
Financial statements and reports for the year ended
21 December 2021

C & K BYRNE SUPERANNUATION FUND

Prepared for: Byrne Six Pty Ltd

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Members Statement

Investment Summary

Investment Income

Statement of Taxable Income

C & K BYRNE SUPERANNUATION FUND
Statement of Financial Position

As at 21 December 2021

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	341,265.44	0.00
Units in Listed Unit Trusts (Australian)	3	451,849.33	0.00
Total Investments		<u>793,114.77</u>	<u>0.00</u>
Other Assets			
Commonwealth Direct Investment A/c		14,475.31	550,389.65
Macquarie CMA		238,976.23	0.00
GST Refundable		1,388.34	108.25
Income Tax Refundable		556.48	0.00
Total Other Assets		<u>255,396.36</u>	<u>550,497.90</u>
Total Assets		<u>1,048,511.13</u>	<u>550,497.90</u>
Less:			
Liabilities			
Income Tax Payable		0.00	2,525.65
Total Liabilities		<u>0.00</u>	<u>2,525.65</u>
Net assets available to pay benefits		<u>1,048,511.13</u>	<u>547,972.25</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Byrne, Christopher - Accumulation		525,078.73	314,461.35
Byrne, Karen - Accumulation		0.00	234,774.74
Byrne, Karen - Pension (Account Based Pension 1)		234,503.40	0.00
Byrne, Karen - Pension (Account Based Pension 2)		288,929.00	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>1,048,511.13</u>	<u>549,236.09</u>

C & K BYRNE SUPERANNUATION FUND**Operating Statement**

For the year ended 21 December 2021

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	9	753.88	0.00
Dividends Received	8	2,653.85	176.40
Interest Received		276.15	385.27
Investment Gains			
Changes in Market Values	10	14,279.84	0.00
Contribution Income			
Personal Non Concessional		330,000.00	0.00
Total Income		<u>347,963.72</u>	<u>561.67</u>
Expenses			
Accountancy Fees		899.90	1,649.11
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		550.00	0.00
Advisor Fees		11,810.49	0.00
Bank Charges		30.00	0.00
		<u>13,549.39</u>	<u>1,649.11</u>
Member Payments			
Pensions Paid		32,500.00	0.00
Total Expenses		<u>46,049.39</u>	<u>1,649.11</u>
Benefits accrued as a result of operations before income tax			
		<u>301,914.33</u>	<u>(1,087.44)</u>
Income Tax Expense	11	(556.48)	0.00
Benefits accrued as a result of operations		<u>302,470.81</u>	<u>(1,087.44)</u>

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 Director(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 the 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 at the fair value of the consideration received or receivable.

Interest revenue

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

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

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).

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. 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: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Ampol Limited	12,467.60	0.00
Amcor Plc	18,579.72	0.00
Ansell Limited	20,646.45	0.00
Australia And New Zealand Banking Group Limited	12,266.68	0.00
Aurizon Holdings Limited	14,305.51	0.00
BHP Group Limited	24,483.77	0.00

Refer to compilation report

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

Brambles Limited	14,768.32	0.00
CSL Limited	20,104.70	0.00
Downer EDI Limited	8,004.51	0.00
Macquarie Bank Limited - Capital Notes 3	25,220.00	0.00
Macquarie Group Limited	47,924.52	0.00
National Australia Bank Limited	8,242.64	0.00
Oz Minerals Limited	6,827.50	0.00
REA Group Ltd	14,681.94	0.00
Ramsay Health Care Limited	11,179.29	0.00
RIO Tinto Limited	23,423.40	0.00
Resmed Inc	9,724.00	0.00
Westpac Banking Corporation	6,188.70	0.00
Westpac Capital Notes 8	25,685.00	0.00
Woodside Petroleum Ltd	16,541.19	0.00
	<hr/>	<hr/>
	341,265.44	0.00

Note 3: Units in Listed Unit Trusts (Australian)

