

# **VHS Superannuation Fund**

ABN 43 637 126 292

Trustees: V Hyde-Smith Pty Ltd

**Financial Statement**

**For the year ended 30 June 2022**

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# VHS Superannuation Fund

## Reports

### Table of Contents

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#### Report Name

Statement of Financial Position (Balance Sheet)

Operating Statement (Profit and Loss) Report

Notes to the Financial Statements

Trustee Declaration Report

Compilation Report - SMSF

Investment Summary Report

Investment Performance

Member Statement

Annual Return - SMSF

Annual Return CGT Schedule - SMSF

Annual Return Losses Schedule - SMSF

Electronic Lodgment Declaration

**VHS Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	654,098	794,775
Shares in Listed Companies	6B	164,028	200,102
Stapled Securities	6C	31,877	77,708
Units In Listed Unit Trusts	6D	308,128	37,371
Other Assets			
Cash At Bank		27,410	81,494
Sundry Assets		3,274	83
Receivables		28,467	33,020
<b>Total Assets</b>		<b><u>1,217,282</u></b>	<b><u>1,224,552</u></b>
<b>Liabilities</b>			
Income Tax Payable		4,014	645
Deferred Tax Liability		7,647	27,685
Other Taxes Payable		500	-
<b>Total Liabilities</b>		<b><u>12,162</u></b>	<b><u>28,330</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>1,205,121</u></b>	<b><u>1,196,222</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Ross Hyde-Smith		257,238	259,472
Mrs Victoria Hyde-Smith		947,882	936,750
<b>Total Liability for Accrued Benefits</b>		<b><u>1,205,121</u></b>	<b><u>1,196,222</u></b>

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

**VHS Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Rollovers In		83,659	-
Contributions			
Employer		17,851	3,164
Member		-	138
Government Co-Contributions		132	-
Member Insurance Premium Rebate		412	-
Investment Gains			
Realised Capital Gains	8A	61,523	247
Investment Income			
Distributions	7A	48,063	49,512
Dividends	7B	13,642	6,716
Interest	7C	45	76
Investment Fee Rebate	7D	159	-
		<u>225,486</u>	<u>59,854</u>
<b>Expenses</b>			
Member Payments			
Insurance Premiums		8,978	10,553
Other Expenses			
Accountancy Fee		5,390	-
Adviser Fee		4,763	-
Auditor Fee		1,210	-
Investment Management Fee		2,326	5,998
Regulatory Fees		56	55
SMSF Supervisory Levy		518	259
Investment Losses			
Decrease in Market Value	8B	199,798	(163,427)
		<u>223,038</u>	<u>(146,562)</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>2,448</b>	<b>206,416</b>
<b>Income Tax</b>			
Income Tax Expense		(6,450)	22,424
		<u>(6,450)</u>	<u>22,424</u>
<b>Benefits Accrued as a Result of Operations</b>		<u><b>8,898</b></u>	<u><b>183,991</b></u>

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

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**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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## **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

### **(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

### **(d) Cash and Cash Equivalents**

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

### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

### **(f) Valuation of Assets**

#### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# VHS Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

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

This report should be read in conjunction with the accompanying compilation report.

**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**(h) Income Tax**

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. 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 any unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

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 tax assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

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 when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 12 July 2023 by the directors of the trustee company.

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	1,196,222	1,012,231
Benefits Accrued during the period	8,898	183,991
Benefits Paid during the period	0	0
<b>Liability for Accrued Benefits at end of period</b>	<b>1,205,121</b>	<b>1,196,222</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – 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 reporting period.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	1,196,222	1,012,231
Benefits Accrued during the period	8,898	183,991
Benefits Paid during the period	0	0
<b>Vested Benefits at end of period</b>	<b>1,205,121</b>	<b>1,196,222</b>

**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Managed Investments**

	<b>Current</b>	<b>Previous</b>
At market value:		
Aberdeen Emerging Opportunities Fund	13,903	20,629
Ardea Real Outcome Fund	75,377	0
Aust Unity Hcare Prop Trst Wsale Un	59,579	49,525
Bennelong ex-20 Australian Equities Fund	72,262	0
Bentham Wholesale Global Income Fund	33,513	34,986
BlackRock Global Allocation (Aust) (Class D Units)	27,264	31,441
Charter Hall Direct Industrial Fund No.3 - Ordinary Units	54,442	46,531
Charter Hall Direct Office Fund - Wholesale A	30,161	28,405
Fidelity Australian Equities Fund	55,063	66,764
Grant Samuel Epoch Global Equity Shareholder Yield (Hedged) Fund	0	9,231
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	0	28,102
Hyperion Global Growth Companies Fund (Class B Units)	14,280	0
Lazard Emerging Markets Equity Fund - I	17,265	20,874
Magellan Global Fund	36,537	43,128
Perpetual Wholesale Concentrated Equity Fund	27,881	42,273
Platinum Asia Fund	0	36,944
Platinum International Fund	0	33,834
RARE Infrastructure Value Fund - Hedged	0	33,172
RARE Infrastructure Value Fund - Unhedged	0	28,203
Schroder Real Return CPI +5% Fund - Wholesale Class	51,582	56,312
Schroder Wholesale Australian Equity Fund - Wholesale Class	0	57,356
SG Hiscock Wholesale Property Securities Fund	0	29,797
Walter Scott Global Equity Fund	84,988	97,268
	<b>654,098</b>	<b>794,775</b>

**Note 6B – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Adelaide Brighton Limited	0	4,945
ASX Limited	18,058	17,174
Atlas Arteria - Fully Paid Ordinary Stapled Securities	11,760	9,294
Australia And New Zealand Banking Group Limited	10,068	12,865
BHP Group Limited	20,996	24,722
Brambles Limited	14,630	15,627
Coles Group Limited.	6,323	6,067
Commonwealth Bank Of Australia.	18,709	20,673
CSL Limited	33,094	35,078
QBE Insurance Group Limited	0	11,524
Telstra Corporation Limited.	0	6,249
Wesfarmers Limited	14,878	20,981
Westpac Banking Corporation	9,750	12,905
Woodside Energy Group Ltd	5,763	0
Woodside Petroleum Limited	0	1,999
	<b>164,028</b>	<b>200,102</b>



**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6C – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Goodman Group - Stapled Securities Fully Paid	25,190	61,457
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	6,687	8,412
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0	7,840
	<b>31,877</b>	<b>77,708</b>

**Note 6D – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
Betashares Active Australian Hybrids Fund (Managed Fund) -	48,201	0
Betashares Active Aus Hybrids Fund (Managed Fund)		
Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF	15,171	0
Ishares Asia 50 ETF - Ishares Asia 50 ETF	16,941	0
Ishares Global 100 ETF - Ishares Global 100 ETF	54,553	0
Ishares S&P 500 ETF - Ishares S&P 500 ETF	51,787	0
Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF	65,580	0
Vaneck Vectors Australian Equal Weight ETF - Exchange Traded Fund Units Fully Paid	43,202	37,371
Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF	12,692	0
	<b>308,128</b>	<b>37,371</b>

**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Aberdeen Emerging Opportunities Fund	1,292	4,307
Ardea Real Outcome Fund	5,613	0
Aust Unity Hcare Prop Trst Wsale Un	2,160	2,127
Bennelong ex-20 Australian Equities Fund	2,053	0
Bentham Wholesale Global Income Fund	1,094	2,091
BlackRock Global Allocation (Aust) (Class D Units)	21	5,857
Charter Hall Direct Industrial Fund No.3 - Ordinary Units	2,800	2,428
Charter Hall Direct Office Fund - Wholesale A	1,563	1,436
Fidelity Australian Equities Fund	8,860	3,460
Grant Samuel Epoch Global Equity Shareholder Yield (Hedged) Fund	12	863
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	112	2,433
Lazard Emerging Markets Equity Fund - I	1,248	1,097
Magellan Global Fund	1,717	1,601
Perpetual Wholesale Concentrated Equity Fund	5,241	722
Platinum Asia Fund	0	7,382
Platinum International Fund	0	1,008
RARE Infrastructure Value Fund - Hedged	164	3,119
RARE Infrastructure Value Fund - Unhedged	341	1,618
Schroder Real Return CPI +5% Fund - Wholesale Class	1,819	2,046
Schroder Wholesale Australian Equity Fund - Wholesale Class	0	1,817
SG Hiscock Wholesale Property Securities Fund	142	703
Walter Scott Global Equity Fund	3,288	968
Atlas Arteria - Fully Paid Ordinary Stapled Securities	525	350
Goodman Group - Stapled Securities Fully Paid	662	813
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	134	159
Betashares Active Australian Hybrids Fund (Managed Fund) -	1,159	0
Betashares Active Aus Hybrids Fund (Managed Fund)		
Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF	496	0
Ishares Asia 50 ETF - Ishares Asia 50 ETF	342	0
Ishares Global 100 ETF - Ishares Global 100 ETF	1,287	0
Ishares S&P 500 ETF - Ishares S&P 500 ETF	601	0
Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF	851	0
Vaneck Vectors Australian Equal Weight ETF - Exchange Traded Fund Units Fully Paid	2,075	1,107
Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF	392	0
	<b>48,063</b>	<b>49,512</b>

**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Adelaide Brighton Limited	112	244
ASX Limited	719	742
Australia And New Zealand Banking Group Limited	927	392
BHP Group Limited	7,356	1,502
Brambles Limited	452	395
Coles Group Limited.	309	307
Commonwealth Bank Of Australia.	1,109	733
CSL Limited	379	347
QBE Insurance Group Limited	123	45
Telstra Corporation Limited.	190	380
Wesfarmers Limited	862	928
Westpac Banking Corporation	864	636
Woodside Petroleum Limited	241	66
	<b>13,642</b>	<b>6,716</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
Macquarie CMT 123598815	45	76
	<b>45</b>	<b>76</b>

**Note 7D – Investment Fee Rebate**

	<b>Current</b>	<b>Previous</b>
Macquarie CMT 123598815	159	0
	<b>159</b>	<b>0</b>

**Note 8A – Realised Capital Gains**

	<b>Current</b>	<b>Previous</b>
<b>Managed Investments</b>		
Grant Samuel Epoch Global Equity Shareholder Yield (Hedged) Fund	(575)	0
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(1,198)	0
Perpetual Wholesale Concentrated Equity Fund	(1,301)	0
Platinum Asia Fund	(5,652)	0
Platinum International Fund	8,259	0
RARE Infrastructure Value Fund - Hedged	5,588	0
RARE Infrastructure Value Fund - Unhedged	78	0
Schroder Wholesale Australian Equity Fund - Wholesale Class	23,626	0
SG Hiscock Wholesale Property Securities Fund	12,960	0
<b>Shares in Listed Companies</b>		
Adelaide Brighton Limited	180	0
QBE Insurance Group Limited	(4,572)	0
Sydney Airport - Rights-Appsclose 02Sep2020 Us Prohibited	0	247
Telstra Corporation Limited.	(3,674)	0
<b>Stapled Securities</b>		
Goodman Group - Stapled Securities Fully Paid	22,986	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	4,820	0
	<b>61,523</b>	<b>247</b>

**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Aberdeen Emerging Opportunities Fund	6,725	(2,591)
Ardea Real Outcome Fund	4,623	0
Aust Unity Hcare Prop Trst Wsale Un	(10,055)	(9,029)
Bennelong ex-20 Australian Equities Fund	37,738	0
Bentham Wholesale Global Income Fund	1,473	(1,690)
BlackRock Global Allocation (Aust) (Class D Units)	4,177	(1,170)
Charter Hall Direct Industrial Fund No.3 - Ordinary Units	(7,911)	(7,187)
Charter Hall Direct Office Fund - Wholesale A	(1,756)	(2,660)
Fidelity Australian Equities Fund	11,701	(13,670)
Grant Samuel Epoch Global Equity Shareholder Yield (Hedged) Fund	(769)	(1,269)
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(1,898)	(2,663)
Hyperion Global Growth Companies Fund (Class B Units)	5,720	0
Lazard Emerging Markets Equity Fund - I	3,609	(4,066)
Magellan Global Fund	6,591	(2,712)
Perpetual Wholesale Concentrated Equity Fund	3,090	(11,300)
Platinum Asia Fund	(3,147)	(1,881)
Platinum International Fund	9,838	(6,229)
RARE Infrastructure Value Fund - Hedged	3,154	(2,322)
RARE Infrastructure Value Fund - Unhedged	(1,797)	(1,626)
Schroder Real Return CPI +5% Fund - Wholesale Class	4,730	(3,121)
Schroder Wholesale Australian Equity Fund - Wholesale Class	22,369	(11,274)
SG Hiscock Wholesale Property Securities Fund	11,424	(6,601)
Walter Scott Global Equity Fund	12,280	(17,466)
<b>Shares in Listed Companies</b>		
Adelaide Brighton Limited	909	(413)
ASX Limited	(884)	1,695
Atlas Arteria - Fully Paid Ordinary Stapled Securities	(2,466)	365
Australia And New Zealand Banking Group Limited	2,797	(4,346)
BHP Group Limited	3,726	(6,490)
Brambles Limited	997	(779)
Coles Group Limited.	(256)	28
Commonwealth Bank Of Australia.	1,964	(6,303)
CSL Limited	1,984	223
QBE Insurance Group Limited	(5,573)	(2,061)
Telstra Corporation Limited.	(3,836)	(1,047)
Wesfarmers Limited	5,392	(5,066)
Westpac Banking Corporation	3,155	(3,930)
Woodside Energy Group Ltd	975	0
Woodside Petroleum Limited	(2,031)	(50)
<b>Stapled Securities</b>		
Goodman Group - Stapled Securities Fully Paid	24,257	(18,347)
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	1,725	668
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	812	(162)
<b>Units In Listed Unit Trusts</b>		
Betashares Active Australian Hybrids Fund (Managed Fund) -	1,906	0
Betashares Active Aus Hybrids Fund (Managed Fund)		
Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF	4,852	0
Ishares Asia 50 ETF - Ishares Asia 50 ETF	3,019	0
Ishares Global 100 ETF - Ishares Global 100 ETF	5,433	0
Ishares S&P 500 ETF - Ishares S&P 500 ETF	7,939	0
Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF	14,489	0
Vaneck Vectors Australian Equal Weight ETF - Exchange Traded Fund Units Fully Paid	4,184	(6,886)

This report should be read in conjunction with the accompanying compilation report.

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**VHS Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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Vanguard Australian Property Securities Index ETF - Vanguard	2,416	0
Australian Property Securities Index ETF		
	<u>199,798</u>	<u>(163,427)</u>

**Note 9 – Subsequent Events**

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

# VHS Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the VHS Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the 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; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of V Hyde-Smith Pty Ltd by:

..... Dated: ...../...../.....  
**Victoria Hyde-Smith**  
Director: V Hyde-Smith Pty Ltd

..... Dated: ...../...../.....  
**Ross Hyde-Smith**  
Director: V Hyde-Smith Pty Ltd

# Compilation Report to the Trustees and Members of VHS Superannuation Fund

ABN 43 637 126 292  
For the period 1 July 2021 to 30 June 2022

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On the basis of the information provided by the Trustees of VHS Superannuation Fund, we have compiled the accompanying special purpose financial statements of VHS Superannuation Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of VHS Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of VHS Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 12 July 2023

.....  
**Name of Signatory:** Michelle Chesworth

**Address:** 50 Hunter Street  
Newcastle, NSW 2300

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

**VHS Superannuation Fund**  
**Investment Summary as at 30 June 2022**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Tax Cost</b>	<b>Market Value</b>	<b>Unrealised Taxable Gain/(Loss)</b>	<b>Taxable Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
<b><u>Bank</u></b>								
Macquarie CMT 123598815				27,410	27,410			2%
				<b>27,410</b>	<b>27,410</b>			<b>2%</b>
<b><u>Listed Securities Market</u></b>								
Atlas Arteria - Fully Paid Ordinary Stapled Securities (ASX:ALX)	1,459	6.7647	8.0600	9,870	11,760	1,890	19%	1%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	457	24.0358	22.0300	10,984	10,068	(917)	(8)%	1%
ASX Limited (ASX:ASX)	221	41.0014	81.7100	9,061	18,058	8,997	99%	2%
BHP Group Limited (ASX:BHP)	509	28.7432	41.2500	14,630	20,996	6,366	44%	2%
Brambles Limited (ASX:BXB)	1,366	10.9175	10.7100	14,913	14,630	(283)	(2)%	1%
Commonwealth Bank Of Australia. (ASX:CBA)	207	81.4404	90.3800	16,858	18,709	1,850	11%	2%
Coles Group Limited. (ASX:COL)	355	12.2042	17.8100	4,333	6,323	1,990	46%	1%
CSL Limited (ASX:CSL)	123	121.6702	269.0600	14,965	33,094	18,129	121%	3%
Goodman Group - Stapled Securities Fully Paid (ASX:GMG)	1,412	5.3658	17.8400	7,576	25,190	17,614	232%	2%
Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD)	4,859	10.2728	9.9200	49,915	48,201	(1,714)	(3)%	4%
Ishares Asia 50 ETF - Ishares Asia 50 ETF (ASX:IAA)	186	107.3113	91.0800	19,960	16,941	(3,019)	(15)%	1%
Ishares Global 100 ETF - Ishares Global 100 ETF (ASX:IOO)	579	103.6042	94.2200	59,987	54,553	(5,433)	(9)%	5%
Ishares S&P 500 ETF - Ishares S&P 500 ETF (ASX:IVV)	94	635.3916	550.9300	59,727	51,787	(7,939)	(13)%	4%
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)	734	13.3015	9.1100	9,763	6,687	(3,077)	(32)%	1%
Vaneck Vectors Australian Equal Weight ETF - Exchange Traded Fund Units Fully Paid (ASX:MWV)	1,416	31.5695	30.5100	44,702	43,202	(1,500)	(3)%	4%
Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF (ASX:NDQ)	568	36.0944	26.7100	20,502	15,171	(5,330)	(26)%	1%
Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF (ASX:QUAL)	1,862	42.9445	35.2200	79,963	65,580	(14,383)	(18)%	6%



**VHS Superannuation Fund**  
**Investment Summary as at 30 June 2022**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Tax Cost</b>	<b>Market Value</b>	<b>Unrealised Taxable Gain/(Loss)</b>	<b>Taxable Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
<b><u>Listed Securities Market</u></b>								
Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF (ASX:VAP)	167	90.5226	76.0000	15,117	12,692	(2,425)	(16)%	1%
Westpac Banking Corporation (ASX:WBC)	500	27.2370	19.5000	13,619	9,750	(3,869)	(28)%	1%
Woodside Energy Group Ltd (ASX:WDS)	181	37.2257	31.8400	6,738	5,763	(975)	(14)%	-%
Wesfarmers Limited (ASX:WES)	355	28.0103	41.9100	9,944	14,878	4,934	50%	1%
				<b>493,128</b>	<b>504,033</b>	<b>10,905</b>	<b>2%</b>	<b>43%</b>
<b><u>Managed Funds Market</u></b>								
Aust Unity Hcare Prop Trst Wsale Un	22,116	1.0114	2.6940	22,369	59,579	37,211	166%	5%
Bennelong ex-20 Australian Equities Fund	32,490	3.3574	2.2241	109,084	72,262	(36,822)	(34)%	6%
Bentham Global Income Fund	33,327	0.9359	1.0056	31,190	33,513	2,323	7%	3%
Aberdeen Standard Emerging Opportunities Fund	9,572	2.0894	1.4525	20,000	13,903	(6,097)	(30)%	1%
Fidelity Australian Equities Fund	1,711	20.2556	32.1909	34,648	55,063	20,416	59%	5%
Ardea Real Outcome Fund	86,412	0.9258	0.8723	80,000	75,377	(4,623)	(6)%	6%
Lazard Emerging Markets Equity Fund - I	13,753	1.3839	1.2554	19,033	17,265	(1,768)	(9)%	1%
BlackRock Global Allocation (Aust) (Class D Units)	25,921	1.3455	1.0518	34,876	27,264	(7,612)	(22)%	2%
Walter Scott Global Equity Fund	27,852	1.4721	3.0514	41,000	84,988	43,988	107%	7%
Charter Hall Direct Office Fund - Wholesale A	16,898	1.3649	1.7849	23,064	30,161	7,097	31%	3%
Charter Hall Direct Industrial Fund No.3 - Ordinary Units	29,786	0.6269	1.8278	18,672	54,442	35,770	192%	5%
Magellan Global Fund	16,047	2.7992	2.2769	44,919	36,537	(8,381)	(19)%	3%
Perpetual Wholesale Concentrated Equity Fund	20,262	1.6631	1.3760	33,699	27,881	(5,817)	(17)%	2%
Schroder Real Return CPI +5% Fund - Wholesale Class	48,019	1.1657	1.0742	55,978	51,582	(4,396)	(8)%	4%
Hyperion Global Growth Companies Fund (Class B Units)	4,883	4.0955	2.9241	20,000	14,280	(5,720)	(29)%	1%
				<b>588,531</b>	<b>654,098</b>	<b>65,567</b>	<b>11%</b>	<b>55%</b>

**VHS Superannuation Fund**  
**Investment Summary as at 30 June 2022**

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
				1,109,069	1,185,542	76,472	7%	100%

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

**VHS Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2021 to 30 June 2022

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i><b>Bank</b></i>								
Macquarie CMT 123598815	81,494	488,989	543,073	27,410	0	205	205	0%
	<b>81,494</b>	<b>488,989</b>	<b>543,073</b>	<b>27,410</b>	<b>0</b>	<b>205</b>	<b>205</b>	<b>0%</b>
<i><b>Listed Securities Market</b></i>								
Adelaide Brighton Limited (ASX:ABC)	4,945	0	4,217	0	(728)	112	(616)	(13%)
Atlas Arteria - Fully Paid Ordinary Stapled Securities (ASX:ALX)	9,294	0	0	11,760	2,466	525	2,991	33%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	12,865	0	0	10,068	(2,797)	927	(1,870)	(15%)
ASX Limited (ASX:ASX)	17,174	0	0	18,058	884	719	1,603	10%
BHP Group Limited (ASX:BHP)	24,722	0	0	20,996	(3,726)	7,356	3,630	17%
Brambles Limited (ASX:BXB)	15,627	0	0	14,630	(997)	452	(545)	(4%)
Commonwealth Bank Of Australia. (ASX:CBA)	20,673	0	0	18,709	(1,964)	1,109	(856)	(4%)
Coles Group Limited. (ASX:COL)	6,067	0	0	6,323	256	309	565	10%

**VHS Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i><u>Listed Securities Market</u></i>								
CSL Limited (ASX:CSL)	35,078	0	0	33,094	(1,984)	379	(1,605)	(5%)
Goodman Group - Stapled Securities Fully Paid (ASX:GMG)	61,457	0	34,996	25,190	(1,271)	662	(608)	(1%)
Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD)	0	50,108	0	48,201	(1,906)	1,159	(748)	(2%)
Ishares Asia 50 ETF - Ishares Asia 50 ETF (ASX:IAA)	0	19,960	0	16,941	(3,019)	342	(2,677)	(14%)
Ishares Global 100 ETF - Ishares Global 100 ETF (ASX:IOO)	0	59,987	0	54,553	(5,433)	1,287	(4,147)	(7%)
Ishares S&P 500 ETF - Ishares S&P 500 ETF (ASX:IVV)	0	59,727	0	51,787	(7,939)	601	(7,339)	(12%)
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)	8,412	0	0	6,687	(1,725)	134	(1,591)	(19%)
Vaneck Vectors Australian Equal Weight ETF - Exchange Traded Fund Units Fully Paid (ASX:MVW)	37,371	10,015	0	43,202	(4,184)	2,075	(2,109)	(5%)
Betashares Nasdaq 100 ETF - Betashares Nasdaq 100 ETF (ASX:NDQ)	0	20,024	0	15,171	(4,852)	496	(4,357)	(22%)
QBE Insurance Group Limited (ASX:QBE)	11,524	0	12,524	0	1,001	123	1,123	10%
Vaneck MSCI International Quality ETF - Vaneck MSCI International Quality ETF (ASX:QUAL)	0	80,069	0	65,580	(14,489)	851	(13,638)	(17%)

**VHS Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Listed Securities Market</i>								
Sydney Airport - Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	7,840	0	11,848	0	4,008	0	4,008	51%
Telstra Corporation Limited. (ASX:TLS)	6,249	0	6,410	0	161	190	351	6%
Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF (ASX:VAP)	0	15,108	0	12,692	(2,416)	392	(2,025)	(14%)
Westpac Banking Corporation (ASX:WBC)	12,905	0	0	9,750	(3,155)	864	(2,291)	(18%)
Woodside Energy Group Ltd (ASX:WDS)	0	6,738	0	5,763	(975)	0	(975)	(18%)
Wesfarmers Limited (ASX:WES)	20,981	0	710	14,878	(5,392)	862	(4,530)	(22%)
Woodside Petroleum Limited (ASX:WPL)	1,999	0	4,030	0	2,031	241	2,271	121%
	<b>315,181</b>	<b>321,735</b>	<b>74,734</b>	<b>504,033</b>	<b>(58,149)</b>	<b>22,166</b>	<b>(35,983)</b>	<b>(8)%</b>

**VHS Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Managed Funds Market</i>								
Aust Unity Hcare Prop Trst Wsale Un	49,525	0	0	59,579	10,055	2,160	12,214	25%
Bennelong ex-20 Australian Equities Fund	0	110,000	0	72,262	(37,738)	2,053	(35,686)	(36%)
Bentham Global Income Fund	34,986	0	0	33,513	(1,473)	1,094	(379)	(1%)
Aberdeen Standard Emerging Opportunities Fund	20,629	0	0	13,903	(6,725)	1,292	(5,433)	(27%)
Fidelity Australian Equities Fund	66,764	0	0	55,063	(11,701)	8,860	(2,841)	(5%)
Grant Samuel Epoch Global Equity Shareholder Yield (Hedged) Fund	9,231	0	9,425	0	194	12	205	2%
Epoch Global Equity Shareholder Yield (Unhedged) Fund	28,102	0	28,802	0	700	112	812	3%
SG Hiscock Wholesale Property Securities Fund	29,797	0	31,333	0	1,536	142	1,678	6%
Ardea Real Outcome Fund	0	80,000	0	75,377	(4,623)	5,613	990	1%
Lazard Emerging Markets Equity Fund - I	20,874	0	0	17,265	(3,609)	1,248	(2,361)	(12%)
BlackRock Global Allocation (Aust) (Class D Units)	31,441	0	0	27,264	(4,177)	21	(4,156)	(13%)

**VHS Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i><u>Managed Funds Market</u></i>								
Walter Scott Global Equity Fund	97,268	0	0	84,988	(12,280)	3,288	(8,992)	(9%)
Charter Hall Direct Office Fund - Wholesale A	28,405	0	0	30,161	1,756	1,563	3,319	12%
Charter Hall Direct Industrial Fund No.3 - Ordinary Units	46,531	0	0	54,442	7,911	2,800	10,711	24%
Magellan Global Fund	43,128	0	0	36,537	(6,591)	1,717	(4,874)	(12%)
Perpetual Wholesale Concentrated Equity Fund	42,273	0	10,000	27,881	(4,392)	5,241	850	2%
Platinum International Fund	33,834	0	32,255	0	(1,579)	0	(1,579)	(5%)
Platinum Asia Fund	36,944	0	34,439	0	(2,505)	0	(2,505)	(7%)
Schroder Real Return CPI +5% Fund - Wholesale Class	56,312	0	0	51,582	(4,730)	1,819	(2,911)	(5%)
Schroder Wholesale Australian Equity Fund - Wholesale Class	57,356	0	58,613	0	1,257	0	1,257	2%
RARE Infrastructure Value Fund - