

Hamilton Superannuation Fund

ABN 85 467 569 143

FINANCIAL REPORT

For the year ended 30 June 2022

Prepared by
Hamilton Accounting Services
P O Box 154
SANDY BAY TAS 7006

Hamilton Superannuation Fund

ABN 85 467 569 143

FINANCIAL STATEMENTS

Contents

	Page
Compilation Report	2
Trustees' Declaration	3
Income Statement	5
Balance Sheet	6
Notes To Financial Statement	7
Member's Statement	14

Hamilton Superannuation Fund

ABN 85 467 569 143

COMPILATION REPORT TO Hamilton Superannuation Fund

We have compiled the accompanying special purpose financial statements of Hamilton Superannuation Fund , which comprise the balance sheet as at 30/06/2022 , the income 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 is 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 significant accounting policies used are 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 significant accounting policies 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 significant accounting policies 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 trustee who is 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.

Name of Firm Hamilton Accounting Services

Name of Partner John William Hamilton
John W Hamilton

Hamilton Accounting Services
P O Box 154
SANDY BAY TAS 7006

Dated : 8/07/2022

Hamilton Superannuation Fund
ABN 85 467 569 143

TRUSTEES DECLARATION

The directors 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.

The trustees declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year 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

Specifically, the trustees declare that:

- in accordance with s120 of the *Superannuation Industry (Supervision) Act 1993*, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the *Superannuation (Supervision) Act 1993* and reg 13.14 of the *Superannuation Industry (Supervision) Regulations 1994*; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the trustees by:

John William Hamilton

John William Hamilton

Trustee/director:

Dated: 8/07/2022

Thana Ranchitham
Hamilton

Thana Ranchitham Hamilton

Trustee/director:

Dated: 8/07/2022

Ian Mark Hamilton

Ian Mark Hamilton

Trustee/director:

Dated:
8/07/2022

Hamilton Superannuation Fund
ABN 85 467 569 143

Alan Evan Hamilton

Alan Evan Hamilton

Trustee/director:

Dated:

8/07/2022

Hamilton Superannuation Fund

ABN 85 467 569 143

INCOME STATEMENT

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
INCOME			
Employers' contributions	2	78,125.87	57,500.00
Members' contributions	3	660,000.00	300,000.00
Interest received	4	812.38	79.39
Dividends received	5	705,594.70	318,258.47
Trust distribution received	6	12,240.70	12,628.89
Other income	7	17,245.32	16,421.75
Realised Gain from Investments	8	9,794.68	(101,228.88)
		<u>1,483,813.65</u>	<u>603,659.62</u>
EXPENSES			
General administration expenses	9	(305.00)	(440.00)
Member's expenses	10	(884,770.85)	(376,429.20)
		<u>(885,075.85)</u>	<u>(376,869.20)</u>
BENEFITS ACCRUED BEFORE INCOME TAX		<u>598,737.80</u>	<u>226,790.42</u>
Income tax expense	11	<u>21,752.26</u>	<u>(12,409.00)</u>
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		<u>620,490.06</u>	<u>214,381.42</u>

Hamilton Superannuation Fund

ABN 85 467 569 143

BALANCE SHEET

As at 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
Investments			
Accounts receivable	12	1,003.95	956.97
Securities	13		
Other investments	14	7,603,971.36	7,867,023.34
Total investments		7,613,327.69	7,876,333.09
Other Assets			
AMP Banking		6,107.06	6,064.25
Westpac - 183364		-	-
Westpac Working account - 405		727.74	15.89
Westpac Banking Savings - 480		140,508.84	17,538.35
Future income tax benefit		342.38	342.38
Total other assets		147,686.02	23,960.87
TOTAL ASSETS		7,761,013.71	7,900,293.96
LIABILITIES			
Sundry creditors		-	3,768.72
Interest bearing liabilities	15	-	-
Provisions	16	99,773.52	82,221.82
Personnel-related items	17	(197,782.17)	(86,090.56)
TOTAL LIABILITIES		(98,008.65)	(100.02)
NET ASSETS AVAILABLE TO PAY BENEFITS		7,859,022.36	7,900,393.98
Represented by:			
Liability for accrued benefits allocated to members' accounts	18	7,859,022.36	7,900,393.98

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

2022
\$

2021
\$

NOTE 1: STATEMENT 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 an accruals 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 on 30/06/2022 by the directors of the trustee company.

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 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 is the amount that a willing buyer of the asset 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; and
- (iv) investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. 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 are subject to an insignificant risk of change in value.

These notes should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

2022	2021
\$	\$

c. Revenue

Revenue is recognised at the market 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.

