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Financial statements and reports for the year ended  
28 February 2022

**THE HUTCHINGS SUPERANNUATION FUND**

**THE HUTCHINGS SUPERANNUATION FUND**  
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**THE HUTCHINGS SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 28 February 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	728,960.73	973,626.67
Shares in Listed Companies (Australian)	3	154,818.00	152,490.00
Shares in Listed Companies (Overseas)	4	27,878.94	0.00
Shares in Unlisted Private Companies (Overseas)	5	28,625.41	48,874.56
Units in Listed Unit Trusts (Australian)	6	182,837.11	161,933.80
<b>Total Investments</b>		<u>1,123,120.19</u>	<u>1,336,925.03</u>
<b>Other Assets</b>			
Commonwealth Direct Investment A/c		37.41	350.78
Macquarie Cash Management A/c		29,316.33	7,418.68
CommSec International Brokerage A/c		388.73	0.00
Income Tax Refundable		3,558.86	2,627.41
<b>Total Other Assets</b>		<u>33,301.33</u>	<u>10,396.87</u>
<b>Total Assets</b>		<u>1,156,421.52</u>	<u>1,347,321.90</u>
<b>Net assets available to pay benefits</b>		<u>1,156,421.52</u>	<u>1,347,321.90</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	8, 9		
Hutchings, Phillip - Pension (Account Based Pension 2)		670,254.02	632,443.68
Hutchings, Phillip - Pension (Account Based Pension 3)		98,739.52	85,620.76
Evans, Suzanne - Accumulation		25,062.57	0.00
Evans, Suzanne - Pension (Account Based Pension 1)		244,199.41	282,272.23
Evans, Suzanne - Pension (Account Based Pension 2)		118,166.00	127,164.43
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,156,421.52</u>	<u>1,127,501.10</u>

THE HUTCHINGS SUPERANNUATION FUND

**Operating Statement**

For the year ended 28 February 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	12	932.32	3,885.08
Dividends Received	11	8,304.00	4,680.00
Interest Received		14.52	22.12
<b>Contribution Income</b>			
Employer Contributions		85.62	0.00
Personal Non Concessional		25,000.00	0.00
<b>Total Income</b>		<u>34,336.46</u>	<u>8,587.20</u>
<b>Expenses</b>			
Accountancy Fees		2,002.00	2,486.00
Administration Costs		370.00	0.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		660.00	660.00
		<u>3,291.00</u>	<u>3,146.00</u>
<b>Member Payments</b>			
Pensions Paid		44,238.00	23,838.00
Benefits Paid/Transfers Out		101,000.00	22,400.00
<b>Investment Losses</b>			
Changes in Market Values	13	73,137.90	(214,379.60)
<b>Total Expenses</b>		<u>221,666.90</u>	<u>(164,995.60)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(187,330.44)</u>	<u>173,582.80</u>
Income Tax Expense	14	(3,558.86)	0.00
<b>Benefits accrued as a result of operations</b>		<u>(183,771.58)</u>	<u>173,582.80</u>

## THE HUTCHINGS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 28 February 2022

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### 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.

## THE HUTCHINGS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 28 February 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 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. 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 \$
Platinum International Fund	0.00	161,791.08
Macquarie Dynamic Bond Fund	166,109.12	172,494.05
Macquarie Aust Small Companies Fund	139,747.65	0.00
Platinum Asia Fund	237,637.00	262,317.04
BT Pandal MicroCap Opportunities Fund	185,466.96	180,532.22
Hyperion Global Growth Companies Fund (Class B)	0.00	196,492.28
	728,960.73	973,626.67

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

2022 \$	2021 \$
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## THE HUTCHINGS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 28 February 2022

Wam Microcap Limited	154,818.00	152,490.00
	<hr/>	<hr/>
	154,818.00	152,490.00
	<hr/>	<hr/>

