

## THE RN &amp; JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Anz Banking Group (ANZ.AX)</u>					
01/07/2021				3,150.00	3,150.00 CR
16/12/2021				3,240.00	6,390.00 CR
				<b>6,390.00</b>	<b>6,390.00 CR</b>
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
21/09/2021				8,960.39	8,960.39 CR
28/03/2022				6,865.85	15,826.24 CR
01/06/2022				17,736.96	33,563.20 CR
				<b>33,563.20</b>	<b>33,563.20 CR</b>
<u>Coles Group (COL.AX)</u>					
28/09/2021				3,937.36	3,937.36 CR
31/03/2022				4,640.46	8,577.82 CR
				<b>8,577.82</b>	<b>8,577.82 CR</b>
<u>Cedar Woods Prop. (CWP.AX)</u>					
29/10/2021				540.00	540.00 CR
29/04/2022				520.00	1,060.00 CR
				<b>1,060.00</b>	<b>1,060.00 CR</b>
<u>Janus Henderson Group (JHG.AX)</u>					
25/08/2021				384.52	384.52 CR
24/11/2021				384.98	769.50 CR
28/02/2022				398.03	1,167.53 CR
31/05/2022				423.36	1,590.89 CR
				<b>1,590.89</b>	<b>1,590.89 CR</b>
<u>James Hardie Industries (JHX.AX)</u>					
17/12/2021				1,029.90	1,029.90 CR
				<b>1,029.90</b>	<b>1,029.90 CR</b>
<u>National Australia Bank (NAB.AX)</u>					
01/07/2021				1,160.40	1,160.40 CR
15/12/2021				1,295.78	2,456.18 CR
				<b>2,456.18</b>	<b>2,456.18 CR</b>
<u>QBE Insurance Ltd (QBE.AX)</u>					
24/09/2021				660.00	660.00 CR
12/04/2022				1,140.00	1,800.00 CR
				<b>1,800.00</b>	<b>1,800.00 CR</b>
<u>Red Hill Iron (RHI.AX)</u>					
10/11/2021				24,000.00	24,000.00 CR
31/05/2022				4,000.00	28,000.00 CR
				<b>28,000.00</b>	<b>28,000.00 CR</b>
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
07/10/2021				12,655.80	12,655.80 CR
30/03/2022				11,249.60	23,905.40 CR
				<b>23,905.40</b>	<b>23,905.40 CR</b>
<u>Woodside Petroleum (WPL.AX)</u>					
24/09/2021				287.24	287.24 CR

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
23/03/2022				1,023.11	1,310.35 CR
				<b>1,310.35</b>	<b>1,310.35 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>					
29/11/2021				2,431.00	2,431.00 CR
03/12/2021			7,460.00		5,029.00 DR
13/12/2021				20,004.45	14,975.45 CR
			<b>7,460.00</b>	<b>22,435.45</b>	<b>14,975.45 CR</b>
<u>(Contributions) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>					
29/11/2021				2,431.00	2,431.00 CR
03/12/2021			7,460.00		5,029.00 DR
13/12/2021				20,004.46	14,975.46 CR
			<b>7,460.00</b>	<b>22,435.46</b>	<b>14,975.46 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
01/07/2021	(LNR.AX)		58,875.03		58,875.03 DR
01/07/2021	Unrealised Gain writeback as at 01/07/2021 (LNR.AX)			58,875.03	0.00 DR
02/12/2021	[Return of Capital: \$2 per unit - Capital Gain occurred from excess of Return of Capital] (WES.AX)		214.70		214.70 DR
13/01/2022	(JHX.AX)		7,565.18		7,779.88 DR
13/01/2022	Unrealised Gain writeback as at 13/01/2022 (JHX.AX)		24,148.33		31,928.21 DR
30/06/2022	Revaluation - 30/06/2022 @ \$33.490000 (System Price) - 750.000000 Units on hand (JHG.AX)		13,320.00		45,248.21 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.340000 (System Price) - 3,854.000000 Units on hand (CNR.AX)			536.61	44,711.60 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (System Price) - 1,296.000000 Units on hand (WDS.AX)		4,617.32		49,328.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$22.030000 (System Price) - 4,500.000000 Units on hand (ANZ.AX)		27,540.00		76,868.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$12.150000 (System Price) - 6,000.000000 Units on hand (QBE.AX)			8,160.00	68,708.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.680000 (System Price) - 4,000.000000 Units on hand (CWP.AX)		12,120.00		80,828.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.810000 (System Price) - 14,062.000000 Units on hand (COL.AX)			10,124.64	70,704.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.750000 (System Price) - 3,000.000000 Units on hand (HCH.AX)		2,850.00		73,554.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.770000 (System Price) - 1,750.000000 Units on hand (JHX.AX)		23,625.00		97,179.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)			12,598.00	84,581.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.200000 (System Price) - 20,000.000000 Units on hand (RHI.AX)			45,600.00	38,981.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.410000 (System Price) - 50,000.000000 Units on hand (NIM.AX)			9,618.00	29,363.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (System Price) - 3,300.000000 Units on		24,156.00		53,519.28 DR

## THE RN &amp; JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (BHP.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$0.240000 (System Price) - 16,667.000000 Units on hand (RXL.AX)			4,290.49	49,228.79 DR
30/06/2022	Revaluation - 30/06/2022 @ \$27.390000 (System Price) - 2,934.000000 Units on hand (NAB.AX)			525.87	48,702.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 14,062.000000 Units on hand (WES.AX)		213,387.08		262,090.00 DR
			<b>412,418.64</b>	<b>150,328.64</b>	<b>262,090.00 DR</b>

**Interest Received (25000)**Macquarie Cash Management Acct (acquarie Cash Manag1)

01/07/2021				28.15	28.15 CR
31/08/2021				28.17	56.32 CR
30/09/2021				27.63	83.95 CR
29/10/2021				60.18	144.13 CR
30/11/2021				45.95	190.08 CR
31/12/2021				24.93	215.01 CR
31/01/2022				24.87	239.88 CR
28/02/2022				23.00	262.88 CR
31/03/2022				25.58	288.46 CR
29/04/2022				24.94	313.40 CR
31/05/2022				27.53	340.93 CR
30/06/2022				74.54	415.47 CR
				<b>415.47</b>	<b>415.47 CR</b>

NAB Term Deposit (WHYTE NABTERMDEPOSIT)