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

Distribution revenue is recognised when the distribution is received.

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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred

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Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

2022
\$

2021
\$

tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (a) a legally enforceable right of set-off exists; and (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Goods and Services Tax (GST)

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

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

g. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, 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.

These notes should be read in conjunction with the attached compilation of Hamilton Superannuation Fund Accountants.

h. Subsequent Events

Post the financial year end, the trustee note that due to Covid 19 there has been a detrimental impact to the global equity market. Other asset markets, including property may also adversely affected. These events may have materially impacted on the current and future market value of assets held in various classes within the fund. However, due to the rapid and ongoing changes, an estimate of the decline cannot be determined at this time.

NOTE 2: EMPLOYER'S CONTRIBUTIONS

Employer's contributions (Taxable) - Thana Ranchitham Hamilt	23,125.87	20,500.00
Employer's contributions - Ian Mark Hamilton	27,500.00	25,000.00
Employer's contributions - Alan Evan Hamilton	27,500.00	12,000.00
	78,125.87	57,500.00

NOTE 3: MEMBERS' CONTRIBUTIONS

Member's contributions (Non-taxable) - Thana Ranchitham Hami	220,000.00	100,000.00
Member's contributions - (non taxable) Ian Mark Hamilton	220,000.00	100,000.00

These notes should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

	2022 \$	2021 \$
Member's contributions - (non taxable) Alan Evan Hamilton	220,000.00	100,000.00
	660,000.00	300,000.00
 NOTE 4: INTEREST RECEIVED		
Interest received - Bank loan	812.38	79.39
 NOTE 5: DIVIDENDS RECEIVED		
Franked Dividend	461,557.30	200,877.63
Unfranked Dividend	46,255.25	31,290.28
Imputed Credit	197,782.15	86,090.56
	705,594.70	318,258.47
 NOTE 6: TRUST DISTRIBUTION RECEIVED		
Trust distributions received - taxable	2,613.70	2,695.45
Trust distributions received - non taxable and deferred	9,627.00	9,933.44
	12,240.70	12,628.89
 NOTE 7: OTHER INCOME		
Foreign income	17,245.32	16,421.75
 NOTE 9: GENERAL ADMINISTRATION EXPENSES		
Auditor's remuneration	(330.00)	(440.00)
Bank charges	25.00	-
	(305.00)	(440.00)
 NOTE 10: MEMBERS' EXPENSES		
Benefits/Pensions paid - John William Hamilton	(884,660.85)	(376,429.20)
Management fees - John William Hamilton	(110.00)	-
	(884,770.85)	(376,429.20)
 NOTE 11: INCOME TAX EXPENSE		
Income tax expense on earnings	33,730.14	-
Income tax on contributions - Thana Ranchitham Hamilton	(3,468.88)	(3,000.00)
Income tax on contributions - Ian Mark Hamilton	(4,125.00)	(7,500.00)
Income tax on contributions - Alan Evan Hamilton	(4,125.00)	(1,650.00)
Supervisory levy	(259.00)	(259.00)
	21,752.26	(12,409.00)
 NOTE 13: SECURITIES		
	2022	QTY 2021
AGL	11525 125,389.26	11525
AMP	48229 141,994.31	48229 125,389.26
ANZ	8895 199,477.16	8895 141,994.31
		199,477.16

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Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

		2022 \$		2021 \$
APA	24331	122,309.38	24331	
Adelaide Brighton Cement	24591	99,937.59	24591	122,309.38 99,937.59
Arcor - AMC	25540	195,789.64	25540	
Ansell - ANN	6550	86,750.00	6550	185,789.64 86,750.00
Atlas Artreria	760	1,288.27	760	1,288.27
Ausnet Services Ltd _ AST		-	11448	19,998.74
Aussie Broadband - ABB	4343	19,999.78		-
Aveta -AVH	6243	19,999.58		-
BHP	21583	539,489.54	20585	
BKI	144308	215,124.97	144308	499,568.75
Bank of Queensland	20064	171,435.70	14964	215,124.97
Bega Cheese - BGA	7738	40,016.82		131,498.81
Bendigo & adelaide Bank	14794	112,387.89	14794	
Bluescope Steel - BSL	4502	1,800.80	4502	112,387.89 1,800.80
Boral Ltd	39099	78,750.39	39099	
Brickworks - BKW	894	3,373.96	894	182,362.74 3,373.96
CBA Perls IX	100	10,000.00	100	10,000.00
CSR	25715	54,052.22	25715	54,052.22
Computershare - CPU	8590	34,613.56	8590	34,613.56
Cyclopharm Ltd _ CYC	7059	19,998.95	7059	19,998.95
Detera Royalites	9906	1.00	9906	1.00
Domain Holdings - DHG	2054	4,600.96	2054	4,600.96
Downer EDI	7118	63,029.41	7118	63,029.41
Elders	4362	5,331.85	4362	5,331.85
Endeavour Group _ EDV	3298	4,246.04		-
Event - EVT	5664	25,000.00	5664	25,000.00
Flight Center - FLT	3067	34,315.95	3067	34,315.95
Fortescue Metals Group	20689	114,806.78	20689	
Harvey Norman	5920	21,580.36	5920	114,806.78 21,580.36
Heritage Brands	10000	10,000.00	10000	10,000.00
Iluka Minerals	9906	34,709.62	9906	34,709.62
Incitec Pivot	31885	80,812.60	31885	80,812.60
loof/ Insignia Financial	2464	20,345.76	2464	20,345.76
Iress	7568	63,857.51	7568	63,857.51
JBHIFI	875	20,006.99	875	20,006.99
Medibank Private - MPL	15600	37,481.08	15600	37,481.08
Mermaid Marine	4239	22,724.23	4239	22,724.23
Myer - MYR	2439	9,999.00	2439	9,999.00
Mystate - MYS	15868	36,538.40	15868	36,538.40
Nanosonics Ltd	3278	19,984.98	3278	19,984.98
National Australia Bank	17829	467,253.77	17829	
Newcrest Mining - NCM	5904	105,470.46	5904	467,253.77 105,470.46

These notes should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund

ABN 85 467 569 143

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

		2022 \$		2021 \$
Next DC	10083	67,983.29	10083	67,983.29
Nine Entertainment	7447	10,000.00	7447	10,000.00
Nufarm	16966	79,708.89	16966	79,708.89
Nuix Ltd	20230	20,014.27	4490	20,002.48
Orica - ORI	9679	132,164.08	9679	
Origin	35426	264,626.03	35426	132,164.08
Orora - ORA	20432	29,349.04	20432	264,626.03 29,349.04
Pacific Bauxite - PXB	1000	5,000.00	50000	5,000.00
Paradigm Biopharmaceuticals Ltd	25580	39,747.27	8500	19,741.69
Pendal - PDL	4325	24,086.80	4325	24,086.80
Perpetual Equity	48439	58,600.00	48439	58,600.00
Perpetual Trustes _ PPT	4069	99,015.27	4069	99,015.27
Ramsay Health Care - RHC	330	24,465.00	330	24,465.00
Reece Holdings	5449	46,309.44	5449	46,309.44
Resmed - RMD		19,944.91		-
Ridley - RIC	3600	2,628.00	3600	2,628.00
Rio Tinto - RIO	473	30,243.02	473	30,243.02
SCA Property	9438	20,948.10	9438	20,948.10
SGM	4367	20,022.70	4367	20,022.70
SVW	460	4,000.00	460	4,000.00
SWM	27557	27,557.00	27557	27,557.00
Santos	30509	244,789.32	27706	
Sonic Health Care	2373	34,987.81	2373	224,950.31 34,987.81
South 32 - S32	18446	57,182.60	18446	57,182.60
Stocklands Prooerty Trust - SGP	3178	10,582.74	3178	10,582.74
SunCorp	403	2,739.00	403	2,739.00
TABCORP	4539	1,231.75	4539	1,231.75
TOT - 360 Capital REIT _ TOT	9833	10,557.52	9833	10,557.52
Telstra	8255	27,851.72	8255	27,851.72
Treasury Wine Estates - TWE	4456	16,175.28	4456	16,175.28
Ventia Services Group - VNT	10000	20,422.44		-
Washington Soul Paterson/Milton	3534	79,627.06	18970	79,627.06
Webjet - WEB	4510	20,001.28	4510	20,001.28
Westpac Bank Corp	9138	259,043.40	7323	
Woodside Energy -WDS	3900	116,064.00		218,974.58
Woodside Petroleum		-	10498	
Woolworths - WOW	3298	25,676.05	3298	296,851.71 25,676.05
Year end Adjustment		2,154,549.76		
		7,603,971.36		7,867,023.74

These notes should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund
ABN 85 467 569 143
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

	2022	\$	2021	\$
NOTE 14: OTHER INVESTMENTS	2022		QTY 2021	
CYBG/ Virgin Money	3307	13,360.28	3307	13,360.28
Janus Henderson - JHG	93	93.00	93	93.00
Year end adjustment		(5,100.90)		(5,100.90)
		8,352.38		8,352.38
NOTE 12: ACCOUNTS RECEIVABLE				
Sundry debtors		1,003.95		956.97
NOTE 15: INTEREST BEARING LIABILITIES				
Cheque account		-		-
Westpac - 183364		-		-
		-		-
NOTE 16: PROVISIONS				
Provision for income tax		99,773.52		82,221.82
NOTE 17: PERSONNEL-RELATED ITEMS				
Imputed credit		(197,782.17)		(86,090.56)

These notes should be read in conjunction with the attached compilation report.