	2022 \$	2021 \$
Fidelity Global Emerging Markets Fund	14,019.39	0.00
Ishares Core Composite Bond ETF	29,462.70	0.00
Ishares S&P 500 AUD Hedged ETF	34,260.04	0.00
Ishares Government Inflation ETF	30,091.50	0.00
Ishares S&P 500 ETF	60,142.17	0.00
Munro Global Growth Fund (Hedge Fund)	18,182.70	0.00
Magellan Global Fund (Open Class)	33,824.16	0.00
Magellan Infrastructure Fund (Currency Hedged)	41,501.91	0.00
Betashares Nasdaq 100 ETF	15,859.20	0.00
SPDR S&P/ASX 200 Listed Property Fund	32,623.50	0.00
Vanguard Australian Fixed Interest Index ETF	29,438.64	0.00
Vanguard Australian Property Securities Index ETF	32,444.62	0.00
Vanguard All-World Ex-US Shares Index ETF	51,748.40	0.00
Vanguard MSCI Index International Shares (Hedged) ETF	28,250.40	0.00

Refer to compilation report

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

451,849.33

0.00

Note 5: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	746,040.32	549,236.09
Benefits accrued as a result of operations	302,470.81	(1,263.84)
Current year member movements	0.00	1,263.84
Liability for accrued benefits at end of year	<hr/> 1,048,511.13 <hr/>	<hr/> 549,236.09 <hr/>

Note 6: Vested Benefits

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	<hr/> 1,048,511.13 <hr/>	<hr/> 549,236.09 <hr/>

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 \$
Ancor Plc	237.14	0.00
Ampol Limited	133.12	0.00
Ansell Limited	158.11	0.00
Aurizon Holdings Limited	283.54	0.00
Australia And New Zealand Banking Group Limited	323.28	0.00
CSL Limited	71.53	0.00
Downer EDI Limited	163.08	0.00
Macquarie Bank Limited - Capital Notes 3	173.55	0.00
Macquarie Group Limited	217.60	0.00

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

National Australia Bank Limited	192.29	0.00
Oz Minerals Limited	40.00	0.00
Ramsay Health Care Limited	163.77	0.00
Resmed Inc	11.08	0.00
Westpac Banking Corporation	176.40	0.00
Westpac Capital Notes 8	135.38	0.00
Woodside Petroleum Ltd	173.98	0.00
	<hr/>	<hr/>
	2,653.85	0.00
	<hr/>	<hr/>

Note 9: Trust Distributions

	2022 \$	2021 \$
Vanguard All-World Ex-US Shares Index ETF	87.61	0.00
Ishares Core Composite Bond ETF	98.75	0.00
SPDR S&P/ASX 200 Listed Property Fund	137.24	0.00
Ishares Government Inflation ETF	11.25	0.00
Vanguard Australian Fixed Interest Index ETF	91.82	0.00
Vanguard Australian Property Securities Index ETF	195.84	0.00
Ishares S&P 500 ETF	131.37	0.00
	<hr/>	<hr/>
	753.88	0.00
	<hr/>	<hr/>

Note 10: Changes in Market ValuesUnrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Ancor Plc	419.19	0.00
Ampol Limited	(184.20)	0.00
Ansell Limited	(3,021.53)	0.00
Aurizon Holdings Limited	(718.15)	0.00
Australia And New Zealand Banking Group Limited	(355.20)	0.00
BHP Group Limited	1,728.26	0.00
Brambles Limited	(334.47)	0.00
CSL Limited	(77.09)	0.00
Downer EDI Limited	497.67	0.00
Macquarie Bank Limited - Capital Notes 3	220.00	0.00

Refer to compilation report

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

Macquarie Group Limited	5,480.06	0.00
National Australia Bank Limited	600.54	0.00
Oz Minerals Limited	1,259.44	0.00
REA Group Ltd	(409.33)	0.00
RIO Tinto Limited	669.38	0.00
Ramsay Health Care Limited	980.90	0.00
Resmed Inc	(361.23)	0.00
Westpac Banking Corporation	(1,425.64)	0.00
Westpac Capital Notes 8	685.00	0.00
Woodside Petroleum Ltd	(1,152.22)	0.00
	4,501.38	0.00
Units in Listed Unit Trusts (Australian)		
Betashares Nasdaq 100 ETF	1,518.85	0.00
Fidelity Global Emerging Markets Fund	(163.81)	0.00
Ishares Core Composite Bond ETF	(1,009.15)	0.00
Ishares Government Inflation ETF	(183.18)	0.00
Ishares S&P 500 AUD Hedged ETF	1,351.76	0.00
Ishares S&P 500 ETF	4,104.11	0.00
Magellan Global Fund (Open Class)	748.60	0.00
Magellan Infrastructure Fund (Currency Hedged)	883.73	0.00
Munro Global Growth Fund (Hedge Fund)	338.70	0.00
SPDR S&P/ASX 200 Listed Property Fund	2,110.87	0.00
Vanguard All-World Ex-US Shares Index ETF	(1,296.91)	0.00
Vanguard Australian Fixed Interest Index ETF	(1,017.04)	0.00
Vanguard Australian Property Securities Index ETF	2,063.06	0.00
Vanguard MSCI Index International Shares (Hedged) ETF	328.87	0.00
	9,778.46	0.00
Total Unrealised Movement	14,279.84	0.00

Realised Movements in Market Value

2022
\$

2021
\$

Refer to compilation report

C & K BYRNE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 21 December 2021

Total Realised Movement	0.00	0.00
--------------------------------	------	------

Total Market Movement	14,279.84	0.00
------------------------------	-----------	------

Note 11: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(556.48)	0.00
Income Tax Expense	(556.48)	0.00

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%	45,287.15	0.00
--	-----------	------

Less:

Tax effect of:

Non Taxable Contributions	49,500.00	0.00
Increase in MV of Investments	2,141.98	0.00
Accounting Trust Distributions	113.08	0.00

Add:

Tax effect of:

Pension Payments	4,875.00	0.00
Franking Credits	84.06	0.00
Tax Losses	1,508.85	0.00

Less credits:

Franking Credits	560.39	0.00
------------------	--------	------

Current Tax or Refund	(560.39)	0.00
-----------------------	----------	------

C & K BYRNE SUPERANNUATION FUND

Members Statement

Christopher James Byrne
 21 Cupania Street
 Victoria Point, Queensland, 4165, Australia

Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	Karen Elizabeth Byrne
Age:		60	Nomination Type:	Non Binding Nomination
Tax File Number:		Provided	Vested Benefits:	525,078.73
Date Joined Fund:		18/10/2010	Total Death Benefit:	525,078.73
Service Period Start Date:		06/07/1987	Current Salary:	0.00
Date Left Fund:			Previous Salary:	0.00
Member Code:		BYRCHR00001A	Disability Benefit:	0.00
Account Start Date:		18/10/2010		
Account Phase:		Accumulation Phase		
Account Description:		Accumulation		

Your Balance

Total Benefits	525,078.73
<u>Preservation Components</u>	
Preserved	525,078.73
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	211,899.31
Taxable	313,179.42

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	412,631.77
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	110,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	2,450.87
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	3.91
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 21/12/2021	525,078.73

C & K BYRNE SUPERANNUATION FUND

Members Statement

Karen Elizabeth Byrne
 21 Cupania Street
 Victoria Point, Queensland, 4165, Australia

Your Details

Date of Birth : Provided
 Age: 59
 Tax File Number: Provided
 Date Joined Fund: 18/10/2010
 Service Period Start Date: 01/01/1997
 Date Left Fund: 01/07/2021
 Member Code: BYRKAR00001A
 Account Start Date: 18/10/2010
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: Christopher James Byrne
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	100,000.00
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	220,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	320,000.00
Closing balance at 21/12/2021	0.00

C & K BYRNE SUPERANNUATION FUND
Members Statement

Karen Elizabeth Byrne
 21 Cupania Street
 Victoria Point, Queensland, 4165, Australia

Your Details

		Nominated Beneficiaries:	Christopher James Byrne
Date of Birth :	Provided	Nomination Type:	N/A
Age:	59	Vested Benefits:	234,503.40
Tax File Number:	Provided	Total Death Benefit:	234,503.40
Date Joined Fund:	18/10/2010	Current Salary:	0.00
Service Period Start Date:	01/01/1997	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	BYRKAR00046P		
Account Start Date:	16/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 1		

Your Balance

Total Benefits	234,503.40
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	234,503.40
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.81%)	1,908.19
Taxable	232,595.21

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	233,408.55
<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	1,094.85
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 21/12/2021	234,503.40

C & K BYRNE SUPERANNUATION FUND
Members Statement

Karen Elizabeth Byrne
 21 Cupania Street
 Victoria Point, Queensland, 4165, Australia

Your Details

		Nominated Beneficiaries:	Christopher James Byrne
Date of Birth :	Provided	Nomination Type:	N/A
Age:	59	Vested Benefits:	288,929.00
Tax File Number:	Provided	Total Death Benefit:	288,929.00
Date Joined Fund:	18/10/2010	Current Salary:	0.00
Service Period Start Date:	01/01/1997	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	BYRKAR00048P		
Account Start Date:	01/07/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance

Total Benefits	288,929.00
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	288,929.00
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	288,929.00
Taxable	

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<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	1,429.00
Internal Transfer In	320,000.00
<u>Decreases to Member account during the period</u>	
Pensions Paid	32,500.00
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 21/12/2021	288,929.00

C & K BYRNE SUPERANNUATION FUND

Investment Summary Report

As at 21 December 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
	Commonwealth Direct Investment A/c	14,475.310000	14,475.31	14,475.31	14,475.31			1.38 %	
	Macquarie CMA	238,976.230000	238,976.23	238,976.23	238,976.23			22.83 %	
			253,451.54		253,451.54			24.22 %	
Shares in Listed Companies (Australian)									
AMC.AX	Amcor Plc	1,124.00	16.530000	18,579.72	16.16	18,160.53	419.19	2.31 %	1.78 %
ALD.AX	Ampol Limited	439.00	28.400000	12,467.60	28.82	12,651.80	(184.20)	(1.46) %	1.19 %
ANN.AX	Ansell Limited	645.00	32.010000	20,646.45	36.69	23,667.98	(3,021.53)	(12.77) %	1.97 %
AZJ.AX	Aurizon Holdings Limited	4,099.00	3.490000	14,305.51	3.67	15,023.66	(718.15)	(4.78) %	1.37 %
ANZ.AX	Australia And New Zealand Banking Group Limited	449.00	27.320000	12,266.68	28.11	12,621.88	(355.20)	(2.81) %	1.17 %
BHP.AX	BHP Group Limited	587.00	41.710000	24,483.77	38.77	22,755.51	1,728.26	7.59 %	2.34 %
BXB.AX	Brambles Limited	1,388.00	10.640000	14,768.32	10.88	15,102.79	(334.47)	(2.21) %	1.41 %
CSL.AX	CSL Limited	70.00	287.210000	20,104.70	288.31	20,181.79	(77.09)	(0.38) %	1.92 %
DOW.AX	Downer EDI Limited	1,359.00	5.890000	8,004.51	5.52	7,506.84	497.67	6.63 %	0.76 %
MBLPD.AX	Macquarie Bank Limited - Capital Notes 3	250.00	100.880000	25,220.00	100.00	25,000.00	220.00	0.88 %	2.41 %
MQG.AX	Macquarie Group Limited	236.00	203.070000	47,924.52	179.85	42,444.46	5,480.06	12.91 %	4.58 %
NAB.AX	National Australia Bank Limited	287.00	28.720000	8,242.64	26.63	7,642.10	600.54	7.86 %	0.79 %
OZL.AX	Oz Minerals Limited	250.00	27.310000	6,827.50	22.27	5,568.06	1,259.44	22.62 %	0.65 %
RHC.AX	Ramsay Health Care Limited	159.00	70.310000	11,179.29	64.14	10,198.39	980.90	9.62 %	1.07 %
REA.AX	REA Group Ltd	91.00	161.340000	14,681.94	165.84	15,091.27	(409.33)	(2.71) %	1.40 %
RMD.AX	Resmed Inc	275.00	35.360000	9,724.00	36.67	10,085.23	(361.23)	(3.58) %	0.93 %
RIO.AX	RIO Tinto Limited	231.00	101.400000	23,423.40	98.50	22,754.02	669.38	2.94 %	2.24 %
WBC.AX	Westpac Banking Corporation	294.00	21.050000	6,188.70	25.90	7,614.34	(1,425.64)	(18.72) %	0.59 %
WBCPK.AX	Westpac Capital Notes 8	250.00	102.740000	25,685.00	100.00	25,000.00	685.00	2.74 %	2.45 %
WPL.AX	Woodside Petroleum Ltd	769.00	21.510000	16,541.19	23.01	17,693.41	(1,152.22)	(6.51) %	1.58 %
			341,265.44		336,764.06	4,501.38	1.34 %	32.61 %	

C & K BYRNE SUPERANNUATION FUND

Investment Summary Report

As at 21 December 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Units in Listed Unit Trusts (Australian)									
NDQ.AX	Betashares Nasdaq 100 ETF	448.00	35.400000	15,859.20	32.01	14,340.35	1,518.85	10.59 %	1.52 %
FEMX.AX	Fidelity Global Emerging Markets Fund	2,023.00	6.930000	14,019.39	7.01	14,183.20	(163.81)	(1.15) %	1.34 %
IAF.AX	Ishares Core Composite Bond ETF	265.00	111.180000	29,462.70	114.99	30,471.85	(1,009.15)	(3.31) %	2.82 %
ILB.AX	Ishares Government Inflation ETF	225.00	133.740000	30,091.50	134.55	30,274.68	(183.18)	(0.61) %	2.88 %
IHV.V.AX	Ishares S&P 500 AUD Hedged ETF	76.00	450.790000	34,260.04	433.00	32,908.28	1,351.76	4.11 %	3.27 %
IVV.AX	Ishares S&P 500 ETF	93.00	646.690000	60,142.17	602.56	56,038.06	4,104.11	7.32 %	5.75 %
MGOC.AX	Magellan Global Fund (Open Class)	11,952.00	2.830000	33,824.16	2.77	33,075.56	748.60	2.26 %	3.23 %
MICH.AX	Magellan Infrastructure Fund (Currency Hedged)	13,697.00	3.030000	41,501.91	2.97	40,618.18	883.73	2.18 %	3.97 %
MAET.AX	Munro Global Growth Fund (Hedge Fund)	3,405.00	5.340000	18,182.70	5.24	17,844.00	338.70	1.90 %	1.74 %
SLF.AX	SPDR S&P/ASX 200 Listed Property Fund	2,275.00	14.340000	32,623.50	13.41	30,512.63	2,110.87	6.92 %	3.12 %
VEU.AX	Vanguard All-World Ex-US Shares Index ETF	619.00	83.600000	51,748.40	85.70	53,045.31	(1,296.91)	(2.44) %	4.94 %
VAF.AX	Vanguard Australian Fixed Interest Index ETF	594.00	49.560000	29,438.64	51.27	30,455.68	(1,017.04)	(3.34) %	2.81 %
VAP.AX	Vanguard Australian Property Securities Index ETF	331.00	98.020000	32,444.62	91.79	30,381.56	2,063.06	6.79 %	3.10 %
VGAD.AX	Vanguard MSCI Index International Shares (Hedged) ETF	316.00	89.400000	28,250.40	88.36	27,921.53	328.87	1.18 %	2.70 %
			451,849.33		442,070.87	9,778.46	2.21 %	43.17 %	
			1,046,566.31		1,032,286.47	14,279.84	1.38 %	100.00 %	

C & K BYRNE SUPERANNUATION FUND

Investment Income Report

As at 21 December 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
Commonwealth Direct Investment A/c	38.85			38.85	0.00	0.00	0.00	38.85			0.00	0.00
Macquarie Cash Mgt A/c	112.88			112.88	0.00	0.00	0.00	112.88			0.00	0.00
Macquarie CMA	124.42			124.42	0.00	0.00	0.00	124.42			0.00	0.00
	276.15			276.15	0.00	0.00	0.00	276.15			0.00	0.00
Dividends Received												
Australia And New Zealand Banking Group Limited	323.28					323.28		323.28		0.00		
	323.28					323.28		323.28		0.00		
Shares in Listed Companies (Australian)												
AMC.AX Amcor Plc	237.14	0.00	237.14		0.00			237.14		0.00		
ALD.AX Ampol Limited	133.12	133.12	0.00		57.05			190.17		0.00		
ANN.AX Ansell Limited	158.11	0.00	158.11		0.00			158.11		0.00		
AZJ.AX Aurizon Holdings Limited	283.54	198.48	85.06		85.06			368.60		0.00		
CSL.AX CSL Limited	71.53	7.15	64.38		3.06			74.59		0.00		
DOW.AX Downer EDI Limited	163.08	0.00	163.08		0.00			163.08		0.00		
MBLPD.AX Macquarie Bank Limited - Capital Notes 3	173.55		173.55					173.55		0.00		
MQG.AX Macquarie Group Limited	217.60	87.04	130.56		37.30			254.90		0.00		
NAB.AX National Australia Bank Limited	192.29	192.29	0.00		82.41			274.70		0.00		
OZL.AX Oz Minerals Limited	40.00	40.00	0.00		17.14			57.14		0.00		
RHC.AX Ramsay Health Care Limited	163.77	163.77	0.00		70.19			233.96		0.00		
RMD.AX Resmed Inc	11.08					11.08		11.08		0.00		
WBC.AX Westpac Banking Corporation	176.40	176.40	0.00		75.60			252.00		0.00		
WBCPK.AX Westpac Capital Notes 8	135.38	135.38	0.00		58.02			193.40		0.00		
WPL.AX Woodside Petroleum Ltd	173.98	173.98	0.00		74.56			248.54		0.00		
	2,330.57	1,307.61	1,011.88		560.39	11.08		2,890.96		0.00		
Units in Listed Unit Trusts (Australian)												
IAF.AX Ishares Core Composite Bond ETF	98.75	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00

C & K BYRNE SUPERANNUATION FUND

Investment Income Report

As at 21 December 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
ILB.AX	Ishares Government Inflation ETF	11.25	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
IVV.AX	Ishares S&P 500 ETF	131.37	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
SLF.AX	SPDR S&P/ASX 200 Listed Property Fund	137.24	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
VEU.AX	Vanguard All-World Ex-US Shares Index ETF	87.61				0.00	0.00	0.00		0.00	0.00	0.00
VAF.AX	Vanguard Australian Fixed Interest Index ETF	91.82	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
VAP.AX	Vanguard Australian Property Securities Index ETF	195.84	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
		753.88	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
		3,683.88	1,307.61	1,011.88	276.15	560.39	334.36	0.00		3,490.39	0.00	0.00

Assessable Income (Excl. Capital Gains) **3,490.39**

Net Capital Gain **0.00**

Total Assessable Income 3,490.39

* 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.

C & K BYRNE SUPERANNUATION FUND
Statement of Taxable Income

For the year ended 21 December 2021

	2021
	\$
Benefits accrued as a result of operations	301,914.33
Less	
Increase in MV of investments	14,279.84
Accounting Trust Distributions	753.88
Non Taxable Contributions	330,000.00
	<u>345,033.72</u>
Add	
Pension Payments	32,500.00
Franking Credits	560.39
	<u>33,060.39</u>
Taxable Income or Loss	<u>(10,059.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	560.39
	<u>(560.39)</u>
CURRENT TAX OR REFUND	<u>(560.39)</u>
Supervisory Levy	259.00
	<u>(301.39)</u>
AMOUNT DUE OR REFUNDABLE	<u>(301.39)</u>

* Distribution tax components review process has not been completed for the financial year.

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare