

Culzean SF

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Culzean SF**Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Managed Investments (Australian)	2	304,196.03	0.00
Total Investments		<u>304,196.03</u>	<u>0.00</u>
Other Assets			
Macquarie Cash Management Account		37,476.89	0.00
Distributions Receivable		13,087.03	0.00
Total Other Assets		<u>50,563.92</u>	<u>0.00</u>
Total Assets		<u>354,759.95</u>	<u>0.00</u>
Less:			
Liabilities			
Income Tax Payable		2,195.03	0.00
Total Liabilities		<u>2,195.03</u>	<u>0.00</u>
Net assets available to pay benefits		<u>352,564.92</u>	<u>0.00</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
Simpson, Martin - Accumulation		220,191.11	0.00
Simpson, Joanne - Accumulation		132,373.81	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>352,564.92</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

Culzean SF**Operating Statement**

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	7	13,406.74	0.00
Interest Received		25.12	0.00
Contribution Income			
Personal Concessional		20,000.00	0.00
Transfers In		374,723.19	0.00
Total Income		<u>408,155.05</u>	<u>0.00</u>
Expenses			
Investment Expenses		7,591.13	0.00
		<u>7,591.13</u>	<u>0.00</u>
Investment Losses			
Changes in Market Values	8	45,803.97	0.00
Total Expenses		<u>53,395.10</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>354,759.95</u>	<u>0.00</u>
Income Tax Expense	9	2,195.03	0.00
Benefits accrued as a result of operations		<u>352,564.92</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

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 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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 their market values, 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 values have 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 are 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.

Notes to the Financial Statements

For the year ended 30 June 2022

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 are 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 the investment was 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. 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: Managed Investments (Australian)

	2022 \$	2021 \$
Hyperion Small Growth Companies Fd	28,097.99	0.00
Cap Group New Perspective Fund (AU)	72,064.69	0.00
Bentham Global Income Fund	19,172.55	0.00
Franklin Global Growth Fund-CI W	36,160.74	0.00
Ardea Real Outcome Fund	18,977.48	0.00
Magellan Infrastructure Fd	19,255.28	0.00
Pendal Focus Aust Share Fund	66,592.74	0.00
Bndywn GlbOpp FxdInc T A CI	18,702.30	0.00
Resolution Cap Gbl Prop Sec Fund	25,172.26	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

304,196.03

0.00

Note 4: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	0.00	0.00
Benefits accrued as a result of operations	352,564.92	0.00
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>352,564.92</u>	<u>0.00</u>

Note 5: Vested Benefits

Vested benefits are benefits which 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	<u>352,564.92</u>	<u>0.00</u>

Note 6: Guaranteed Benefits

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7: Trust Distributions

	2022 \$	2021 \$
Franklin Global Growth Fund-CI W	76.34	0.00
Resolution Cap Gbl Prop Sec Fund	659.95	0.00
Cap Group New Perspective Fund (AU)	2,536.22	0.00
Ardea Real Outcome Fund	1,326.53	0.00
Pendal Focus Aust Share Fund	5,203.65	0.00
Magellan Infrastructure Fd	377.44	0.00
Bentham Global Income Fund	225.94	0.00
Hyperion Small Growth Companies Fd	3,000.67	0.00
	13,406.74	0.00

Note 8: Changes in Market Values Unrealised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		
Ardea Real Outcome Fund	(1,022.52)	0.00
Bentham Global Income Fund	(827.45)	0.00
Bndywn GblOpp FxdInc T A CI	(1,297.70)	0.00
Cap Group New Perspective Fund (AU)	(7,935.31)	0.00
Franklin Global Growth Fund-CI W	(3,839.26)	0.00
Hyperion Small Growth Companies Fd	(11,902.01)	0.00
Magellan Infrastructure Fd	(744.72)	0.00
Pendal Focus Aust Share Fund	(13,407.26)	0.00
Resolution Cap Gbl Prop Sec Fund	(4,827.74)	0.00
	(45,803.97)	0.00
Total Unrealised Movement	(45,803.97)	0.00
Realised Movements in Market Value		
	2022 \$	2021 \$
Total Realised Movement	0.00	0.00
Total Market Movement	(45,803.97)	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	2,195.03	0.00
Income Tax Expense	2,195.03	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%	53,213.99	0.00
Less:		
Tax effect of:		
Non Taxable Transfer In	56,208.48	0.00
Accounting Trust Distributions	2,011.01	0.00
Other Non Taxable Income	16.44	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	6,870.60	0.00
Franking Credits	200.84	0.00
Foreign Credits	8.42	0.00
Net Capital Gains	802.65	0.00
Taxable Trust Distributions	590.43	0.00
Distributed Foreign Income	139.11	0.00
Rounding	(0.01)	0.00
Income Tax on Taxable Income or Loss	3,590.10	0.00
Less credits:		
Franking Credits	1,338.93	0.00
Foreign Credits	56.14	0.00
Current Tax or Refund	2,195.03	0.00

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (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 then ended 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.

Signed in accordance with a resolution of the directors of the trustee company by:

Dated this day of2022

Culzean SF

Compilation Report

We have compiled the accompanying special purpose financial statements of the Culzean SF 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

The Trustee of Culzean SF 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, 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 directors of the trustee company 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.

Michelle Gargar

of

Superannuation Professionals Pty Ltd Suite 2A, Ground Floor Suite 2A, Ground Floor, 140 Bundall Road, Bundall, Queensland 4217

Signed:

Dated: 25/10/2022

Culzean SF

Members Statement

Martin Simpson

Your Details

Date of Birth : Provided
 Age: 43
 Tax File Number: Provided
 Date Joined Fund: 07/10/2021
 Service Period Start Date: 22/02/2010
 Date Left Fund:
 Member Code: SIMMAR00001A
 Account Start Date: 07/10/2021
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 220,191.11
 Total Death Benefit: 220,191.11

Your Balance

Total Benefits 220,191.11

Preservation Components

Preserved 220,191.11
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 4,043.48
 Taxable 216,147.63

Your Detailed Account Summary

	This Year
Opening balance at 07/10/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	20,000.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	226,905.35
Net Earnings	(23,356.88)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,000.00
Income Tax	357.36
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	220,191.11

Culzean SF

Members Statement

Joanne Simpson

Your Details

Date of Birth : Provided
 Age: 34
 Tax File Number: Provided
 Date Joined Fund: 07/10/2021
 Service Period Start Date: 26/10/2003
 Date Left Fund:
 Member Code: SIMJOA00001A
 Account Start Date: 07/10/2021
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 132,373.81
 Total Death Benefit: 132,373.81

Your Balance

Total Benefits 132,373.81

Preservation Components

Preserved 132,373.81
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 0.21
 Taxable 132,373.60

Your Detailed Account Summary

	This Year
Opening balance at 07/10/2021	
<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	147,817.84
Net Earnings	(15,211.29)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	232.74
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	132,373.81

Memorandum of Resolutions of the Director(s) of

Culzean Aust Pty Ltd ACN: 629939779

ATF Culzean SF

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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 a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

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.

ANNUAL RETURN:

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.

INVESTMENT STRATEGY:

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 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.

INSURANCE COVER:

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.

ALLOCATION OF INCOME:

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).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

AUDITORS:

It was resolved that

Tony Boys

of

GPO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Superannuation Professionals Pty Ltd

act as tax agents of the Fund for the next financial year.

PAYMENT OF BENEFITS:

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:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that

Memorandum of Resolutions of the Director(s) of

Culzean Aust Pty Ltd ACN: 629939779

ATF Culzean SF

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.

CLOSURE:

Signed as a true record –

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	354,759.95
Less	
Non Taxable Transfer In	374,723.19
Other Non Taxable Income	109.61
Accounting Trust Distributions	13,406.74
	<u>388,239.54</u>
Add	
Decrease in MV of investments	45,803.97
Franking Credits	1,338.93
Foreign Credits	56.14
Net Capital Gains	5,351.00
Taxable Trust Distributions	3,936.23
Distributed Foreign income	927.42
	<u>57,413.69</u>
SMSF Annual Return Rounding	(0.10)
Taxable Income or Loss	<u>23,934.00</u>
Income Tax on Taxable Income or Loss	3,590.10
Less	
Franking Credits	1,338.93
Foreign Credits	56.14
	<u>2,195.03</u>
CURRENT TAX OR REFUND	<u>2,195.03</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
AMOUNT DUE OR REFUNDABLE	<u>2,713.03</u>

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

Culzean SF 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 Account		37,476.890000	37,476.89	37,476.89	37,476.89			10.97 %
			37,476.89		37,476.89			10.97 %
Managed Investments (Australian)								
HOW0098AU Ardea Real Outcome Fund	21,755.68	0.872300	18,977.48	0.92	20,000.00	(1,022.52)	(5.11) %	5.55 %
CSA0038AU Bentham Global Income Fund	19,065.78	1.005600	19,172.55	1.05	20,000.00	(827.45)	(4.14) %	5.61 %
SSB0014AU Bndywn GlbOpp FxdInc T A Cl	17,823.09	1.049330	18,702.30	1.12	20,000.00	(1,297.70)	(6.49) %	5.47 %
CIM0006AU Cap Group New Perspective Fund (AU)	41,776.63	1.725000	72,064.69	1.91	80,000.00	(7,935.31)	(9.92) %	21.09 %
FRT0009AU Franklin Global Growth Fund-CI W	18,475.75	1.957200	36,160.74	2.17	40,000.00	(3,839.26)	(9.60) %	10.58 %
BNT0101AU Hyperion Small Growth Companies Fd	8,388.21	3.349700	28,097.99	4.77	40,000.00	(11,902.01)	(29.76) %	8.22 %
MGE0002AU Magellan Infrastructure Fd	14,516.95	1.326400	19,255.28	1.38	20,000.00	(744.72)	(3.72) %	5.64 %
RFA0059AU Pental Focus Aust Share Fund	31,237.80	2.131800	66,592.74	2.56	80,000.00	(13,407.26)	(16.76) %	19.49 %
WHT0015AU Resolution Cap Glbl Prop Sec Fund	15,176.81	1.658600	25,172.26	1.98	30,000.00	(4,827.74)	(16.09) %	7.37 %
			304,196.03		350,000.00	(45,803.97)	(13.09) %	89.03 %
			341,672.92		387,476.89	(45,803.97)	(11.82) %	100.00 %

Culzean SF 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 Account	25.12			25.12	0.00	0.00	0.00	25.12			0.00	0.00
	25.12			25.12	0.00	0.00	0.00	25.12			0.00	0.00
Managed Investments (Australian)												
HOW0098AU Ardea Real Outcome Fund	1,326.53			1,179.82	0.00	146.71	0.00	1,326.53		0.00	0.00	0.00
CSA0038AU Bentham Global Income Fund	225.94	0.09		18.80	0.09	122.80	0.13	141.91		0.00	0.00	84.25
CIM0006AU Cap Group New Perspective Fund (AU)	2,536.22				0.00	145.35	0.00	145.35		0.00	2,390.87	0.00
FRT0009AU Franklin Global Growth Fund-Cl W	76.34				0.00	0.00	0.00	0.00		0.00	76.34	0.00
BNT0101AU Hyperion Small Growth Companies Fd	3,000.67				97.43	0.00	12.17	109.60		109.61	3,000.68	109.60
MGE0002AU Magellan Infrastructure Fd	377.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	377.44
RFA0059AU Pental Focus Aust Share Fund	5,203.65	2,509.14	159.87	50.73	1,241.40	20.18	0.00	3,981.32		0.00	2,411.30	52.43
WHT0015AU Resolution Cap Gbl Prop Sec Fund	659.95	0.01		17.77	0.01	492.38	43.84	554.01		0.00	147.34	2.45
	13,406.74	2,509.24	159.87	1,267.12	1,338.93	927.42	56.14	6,258.72	0.00	109.61	8,026.53	626.17
	13,431.86	2,509.24	159.87	1,292.24	1,338.93	927.42	56.14	6,283.84	0.00	109.61	8,026.53	626.17

Assessable Income (Excl. Capital Gains)	6,283.84
Net Capital Gain	5,351.01
Total Assessable Income	11,634.85

* 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.

Culzean SF

Realised Capital Gains Report

For The Period 07 October 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
BNT0101AU8 - Hyperion Small Growth Companies Fd												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.68	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.68	0.00	0.00
CIM0006AU - Cap Group New Perspective Fund (AU)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,390.87	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,390.87	0.00	0.00
FRT0009AU26 - Franklin Global Growth Fund-CI W												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.34	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.34	0.00	0.00
RFA0059AU1 - Pental Focus Aust Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,411.30	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,411.30	0.00	0.00
WHT0015AU38 - Resolution Cap Gbl Prop Sec Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.34	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.34	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,026.53	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,026.53	0.00	0.00

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	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place X 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.

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

9 Was the fund wound up during the income year?
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

⊖ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No **▶** Go to Section B: Income.

Yes **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E **Yes** **▶** Go to Section B: Income.

No **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

⊖ If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 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		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Loss

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

*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** \$

Code

#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 **W** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$		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 \$		

TOTAL DEDUCTIONS
N \$
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
(**TOTAL ASSESSABLE INCOME** less
TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
(**N** plus **Y**)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 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 \$ <i>(C1 plus C2)</i>

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 \$	Non-refundable carry forward tax offsets D \$ <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$	
Early stage investor tax offset carried forward from previous year 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 \$ <i>(E1 plus E2 plus E3 plus E4)</i>

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

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

PAYG instalments raised
K \$
 Supervisory levy
L \$
 Supervisory levy adjustment for wound up funds
M \$
 Supervisory levy adjustment for new funds
N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#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.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ 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 \$

H \$ 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

S1 \$ 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**)

O \$ Allocated earnings or losses

O \$

Loss

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

Code

R2 \$ Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

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.

- | | |
|--|--|
| <p>A \$ Employer contributions</p> <p>ABN of principal employer</p> <p>A1 Personal contributions</p> <p>B \$ CGT small business retirement exemption</p> <p>C \$ CGT small business 15-year exemption amount</p> <p>D \$ Personal injury election</p> <p>E \$ Spouse and child contributions</p> <p>F \$ Other third party contributions</p> <p>G \$</p> | <p>H \$ Proceeds from primary residence disposal</p> <p>H1 Receipt date Day / Month / Year</p> <p>I \$ Assessable foreign superannuation fund amount</p> <p>J \$ Non-assessable foreign superannuation fund amount</p> <p>K \$ Transfer from reserve: assessable amount</p> <p>L \$ Transfer from reserve: non-assessable amount</p> <p>M \$ Contributions from non-complying funds and previously non-complying funds</p> <p>T \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|--|--|

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

Other transactions

<p>S1 \$ Accumulation phase account balance</p> <p>S2 \$ Retirement phase account balance – Non CDBIS</p> <p>S3 \$ Retirement phase account balance – CDBIS</p>	<p>O \$ Allocated earnings or losses Loss</p> <p>P \$ Inward rollovers and transfers</p> <p>Q \$ Outward rollovers and transfers</p> <p>R1 \$ Lump Sum payments Code</p> <p>R2 \$ Income stream payments Code</p>
<p style="text-align: center;">CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)</p>	

TRIS Count

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	Debt securities F \$
Australian residential real property	Loans G \$
J1 \$	Listed shares H \$
Australian non-residential real property	Unlisted shares I \$
J2 \$	Limited recourse borrowing arrangements J \$
Overseas real property	Non-residential real property K \$
J3 \$	Residential real property L \$
Australian shares	Collectables and personal use assets M \$
J4 \$	Other assets O \$
Overseas shares	
J5 \$	
Other	
J6 \$	
Property count	
J7	

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 **B** \$

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

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

Date / /
Day / Month / Year

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

Capital gains tax (CGT) schedule

2022

When completing this form

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

S	M	I	T	H		S	T										
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

1J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B
2020–21	C
2019–20	D
2018–19	E
2017–18	F
2016–17 and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2021–22	H
2020–21	I
2019–20	J
2018–19	K
2017–18	L
2016–17 and earlier income years	M
Total	V

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

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2021–22	A	Yes	No
2020–21	B	Yes	No
2019–20	C	Yes	No
2018–19	D	Yes	No
2017–18	E	Yes	No
2016–17 and earlier income years	F	Yes	No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

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

Important

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

Privacy

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

Taxpayer's declaration

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

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

Culzean SF

General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Distributions Received (23800)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU8)</u>								
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	General Journal	hyperion Small Growth distn receivable		(3,000.67)	(3,000.67)
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022		General Journal	BNT0101AU8 - Hyperion Small Growth Companies Fd - Custom Tax Data - 30/06/2022		0.00	(3,000.67)
							(3,000.67)	(3,000.67)
<u>Cap Group New Perspective Fund (AU) (CIM0006AU)</u>								
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	General Journal	Capital Group distn receivable		(2,536.22)	(2,536.22)
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022		General Journal	CIM0006AU - Cap Group New Perspective Fund (AU) - Custom Tax Data - 30/06/2022		0.00	(2,536.22)
							(2,536.22)	(2,536.22)
<u>Bentham Global Income Fund (CSA0038AU21)</u>								
12/04/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		(50.04)	(50.04)
09/05/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		(50.35)	(100.39)
08/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		(50.08)	(150.47)
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	General Journal	Bentham distn receivable		(75.47)	(225.94)
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022		General Journal	CSA0038AU21 - Bentham Global Income Fund - Custom Tax Data - 30/06/2022		0.00	(225.94)
							(225.94)	(225.94)
<u>Franklin Global Growth Fund-CI W (FRT0009AU26)</u>								
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	General Journal	Franklin Global Growth distn receivable		(76.34)	(76.34)
30/06/2022	michelle@familyaaccosuntants.com.au	21/10/2022		General Journal	FRT0009AU26 - Franklin Global Growth Fund-CI W - Custom Tax Data - 30/06/2022		0.00	(76.34)
							(76.34)	(76.34)
<u>Ardea Real Outcome Fund (HOW0098AU18)</u>								
12/04/2022	michelle@familyaaccosuntants.com.au	21/10/2022	michelle@familyaaccosuntants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400356342		(98.00)	(98.00)

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General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Ardea Real distn receivable		(1,228.53)	(1,326.53)
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022		General Journal	HOW0098AU18 - Ardea Real Outcome Fund - Custom Tax Data - 30/06/2022		0.00	(1,326.53)
							(1,326.53)	(1,326.53)
<u>Magellan Infrastructure Fd (MGE0002AU20)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Magellan Infrastructure distn receivable		(377.44)	(377.44)
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022		General Journal	MGE0002AU20 - Magellan Infrastructure Fd - Generate Tax Data - 30/06/2022		0.00	(377.44)
							(377.44)	(377.44)
<u>Pendal Focus Aust Share Fund (RFA0059AU1)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Focus Aust distn fund		(5,203.65)	(5,203.65)
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022		General Journal	RFA0059AU1 - Pendal Focus Aust Share Fund - Custom Tax Data - 30/06/2022		0.00	(5,203.65)
							(5,203.65)	(5,203.65)
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU38)</u>								
14/04/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	Bank Statement	RESCAP RED/DIST REF: 2359331		(71.24)	(71.24)
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Resolution Capital distn receivable		(588.71)	(659.95)
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022		General Journal	WHT0015AU38 - Resolution Cap Gbl Prop Sec Fund - Custom Tax Data - 30/06/2022		0.00	(659.95)
							(659.95)	(659.95)
Contributions (24200)								
<u>(Contributions) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
17/06/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	SIMPSON MARTIN L caa super fy22 tra		(20,000.00)	(20,000.00)
							(20,000.00)	(20,000.00)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.725000 (Exit) - 41,776.630000 Units on hand		7,935.31	7,935.31

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For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					(CIM0006AU)			
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$0.928600 (Exit) - 21,755.680000 Units on hand (HOW0098AU)		(202.32)	7,732.99
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.694000 (Exit) - 15,176.810000 Units on hand (WHT0015AU)		4,290.48	12,023.47
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.352400 (Exit) - 14,516.950000 Units on hand (MGE0002AU)		367.28	12,390.75
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.049330 (Exit) - 17,823.090000 Units on hand (SSB0014AU)		1,297.70	13,688.45
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.961400 (Exit) - 18,475.750000 Units on hand (FRT0009AU)		3,761.66	17,450.11
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.009600 (Exit) - 19,065.780000 Units on hand (CSA0038AU)		751.19	18,201.30
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$3.706300 (Exit) - 8,388.210000 Units on hand (BNT0101AU)		8,910.78	27,112.08
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$2.292600 (Exit) - 31,237.800000 Units on hand (RFA0059AU)		8,384.22	35,496.30
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$0.872300 (Custom) - 21,755.680000 Units on hand (HOW0098AU)		1,224.84	36,721.14
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.658600 (Custom) - 15,176.810000 Units on hand (WHT0015AU)		537.26	37,258.40
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.326400 (Custom) - 14,516.950000 Units on hand (MGE0002AU)		377.44	37,635.84
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.957200 (Custom) - 18,475.750000 Units on hand (FRT0009AU)		77.60	37,713.44
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.005600 (Custom) - 19,065.780000 Units on hand (CSA0038AU)		76.26	37,789.70
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$3.349700 (Custom) - 8,388.210000 Units on hand		2,991.23	40,780.93

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For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					(BNT0101AU)			
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$2.131800 (Custom) - 31,237.800000 Units on hand (RFA0059AU)		5,023.04	45,803.97
							45,803.97	45,803.97
Interest Received (25000)								
<u>Macquarie Cash Management Account (26f3f3312514895)</u>								
28/02/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(10.43)	(10.43)
31/03/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(9.03)	(19.46)
29/04/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(1.06)	(20.52)
31/05/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(0.64)	(21.16)
30/06/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(3.96)	(25.12)
							(25.12)	(25.12)
Transfers In (28500)								
<u>(Transfers In) Simpson, Joanne - Accumulation (SIMJOA00001A)</u>								
08/02/2022	michelle@familyaacco untants.com.au	17/09/2022		Bank Statement	SPIN FSF0217AU ET220207SMS0100002 [SuperStream roll in at 08/02/2022 - PRN:ET220207SMS0100002]		(147,817.84)	(147,817.84)
							(147,817.84)	(147,817.84)
<u>(Transfers In) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
09/02/2022	michelle@familyaacco untants.com.au	17/09/2022		Bank Statement	AUSTRALIANSUPER 800000001590442679 [SuperStream roll in at 08/02/2022 - PRN:800000001590442679]		(226,905.35)	(226,905.35)
							(226,905.35)	(226,905.35)
Investment Expenses (37500)								
<u>Investment Expenses (00003)</u>								
14/04/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	IP PLACEMENT FEE INV 10758		6,930.00	6,930.00
14/04/2022	michelle@familyaacco untants.com.au	17/09/2022	michelle@familyaacco untants.com.au	Bank Statement	30 MARCH 2022 IMS FEE		661.13	7,591.13

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General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							7,591.13	7,591.13
<u>Income Tax Expense (48500)</u>								
<u>Income Tax Expense (48500)</u>								
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2022		(1,338.93)	(1,338.93)
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Foreign Credits Adjustment - 30/06/2022		(56.14)	(1,395.07)
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2022		3,590.10	2,195.03
							2,195.03	2,195.03
<u>Profit/Loss Allocation Account (49000)</u>								
<u>Profit/Loss Allocation Account (49000)</u>								
08/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		147,817.84	147,817.84
09/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		226,905.35	374,723.19
17/06/2022	SYSTEM	17/09/2022		System Journal	System Member Journals		17,000.00	391,723.19
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(23,356.88)	368,366.31
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(15,211.29)	353,155.02
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(357.36)	352,797.66
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(232.74)	352,564.92
							352,564.92	352,564.92
<u>Contributions (52420)</u>								
<u>(Contributions) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
17/06/2022	SYSTEM	17/09/2022		System Journal	System Member Journals		(20,000.00)	(20,000.00)
							(20,000.00)	(20,000.00)
<u>Transfers In (52850)</u>								
<u>(Transfers In) Simpson, Joanne - Accumulation (SIMJOA00001A)</u>								
08/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		(147,817.84)	(147,817.84)
							(147,817.84)	(147,817.84)

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General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>(Transfers In) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
09/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		(226,905.35)	(226,905.35)
							(226,905.35)	(226,905.35)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Simpson, Joanne - Accumulation (SIMJOA00001A)</u>								
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		15,211.29	15,211.29
							15,211.29	15,211.29
<u>(Share of Profit/(Loss)) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		23,356.88	23,356.88
							23,356.88	23,356.88
Income Tax (53330)								
<u>(Income Tax) Simpson, Joanne - Accumulation (SIMJOA00001A)</u>								
08/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		0.00	0.00
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		232.74	232.74
							232.74	232.74
<u>(Income Tax) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
09/02/2022	SYSTEM	21/10/2022		System Journal	System Member Journals		0.00	0.00
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		357.36	357.36
							357.36	357.36
Contributions Tax (53800)								
<u>(Contributions Tax) Simpson, Martin - Accumulation (SIMMAR00001A)</u>								
17/06/2022	SYSTEM	17/09/2022		System Journal	System Member Journals		3,000.00	3,000.00
							3,000.00	3,000.00
Bank Accounts (60400)								
<u>Macquarie Cash Management Account (26f3f3312514895)</u>								

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General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
08/02/2022	michelle@pamilyaacco untants.com.au	17/09/2022		Bank Statement	SPIN FSF0217AU ET220207SMS0100002 [SuperStream roll in at 08/02/2022 - PRN:ET220207SMS0100002]		147,817.84	147,817.84
09/02/2022	michelle@pamilyaacco untants.com.au	17/09/2022		Bank Statement	AUSTRALIANSUPER 800000001590442679 [SuperStream roll in at 08/02/2022 - PRN:800000001590442679]		226,905.35	374,723.19
28/02/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		10.43	374,733.62
11/03/2022	michelle@pamilyaacco untants.com.au	25/10/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL WHOLESAL AP FPL DD 400356342		(20,000.00)	354,733.62
11/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL APPLICATION FPL DD 400356359		(20,000.00)	334,733.62
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FRANKLIN GLOBAL GROWTH FUND - W CLASS		(40,000.00)	294,733.62
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	CAPITAL GROUP NEW PERSPECTIVE		(30,000.00)	264,733.62
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	HYPERION SMALL GROWTH COMPANIES FUND		(40,000.00)	224,733.62
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	LEGG MASON BRANDYWINE GLB OPPC FXD INC A		(20,000.00)	204,733.62
16/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MIF DD CULZEANSF MIF DD CULZEANSF		(20,000.00)	184,733.62
17/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	Pendal DD Culzea Pendal DD Culzean		(80,000.00)	104,733.62
23/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO RESCAP APP ACCOUNT		(30,000.00)	74,733.62
31/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		9.03	74,742.65
06/04/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO CGIML - CAPITAL GROUP FUNDS		(50,000.00)	24,742.65
12/04/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400356342		98.00	24,840.65
12/04/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		50.04	24,890.69
14/04/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	IP PLACEMENT FEE INV 10758		(6,930.00)	17,960.69
14/04/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	Bank Statement	RESCAP RED/DIST REF: 2359331		71.24	18,031.93
14/04/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	30 MARCH 2022 IMS FEE		(661.13)	17,370.80
29/04/2022	michelle@pamilyaac	17/09/2022	michelle@pamilyaac	Bank Statement	MACQUARIE CMA INTEREST PAID		1.06	17,371.86

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For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au		countants.com.au					
09/05/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		50.35	17,422.21
31/05/2022	michelle@familyaaccountants.com.au	17/09/2022	michelle@familyaaccountants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		0.64	17,422.85
08/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400356359		50.08	17,472.93
17/06/2022	michelle@familyaaccountants.com.au	17/09/2022	michelle@familyaaccountants.com.au	Bank Statement	SIMPSON MARTIN L caa super fy22 tra		20,000.00	37,472.93
30/06/2022	michelle@familyaaccountants.com.au	17/09/2022	michelle@familyaaccountants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		3.96	37,476.89
							37,476.89	37,476.89
Distributions Receivable (61800)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU8)</u>								
30/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	General Journal	hyperion Small Growth distn receivable		3,000.67	3,000.67
							3,000.67	3,000.67
<u>Cap Group New Perspective Fund (AU) (CIM0006AU)</u>								
30/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	General Journal	Capital Group distn receivable		2,536.22	2,536.22
							2,536.22	2,536.22
<u>Bentham Global Income Fund (CSA0038AU21)</u>								
30/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	General Journal	Bentham distn receivable		75.47	75.47
							75.47	75.47
<u>Franklin Global Growth Fund-CI W (FRT0009AU26)</u>								
30/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	General Journal	Franklin Global Growth distn receivable		76.34	76.34
							76.34	76.34
<u>Ardea Real Outcome Fund (HOW0098AU18)</u>								
30/06/2022	michelle@familyaaccountants.com.au	21/10/2022	michelle@familyaaccountants.com.au	General Journal	Ardea Real distn receivable		1,228.53	1,228.53
							1,228.53	1,228.53
<u>Magellan Infrastructure Fd (MGE0002AU20)</u>								

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General Ledger - Audit View

For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Magellan Infrastructure distn receivable		377.44	377.44
							377.44	377.44
<u>Pendal Focus Aust Share Fund (RFA0059AU1)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Focus Aust distn fund		5,203.65	5,203.65
							5,203.65	5,203.65
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU38)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	21/10/2022	michelle@pamilyaacco untants.com.au	General Journal	Resolution Capital distn receivable		588.71	588.71
							588.71	588.71
Managed Investments (Australian) (74700)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU8)</u>								
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	HYPERION SMALL GROWTH COMPANIES FUND	8,388.21	40,000.00	40,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$3.706300 (Exit) - 8,388.210000 Units on hand		(8,910.78)	31,089.22
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$3.349700 (Custom) - 8,388.210000 Units on hand		(2,991.23)	28,097.99
						8,388.21	28,097.99	28,097.99
<u>Cap Group New Perspective Fund (AU) (CIM0006AU)</u>								
14/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	CAPITAL GROUP NEW PERSPECTIVE	15,991.47	30,000.00	30,000.00
06/04/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO CGIML - CAPITAL GROUP FUNDS	25,785.16	50,000.00	80,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.725000 (Exit) - 41,776.630000 Units on hand		(7,935.31)	72,064.69
						41,776.63	72,064.69	72,064.69
<u>Bentham Global Income Fund (CSA0038AU21)</u>								
11/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL APPLICATION FPL DD 400356359	19,065.78	20,000.00	20,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.009600 (Exit) - 19,065.780000 Units on hand		(751.19)	19,248.81
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.005600 (Custom) - 19,065.780000 Units on hand		(76.26)	19,172.55

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For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
						19,065.78	19,172.55	19,172.55
<u>Franklin Global Growth Fund-CI W (FRT0009AU26)</u>								
14/03/2022	michelle@pamilyaaccountants.com.au	17/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FRANKLIN GLOBAL GROWTH FUND - W CLASS	18,475.75	40,000.00	40,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.961400 (Exit) - 18,475.750000 Units on hand		(3,761.66)	36,238.34
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.957200 (Custom) - 18,475.750000 Units on hand		(77.60)	36,160.74
						18,475.75	36,160.74	36,160.74
<u>Ardea Real Outcome Fund (HOW0098AU18)</u>								
11/03/2022	michelle@pamilyaaccountants.com.au	25/10/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPL WHOLESALE AP FPL DD 400356342	21,755.68	20,000.00	20,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$0.928600 (Exit) - 21,755.680000 Units on hand		202.32	20,202.32
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$0.872300 (Custom) - 21,755.680000 Units on hand		(1,224.84)	18,977.48
						21,755.68	18,977.48	18,977.48
<u>Magellan Infrastructure Fd (MGE0002AU20)</u>								
16/03/2022	michelle@pamilyaaccountants.com.au	17/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	MIF DD CULZEANSF MIF DD CULZEANSF	14,516.95	20,000.00	20,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.352400 (Exit) - 14,516.950000 Units on hand		(367.28)	19,632.72
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.326400 (Custom) - 14,516.950000 Units on hand		(377.44)	19,255.28
						14,516.95	19,255.28	19,255.28
<u>Pendal Focus Aust Share Fund (RFA0059AU1)</u>								
17/03/2022	michelle@pamilyaaccountants.com.au	17/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	Pendal DD Culzea Pendal DD Culzean	31,237.80	80,000.00	80,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$2.292600 (Exit) - 31,237.800000 Units on hand		(8,384.22)	71,615.78
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$2.131800 (Custom) - 31,237.800000 Units on hand		(5,023.04)	66,592.74
						31,237.80	66,592.74	66,592.74
<u>Bndywn GlbOpp FxdInc T A Cl (SSB0014AU1)</u>								
14/03/2022	michelle@pamilyaaccountants.com.au	17/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	LEGG MASON BRANDYWINE GLB OPPC FXD INC A	17,823.09	20,000.00	20,000.00

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For The Period 07 October 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.049330 (Exit) - 17,823.090000 Units on hand		(1,297.70)	18,702.30
						17,823.09	18,702.30	18,702.30
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU38)</u>								
23/03/2022	michelle@pamilyaacco untants.com.au	17/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO RESCAP APP ACCOUNT	15,176.81	30,000.00	30,000.00
30/06/2022	Michelle Gargar	21/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.694000 (Exit) - 15,176.810000 Units on hand		(4,290.48)	25,709.52
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Revaluation - 30/06/2022 @ \$1.658600 (Custom) - 15,176.810000 Units on hand		(537.26)	25,172.26
						15,176.81	25,172.26	25,172.26
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2022		1,338.93	1,338.93
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Foreign Credits Adjustment - 30/06/2022		56.14	1,395.07
30/06/2022	Michelle Gargar	25/10/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2022		(3,590.10)	(2,195.03)
							(2,195.03)	(2,195.03)

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Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
	23800/BNT0101AU8	Hyperion Small Growth Companies Fd			3,000.67
	23800/CIM0006AU	Cap Group New Perspective Fund (AU)			2,536.22
	23800/CSA0038AU21	Bentham Global Income Fund			225.94
	23800/FRT0009AU26	Franklin Global Growth Fund-CI W			76.34
	23800/HOW0098AU18	Ardea Real Outcome Fund			1,326.53
	23800/MGE0002AU20	Magellan Infrastructure Fd			377.44
	23800/RFA0059AU1	Pendal Focus Aust Share Fund			5,203.65
	23800/WHT0015AU38	Resolution Cap Gbl Prop Sec Fund			659.95
	24200	Contributions			
	24200/SIMMAR00001A	(Contributions) Simpson, Martin - Accumulation			20,000.00
	24700	Changes in Market Values of Investments		45,803.97	
	25000	Interest Received			
	25000/26f3f3312514895	Macquarie Cash Management Account 5			25.12
	28500	Transfers In			
	28500/SIMJOA00001A	(Transfers In) Simpson, Joanne - Accumulation			147,817.84
	28500/SIMMAR00001A	(Transfers In) Simpson, Martin - Accumulation			226,905.35
	37500	Investment Expenses			
	37500/00003	Investment Expenses		7,591.13	
	48500	Income Tax Expense		2,195.03	
	49000	Profit/Loss Allocation Account		352,564.92	
	52420	Contributions			
	52420/SIMMAR00001A	(Contributions) Simpson, Martin - Accumulation			20,000.00
	52850	Transfers In			
	52850/SIMJOA00001A	(Transfers In) Simpson, Joanne - Accumulation			147,817.84
	52850/SIMMAR00001A	(Transfers In) Simpson, Martin - Accumulation			226,905.35
	53100	Share of Profit/(Loss)			
	53100/SIMJOA00001A	(Share of Profit/(Loss)) Simpson, Joanne - Accumulation		15,211.29	

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Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	53100/SIMMAR00001A	(Share of Profit/(Loss)) Simpson, Martin - Accumulation		23,356.88	
	53330	Income Tax			
	53330/SIMJOA00001A	(Income Tax) Simpson, Joanne - Accumulation		232.74	
	53330/SIMMAR00001A	(Income Tax) Simpson, Martin - Accumulation		357.36	
	53800	Contributions Tax			
	53800/SIMMAR00001A	(Contributions Tax) Simpson, Martin - Accumulation		3,000.00	
	60400	Bank Accounts			
	60400/26f3f3312514895	Macquarie Cash Management Account		37,476.89	
	61800	Distributions Receivable			
	61800/BNT0101AU8	Hyperion Small Growth Companies Fd		3,000.67	
	61800/CIM0006AU	Cap Group New Perspective Fund (AU)		2,536.22	
	61800/CSA0038AU21	Bentham Global Income Fund		75.47	
	61800/FRT0009AU26	Franklin Global Growth Fund-CI W		76.34	
	61800/HOW0098AU18	Ardea Real Outcome Fund		1,228.53	
	61800/MGE0002AU20	Magellan Infrastructure Fd		377.44	
	61800/RFA0059AU1	Pendal Focus Aust Share Fund		5,203.65	
	61800/WHT0015AU38	Resolution Cap Gbl Prop Sec Fund		588.71	
	74700	Managed Investments (Australian)			
	74700/BNT0101AU8	Hyperion Small Growth Companies Fd	8,388.2100	28,097.99	
	74700/CIM0006AU	Cap Group New Perspective Fund (AU)	41,776.6300	72,064.69	
	74700/CSA0038AU21	Bentham Global Income Fund	19,065.7800	19,172.55	
	74700/FRT0009AU26	Franklin Global Growth Fund-CI W	18,475.7500	36,160.74	
	74700/HOW0098AU18	Ardea Real Outcome Fund	21,755.6800	18,977.48	
	74700/MGE0002AU20	Magellan Infrastructure Fd	14,516.9500	19,255.28	
	74700/RFA0059AU1	Pendal Focus Aust Share Fund	31,237.8000	66,592.74	
	74700/SSB0014AU1	Bndywn GblOpp FxdInc T A CI	17,823.0900	18,702.30	
	74700/WHT0015AU38	Resolution Cap Gbl Prop Sec Fund	15,176.8100	25,172.26	

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Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	85000	Income Tax Payable/Refundable			2,195.03
				<u>805,073.27</u>	<u>805,073.27</u>

Current Year Profit/(Loss): 354,759.95