07/10/2021				360.03	360.03 CR
				<b>360.03</b>	<b>360.03 CR</b>

**Accountancy Fees (30100)**Accountancy Fees (30100)

29/11/2021			3,630.00		3,630.00 DR
			<b>3,630.00</b>		<b>3,630.00 DR</b>

**ATO Supervisory Levy (30400)**ATO Supervisory Levy (30400)

28/01/2022			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>

**Auditor's Remuneration (30700)**Auditor's Remuneration (30700)

29/11/2021			1,100.00		1,100.00 DR
			<b>1,100.00</b>		<b>1,100.00 DR</b>

**Legal Fees (38700)**Legal Fees (38700)

29/11/2021			132.00		132.00 DR
			<b>132.00</b>		<b>132.00 DR</b>

**Pensions Paid (41600)**(Pensions Paid) Whyte, Joan Beatrice - Pension (Pension) (WHYJOA00001P)

03/12/2021			29,480.00		29,480.00 DR
------------	--	--	-----------	--	--------------

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>29,480.00</b>		<b>29,480.00 DR</b>
	<u>(Pensions Paid) Whyte, Raymond Neville - Pension (Pension) (WHYRAY00001P)</u>				
03/12/2021			33,600.00		33,600.00 DR
			<b>33,600.00</b>		<b>33,600.00 DR</b>
	<b>Income Tax Expense (48500)</b>				
	<u>Income Tax Expense (48500)</u>				
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			45,189.84	45,189.84 CR
30/06/2022	Create Entries - TFN Credits Adjustment - 30/06/2022			343.30	45,533.14 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		7,925.10		37,608.04 CR
			<b>7,925.10</b>	<b>45,533.14</b>	<b>37,608.04 CR</b>
	<b>Profit/Loss Allocation Account (49000)</b>				
	<u>Profit/Loss Allocation Account (49000)</u>				
29/11/2021	System Member Journals		2,431.00		2,431.00 DR
29/11/2021	System Member Journals		2,431.00		4,862.00 DR
03/12/2021	System Member Journals			29,480.00	24,618.00 CR
03/12/2021	System Member Journals			33,600.00	58,218.00 CR
03/12/2021	System Member Journals			7,460.00	65,678.00 CR
03/12/2021	System Member Journals			7,460.00	73,138.00 CR
13/12/2021	System Member Journals		17,758.13		55,379.87 CR
13/12/2021	System Member Journals		17,758.14		37,621.73 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			11,099.62	48,721.35 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			47,456.99	96,178.34 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			46,233.58	142,411.92 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			6,428.43	148,840.35 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			2,175.49	151,015.84 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,256.97	152,272.81 CR
			<b>40,378.27</b>	<b>192,651.08</b>	<b>152,272.81 CR</b>
	<b>Opening Balance (50010)</b>				
	<u>(Opening Balance) Whyte, Joan Beatrice - Pension (Pension) (WHYJOA00001P)</u>				
01/07/2021	Opening Balance				819,117.44 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			163,560.47	982,677.91 CR
				<b>163,560.47</b>	<b>982,677.91 CR</b>
	<u>(Opening Balance) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>				
01/07/2021	Opening Balance				178,899.08 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			40,175.19	219,074.27 CR
				<b>40,175.19</b>	<b>219,074.27 CR</b>
	<u>(Opening Balance) Whyte, Raymond Neville - Pension (Pension) (WHYRAY00001P)</u>				
01/07/2021	Opening Balance				805,434.29 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			154,666.08	960,100.37 CR
				<b>154,666.08</b>	<b>960,100.37 CR</b>
	<u>(Opening Balance) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>				

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				101,009.12 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			22,683.52	123,692.64 CR
				<b>22,683.52</b>	<b>123,692.64 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>					
29/11/2021	System Member Journals			2,431.00	2,431.00 CR
03/12/2021	System Member Journals		7,460.00		5,029.00 DR
13/12/2021	System Member Journals			20,004.45	14,975.45 CR
			<b>7,460.00</b>	<b>22,435.45</b>	<b>14,975.45 CR</b>
<u>(Contributions) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>					
29/11/2021	System Member Journals			2,431.00	2,431.00 CR
03/12/2021	System Member Journals		7,460.00		5,029.00 DR
13/12/2021	System Member Journals			20,004.46	14,975.46 CR
			<b>7,460.00</b>	<b>22,435.46</b>	<b>14,975.46 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Whyte, Joan Beatrice - Pension (Pension) (WHYJOA00001P)</u>					
01/07/2021	Opening Balance				189,560.47 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		189,560.47		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		47,456.99		47,456.99 DR
			<b>237,017.46</b>		<b>47,456.99 DR</b>
<u>(Share of Profit/(Loss)) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>					
01/07/2021	Opening Balance				41,400.89 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		41,400.89		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		11,099.62		11,099.62 DR
			<b>52,500.51</b>		<b>11,099.62 DR</b>
<u>(Share of Profit/(Loss)) Whyte, Raymond Neville - Pension (Pension) (WHYRAY00001P)</u>					
01/07/2021	Opening Balance				186,393.91 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		186,393.91		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		46,233.58		46,233.58 DR
			<b>232,627.49</b>		<b>46,233.58 DR</b>
<u>(Share of Profit/(Loss)) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>					
01/07/2021	Opening Balance				23,375.57 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		23,375.57		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		6,428.43		6,428.43 DR
			<b>29,804.00</b>		<b>6,428.43 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>					
01/07/2021	Opening Balance				1,225.70 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			1,225.70	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		2,175.49		2,175.49 DR
			<b>2,175.49</b>	<b>1,225.70</b>	<b>2,175.49 DR</b>

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>					
01/07/2021	Opening Balance				692.05 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			692.05	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,256.97		1,256.97 DR
			<b>1,256.97</b>	<b>692.05</b>	<b>1,256.97 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Whyte, Joan Beatrice - Accumulation (WHYJOA00002A)</u>					
13/12/2021	System Member Journals		2,246.32		2,246.32 DR
			<b>2,246.32</b>		<b>2,246.32 DR</b>
<u>(Contributions Tax) Whyte, Raymond Neville - Accumulation (WHYRAY00002A)</u>					
13/12/2021	System Member Journals		2,246.32		2,246.32 DR
			<b>2,246.32</b>		<b>2,246.32 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Whyte, Joan Beatrice - Pension (Pension) (WHYJOA00001P)</u>					
01/07/2021	Opening Balance				26,000.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			26,000.00	0.00 DR
03/12/2021	System Member Journals		29,480.00		29,480.00 DR
			<b>29,480.00</b>	<b>26,000.00</b>	<b>29,480.00 DR</b>
<u>(Pensions Paid) Whyte, Raymond Neville - Pension (Pension) (WHYRAY00001P)</u>					
01/07/2021	Opening Balance				31,727.83 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			31,727.83	0.00 DR
03/12/2021	System Member Journals		33,600.00		33,600.00 DR
			<b>33,600.00</b>	<b>31,727.83</b>	<b>33,600.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Macquarie Cash Management Acct (acquarie Cash Manag1)</u>					
01/07/2021	Opening Balance				271,550.08 DR
01/07/2021			3,150.00		274,700.08 DR
01/07/2021			1,160.40		275,860.48 DR
01/07/2021			28.15		275,888.63 DR
01/07/2021					275,888.63 DR
25/08/2021			384.52		276,273.15 DR
31/08/2021			28.17		276,301.32 DR
21/09/2021			8,960.39		285,261.71 DR
24/09/2021			287.24		285,548.95 DR
24/09/2021			660.00		286,208.95 DR
28/09/2021			3,937.36		290,146.31 DR
30/09/2021			27.63		290,173.94 DR
07/10/2021			359,042.88		649,216.82 DR
07/10/2021			360.03		649,576.85 DR
07/10/2021			12,655.80		662,232.65 DR
29/10/2021			60.18		662,292.83 DR
29/10/2021			540.00		662,832.83 DR
10/11/2021			24,000.00		686,832.83 DR
24/11/2021			384.98		687,217.81 DR