Hamilton Superannuation Fund
ABN 85 467 569 143
MEMBER'S INFORMATION STATEMENT
For the year ended 30 June 2022

	2022	2021
	\$	\$
<hr/>		
John William Hamilton		
Withdrawal benefit at beginning of the year	2,593,090.21	2,110,451.51
Share of Net income / (Loss)	36,616.62	811,057.90
	2,629,706.83	2,921,509.41
Benefits/Pensions paid	(836,660.85)	(328,419.20)
Withdrawal benefits at end of year	1,793,045.98	2,593,090.21
Comprising:		
Withdrawal benefit which must be preserved	(1,142,194.58)	(848,811.20)
Withdrawal benefit which is unrestricted non-preserved	2,935,240.56	3,441,901.41
Tax components:		
Tax Free	34.48% 618,212.76	618,212.76
Taxable - Taxed	65.52% 1,174,833.22	1,974,877.45

Withdrawal Benefit

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

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

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

Superannuation Contributions Surcharge

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

Contact Details

If you require further information on your withdrawal benefit please contact John Hamilton or write to the Trustees,

Hamilton Superannuation Fund
P O Box 154
Sandy Bay 7006

Hamilton Superannuation Fund

ABN 85 467 569 143

MEMBER'S INFORMATION STATEMENT

For the year ended 30 June 2022

	2022 \$	2021 \$
Thana Ranchitham Hamilton		
Withdrawal benefit at beginning of the year	1,525,684.63	1,017,252.96
Employer contributions	23,125.87	20,500.00
Member contribution	220,000.00	100,000.00
Share of Net income / (Loss)	<u>21,732.74</u>	<u>390,931.67</u>
	1,790,543.24	1,528,684.63
Income tax	<u>(3,468.88)</u>	<u>(3,000.00)</u>
Withdrawal benefits at end of year	<u>1,787,074.36</u>	<u>1,525,684.63</u>
Comprising:		
Withdrawal benefit which must be preserved	866,074.36	824,684.63
Withdrawal benefit which is restricted non-preserved	891,000.00	671,000.00
Withdrawal benefit which is unrestricted non-preserved	30,000.00	30,000.00
Tax components:		
Tax Free	1.68% 30,000.00	30,000.00
Taxable - Taxed	98.32% 1,757,074.36	1,495,684.63

Withdrawal Benefit

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

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

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

Superannuation Contributions Surcharge

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

Contact Details

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Hamilton Superannuation Fund

ABN 85 467 569 143

MEMBER'S INFORMATION STATEMENT

For the year ended 30 June 2022

	2022 \$	2021 \$
Ian Mark Hamilton		
Withdrawal benefit at beginning of the year	1,099,203.28	706,466.41
Employer contributions	27,500.00	25,000.00
Member contribution	220,000.00	100,000.00
Share of Net income / (Loss)	15,685.84	271,486.87
	<u>1,362,389.12</u>	<u>1,102,953.28</u>
Income tax	<u>(4,125.00)</u>	<u>(3,750.00)</u>
Withdrawal benefits at end of year	<u>1,358,264.12</u>	<u>1,099,203.28</u>
Comprising:		
Withdrawal benefit which must be preserved	1,133,264.12	994,203.28
Withdrawal benefit which is restricted non-preserved	220,000.00	100,000.00
Withdrawal benefit which is unrestricted non-preserved	5,000.00	5,000.00
Tax components:		
Tax Free	0.37%	5,000.00
Taxable - Taxed	99.63%	1,353,264.12
		1,094,203.28

Withdrawal Benefit

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

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

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

Superannuation Contributions Surcharge

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

Contact Details

If you require further information on your withdrawal benefit please contact John Hamilton or write to the Trustees,

Hamilton Superannuation Fund
P O Box 154
Sandy Bay 7006

Hamilton Superannuation Fund
ABN 85 467 569 143
MEMBER'S INFORMATION STATEMENT
For the year ended 30 June 2022

	2022 \$	2021 \$
Alan Evan Hamilton		
Withdrawal benefit at beginning of the year	968,893.44	621,406.06
Employer contributions	27,500.00	11,000.00
Member contribution	220,000.00	100,000.00
Government super contributions	-	(500.00)
Share of Net income / (Loss)	13,843.10	238,637.38
	1,230,236.54	970,543.44
Income tax	(4,125.00)	(1,650.00)
Withdrawal benefits at end of year	1,226,111.54	968,893.44
Comprising:		
Withdrawal benefit which must be preserved	1,003,111.54	865,893.44
Withdrawal benefit which is restricted non-preserved	220,000.00	100,000.00
Withdrawal benefit which is unrestricted non-preserved	3,000.00	3,000.00
Tax components:		
Tax Free	0.24% 3,000.00	3,000.00
Taxable - Taxed	99.76% 1,223,111.54	965,893.44

Withdrawal Benefit

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

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

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Superannuation Contributions Surcharge

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P O Box 154
Sandy Bay 7006

Hamilton Superannuation Fund
ABN 85 467 569 143
MEMBER'S INFORMATION STATEMENT
For the year ended 30 June 2022

	2022 \$	2021 \$
john w hamilton pensioin account		
Withdrawal benefit at beginning of the year	1,713,522.42	1,135,419.17
Share of Net income / (Loss)	<u>29,003.94</u>	<u>626,103.25</u>
	1,742,526.36	1,761,522.42
Benefits/Pensions paid	<u>(48,000.00)</u>	<u>(48,000.00)</u>
Withdrawal benefits at end of year	<u>1,694,526.36</u>	<u>1,713,522.42</u>
Comprising:		
Withdrawal benefit which must be preserved	863,364.35	390,863.69
Withdrawal benefit which is unrestricted non-preserved	831,162.01	1,322,658.73
Tax components:		
Taxable - Taxed	100.00%	1,694,526.36
		1,713,522.42

Withdrawal Benefit

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

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

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

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P O Box 154
Sandy Bay 7006

Hamilton Superannuation Fund

ABN 85 467 569 143

MEMORANDUM OF RESOLUTIONS OF THE DIRECTOR(S) of

PURCHASE OF ASSETS: It was resolved that having regard to the composition of the Fund's existing investments, the fund's investment strategy and its present liquidity, the purchase of the assets identified in the schedule hereto be confirmed.

SALES OF ASSETS: It was resolved that having regard to the composition of the Fund's existing investments, the Fund's investment strategy and its present liquidity, the sales of the assets identified in the schedule hereto be confirmed.

ALLOCATION OF NET INCOME: It was resolved that the net income of the Fund be proportionally allocated to members based on the member's daily Fund balance.

CONTRIBUTIONS RECEIVED: It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal fund employer.

REVIEW OF INVESTMENT STRATEGY: It was resolved that having regard to the composition of the fund's existing investments, the fund's investment strategy and its present liquidity, the purchase of the assets identified in the schedule hereto be confirmed.

It was resolved that the Fund's existing investment strategy has been reviewed by the trustees who after considering:

(1) the risk involved in making, holding and realising, and the likely return

from the Fund's investments having regard to its objectives and its expressed cash flow requirements,

(2) the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification,

(3) the liquidity of the fund's investments having regard to its expected cash flow requirements and,

(4) the ability of the fund to discharge its existing and prospective liabilities.

are satisfied that the said investment strategy requires no further modification or adaptation at the time.

ALLOCATION OF NET INCOME: It was resolved that the net income of the fund be proportionally allocated to members based on the member's daily fund balance.

REPORTS AND STATEMENTS: The Statement of Financial Position, Operating Statement and Notes thereto, Trustee's Declaration, Auditor's Report, Members Statements, Income Tax and Regulatory Return for the period ended 30th June 2022 were tabled.

It was resolved that:

(a) The Statement of Financial Position, Operating Statement and Notes

thereto, Auditor's Report and Members Statements be adopted by the Trustee and the Trustee be authorised to sign the Trustee Declaration.

Hamilton Superannuation Fund

ABN 85 467 569 143

(c) The Trustee's Declaration be adopted and signed by the trustee.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 126K of the SIS Act.

AUDITORS:

It was resolved that Financial Reports and Annual Returns be forwarded to Anthony Boys at Super Audits to conduct the annual audit of the fund.

CLOSURE:

Signed by the trustee(s) pursuant to the Fund Deed.

John William Hamilton

John William Hamilton
Director/Trustee

Thana Ranchitham Hamilton

Thana Ranchitham Hamilton
Director?Trustee

Ian Mark Hamilton

Ian Mark Hamilton
Director/Trustee

Date: 8/07/2022