agent** STIRLING WARTON TAYLOR PTY LIMITED

**Client** P G BEER RETIREMENT FUND

**ABN** 36 433 792 501

**TFN** 98 385 511

## Income tax 551

<b>Date generated</b>	14 February 2024
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

3 results found - from **01 July 2022** to **14 February 2024** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
17 Jul 2023	20 Jul 2023	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$6,168.09		\$0.00
17 Jul 2023	17 Jul 2023	Interest on overpayment for Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$42.10	\$6,168.09 CR
17 Jul 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$6,125.99	\$6,125.99 CR





**Australian Government**  
**Australian Taxation Office**

**Agent** STIRLING WARTON TAYLOR PTY LIMITED  
**Client** P G BEER RETIREMENT FUND  
**ABN** 36 433 792 501  
**TFN** 98 385 511

## Activity statement 001

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<b>Date generated</b>	14 February 2024
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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0 results found - from **01 July 2022** to **14 February 2024** sorted by **processed date** ordered **newest to oldest**



# Internet Banking

## Transaction history

**Account:** PGBRF a/c  
082-055 486301574

**Date from:** 2022-07-01  
**Date to:** 2023-06-30

**Search details:**

**Transaction type:** All transactions

**Amount from:**      **Amount to:**

Date	Transaction Details	Debit	Credit	Balance*
30 Jun 2023	INTEREST Interest Paid		+\$1.12 ✓	+\$86.92*
06 Jun 2023	ONLINE F2870991071 Fun... Transfer Debit	-\$14,600.00 ✓		+\$85.80*
06 Jun 2023	INTERNET TRANSFER... Transfer Credit		+\$13,700.00 ✓	+\$14,685.80*
01 Jun 2023	QUICKSPR34898883 60 QUICKSUPER ... Inter Bank Credit		+\$526.42 ✓	+\$985.80*
24 May 2023	ONLINE H0219921915 Fun... Transfer Debit	-\$8,500.00 ✓		+\$459.38*
24 May 2023	INTERNET TRANSFER... Transfer Credit		+\$8,500.00 ✓	+\$8,959.38*

05 Jul 2022	ONLINE V2135538635...	\$2,000.00✓	\$6,191.32*
	Transacted		
05 Jul 2022	DV231/00931394 NAB INTERIM DIV...	\$2,509.01✓	\$8,191.32*
	Dividend		

Credit balance: \$207,074.61\*

Debit balance: \$212,670.00\*

\$0.00\*

**Net position: \$5,595.39\***

\* Balances shown on this transaction history may include transactions that are not yet completed and may vary from balances shown on your account statements.

### End of report

National Australia Bank Limited ABN 12 004 044 937

19 Aug 2022	ONLINE B1052901834... Transfer Debit	-\$2,000.00 ✓	<b>+\$1,310.53*</b>
19 Aug 2022	INTERNET TRANSFER... Transfer Credit	+\$2,000.00 ✓	<b>+\$3,310.53*</b>
01 Aug 2022	ONLINE Q0260961978... Transfer Debit	-\$10,000.00 ✓	<b>+\$1,310.53*</b>
01 Aug 2022	Peter Geoffrey Beer G5909160378 PBeer Transfer Debit	-\$2,500.00 ✓	<b>+\$11,310.53*</b>
01 Aug 2022	QUICKSPR32648245 15 QUICKSUPER ... Inter Bank Credit	+\$506.67 ✓	<b>+\$13,810.53*</b>
01 Aug 2022	INTERNET TRANSFER... Transfer Credit	+\$7,500.00 ✓	<b>+\$13,303.86*</b>
15 Jul 2022	INTERNET BPAY VIRGIN MONEY... Transfer Debit	-\$25,000.00 ✓	<b>+\$5,803.86*</b>
15 Jul 2022	SWT N9235951998 P Beer Transfer Debit	-\$1,870.00 ✓	<b>+\$30,803.86*</b>
15 Jul 2022	INTERNET TRANSFER... Transfer Credit	+\$26,000.00 ✓	<b>+\$32,673.86*</b>
11 Jul 2022	QUICKSPR32481674 10 QUICKSUPER ... Inter Bank Credit	+\$482.54 ✓	<b>+\$6,673.86*</b>

## Transfer Debit

12 Sep 2022	ONLINE X2409253373...	-\$4,100.00 ✓	<b>+\$4,343.87*</b>
	Transfer Debit		
12 Sep 2022	INTERNET TRANSFER...	+\$4,500.00 ✓	<b>+\$11,443.87*</b>
	Transfer Credit		
12 Sep 2022	INTERNET TRANSFER...	+\$5,000.00 ✓	<b>+\$6,943.87*</b>
	Transfer Credit		
12 Sep 2022	Peter Geoffrey Beer G9152017373 P a...	-\$3,000.00 ✓	<b>+\$8,443.87*</b>
	Transfer Debit		
01 Sep 2022	QUICKSPR32884584 87 QUICKSUPER ...	+\$633.34 ✓	<b>+\$1,943.87*</b>
	Inter Bank Credit		
31 Aug 2022	ONLINE M1987511982...	-\$3,000.00 ✓	<b>+\$1,310.53*</b>
	Transfer Debit		
31 Aug 2022	INTERNET TRANSFER...	+\$3,000.00 ✓	<b>+\$4,310.53*</b>
	Transfer Credit		
22 Aug 2022	ONLINE P8437283934 Fun...	-\$16,000.00 ✓	<b>+\$1,310.53*</b>
	Transfer Debit		
22 Aug 2022	INTERNET TRANSFER...	+\$16,000.00 ✓	<b>+\$17,310.53*</b>
	Transfer Credit		

ONLINE

05 Oct 2022	AUF22/00929936 CSL LTD DIVIDEN... Dividend		+\$958.28 ✓	<b>+\$6,283.45*</b>
30 Sep 2022	INTEREST Interest Paid		+\$0.45 ✓	<b>+\$5,325.17*</b>
29 Sep 2022	Peter Geoffrey Beer A6153782826 P a... Transfer Debit	-\$3,000.00 ✓		<b>+\$5,324.72*</b>
29 Sep 2022	ONLINE F7139097183... Transfer Debit	-\$2,000.00 ✓		<b>+\$8,324.72*</b>
29 Sep 2022	ONLINE B3859772898... Transfer Debit	-\$1,500.00 ✓		<b>+\$10,324.72*</b>
29 Sep 2022	S00031306493 RHC` Dividend P G BEE... Inter Bank Credit		+\$511.68 ✓	<b>+\$11,824.72*</b>
29 Sep 2022	001280786673 CBA FNL DIV P G BEER... Dividend		+\$1,959.30 ✓	<b>+\$11,313.04*</b>
27 Sep 2022	001283413066 WOW FNL DIV P G BEER Dividend		+\$1,097.10 ✓	<b>+\$9,353.74*</b>
23 Sep 2022	AF386/00226823 BHP GROUP DIV ... Dividend		+\$6,412.77 ✓	<b>+\$8,256.64*</b>
14 Sep 2022	ONLINE Q6559991174 Fun... Transfer Debit	-\$2,500.00 ✓		<b>+\$1,843.87*</b>

29 Nov 2022	TRANSFER... Transfer Credit	+\$11,000.00 ✓	<b>+\$11,601.98*</b>
11 Nov 2022	ONLINE W1904243000... Transfer Debit	-\$7,000.00 ✓	<b>+\$601.98*</b>
09 Nov 2022	INTERNET TRANSFER P and ... Transfer Debit	-\$3,000.00 ✓	<b>+\$7,601.98*</b>
09 Nov 2022	INTERNET TRANSFER... Transfer Credit	+\$10,000.00 ✓	<b>+\$10,601.98*</b>
27 Oct 2022	QUICKSPR33322973 65 QUICKSUPER ... Inter Bank Credit	+\$506.67 ✓	<b>+\$601.98*</b>
20 Oct 2022	ONLINE A1749105449... Transfer Debit	-\$1,000.00 ✓	<b>+\$95.31*</b>
10 Oct 2022	ONLINE J7804598550 Fun... Transfer Debit	-\$8,300.00 ✓	<b>+\$1,095.31*</b>
06 Oct 2022	QUICKSPR33152127 72 QUICKSUPER ... Inter Bank Credit	+\$506.67 ✓	<b>+\$9,395.31*</b>
06 Oct 2022	INT22/00675108 WOODSIDE P G... Dividend	+\$726.19 ✓	<b>+\$8,888.64*</b>
06 Oct 2022	FIN22/00947665 WESFARMERS LT... Dividend	+\$1,879.00 ✓	<b>+\$8,162.45*</b>

	Transfer Debit		
16 Jan 2023	INTERNET TRANSFER... Transfer Credit	+\$9,000.00 ✓	<b>+\$10,423.08*</b>
04 Jan 2023	ONLINE D4581528953 Fun... Transfer Debit	-\$3,000.00 ✓	<b>+\$1,423.08*</b>
04 Jan 2023	INTERNET TRANSFER... Transfer Credit	+\$2,000.00 ✓	<b>+\$4,423.08*</b>
03 Jan 2023	QUICKSPR33799731 85 QUICKSUPER ... Inter Bank Credit	+\$506.67 ✓	<b>+\$2,423.08*</b>
30 Dec 2022	INTEREST Interest Paid	+\$0.23 ✓	<b>+\$1,916.41*</b>
16 Dec 2022	ONLINE Z5981541436... Transfer Debit	-\$2,000.00 ✓	<b>+\$1,916.18*</b>
14 Dec 2022	DV232/00431226 NAB FINAL DIV... Dividend	+\$2,680.86 ✓	<b>+\$3,916.18*</b>
30 Nov 2022	QUICKSPR33575198 64 QUICKSUPER ... Inter Bank Credit	+\$633.34 ✓	<b>+\$1,235.32*</b>
29 Nov 2022	ONLINE A8184521338 Fun... Transfer Debit	-\$11,000.00 ✓	<b>+\$601.98*</b>
	INTERNET		



28 Feb 2023	INTERNET TRANSFER... Transfer Credit	+\$5,000.00✓	<b>+\$5,936.42*</b>
27 Feb 2023	QUICKSPR34190298 03 QUICKSUPER ... Inter Bank Credit	+\$506.67✓	<b>+\$936.42*</b>
16 Feb 2023	ONLINE C4295581384 Fun... Transfer Debit	-\$12,000.00✓	<b>+\$429.75*</b>
16 Feb 2023	INTERNET TRANSFER... Transfer Credit	+\$12,000.00✓	<b>+\$12,429.75*</b>
13 Feb 2023	ONLINE Z2836263674 Fun... Transfer Debit	-\$1,000.00✓	<b>+\$429.75*</b>
13 Feb 2023	INTERNET TRANSFER... Transfer Credit	+\$1,000.00✓	<b>+\$1,429.75*</b>
06 Feb 2023	ONLINE Z4579105106 Fun... Transfer Debit	-\$3,000.00✓	<b>+\$429.75*</b>
30 Jan 2023	QUICKSPR33984838 24 QUICKSUPER ... Inter Bank Credit	+\$506.67✓	<b>+\$3,429.75*</b>
16 Jan 2023	ONLINE L6378077974... Transfer Debit	-\$4,000.00✓	<b>+\$2,923.08*</b>
16 Jan 2023	ONLINE W8781110955... Transfer Debit	-\$3,500.00✓	<b>+\$6,923.08*</b>

31 Mar 2023	Interest Paid		+\$0.30 ✓	<b>+\$8,105.38*</b>
31 Mar 2023	QUICKSPR34434735 30 QUICKSUPER ... Inter Bank Credit		+\$692.62 ✓	<b>+\$8,105.08*</b>
30 Mar 2023	S00031306493 RHC Dividend P G BEE... Inter Bank Credit		+\$527.50 ✓	<b>+\$7,412.46*</b>
30 Mar 2023	001291295443 CBA DIV P G BEER... Dividend		+\$1,768.20 ✓	<b>+\$6,884.96*</b>
30 Mar 2023	AI387/00225167 BHP GROUP DIV ... Dividend		+\$3,426.82 ✓	<b>+\$5,116.76*</b>
28 Mar 2023	ONLINE Z9944991592 Fun... Transfer Debit	-\$900.00 ✓		<b>+\$1,689.94*</b>
28 Mar 2023	INT23/00946377 WESFARMERS LT... Dividend		+\$1,653.52 ✓	<b>+\$2,589.94*</b>
16 Mar 2023	ONLINE Z1357732432 Fun... Transfer Debit	-\$11,000.00 ✓		<b>+\$936.42*</b>
16 Mar 2023	INTERNET TRANSFER... Transfer Credit		+\$11,000.00 ✓	<b>+\$11,936.42*</b>
28 Feb 2023	ONLINE L1556130161... Transfer Debit	-\$5,000.00 ✓		<b>+\$936.42*</b>

	ONLINE			
15 May 2023	S5619568497 Fun... Transfer Debit	-\$18,600.00 ✓		<b>+\$459.38*</b>
	INTERNET			
15 May 2023	TRANSFER... Transfer Credit		+\$14,000.00 ✓	<b>+\$19,059.38*</b>
	QUICKSPR34739372			
11 May 2023	11 QUICKSUPER ... Inter Bank Credit		+\$524.70 ✓	<b>+\$5,059.38*</b>
	001294263552 WOW			
13 Apr 2023	DIV P G BEER Dividend		+\$828.00 ✓	<b>+\$4,534.68*</b>
	ONLINE			
12 Apr 2023	F4274722508 Fun... Transfer Debit	-\$11,000.00 ✓		<b>+\$3,706.68*</b>
	ONLINE			
12 Apr 2023	Q5189772108 Fun... Transfer Debit	-\$5,800.00 ✓		<b>+\$14,706.68*</b>
	INTERNET			
12 Apr 2023	TRANSFER... Transfer Credit		+\$11,000.00 ✓	<b>+\$20,506.68*</b>
	23AUD/00829252			
05 Apr 2023	CSL LTD DIVIDEN... Dividend		+\$423.20 ✓	<b>+\$9,506.68*</b>
	FIN22/00683324			
05 Apr 2023	WOODSIDE P G... Dividend		+\$978.10 ✓	<b>+\$9,083.48*</b>

## INTEREST

Mr PETER GEOFFREY BEER Cash account

BSB: 083-052  
Account number: 300009576

Current Balance	146,925.11	Daily Balance	146,925.11
Available Balance	146,925.11	Daily Balance (including)	146,925.11

Transactions  Primary Debit  Payments

Transactions

Filter by  197 results 1 Show 20 per page

Transaction	Date	Type	Description	Debit	Credit	Balance
	09/09/2023	Interest	INTEREST		1.11 ✓	146,926.22
	19/06/2023	Debit	BUY CSL ASX 100 ASD 200 0 12	511,126.74 ✓		146,809.48
Transaction amount	18/09/2023	Interest/Charge	Please see item 158962023			146,809.48
Date	7/05/2023	Credit	SELL CSL ASX 50 ASD 100 0 1		511,126.74 ✓	146,809.48
	8/06/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	31/05/2023	Interest	INTEREST		111.80 ✓	146,809.48
	24/05/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	15/05/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	12/05/2023	Credit	SELL CSL ASX 30 ASD 200 0 1		511,126.74 ✓	146,809.48
	28/04/2023	Credit	SELL CSL ASX 25 ASD 200 0 12		511,126.74 ✓	146,809.48
	28/04/2023	Interest	INTEREST		111.80 ✓	146,809.48
	13/04/2023	Credit	SELL CSL ASX 40 ASD 200 0 1		511,126.74 ✓	146,809.48
Apply	12/04/2023	Credit	SELL CSL ASX 50 ASD 200 0 1		511,126.74 ✓	146,809.48
	12/04/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	31/03/2023	Interest	INTEREST		111.80 ✓	146,809.48
	16/03/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	28/02/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	28/02/2023	Interest	INTEREST		111.80 ✓	146,809.48
	16/02/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48
	13/02/2023	Debit	nabtrade- 150,365.7 FUND5 TRA	511,126.74 ✓		146,809.48

197 results 1 Show 20 per page

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80.

Important Notice

View all cash accounts

View all cash accounts



Mr PETER GEOFFREY BEER Cash account

BSB: 083-052  
Account number: 300009576

Principal balance	Last Account	Pay any payments
Initial balance	549,825.00	Unpaid total
Available balance	549,825.00	Daily loan interest

197 results 2 Show 20 per page

Transactions

Filter by 197 results 2 Show 20 per page

Filter by	Date	Type	Description	Debit	Credit	Balance
Transaction	13/07/2023	Credit	SELL CSI ASX 50 AHD 508.00		508.00 ✓	549,825.00
Transaction amount	6/02/2023	Credit	SELL CSI ASX 51 AHD 110.00		110.00 ✓	549,825.00
Date	5/02/2023	Credit	SELL WCSI ASX 20 AHD 36.00		36.00 ✓	549,825.00
	6/02/2023	Credit	SELL CSI ASX 33 AHD 304.00		304.00 ✓	549,825.00
	2/02/2023	Credit	SELL CSI ASX 57 AHD 296.72		296.72 ✓	549,825.00
	31/01/2023	Interest	INTEREST		11.00 ✓	549,825.00
	16/01/2023	Debit	nabtrade - 14560593 FUNDS TRA...	52,950.00 ✓		549,825.00
	12/01/2023	Credit	SELL CSI ASX 52 AHD 275.00		275.00 ✓	549,825.00
	4/01/2023	Debit	nabtrade - 14560593 FUNDS TRA...	52,950.00 ✓		549,825.00
	30/11/2022	Interest	INTEREST		50.00 ✓	549,825.00
	30/11/2022	Interest	INTEREST		50.00 ✓	549,825.00
Apply	29/11/2022	Debit	nabtrade - 4759259 FUNDS TRA...	51,100.00 ✓		549,825.00
	25/11/2022	Credit	SELL CSI ASX 50 AHD 299.50		299.50 ✓	549,825.00
	9/11/2022	Debit	nabtrade - 14251895 FUNDS TRA...	50,200.00 ✓		549,825.00
	4/11/2022	Credit	SELL CSI ASX 37 AHD 283.00		283.00 ✓	549,825.00
	30/05/2022	Interest	INTEREST		50.00 ✓	549,825.00
	16/05/2022	Interest/Change	Please call from 16/05/2022			549,825.00
	12/09/2022	Debit	nabtrade - 13756693 FUNDS TRA...	50,000.00 ✓		549,825.00
	12/09/2022	Debit	nabtrade - 17590593 FUNDS TRA...	50,000.00 ✓		549,825.00
	31/08/2022	Debit	nabtrade - 13657222 FUNDS TRA...	52,670.00 ✓		549,825.00

197 results 2 Show 20 per page

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80.

Important Notice



WealthHub Securities  
ABN 83 598 444 937  
AFSL No. 230704

Holding date:  
30/06/2023

## Mr PETER GEOFFREY BEER

Description	Code	Quantity	Portfolio(%)	Market Price	Avg. Price	Market Value	Gain/Loss (\$/%)
BHP GROUP LIMITED ORDINARY FULLY PAID	BHP.ASX	2513.0	20.22%	\$44.99	\$13.7386	\$113,059.87	\$78,534.73 (227.47%)
COMMONWEALTH BANK OF AUSTRALIA, ORDINARY FULLY PAID	CBA.ASX	842.0	15.10%	\$100.27	\$55.1993	\$84,427.34	\$37,949.57 (81.65%)
CSL LIMITED ORDINARY FULLY PAID	CSL.ASX	115.0	5.70%	\$277.38	\$151.6746	\$31,898.70	\$14,456.12 (82.88%)
NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID	NAB.ASX	3437.0	16.21%	\$26.37	\$20.154	\$90,633.69	\$21,364.52 (30.84%)
RAMSAY HEALTH CARE LIMITED ORDINARY FULLY PAID	RHC.ASX	1055.0	10.62%	\$56.29	\$22.5002	\$59,385.95	\$35,648.23 (150.18%)
WOODSIDE ENERGY GROUP LTD ORDINARY FULLY PAID	WDS.ASX	454.0	2.80%	\$34.44	\$0.00	\$15,635.76	\$15,635.76 (0.00%)
WESFARMERS LIMITED ORDINARY FULLY PAID	WES.ASX	1879.0	16.58%	\$49.34	\$23.6436	\$92,709.86	\$48,283.57 (108.68%)
WOOLWORTHS GROUP LIMITED ORDINARY FULLY PAID	WOW.ASX	1800.0	12.79%	\$39.73	\$26.4566	\$71,514.00	\$23,892.17 (50.17%)
<b>Totals</b>						<b>\$559,265.17</b>	<b>\$275,764.67 (97.27%)</b>

# DIVIDENDS RECEIVED

Company	Amount	Franked	Unfranked	Imputation's Credit
NAB	2,509.01	2,509.01	—	1,075.29
BHP	6,412.77	6,412.77	—	2,748.33
WOW	1,097.10	1,097.10	—	470.19
CBA	1,959.30	1,959.30	—	839.70
RHC	511.68	511.68	—	219.29
CSL	958.28	95.88	<sup>862</sup> <del>662</del> .40	41.06
WES	1,879.00	1,879.00	—	805.29
WDS	726.19	726.19	—	311.22
NAB	2,680.86	2,680.86	—	1,148.94
WES	1,653.52	1,653.52	—	708.65
BHP	3,426.82	3,426.82	—	1,468.64
CBA	1,768.20	1,768.20	—	757.80
RHC	527.50	527.50	—	226.07
WDS	978.10	978.10	—	419.19
CSL	423.20	—	423.20	—
WOW	828.00	828.00	—	354.86
	28,339.53	<sup>27,053.93</sup> <del>21,574.97</del>	1,285.60	11,594.01



2023

# TAX PROFIT/(LOSS) ON SALE OF INVESTMENTS

SHARES OWNED BY P. BEER (SEGREGATION)

## WOOLWORTHS

Sale 270 Shares @ \$36.33	\$ 9,789.16
Tax Cost Base 270 x \$20.43	\$ 5,516.10
Taxable Profit	<u>4,273.06</u>

## CBA

Sale 91 Shares @ \$110.12	\$ 9,998.70
Tax Cost Base 91 x \$57.89	5,267.99
Taxable Profit	<u>4,730.71</u>

## CSL

Sale 485 Shares	\$144,577.10
Tax Cost Base 485 x \$33.70	16,344.50
Taxable Profit	<u>128,232.60</u>



**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 712S7).

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

**To complete this annual return**

Print clearly, using a BLACK pen only.

Use BLOCK LETTERS and print one character per box.

S M I T H S T

Place  in ALL applicable boxes.

Postal address for annual returns:

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

For example:  
Australian Taxation Office  
GPO Box 9845  
SYDNEY NSW 2001

**Section A: Fund information**

**1 Tax file number (TFN)**

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

- 1 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)**

P G B E E R R E T I R E M E N T F U N D

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

3 6 4 3 3 7 9 2 5 0 1

**4 Current postal address**

C / - S T I R L I N G W A R T O N T A Y L O R P T Y L T D

G P O B O X 7 0 1 9

Suburb/town: SYDNEY State/territory: NSW Postcode: 2001

**5 Annual return status**

- Is this an amendment to the SMSF's 2023 return? A No  Yes
- Is this the first required return for a newly registered SMSF? B No  Yes





**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

BOYS

First given name

ANTHONY ~~WILLIAM~~

Other given names

WILLIAM

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

PO BOX 3376

~~RUNDLE MALL~~

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed

A 8 / 11 / 11

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 082055

Fund account number 486 301 574

Fund account name

P G BEER RETIREMENT FUND

I would like my tax refunds made to this account.  Go to C.

**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.



Fund's tax file number (TFN) 98 395 511

8 Status of SMSF Australian superannuation fund A No Yes X Fund benefit structure B A
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? C No Yes X

9 Was the fund wound up during the income year? No X Yes If yes, provide the date on which the fund was wound up Year / Month / Day 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 \$ 7,034 X

Which method did you use to calculate your exempt current pension income? Segregated assets method B X Unsegregated assets method C Was an actuarial certificate obtained? D Yes

Did the fund have any other income that was assessable? E Yes X 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 C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>A2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>B2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Capital works expenditure	<b>D1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>D2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>E2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Insurance premiums - members	<b>F1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>F2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
SMSF auditor fee	<b>H1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> 1,320.X	<b>H2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , 550.X	
Investment expenses	<b>I1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>I2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Management and administration expenses	<b>J1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , 182.X	<b>J2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , 77.X	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>U2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Other amounts	<b>L1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	<b>L2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X	
Tax losses deducted	<b>M1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .X		

**TOTAL DEDUCTIONS**  
**N** \$    ,    1,502.X  
(Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$    ,    , 627.X  
(Total A2 to L2)

"This is a mandatory label."

<p><b>TAXABLE INCOME OR LOSS</b></p> <p><b>O</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> 38,004.X <input type="text"/> <small>Loss</small></p> <p><small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small></p>
---

<p><b>TOTAL SMSF EXPENSES</b></p> <p><b>Z</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> 2,129.X</p> <p><small>(N plus Y)</small></p>
---







Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2** \$    ,    ,    .

Credit for tax withheld – where ABN or TFN not quoted (non-individual)  
**H3** \$    ,    ,    .

Credit for TFN amounts withheld from payments from closely held trusts  
**H5** \$    ,    ,    .

Credit for interest on no-TFN tax offset  
**H6** \$    ,    ,    .

Credit for foreign resident capital gains withholding amounts  
**H8** \$    ,    ,    .

Eligible credits  
**H** \$    ,    ,    ,    .    
 (H2 plus H3 plus H5 plus H6 plus H8)

**\*Tax offset refunds**  
 (Remainder of refundable tax offsets)  
**I** \$    ,    ,    .    
 (unused amount from label E -- an amount must be included even if it is zero)

PAYG instalments raised  
**K** \$   ,    ,    .

Supervisory levy  
**L** \$   ,    ,    , **259.00**

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** \$    ,    ,    , **5,634.92**  
 (T5 plus G less H less I less K plus L less M plus N)

\*This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

Tax losses carried forward to later income years **U** \$    ,    ,    .

Net capital losses carried forward to later income years **V** \$    , **32,107** .





# Section F: Member information

## MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name  
**B E E R**

First given name **P E T E R** Other given names **G E O F F R E Y**

Member's TFN See the Privacy note in the Declaration. **131 677 798** Date of birth **28 / 08 / 1958**

## Contributions

OPENING ACCOUNT BALANCE \$ **248,389.00**

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

Employer contributions  
**A** \$ **000,000.00**

ABN of principal employer  
**A1** **00 000 000 000**

Personal contributions  
**B** \$ **000,000.00**

CGT small business retirement exemption  
**C** \$ **000,000.00**

CGT small business 15-year exemption amount  
**D** \$ **000,000.00**

Personal injury election  
**E** \$ **000,000.00**

Spouse and child contributions  
**F** \$ **000,000.00**

Other third party contributions  
**G** \$ **000,000.00**

TOTAL CONTRIBUTIONS

Proceeds from primary residence disposal  
**H** \$ **000,000.00**

**H1** Receipt date **00 / 00 / 0000**

Assessable foreign superannuation fund amount  
**I** \$ **000,000.00**

Non-assessable foreign superannuation fund amount  
**J** \$ **000,000.00**

Transfer from reserve: assessable amount  
**K** \$ **000,000.00**

Transfer from reserve: non-assessable amount  
**L** \$ **000,000.00**

Contributions from non-complying funds and previously non-complying funds  
**T** \$ **000,000.00**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$ **000,000.00**

**N** \$ **000,000.00**  
 (Sum of labels A to M)

## Other transactions

Accumulation phase account balance  
**S1** \$ **000,000.00**

Retirement phase account balance - Non CDBIS  
**S2** \$ **000,000.00**

Retirement phase account balance - CDBIS  
**S3** \$ **000,000.00**

Allocated earnings or losses **Loss**  
**O** \$ **000,040,733.00**

Inward rollovers and transfers  
**P** \$ **000,000.00**

Outward rollovers and transfers  
**Q** \$ **000,000.00**

Lump Sum payments  **Funds**  
**R1** \$ **000,000.00**

Income stream payments  **Code**  
**R2** \$ **000,210,800.00**

TRIS Count CLOSING ACCOUNT BALANCE \$ **77,322.00**  
 (S1 plus S2 plus S3)

Accumulation phase value **X1** \$ **28,766.00**

Retirement phase value **X2** \$ **48,556.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **000,000.00**

**MEMBER 2**

Title Mr  Mrs  Miss  Ms  Other

Family name **BEER**

First given name **CASSANDRA** Other given names **MARGARET**

Member's TFN See the Privacy note in the Declaration. **141 131 562** Date of birth **05 / 09 / 1964**

**Contributions**

OPENING ACCOUNT BALANCE \$     **497,324.00**

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

- Employer contributions
- A** \$     **6,533.60**
- ABN of principal employer
- A1**
- Personal contributions
- B** \$
- CGT small business retirement exemption
- C** \$
- CGT small business 15-year exemption amount
- D** \$
- Personal injury election
- E** \$
- Spouse and child contributions
- F** \$
- Other third party contributions
- G** \$

- Proceeds from primary residence disposal
- H** \$
- Receipt date **H1**  /  /
- Assessable foreign superannuation fund amount
- I** \$
- Non-assessable foreign superannuation fund amount
- J** \$
- Transfer from reserve: assessable amount
- K** \$
- Transfer from reserve: non-assessable amount
- L** \$
- Contributions from non-complying funds and previously non-complying funds
- T** \$
- Any other contributions (including Super Co-contributions and Low Income Super Amounts)
- M** \$
- N** \$     **6,533.00**  
(Sum of labels A to M)

**TOTAL CONTRIBUTIONS**

**Other transactions**

- Accumulation phase account balance
- S1** \$
- Retirement phase account balance - Non CDBIS
- S2** \$
- Retirement phase account balance - CDBIS
- S3** \$

- Allocated earnings or losses
- O** \$     **27,020.00** Loss
- Inward rollovers and transfers
- P** \$
- Outward rollovers and transfers
- Q** \$
- Lump Sum payments
- R1** \$       Gain
- Income stream payments
- R2** \$       Gain

TRIS Count **CLOSING ACCOUNT BALANCE** \$     **530,877.00**  
(S1 plus S2 plus S3)

- Accumulation phase value **X1** \$     **530,877.00**
- 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** \$    ,    ,    .X

Unlisted trusts **B** \$    ,    ,    .X

Insurance policy **C** \$    ,    ,    .X

Other managed investments **D** \$    ,    ,    .X

#### 15b Australian direct investments

**Limited recourse borrowing arrangements**

Australian residential real property  
**J1** \$    ,    ,    .X

Australian non-residential real property  
**J2** \$    ,    ,    .X

Overseas real property  
**J3** \$    ,    ,    .X

Australian shares  
**J4** \$    ,    ,    .X

Overseas shares  
**J5** \$    ,    ,    .X

Other  
**J6** \$    ,    ,    .X

Property count  
**J7**

Cash and term deposits **E** \$    ,    ,    .X

Debt securities **F** \$    ,    ,    .X

Loans **G** \$    ,    ,    .X

Listed shares **H** \$    ,    ,    .X

Unlisted shares **I** \$    ,    ,    .X

Limited recourse borrowing arrangements **J** \$    ,    ,    .X

Non-residential real property **K** \$    ,    ,    .X

Residential real property **L** \$    ,    ,    .X

Collectables and personal use assets **M** \$    ,    ,    .X

Other assets **O** \$    ,    ,    .X

#### 15c Other investments

Crypto-Currency **N** \$    ,    ,    .X

#### 15d Overseas direct investments

Overseas shares **P** \$    ,    ,    .X

Overseas non-residential real property **Q** \$    ,    ,    .X

Overseas residential real property **R** \$    ,    ,    .X

Overseas managed investments **S** \$    ,    ,    .X

Other overseas assets **T** \$    ,    ,    .X

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$    ,    ,    .X  
(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  \$    ,    ,    .X



## Section K: Declarations



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

### 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

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

## MEMBERS DISTRIBUTION

30 June 2023

## SUMMARY

## P Beer Pension Account

Operating Profit	1,129
Company Contribution	-
Dividends	7,034
Changes in Market Value.	32,129
Pensions paid	(210,800)
Income tax adj.	293

---

(170,215)

---

## P Beer Accumulation Account

Operating Profit.	148
Company Contribution.	-
Dividends	-
Changes in Market Value.	-
Income tax adj.	-

---

148

---

## C Beer Accumulation Account

Operating Profit	2,562
Company Contribution	6,533
Dividends	21,306
Changes in Market Value.	3,152
Income tax adj.	-

---

33,553

---

---

(136,514)

---

OPERATING PROFIT

Operating Profit	(142,701)
Add: Income Tax Credit.	5,894
	<hr/>
	(136,807)
	<hr/>

Less: Company Contributions	(6,533)
Add: Benefits Paid.	210,800
Changes in Market Value.	(35,281)
Less: Dividends	(28,340)
	<hr/>
	3,839
	<hr/>

P Beer Pension balance 30/06/22	
\$218,771 = 29.40%	1,129

P Beer Accum. balance 30/06/22	
\$28,618 = 3.85%	148

C Beer Accum. balance 30/06/22	
\$497,324 = 66.75%.	2,562

	<hr/>
	3,839
	<hr/>

COMPANY CONTRIBUTIONS

P Beer Pension Account.	—
P Beer Accum. Account	-
C Beer Accum. Account	6,533
	-----
	6,533
	-----



## CHANGES IN MARKET VALUE

### P Beer Pension Account

Realised	
Woolworths	197
CSL	14,083
Comm. Bank	1,796
	-----
	16,076

Unrealised	
Woolworths	7,414
CSL	334
Comm. Bank	8,305
	-----
	16,053
	-----
	32,129
	-----

### C Beer Accumulation Account

Unrealised	
NAB	(3,506)
BHP	9,399
Wesfarmers	13,961
Ramsay	(17,882)
Woodside	1,180
	-----
	3,152
	-----

DIVIDENDS  
(as per attached schedule)

P Beer Pension Account

CBA	3,728
Woolworths	1,925
CSL	1,381
	-----
	7,034
	-----

C Beer Accum. Account

NAB	5,190
BHP	9,840
Wesfarmers	3,533
Ramsay	1,039
Woodside	1,704
	-----
	21,306
	-----

EXEMPT CURRENT PENSION INCOME(ECPI)

INCOME

Capital Gain	**
Interest received (P Beer Accum. Account).	—

\*\*The segregated capital gain is ignored as it is an ECPI capital gain

EXPENSES

ATO Levy	259
Professional Fees	1,870
	-----
	2,129
	-----

As at 30/06/2023 29.40% of the expenses are allocated to P Beer Pension account. This amount cannot be claimed as a deduction because they were incurred in earning ECPI.

Less (P Beer Pension Account)	2,129
	(626)
	-----
	1,503

Claimed

ATO Levy	183
Professional Fees	1,320
	-----
	1,503