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2021			45.95		687,263.76 DR
02/12/2021	[Return of Capital: \$2 per unit - Capital Gain occurred from excess of Return of Capital]		28,124.00		715,387.76 DR
03/12/2021				62,000.00	653,387.76 DR
03/12/2021				78,000.00	575,387.76 DR
15/12/2021			1,295.78		576,683.54 DR
16/12/2021			3,240.00		579,923.54 DR
17/12/2021			1,029.90		580,953.44 DR
31/12/2021			24.93		580,978.37 DR
13/01/2022			2,238.99		583,217.36 DR
28/01/2022			18,081.29		601,298.65 DR
31/01/2022			24.87		601,323.52 DR
28/02/2022			23.00		601,346.52 DR
28/02/2022			398.03		601,744.55 DR
23/03/2022			1,023.11		602,767.66 DR
28/03/2022			6,865.85		609,633.51 DR
30/03/2022			11,249.60		620,883.11 DR
31/03/2022			25.58		620,908.69 DR
31/03/2022			4,640.46		625,549.15 DR
12/04/2022			1,140.00		626,689.15 DR
29/04/2022			24.94		626,714.09 DR
29/04/2022			520.00		627,234.09 DR
31/05/2022			27.53		627,261.62 DR
31/05/2022			423.36		627,684.98 DR
31/05/2022			4,000.00		631,684.98 DR
30/06/2022			74.54		631,759.52 DR
			<b>500,209.44</b>	<b>140,000.00</b>	<b>631,759.52 DR</b>
<u>Westpac Business Flexi (estpac Business Fle1)</u>					
01/07/2021	Opening Balance				6,839.84 DR
					<b>6,839.84 DR</b>
<b>Fixed Interest Securities (Australian) (72400)</b>					
<u>NAB Term Deposit (WHYTE_NABTERMDEPOSIT)</u>					
01/07/2021	Opening Balance				359,042.88 DR
07/10/2021				359,042.88	0.00 DR
			<b>0.00</b>	<b>359,042.88</b>	<b>0.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Anz Banking Group (ANZ.AX)</u>					
01/07/2021	Opening Balance	4,500.00			126,675.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$22.030000 (System Price) - 4,500.000000 Units on hand			27,540.00	99,135.00 DR
		<b>4,500.00</b>		<b>27,540.00</b>	<b>99,135.00 DR</b>
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
01/07/2021	Opening Balance	3,300.00			160,281.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (System Price) - 3,300.000000 Units on hand			24,156.00	136,125.00 DR
		<b>3,300.00</b>		<b>24,156.00</b>	<b>136,125.00 DR</b>

# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Cannon Resources Limited (CNR.AX)</u>					
23/07/2021	1:4.3 DIST OF ORD SHS IN CANNON RESOURCES LIMITED	3,854.00	773.75		773.75 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.340000 (System Price) - 3,854.000000 Units on hand		536.61		1,310.36 DR
		<b>3,854.00</b>	<b>1,310.36</b>		<b>1,310.36 DR</b>
<u>Coles Group (COL.AX)</u>					
01/07/2021	Opening Balance	14,062.00			240,319.58 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.810000 (System Price) - 14,062.000000 Units on hand		10,124.64		250,444.22 DR
		<b>14,062.00</b>	<b>10,124.64</b>		<b>250,444.22 DR</b>
<u>Cedar Woods Prop. (CWP.AX)</u>					
01/07/2021	Opening Balance	4,000.00			26,840.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.680000 (System Price) - 4,000.000000 Units on hand			12,120.00	14,720.00 DR
		<b>4,000.00</b>		<b>12,120.00</b>	<b>14,720.00 DR</b>
<u>Hot Chili (HCH.AX)</u>					
01/07/2021	Opening Balance	150,000.00			5,100.00 DR
18/11/2021	1 for 50 share consolidation of HCH.AX (147,000.00)				5,100.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.750000 (System Price) - 3,000.000000 Units on hand			2,850.00	2,250.00 DR
		<b>3,000.00</b>	<b>0.00</b>	<b>2,850.00</b>	<b>2,250.00 DR</b>
<u>Janus Henderson Group (JHG.AX)</u>					
01/07/2021	Opening Balance	750.00			38,437.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$33.490000 (System Price) - 750.000000 Units on hand			13,320.00	25,117.50 DR
		<b>750.00</b>		<b>13,320.00</b>	<b>25,117.50 DR</b>
<u>James Hardie Industries (JHX.AX)</u>					
01/07/2021	Opening Balance	2,500.00			113,175.00 DR
13/01/2022		(750.00)		9,804.17	103,370.83 DR
13/01/2022	Unrealised Gain writeback as at 13/01/2022			24,148.33	79,222.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.770000 (System Price) - 1,750.000000 Units on hand			23,625.00	55,597.50 DR
		<b>1,750.00</b>		<b>57,577.50</b>	<b>55,597.50 DR</b>
<u>Lonestar Resources (LNR.AX)</u>					
01/07/2021	Opening Balance	1,500.00			0.00 DR
01/07/2021		(1,500.00)		58,875.03	58,875.03 CR
01/07/2021	Unrealised Gain writeback as at 01/07/2021		58,875.03		0.00 DR
		<b>0.00</b>	<b>58,875.03</b>	<b>58,875.03</b>	<b>0.00 DR</b>
<u>National Australia Bank (NAB.AX)</u>					
01/07/2021	Opening Balance	1,934.00			50,709.48 DR
13/12/2021		1,000.00	29,126.91		79,836.39 DR
30/06/2022	Revaluation - 30/06/2022 @ \$27.390000 (System Price) - 2,934.000000 Units on hand		525.87		80,362.26 DR
		<b>2,934.00</b>	<b>29,652.78</b>		<b>80,362.26 DR</b>



# THE RN & JB WHYTE SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Nimby Resources Limited (NIM.AX)</u>					
13/12/2021		50,000.00	10,882.00		10,882.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.410000 (System Price) - 50,000.000000 Units on hand		9,618.00		20,500.00 DR
		<b>50,000.00</b>	<b>20,500.00</b>		<b>20,500.00 DR</b>
<u>QBE Insurance Ltd (QBE.AX)</u>					
01/07/2021	Opening Balance	6,000.00			64,740.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$12.150000 (System Price) - 6,000.000000 Units on hand		8,160.00		72,900.00 DR
		<b>6,000.00</b>	<b>8,160.00</b>		<b>72,900.00 DR</b>
<u>Red Hill Iron (RHI.AX)</u>					
01/07/2021	Opening Balance	20,000.00			18,400.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.200000 (System Price) - 20,000.000000 Units on hand		45,600.00		64,000.00 DR
		<b>20,000.00</b>	<b>45,600.00</b>		<b>64,000.00 DR</b>
<u>Rox Resources Limited (RXL.AX)</u>					
01/07/2021	Opening Balance	16,667.00			483.34 DR
23/07/2021	1:4.3 DIST OF ORD SHS IN CANNON RESOURCES LIMITED	0.00		773.75	290.41 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.240000 (System Price) - 16,667.000000 Units on hand		4,290.49		4,000.08 DR
		<b>16,667.00</b>	<b>4,290.49</b>	<b>773.75</b>	<b>4,000.08 DR</b>
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
25/05/2022	WPL.AX to WDS.AX	700.00	28,145.00		28,145.00 DR
01/06/2022		596.00	17,736.96		45,881.96 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (System Price) - 1,296.000000 Units on hand			4,617.32	41,264.64 DR
		<b>1,296.00</b>	<b>45,881.96</b>	<b>4,617.32</b>	<b>41,264.64 DR</b>
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/07/2021	Opening Balance	14,062.00			831,064.20 DR
02/12/2021	[Return of Capital: \$2 per unit - Capital Gain occurred from excess of Return of Capital]	0.00		28,338.70	802,725.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (System Price) - 14,062.000000 Units on hand			213,387.08	589,338.42 DR
		<b>14,062.00</b>		<b>241,725.78</b>	<b>589,338.42 DR</b>
<u>Woodside Petroleum (WPL.AX)</u>					
01/07/2021	Opening Balance	700.00			15,547.00 DR
25/05/2022	WPL.AX to WDS.AX	(700.00)			15,547.00 DR
25/05/2022	WPL.AX to WDS.AX	0.00		28,145.00	12,598.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand		12,598.00		0.00 DR
		<b>0.00</b>	<b>12,598.00</b>	<b>28,145.00</b>	<b>0.00 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				18,340.29 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		20,258.04		38,598.33 DR

THE RN & JB WHYTE SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Fund ledger balance forward at 01/07/2021			19,695.89	18,902.44 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			562.15	18,340.29 DR
28/01/2022				18,340.29	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		45,189.84		45,189.84 DR
30/06/2022	Create Entries - TFN Credits Adjustment - 30/06/2022		343.30		45,533.14 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			7,925.10	37,608.04 DR
			65,791.18	46,523.43	37,608.04 DR
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				62,000.00 CR
03/12/2021			62,000.00		0.00 DR
			62,000.00		0.00 DR

Total Debits: 2,046,711.45

Total Credits: 2,046,711.45

THE RN & JB WHYTE SUPERANNUATION FUND

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	Macquarie Cash Management Acct	415.47			415.47	0.00	0.00	0.00	415.47			0.00	0.00
		415.47			415.47	0.00	0.00	0.00	415.47			0.00	0.00
Fixed Interest Securities (Australian)													
	NAB Term Deposit	360.03			360.03	0.00	0.00	0.00	360.03			0.00	0.00
		360.03			360.03	0.00	0.00	0.00	360.03			0.00	0.00
Shares in Listed Companies (Australian)													
ANZ.AX	Anz Banking Group	6,390.00	6,390.00	0.00		2,738.57			9,128.57		0.00		
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	33,563.20	33,563.20	0.00		14,384.23			47,947.43		0.00		
CWP.AX	Cedar Woods Prop.	1,060.00	1,060.00	0.00		454.29			1,514.29		0.00		
COL.AX	Coles Group	8,577.82	8,577.82	0.00		3,676.21			12,254.03		0.00		
JHX.AX	James Hardie Industries	1,029.90					1,373.20		1,373.20	343.30	0.00		
JHG.AX	Janus Henderson Group	1,590.89		1,590.89					1,590.89		0.00		
NAB.AX	National Australia Bank	2,456.18	2,456.18	0.00		1,052.64			3,508.82		0.00		
QBE.AX	QBE Insurance Ltd	1,800.00	180.00	1,620.00		77.15			1,877.15		0.00		
RHI.AX	Red Hill Iron	28,000.00	28,000.00	0.00		12,000.00			40,000.00		0.00		
WES.AX	Wesfarmers Limited - Ordinary Fully Paid	23,905.40	23,905.40	0.00		10,245.17			34,150.57		0.00		
WPL.AX	Woodside Petroleum	1,310.35	1,310.35	0.00		561.58			1,871.93		0.00		
		109,683.74	105,442.95	3,210.89		45,189.84	1,373.20		155,216.88	343.30	0.00		
		110,459.24	105,442.95	3,210.89	775.50	45,189.84	1,373.20	0.00	155,992.38	343.30	0.00	0.00	0.00

Assessable Income (Excl. Capital Gains)	155,992.38
Net Capital Gain	0.00
Total Assessable Income	155,992.38

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# THE RN & JB WHYTE SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
Cash/Bank Accounts									
	Macquarie Cash Management Acct		631,759.520000	631,759.52	631,759.52	631,759.52			30.15 %
	Westpac Business Flexi		6,839.840000	6,839.84	6,839.84	6,839.84			0.33 %
				638,599.36		638,599.36			30.47 %
Shares in Listed Companies (Australian)									
ANZ.AX	Anz Banking Group	4,500.00	22.030000	99,135.00	24.26	109,183.39	(10,048.39)	(9.20) %	4.73 %
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	3,300.00	41.250000	136,125.00	30.19	99,614.58	36,510.42	36.65 %	6.50 %
CNR.AX	Cannon Resources Limited	3,854.00	0.340000	1,310.36	0.20	773.75	536.61	69.35 %	0.06 %
CWP.AX	Cedar Woods Prop.	4,000.00	3.680000	14,720.00	6.34	25,357.59	(10,637.59)	(41.95) %	0.70 %
COL.AX	Coles Group	14,062.00	17.810000	250,444.22	5.20	73,163.20	177,281.02	242.31 %	11.95 %
HCH.AX	Hot Chili	3,000.00	0.750000	2,250.00	33.10	99,306.83	(97,056.83)	(97.73) %	0.11 %
JHX.AX	James Hardie Industries	1,750.00	31.770000	55,597.50	13.07	22,876.41	32,721.09	143.03 %	2.65 %
JHG.AX	Janus Henderson Group	750.00	33.490000	25,117.50	41.55	31,161.71	(6,044.21)	(19.40) %	1.20 %
NAB.AX	National Australia Bank	2,934.00	27.390000	80,362.26	28.32	83,082.76	(2,720.50)	(3.27) %	3.83 %
NIM.AX	Nimby Resources Limited	50,000.00	0.410000	20,500.00	0.22	10,882.00	9,618.00	88.38 %	0.98 %
QBE.AX	QBE Insurance Ltd	6,000.00	12.150000	72,900.00	12.32	73,924.04	(1,024.04)	(1.39) %	3.48 %
RHI.AX	Red Hill Iron	20,000.00	3.200000	64,000.00	2.92	58,445.78	5,554.22	9.50 %	3.05 %
RXL.AX	Rox Resources Limited	16,667.00	0.240000	4,000.08	0.64	10,604.99	(6,604.91)	(62.28) %	0.19 %
WES.AX	Wesfarmers Limited - Ordinary Fully Paid	14,062.00	41.910000	589,338.42	10.78	151,570.42	437,768.00	288.82 %	28.12 %
WDS.AX	Woodside Energy Group Ltd	1,296.00	31.840000	41,264.64	35.40	45,881.96	(4,617.32)	(10.06) %	1.97 %
				1,457,064.98		895,829.41	561,235.57	62.65 %	69.53 %
				2,095,664.34		1,534,428.77	561,235.57	36.58 %	100.00 %

THE RN & JB WHYTE SUPERANNUATION FUND

Members Statement

Joan Beatrice Whyte  
36 Cruikshank Street  
Mukinbudin, Western Australia, 6479, Australia

Your Details

Date of Birth : Provided  
Age: 80  
Tax File Number: Provided  
Date Joined Fund: 30/06/1997  
Service Period Start Date: 30/06/1997  
Date Left Fund:  
Member Code: WHYJOA00002A  
Account Start Date: 30/06/1997  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 218,528.29

Your Balance

Total Benefits 218,528.29

Preservation Components

Preserved  
Unrestricted Non Preserved 218,528.29  
Restricted Non Preserved

Tax Components

Tax Free 111,740.09  
Taxable 106,788.20

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	219,074.27
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	14,975.45
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(11,099.62)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,246.32
Income Tax	2,175.49
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	218,528.29

THE RN & JB WHYTE SUPERANNUATION FUND

Members Statement

Joan Beatrice Whyte  
36 Cruikshank Street  
Mukinbudin, Western Australia, 6479, Australia

Your Details

Date of Birth : Provided  
Age: 80  
Tax File Number: Provided  
Date Joined Fund: 30/06/1997  
Service Period Start Date: 30/06/1997  
Date Left Fund:  
Member Code: WHYJOA00001P  
Account Start Date: 01/07/2007  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 905,740.92

Your Balance

Total Benefits 905,740.92

Preservation Components

Preserved  
Unrestricted Non Preserved 905,740.92  
Restricted Non Preserved

Tax Components

Tax Free (100.00%) 905,740.92  
Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	982,677.91
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(47,456.99)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	29,480.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	905,740.92

THE RN & JB WHYTE SUPERANNUATION FUND

Members Statement

Raymond Neville Whyte  
36 Cruikshank Street  
Mukinbudin, Western Australia, 6479, Australia

Your Details

Date of Birth : Provided  
Age: 83  
Tax File Number: Provided  
Date Joined Fund: 30/06/1997  
Service Period Start Date: 30/06/1997  
Date Left Fund:  
Member Code: WHYRAY00001P  
Account Start Date: 01/07/2007  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 880,266.79

Your Balance

Total Benefits 880,266.79

Preservation Components

Preserved  
Unrestricted Non Preserved 880,266.79  
Restricted Non Preserved

Tax Components

Tax Free (100.00%) 880,266.79  
Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	960,100.37
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(46,233.58)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	33,600.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	880,266.79



THE RN & JB WHYTE SUPERANNUATION FUND

Members Statement

Raymond Neville Whyte  
36 Cruikshank Street  
Mukinbudin, Western Australia, 6479, Australia

Your Details

Date of Birth : Provided  
Age: 83  
Tax File Number: Provided  
Date Joined Fund: 30/06/1997  
Service Period Start Date: 30/06/1997  
Date Left Fund:  
Member Code: WHYRAY00002A  
Account Start Date: 30/06/1997  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 128,736.38

Your Balance

Total Benefits 128,736.38

Preservation Components

Preserved  
Unrestricted Non Preserved 128,736.38  
Restricted Non Preserved

Tax Components

Tax Free 16,036.48  
Taxable 112,699.90

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	123,692.64
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	14,975.46
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(6,428.43)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,246.32
Income Tax	1,256.97
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	128,736.38

THE RN & JB WHYTE SUPERANNUATION FUND

Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Joan Beatrice Whyte (Age: 80)											
WHYJOA00002A - Accumulation											
219,074.27	14,975.45		(11,099.62)			2,246.32	2,175.49				218,528.29
WHYJOA00001P - Pension - Tax Free: 100.00%											
982,677.91			(47,456.99)		29,480.00						905,740.92
1,201,752.18	14,975.45		(58,556.61)		29,480.00	2,246.32	2,175.49				1,124,269.21
Raymond Neville Whyte (Age: 83)											
WHYRAY00001P - Pension - Tax Free: 100.00%											
960,100.37			(46,233.58)		33,600.00						880,266.79
WHYRAY00002A - Accumulation											
123,692.64	14,975.46		(6,428.43)			2,246.32	1,256.97				128,736.38
1,083,793.01	14,975.46		(52,662.01)		33,600.00	2,246.32	1,256.97				1,009,003.17
2,285,545.19	29,950.91		(111,218.62)		63,080.00	4,492.64	3,432.46				2,133,272.38

# Notes to the Financial Statements

For the year ended 30 June 2022

---

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

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

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2022

## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Fixed Interest Securities (Australian)

	2022 \$	2021 \$
NAB Term Deposit	0.00	359,042.88
	0.00	359,042.88

## Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Anz Banking Group	99,135.00	126,675.00

THE RN & JB WHYTE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

Bhp Billiton Limited - Ordinary Fully Paid	136,125.00	160,281.00
Cannon Resources Limited	1,310.36	0.00
Coles Group	250,444.22	240,319.58
Cedar Woods Prop.	14,720.00	26,840.00
Hot Chili	2,250.00	5,100.00
Janus Henderson Group	25,117.50	38,437.50
James Hardie Industries	55,597.50	113,175.00
National Australia Bank	80,362.26	50,709.48
Nimy Resources Limited	20,500.00	0.00
QBE Insurance Ltd	72,900.00	64,740.00
Red Hill Iron	64,000.00	18,400.00
Rox Resources Limited	4,000.08	483.34
Woodside Energy Group Ltd	41,264.64	0.00
Wesfarmers Limited - Ordinary Fully Paid	589,338.42	831,064.20
Woodside Petroleum	0.00	15,547.00
	<hr/> 1,457,064.98	<hr/> 1,691,772.10

## Note 4: Banks and Term Deposits

	2022 \$	2021 \$
<b>Banks</b>		
Macquarie Cash Management Acct	631,759.52	271,550.08
Westpac Business Flexi	6,839.84	6,839.84
	<hr/> 638,599.36	<hr/> 278,389.92

## Note 5: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	2,285,545.19	1,904,459.93
Benefits accrued as a result of operations	(152,272.81)	381,085.26
Current year member movements	0.00	0.00
	<hr/> 2,133,272.38	<hr/> 2,285,545.19

## Note 6: Vested Benefits

THE RN & JB WHYTE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2022

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

	2022 \$	2021 \$
Vested Benefits	2,133,272.38	2,285,545.19

## Note 7: Guaranteed Benefits

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

## Note 8: Dividends

	2022 \$	2021 \$
Anz Banking Group	6,390.00	3,857.14
Bhp Billiton Limited - Ordinary Fully Paid	33,563.20	9,739.28
Cedar Woods Prop.	1,060.00	1,114.29
Coles Group	8,577.82	12,153.59
James Hardie Industries	1,029.90	2,248.58
Janus Henderson Group	1,590.89	1,450.09
National Australia Bank	2,456.18	1,476.86
QBE Insurance Ltd	1,800.00	250.29
Red Hill Iron	28,000.00	0.00
Wesfarmers Limited - Ordinary Fully Paid	23,905.40	36,762.08
Woodside Petroleum	1,310.35	515.43
	109,683.74	69,567.63

## Note 9: Changes in Market Values

### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Shares in Listed Companies (Australian)</b>		
Anz Banking Group	(27,540.00)	42,795.00
Bhp Billiton Limited - Ordinary Fully Paid	(24,156.00)	42,075.00
Cannon Resources Limited	536.61	0.00
Cedar Woods Prop.	(12,120.00)	5,880.00
Coles Group	10,124.64	(1,124.96)
Hot Chili	(2,850.00)	2,550.00
James Hardie Industries	(47,773.33)	44,375.00

## Notes to the Financial Statements

For the year ended 30 June 2022

Janus Henderson Group	(13,320.00)	15,217.50
Lonestar Resources	58,875.03	(4,905.00)
National Australia Bank	525.87	15,472.00
Nimy Resources Limited	9,618.00	0.00
QBE Insurance Ltd	8,160.00	11,640.00
Red Hill Iron	45,600.00	15,400.00
Rox Resources Limited	4,290.49	(20,516.66)
Wesfarmers Limited - Ordinary Fully Paid	(213,387.08)	200,664.74
Woodside Energy Group Ltd	(4,617.32)	0.00
Woodside Petroleum	12,598.00	392.00
	(195,435.09)	369,914.62
<b>Total Unrealised Movement</b>	(195,435.09)	369,914.62
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
James Hardie Industries	(7,565.18)	0.00
Lonestar Resources	(58,875.03)	0.00
Wesfarmers Limited - Ordinary Fully Paid	(214.70)	0.00
	(66,654.91)	0.00
<b>Total Realised Movement</b>	(66,654.91)	0.00
<b>Changes in Market Values</b>	(262,090.00)	369,914.62
<b>Note 10: Income Tax Expense</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(37,608.04)	1,917.75
Income Tax Expense	(37,608.04)	1,917.75

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15% (28,482.13)

**Notes to the Financial Statements**

For the year ended 30 June 2022

Less:

Tax effect of:

Exempt Pension Income	19,713.15	
-----------------------	-----------	--

Realised Accounting Capital Gains	(9,998.24)	
-----------------------------------	------------	--

Add:

Tax effect of:

Decrease in MV of Investments	29,315.26	
-------------------------------	-----------	--

SMSF Non-Deductible Expenses	515.25	
------------------------------	--------	--

Pension Payments	9,462.00	
------------------	----------	--

Franking Credits	6,778.48	
------------------	----------	--

TFN Credits	51.50	
-------------	-------	--

Rounding	(0.35)	0.00
----------	--------	------

Income Tax on Taxable Income or Loss	7,925.10	0.00
--------------------------------------	----------	------

Less credits:

Franking Credits	45,189.84	
------------------	-----------	--

TFN Credits	343.30	
-------------	--------	--

Current Tax or Refund	(37,608.04)	1,917.75
-----------------------	-------------	----------



# THE RN & JB WHYTE SUPERANNUATION FUND

## Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	8	109,683.74	69,567.63
Interest Received		775.50	2,996.21
Other Investment Income		0.00	3,043.88
<b>Contribution Income</b>			
Personal Concessional		29,950.91	0.00
<b>Total Income</b>		<u>140,410.15</u>	<u>75,607.72</u>
<b>Expenses</b>			
Accountancy Fees		3,630.00	3,300.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		1,100.00	1,100.00
Bank Charges		0.00	0.50
Legal Fees		132.00	132.00
		<u>5,121.00</u>	<u>4,791.50</u>
<b>Member Payments</b>			
Pensions Paid		63,080.00	57,727.83
<b>Investment Losses</b>			
Changes in Market Values	9	262,090.00	(369,914.62)
<b>Total Expenses</b>		<u>330,291.00</u>	<u>(307,395.29)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(189,880.85)</u>	<u>383,003.01</u>
Income Tax Expense	10	(37,608.04)	1,917.75
<b>Benefits accrued as a result of operations</b>		<u>(152,272.81)</u>	<u>381,085.26</u>

THE RN & JB WHYTE SUPERANNUATION FUND

# Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian)	2	0.00	359,042.88
Shares in Listed Companies (Australian)	3	1,457,064.98	1,691,772.10
<b>Total Investments</b>		<u>1,457,064.98</u>	<u>2,050,814.98</u>
<b>Other Assets</b>			
Westpac Business Flexi		6,839.84	6,839.84
Macquarie Cash Management Acct		631,759.52	271,550.08
Income Tax Refundable		37,608.04	18,340.29
<b>Total Other Assets</b>		<u>676,207.40</u>	<u>296,730.21</u>
<b>Total Assets</b>		<u>2,133,272.38</u>	<u>2,347,545.19</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		0.00	62,000.00
<b>Total Liabilities</b>		<u>0.00</u>	<u>62,000.00</u>
<b>Net assets available to pay benefits</b>		<u>2,133,272.38</u>	<u>2,285,545.19</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Whyte, Joan Beatrice - Accumulation		218,528.29	219,074.27
Whyte, Joan Beatrice - Pension (Pension)		905,740.92	982,677.91
Whyte, Raymond Neville - Pension (Pension)		880,266.79	960,100.37
Whyte, Raymond Neville - Accumulation		128,736.38	123,692.64
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,133,272.38</u>	<u>2,285,545.19</u>

# THE RN & JB WHYTE SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(189,880.85)
<b>Less</b>	
Exempt current pension income	131,421.00
Realised Accounting Capital Gains	(66,654.91)
	<u>64,766.09</u>
<b>Add</b>	
Decrease in MV of investments	195,435.09
SMSF non deductible expenses	3,435.00
Pension Payments	63,080.00
Franking Credits	45,189.84
TFN Credits - Dividends	343.30
	<u>307,483.23</u>
SMSF Annual Return Rounding	(2.29)
<b>Taxable Income or Loss</b>	<u>52,834.00</u>
Income Tax on Taxable Income or Loss	7,925.10
<b>Less</b>	
Franking Credits	45,189.84
<b>TAX PAYABLE</b>	<u>(37,264.74)</u>
<b>Less</b>	
TFN Credits	343.30
<b>CURRENT TAX OR REFUND</b>	<u>(37,608.04)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(37,349.04)</u>

# THE RN & JB WHYTE SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(3,857.14)	23900/ANZ.AX	Anz Banking Group			6,390.00
(9,739.28)	23900/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid			33,563.20
(12,153.59)	23900/COL.AX	Coles Group			8,577.82
(1,114.29)	23900/CWP.AX	Cedar Woods Prop.			1,060.00
(1,450.09)	23900/JHG.AX	Janus Henderson Group			1,590.89
(2,248.58)	23900/JHX.AX	James Hardie Industries			1,029.90
(1,476.86)	23900/NAB.AX	National Australia Bank			2,456.18
(250.29)	23900/QBE.AX	QBE Insurance Ltd			1,800.00
	23900/RHI.AX	Red Hill Iron			28,000.00
(36,762.08)	23900/WES.AX	Wesfarmers Limited - Ordinary Fully Paid			23,905.40
(515.43)	23900/WPL.AX	Woodside Petroleum			1,310.35
	<b>24200</b>	<b>Contributions</b>			
	24200/WHYJOA00002 A	(Contributions) Whyte, Joan Beatrice - Accumulation			14,975.45
	24200/WHYRAY00002 A	(Contributions) Whyte, Raymond Neville - Accumulation			14,975.46
(369,914.62)	24700	Changes in Market Values of Investments		262,090.00	
	<b>25000</b>	<b>Interest Received</b>			
	25000/WHYTE_NABT ERMDEPOSIT	NAB Term Deposit			360.03
(2,768.23)	25000/WHYTE_WEST PACTERMDEP	Westpac Term Deposit			
(227.66)	25000/acquarie Cash Manag1	Macquarie Cash Management Acct			415.47
(0.32)	25000/estpac Business Fle1	Westpac Business Flexi			
	<b>26500</b>	<b>Other Investment Income</b>			
(242.88)	26500/00012	Macquarie Rebates			
(2,801.00)	26500/00014	TFN Withholding			
3,300.00	30100	Accountancy Fees		3,630.00	
259.00	30400	ATO Supervisory Levy		259.00	
1,100.00	30700	Auditor's Remuneration		1,100.00	
0.50	31500	Bank Charges			
132.00	38700	Legal Fees		132.00	

# THE RN & JB WHYTE SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>41600</b>	<b>Pensions Paid</b>			
26,000.00	41600/WHYJOA00001 P	(Pensions Paid) Whyte, Joan Beatrice - Pension (Pension)		29,480.00	
31,727.83	41600/WHYRAY00001 P	(Pensions Paid) Whyte, Raymond Neville - Pension (Pension)		33,600.00	
1,917.75	48500	Income Tax Expense			37,608.04
381,085.26	49000	Profit/Loss Allocation Account			152,272.81
	<b>50010</b>	<b>Opening Balance</b>			
(819,117.44)	50010/WHYJOA00001 P	(Opening Balance) Whyte, Joan Beatrice - Pension (Pension)			982,677.91
(178,899.08)	50010/WHYJOA00002 A	(Opening Balance) Whyte, Joan Beatrice - Accumulation			219,074.27
(805,434.29)	50010/WHYRAY00001 P	(Opening Balance) Whyte, Raymond Neville - Pension (Pension)			960,100.37
(101,009.12)	50010/WHYRAY00002 A	(Opening Balance) Whyte, Raymond Neville - Accumulation			123,692.64
	<b>52420</b>	<b>Contributions</b>			
0.00	52420/WHYJOA00002 A	(Contributions) Whyte, Joan Beatrice - Accumulation			14,975.45
0.00	52420/WHYRAY00002 A	(Contributions) Whyte, Raymond Neville - Accumulation			14,975.46
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(189,560.47)	53100/WHYJOA00001 P	(Share of Profit/(Loss)) Whyte, Joan Beatrice - Pension (Pension)		47,456.99	
(41,400.89)	53100/WHYJOA00002 A	(Share of Profit/(Loss)) Whyte, Joan Beatrice - Accumulation		11,099.62	
(186,393.91)	53100/WHYRAY00001 P	(Share of Profit/(Loss)) Whyte, Raymond Neville - Pension (Pension)		46,233.58	
(23,375.57)	53100/WHYRAY00002 A	(Share of Profit/(Loss)) Whyte, Raymond Neville - Accumulation		6,428.43	
	<b>53330</b>	<b>Income Tax</b>			
1,225.70	53330/WHYJOA00002 A	(Income Tax) Whyte, Joan Beatrice - Accumulation		2,175.49	
692.05	53330/WHYRAY00002 A	(Income Tax) Whyte, Raymond Neville - Accumulation		1,256.97	
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/WHYJOA00002 A	(Contributions Tax) Whyte, Joan Beatrice - Accumulation		2,246.32	
	53800/WHYRAY00002 A	(Contributions Tax) Whyte, Raymond Neville - Accumulation		2,246.32	
	<b>54160</b>	<b>Pensions Paid</b>			
26,000.00	54160/WHYJOA00001 P	(Pensions Paid) Whyte, Joan Beatrice - Pension (Pension)		29,480.00	
31,727.83	54160/WHYRAY00001 P	(Pensions Paid) Whyte, Raymond Neville - Pension (Pension)		33,600.00	

# THE RN & JB WHYTE SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>60400</b>	<b>Bank Accounts</b>			
271,550.08	60400/acquarie Cash Manag1	Macquarie Cash Management Acct		631,759.52	
6,839.84	60400/estpac Business Fle1	Westpac Business Flexi		6,839.84	
	<b>72400</b>	<b>Fixed Interest Securities (Australian)</b>			
359,042.88	72400/WHYTE_NABT ERMDEPOSIT	NAB Term Deposit			0.00
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
126,675.00	77600/ANZ.AX	Anz Banking Group	4,500.0000	99,135.00	
160,281.00	77600/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	3,300.0000	136,125.00	
	77600/CNR.AX	Cannon Resources Limited	3,854.0000	1,310.36	
240,319.58	77600/COL.AX	Coles Group	14,062.0000	250,444.22	
26,840.00	77600/CWP.AX	Cedar Woods Prop.	4,000.0000	14,720.00	
5,100.00	77600/HCH.AX	Hot Chili	3,000.0000	2,250.00	
38,437.50	77600/JHG.AX	Janus Henderson Group	750.0000	25,117.50	
113,175.00	77600/JHX.AX	James Hardie Industries	1,750.0000	55,597.50	
50,709.48	77600/NAB.AX	National Australia Bank	2,934.0000	80,362.26	
	77600/NIM.AX	Nimy Resources Limited	50,000.0000	20,500.00	
64,740.00	77600/QBE.AX	QBE Insurance Ltd	6,000.0000	72,900.00	
18,400.00	77600/RHI.AX	Red Hill Iron	20,000.0000	64,000.00	
483.34	77600/RXL.AX	Rox Resources Limited	16,667.0000	4,000.08	
	77600/WDS.AX	Woodside Energy Group Ltd	1,296.0000	41,264.64	
831,064.20	77600/WES.AX	Wesfarmers Limited - Ordinary Fully Paid	14,062.0000	589,338.42	
15,547.00	77600/WPL.AX	Woodside Petroleum	0.0000		0.00
18,340.29	85000	Income Tax Payable/Refundable		37,608.04	
(62,000.00)	88000	Sundry Creditors			0.00
				<b>2,645,787.10</b>	<b>2,645,787.10</b>
		<b>Current Year Profit/(Loss): (189,880.85)</b>			

THE RN & JB WHYTE SUPERANNUATION FUND

Trustees Declaration

---

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the 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 and associated Regulations during the year ended 30 June 2022.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Raymond Neville Whyte

Trustee

03 February 2023

## Minutes of a meeting of the Trustee(s)

held on 03 February 2023 at 36 Cruikshank Street, Mukinbudin, Western Australia 6479

---

<b>PRESENT:</b>	Raymond Neville Whyte
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>of</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that



Minutes of a meeting of the Trustee(s)

held on 03 February 2023 at 36 Cruikshank Street, Mukinbudin, Western Australia 6479

	act as tax agents of the Fund for the next financial year.
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.
CONTRIBUTIONS RECEIVED:	It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.
ACCEPTANCE OF ROLLOVERS:	<p>The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:</p> <ol style="list-style-type: none"><li>1. making rollover between Funds; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <p>The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.</p>
PAYMENT OF BENEFITS:	<p>The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:</p> <ol style="list-style-type: none"><li>1. making payments to members; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <p>The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.</p>
CLOSURE:	<p>All resolutions for this meeting were made in accordance with the SISA and Regulations.</p> <p>There being no further business the meeting then closed.</p> <p>Signed as a true record –</p> <p>.....</p> <p>Raymond Neville Whyte</p> <p>Chairperson</p>

# THE RN & JB WHYTE SUPERANNUATION FUND

## Compilation Report

---

We have compiled the accompanying special purpose financial statements of the THE RN & JB WHYTE SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of THE RN & JB WHYTE SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 03/02/2023

---

Financial statements and reports for the year ended  
30 June 2022

THE RN & JB WHYTE SUPERANNUATION FUND

---

Prepared for: Raymond Neville Whyte

# Self-managed superannuation fund annual return **2022**

## 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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (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)

- ❗ 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.

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2022 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

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

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.

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

**9 Was the fund wound up during the income year?**

No	Yes	<input type="checkbox"/> If yes, provide the date on which the fund was wound up <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center; font-size: small;">Day</td> <td style="width: 20px; text-align: center;">/</td> <td style="text-align: center; font-size: small;">Month</td> <td style="width: 20px; text-align: center;">/</td> <td style="text-align: center; font-size: small;">Year</td> </tr> <tr> <td style="width: 40px;"></td> <td></td> <td style="width: 40px;"></td> <td></td> <td style="width: 40px;"></td> </tr> </table>	Day	/	Month	/	Year						<input type="checkbox"/> Have all tax lodgment and payment obligations been met? <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td>No</td> <td>Yes</td> </tr> </table>	No	Yes
Day	/	Month	/	Year											
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 2022*.

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	Net foreign income	Loss
<b>D1</b> \$	<b>D</b> \$	

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

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

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

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

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

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

#### Assessable contributions

(**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** \$

\*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** \$

Exempt current pension income **Y** \$

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

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

	<div>TOTAL DEDUCTIONS N \$ (Total A1 to M1)</div>	<div>TOTAL NON-DEDUCTIBLE EXPENSES Y \$ (Total A2 to L2)</div>
<div>#This is a mandatory label.</div>	<div>#TAXABLE INCOME OR LOSS O \$ (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) Loss</div>	<div>TOTAL SMSF EXPENSES Z \$ (N plus Y)</div>



## 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 2022* on how to complete the calculation statement.

#Taxable income **A \$**  
(an amount must be included even if it is zero)

#Tax on taxable income **T1 \$**  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$**  
(an amount must be included even if it is zero)

Gross tax **B \$**

(**T1** plus **J**)

Foreign income tax offset  
**C1 \$**

Rebates and tax offsets  
**C2 \$**

Non-refundable non-carry forward tax offsets  
**C \$**  
(**C1** plus **C2**)

SUBTOTAL 1

**T2 \$**

(**B** less **C** – cannot be less than zero)

Early stage venture capital limited partnership tax offset  
**D1 \$**

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2 \$**

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

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

Non-refundable carry forward tax offsets  
**D \$**  
(**D1** plus **D2** plus **D3** plus **D4**)

SUBTOTAL 2  
**T3 \$**  
(**T2** less **D** – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1 \$**

No-TFN tax offset  
**E2 \$**

National rental affordability scheme tax offset  
**E3 \$**

Exploration credit tax offset  
**E4 \$**

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

#TAX PAYABLE **T5 \$**

(**T3** less **E** – cannot be less than zero)

Section 102AAM interest charge

**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	Eligible credits
	<b>H \$</b>
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

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

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>
	(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

**!** If total loss is greater than \$100,000,  
complete and attach a *Losses  
schedule 2022*.

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

Net capital losses carried  
forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

### Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day

Month

Year

**H1** Receipt date

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

Contributions from non-complying funds  
and previously non-complying funds

**T \$**

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

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

### Other transactions

Accumulation phase account balance

**S1 \$**

Retirement phase account balance  
– Non CDBIS

**S2 \$**

Retirement phase account balance  
– CDBIS

**S3 \$**

TRIS Count

CLOSING ACCOUNT BALANCE **S \$**

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Income stream payments

**R2 \$**

Loss

Code

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

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth  
Day Month Year

### Contributions

OPENING ACCOUNT BALANCE \$

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

**A** \$ Employer contributions

**A1** \$ ABN of principal employer

**B** \$ Personal contributions

**C** \$ CGT small business retirement exemption

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

**E** \$ Personal injury election

**F** \$ Spouse and child contributions

**G** \$ Other third party contributions

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

**H1** \$ Receipt date Day / Month / Year

**I** \$ Assessable foreign superannuation fund amount

**J** \$ Non-assessable foreign superannuation fund amount

**K** \$ Transfer from reserve: assessable amount

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

**M** \$ Contributions from non-complying funds and previously non-complying funds

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

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

**S1** \$ Accumulation phase account balance

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

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

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Allocated earnings or losses

Loss

**O** \$

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

Code

**R1** \$

Income stream payments

Code

**R2** \$

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

#### 15b Australian direct investments

Cash and term deposits **E \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

Non-residential real property **K \$**

Residential real property **L \$**

Collectables and personal use assets **M \$**

Other assets **O \$**

#### 15c Other investments

Crypto-Currency **N \$**

#### 15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$**  
(Sum of labels **A** to **T**)

#### 15e In-house assets

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

**A** No

Yes

▶

**\$**

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

**A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

**B** No Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements

**V1** \$

Permissible temporary borrowings

**V2** \$

Other borrowings

**V3** \$

Borrowings **V** \$

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$

Reserve accounts **X** \$

Other liabilities **Y** \$

**TOTAL LIABILITIES Z** \$

**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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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](https://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

Day / Month / Year  
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 2022* 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

Day / Month / Year  
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