### Note 4: Shares in Listed Companies (Overseas)

	2022 \$	2021 \$
Entain Plc	27,878.94	0.00
	<hr/>	<hr/>
	27,878.94	0.00
	<hr/>	<hr/>

### Note 5: Shares in Unlisted Private Companies (Overseas)

	2022 \$	2021 \$
Career Engagement Group (Fuel 50)	28,625.41	48,874.56
	<hr/>	<hr/>
	28,625.41	48,874.56
	<hr/>	<hr/>

### Note 6: Units in Listed Unit Trusts (Australian)

	2022 \$	2021 \$
Hyperion Global Growth Companies Fund	182,837.11	0.00
Vanguard Australian Fixed Interest Index ETF	0.00	161,933.80
	<hr/>	<hr/>
	182,837.11	161,933.80
	<hr/>	<hr/>

### Note 8: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,340,193.10	1,173,739.10
Benefits accrued as a result of operations	(183,771.58)	173,582.80
Current year member movements	0.00	(219,820.80)
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,156,421.52	1,127,501.10
	<hr/>	<hr/>

### Note 9: 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.

**THE HUTCHINGS SUPERANNUATION FUND**

**Notes to the Financial Statements**

For the year ended 28 February 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	1,156,421.52	1,127,501.10

**Note 10: Guaranteed Benefits**

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

**Note 11: Dividends**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Wam Microcap Limited	8,304.00	4,680.00
	8,304.00	4,680.00

**Note 12: Trust Distributions**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Macquarie Aust Small Companies Fund	491.83	0.00
Macquarie Dynamic Bond Fund	336.92	662.19
Vanguard Australian Fixed Interest Index ETF	103.57	1,457.14
VanEck Vectors Morningstar Wide MOAT ETF	0.00	1,765.75
	932.32	3,885.08

**Note 13: Changes in Market Values Unrealised Movements in Market Value**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
Antipodes Global Fund - Class P	0.00	(11,232.36)
BT Pental MicroCap Opportunities Fund	4,488.39	44,501.96
Hyperion Global Growth Companies Fund (Class B)	0.00	36,492.28
Macquarie Aust Small Companies Fund	(5,252.35)	0.00
Macquarie Dynamic Bond Fund	(4,784.48)	601.48
Platinum Asia Fund	(26,077.97)	53,335.34
Platinum International Fund	(13,885.40)	14,412.50
	(45,511.81)	138,111.20

## THE HUTCHINGS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 28 February 2022

<b>Shares in Listed Companies (Australian)</b>		
Wam Microcap Limited	2,483.46	35,780.12
	<hr/>	<hr/>
	2,483.46	35,780.12
	<hr/>	<hr/>
<b>Shares in Listed Companies (Overseas)</b>		
Entain Plc	(6,732.33)	0.00
	<hr/>	<hr/>
	(6,732.33)	0.00
	<hr/>	<hr/>
<b>Shares in Unlisted Private Companies (Overseas)</b>		
Career Engagement Group (Fuel 50)	0.00	19,308.79
	<hr/>	<hr/>
	0.00	19,308.79
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
Hyperion Global Growth Companies Fund	(36,066.49)	0.00
VanEck Vectors Australian Equal Weight ETF	0.00	(13,079.30)
VanEck Vectors Morningstar Wide MOAT ETF	0.00	850.89
Vanguard Australian Fixed Interest Index ETF	(772.08)	(6,696.25)
	<hr/>	<hr/>
	(36,838.57)	(18,924.66)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	(86,599.25)	174,275.45
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
Antipodes Global Fund - Class P	0.00	12,864.29
Platinum International Fund	13,402.14	0.00
	<hr/>	<hr/>
	13,402.14	12,864.29
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Wam Microcap Limited	166.68	0.00
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	166.68	0.00
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
VanEck Vectors Australian Equal Weight ETF	0.00	15,656.96
VanEck Vectors Morningstar Wide MOAT ETF	0.00	11,582.90
Vanguard Australian Fixed Interest Index ETF	(107.48)	0.00
	<hr/>	<hr/>
	(107.48)	27,239.86
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<b>Total Realised Movement</b>	13,461.34	40,104.15
	<hr/>	<hr/>

Refer to compilation report

**THE HUTCHINGS SUPERANNUATION FUND**

**Notes to the Financial Statements**

For the year ended 28 February 2022

<b>Total Market Movement</b>	(73,137.91)	214,379.60
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**Note 14: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(3,558.86)	0.00
Income Tax Expense	(3,558.86)	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%	(28,099.57)	0.00
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Less:

Tax effect of:

Non Taxable Contributions	3,750.00	0.00
Exempt Pension Income	3,062.17	0.00
Realised Accounting Capital Gains	2,019.20	0.00
Accounting Trust Distributions	139.85	0.00

Add:

Tax effect of:

Decrease in MV of Investments	12,989.89	0.00
Pension Payments	6,635.70	48,897.86
Benefit Payments	15,150.00	0.00
Franking Credits	533.83	0.00
Net Capital Gains	1,329.60	0.00
Taxable Trust Distributions	11.17	0.00
Distributed Foreign Income	2.33	0.00
Tax Losses	418.33	0.00
Rounding	(0.06)	(48,897.86)

Less credits:

Franking Credits	3,558.86	0.00
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Current Tax or Refund	(3,558.86)	0.00
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# THE HUTCHINGS SUPERANNUATION FUND

## Members Statement

Phillip Gordon Hutchings  
 14 Dunvegan Place  
 CARINDALE, Queensland, 4152, Australia

### Your Details

Date of Birth : Provided  
 Age: 66  
 Tax File Number: Provided  
 Date Joined Fund: 25/04/1991  
 Service Period Start Date: 20/02/1985  
 Date Left Fund:  
 Member Code: HUTPHI00103P  
 Account Start Date: 01/07/2019  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries: Suzanne Jane Evans  
 Nomination Type: N/A  
 Vested Benefits: 670,254.02  
 Total Death Benefit: 670,254.02

### Your Balance

Total Benefits 670,254.02

Preservation Components

Preserved  
 Unrestricted Non Preserved 670,254.02  
 Restricted Non Preserved

Tax Components

Tax Free (1.85%) 12,370.81  
 Taxable 657,883.21

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	757,746.78
<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	(37,657.32)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	24,335.44
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	25,500.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 28/02/2022	670,254.02

**THE HUTCHINGS SUPERANNUATION FUND**

**Members Statement**

Phillip Gordon Hutchings  
 14 Dunvegan Place  
 CARINDALE, Queensland, 4152, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	Suzanne Jane Evans
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	98,739.52
Date Joined Fund:	25/04/1991	Total Death Benefit:	98,739.52
Service Period Start Date:	20/02/1985		
Date Left Fund:			
Member Code:	HUTPHI00112P		
Account Start Date:	21/10/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

**Your Balance**

<b>Total Benefits</b>	98,739.52
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	98,739.52
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (99.95%)	98,686.90
Taxable	52.62

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	105,907.57
<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	(5,668.05)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,500.00
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 28/02/2022	98,739.52

**THE HUTCHINGS SUPERANNUATION FUND**

**Members Statement**

Suzanne Jane Evans  
 14 Dunvegan Place  
 CARINDALE, Queensland, 4152, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	25,062.57
Date Joined Fund:	13/09/2018	Total Death Benefit:	25,062.57
Service Period Start Date:	01/01/1974		
Date Left Fund:			
Member Code:	EVASUZ00001A		
Account Start Date:	13/09/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	25,062.57
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	25,062.57
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	25,000.00
Taxable	62.57

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	85.62
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	25,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(23.05)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	12.84
Income Tax	(12.84)
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 28/02/2022	25,062.57

**THE HUTCHINGS SUPERANNUATION FUND**

**Members Statement**

Suzanne Jane Evans  
 14 Dunvegan Place  
 CARINDALE, Queensland, 4152, Australia

**Your Details**

		Nominated Beneficiaries:	Phillip Gordon Hutchings
Date of Birth :	Provided	Nomination Type:	N/A
Age:	66	Vested Benefits:	244,199.41
Tax File Number:	Provided	Total Death Benefit:	244,199.41
Date Joined Fund:	13/09/2018		
Service Period Start Date:	01/01/1974		
Date Left Fund:			
Member Code:	EVASUZ00002P		
Account Start Date:	07/01/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 1		

**Your Balance**

<b>Total Benefits</b>	244,199.41
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	244,199.41
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (20.95%)	51,154.37
Taxable	193,045.04

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	348,481.99
<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	(13,580.02)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	15,202.56
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	75,500.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 28/02/2022	244,199.41

# THE HUTCHINGS SUPERANNUATION FUND

## Members Statement

Suzanne Jane Evans  
 14 Dunvegan Place  
 CARINDALE, Queensland, 4152, Australia

### Your Details

		Nominated Beneficiaries:	Phillip Gordon Hutchings
Date of Birth :	Provided	Nomination Type:	N/A
Age:	66	Vested Benefits:	118,166.00
Tax File Number:	Provided	Total Death Benefit:	118,166.00
Date Joined Fund:	13/09/2018		
Service Period Start Date:	01/01/1974		
Date Left Fund:			
Member Code:	EVASUZ00062P		
Account Start Date:	28/10/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

### Your Balance

Total Benefits	118,166.00
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	118,166.00
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	118,166.00
Taxable	

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	128,056.76
<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	(6,690.76)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	3,200.00
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 28/02/2022	118,166.00

# THE HUTCHINGS SUPERANNUATION FUND

## Investment Summary Report

As at 28 February 2022

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Commonwealth Direct Investment A/c		37.410000	37.41	37.41	37.41			0.00 %
CommSec International Brokerage A/c		388.730000	388.73	388.73	388.73			0.03 %
Macquarie Cash Management A/c		29,316.330000	29,316.33	29,316.33	29,316.33			2.54 %
			<b>29,742.47</b>		<b>29,742.47</b>			<b>2.58 %</b>
<b>Managed Investments (Australian)</b>								
RFA0061AU BT Pental MicroCap Opportunities Fund	49,595.40	3.739600	185,466.96	2.82	140,000.00	45,466.96	32.48 %	16.09 %
MAQ0454AU Macquarie Aust Small Companies Fund	42,550.21	3.284300	139,747.65	3.41	145,000.00	(5,252.35)	(3.62) %	12.12 %
MAQ0274AU Macquarie Dynamic Bond Fund	168,467.67	0.986000	166,109.12	1.04	175,385.98	(9,276.86)	(5.29) %	14.41 %
PLA0004AU Platinum Asia Fund	96,872.12	2.453100	237,637.00	2.51	243,574.92	(5,937.92)	(2.44) %	20.61 %
			<b>728,960.73</b>		<b>703,960.90</b>	<b>24,999.83</b>	<b>3.55 %</b>	<b>63.23 %</b>
<b>Shares in Listed Companies (Australian)</b>								
WMI.AX Wam Microcap Limited	84,600.00	1.830000	154,818.00	1.53	129,463.17	25,354.83	19.58 %	13.43 %
			<b>154,818.00</b>		<b>129,463.17</b>	<b>25,354.83</b>	<b>19.58 %</b>	<b>13.43 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
ENT.L Entain Plc	891.00	31.289500	27,878.94	38.85	34,611.27	(6,732.33)	(19.45) %	2.42 %
			<b>27,878.94</b>		<b>34,611.27</b>	<b>(6,732.33)</b>	<b>(19.45) %</b>	<b>2.42 %</b>
<b>Shares in Unlisted Private Companies (Overseas)</b>								
HUTP001 Career Engagement Group (Fuel 50)	7,541.00	3.795970*	28,625.41	1.36	10,256.98	18,368.43	179.08 %	2.48 %
			<b>28,625.41</b>		<b>10,256.98</b>	<b>18,368.43</b>	<b>179.08 %</b>	<b>2.48 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>								
HYGG.AX Hyperion Global Growth Companies Fund	50,092.36	3.650000	182,837.11	3.19	160,000.00	22,837.11	14.27 %	15.86 %
			<b>182,837.11</b>		<b>160,000.00</b>	<b>22,837.11</b>	<b>14.27 %</b>	<b>15.86 %</b>
			<b>1,152,862.66</b>		<b>1,068,034.79</b>	<b>84,827.87</b>	<b>7.94 %</b>	<b>100.00 %</b>

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
Career Engagement Group (Fuel 50)	3.795970	30/06/2021

# THE HUTCHINGS SUPERANNUATION FUND

## Investment Income Report

As at 28 February 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
<b>Bank Accounts</b>												
Commonwealth Direct Investment A/c	2.04			2.04	0.00	0.00	0.00	2.04			0.00	0.00
Macquarie Cash Management A/c	12.48			12.48	0.00	0.00	0.00	12.48			0.00	0.00
	<b>14.52</b>			<b>14.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.52</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
MAQ0454AU Macquarie Aust Small Companies Fund	491.83				0.00	0.00	0.00	0.00		0.00	0.00	0.00
MAQ0274AU Macquarie Dynamic Bond Fund	336.92				0.00	0.00	0.00	0.00		0.00	0.00	0.00
	<b>828.75</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
WMI.AX Wam Microcap Limited	8,304.00	8,304.00	0.00		3,558.86			11,862.86		0.00		
	<b>8,304.00</b>	<b>8,304.00</b>	<b>0.00</b>		<b>3,558.86</b>			<b>11,862.86</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>												
VAF.AX Vanguard Australian Fixed Interest Index ETF	103.57	0.00	0.00	74.45	0.00	15.52	0.00	89.97		0.00	0.00	13.60
	<b>103.57</b>	<b>0.00</b>	<b>0.00</b>	<b>74.45</b>	<b>0.00</b>	<b>15.52</b>	<b>0.00</b>	<b>89.97</b>		<b>0.00</b>	<b>0.00</b>	<b>13.60</b>
	<b>9,250.84</b>	<b>8,304.00</b>	<b>0.00</b>	<b>88.97</b>	<b>3,558.86</b>	<b>15.52</b>	<b>0.00</b>	<b>11,967.35</b>		<b>0.00</b>	<b>0.00</b>	<b>13.60</b>

Assessable Income (Excl. Capital Gains) **11,967.35**

Net Capital Gain **0.00**

**Total Assessable Income 11,967.35**

\* 1 Includes foreign credits from foreign capital gains.

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

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

# THE HUTCHINGS SUPERANNUATION FUND

## Realised Capital Gains Report

For The Period 01 July 2021 - 28 February 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
<b>Managed Investments (Australian)</b>												
HUTPPLA2 - Platinum International Fund												
30/06/2021	29/09/2021	2,487.22	5,368.91	5,346.78	(22.13)	5,368.91	5,368.91	0.00	0.00	0.00	0.00	(22.13)
30/06/2020	29/09/2021	3,825.26	6,740.49	8,223.16	1,482.67	6,740.49	6,740.49	0.00	0.00	1,482.67	0.00	0.00
04/12/2019	29/09/2021	79,984.00	160,000.00	171,941.60	11,941.60	160,000.00	160,000.00	0.00	0.00	11,941.60	0.00	0.00
		<b>86,296.48</b>	<b>172,109.40</b>	<b>185,511.54</b>	<b>13,402.14</b>	<b>172,109.40</b>	<b>172,109.40</b>	<b>0.00</b>	<b>0.00</b>	<b>13,424.27</b>	<b>0.00</b>	<b>(22.13)</b>
		<b>86,296.48</b>	<b>172,109.40</b>	<b>185,511.54</b>	<b>13,402.14</b>	<b>172,109.40</b>	<b>172,109.40</b>	<b>0.00</b>	<b>0.00</b>	<b>13,424.27</b>	<b>0.00</b>	<b>(22.13)</b>
<b>Shares in Listed Companies (Australian)</b>												
WMI.AX - Wam Microcap Limited												
08/06/2021	10/11/2021	8,700.00	16,811.15	17,457.05	645.90	16,811.15	16,811.15	0.00	0.00	0.00	645.90	0.00
08/06/2021	09/12/2021	6,500.00	12,560.05	12,190.05	(370.00)	12,560.05	12,560.05	0.00	0.00	0.00	0.00	(370.00)
08/06/2021	07/02/2022	4,000.00	7,729.26	7,620.05	(109.21)	7,729.26	7,729.26	0.00	0.00	0.00	0.00	(109.21)
		<b>19,200.00</b>	<b>37,100.46</b>	<b>37,267.15</b>	<b>166.69</b>	<b>37,100.46</b>	<b>37,100.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>645.90</b>	<b>(479.21)</b>
		<b>19,200.00</b>	<b>37,100.46</b>	<b>37,267.15</b>	<b>166.69</b>	<b>37,100.46</b>	<b>37,100.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>645.90</b>	<b>(479.21)</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
VAF.AX11 - Vanguard Australian Fixed Interest Index ETF												
13/02/2019	02/07/2021	250.00	12,504.99	12,560.05	55.06	12,536.82	12,536.82	0.00	0.00	23.23	0.00	0.00
13/02/2019	15/09/2021	200.00	10,003.99	10,194.05	190.06	10,029.46	10,029.46	0.00	0.00	164.59	0.00	0.00
13/02/2019	10/11/2021	170.00	8,503.39	8,374.34	(129.06)	8,525.04	8,525.04	0.00	0.00	0.00	0.00	(150.70)
05/02/2019	10/11/2021	500.00	24,853.95	24,630.40	(223.55)	24,917.62	24,917.62	0.00	0.00	0.00	0.00	(287.22)
		<b>1,120.00</b>	<b>55,866.32</b>	<b>55,758.84</b>	<b>(107.49)</b>	<b>56,008.94</b>	<b>56,008.94</b>	<b>0.00</b>	<b>0.00</b>	<b>187.82</b>	<b>0.00</b>	<b>(437.92)</b>
		<b>1,120.00</b>	<b>55,866.32</b>	<b>55,758.84</b>	<b>(107.49)</b>	<b>56,008.94</b>	<b>56,008.94</b>	<b>0.00</b>	<b>0.00</b>	<b>187.82</b>	<b>0.00</b>	<b>(437.92)</b>

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106,616.48	265,076.18	278,537.53	13,461.34	265,218.80	265,218.80	0.00	0.00	13,612.09	645.90	(939.26)
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# THE HUTCHINGS SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 28 February 2022

	2022
	\$
Benefits accrued as a result of operations	(187,330.44)
<b>Less</b>	
Exempt current pension income	20,414.49
Realised Accounting Capital Gains	13,461.35
Accounting Trust Distributions	932.32
Non Taxable Contributions	25,000.00
	<u>59,808.16</u>
<b>Add</b>	
Decrease in MV of investments	86,599.25
Pension Payments	44,238.00
Franking Credits	3,558.86
Net Capital Gains	8,864.00
Taxable Trust Distributions	74.45
Distributed Foreign income	15.52
Benefits Paid/Transfers Out	101,000.00
	<u>244,350.08</u>
SMSF Annual Return Rounding	(0.34)
	<u>(2,788.86)</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	3,558.86
	<u>(3,558.86)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(3,558.86)</u>
Supervisory Levy	259.00
	<u>(3,299.86)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,299.86)</u>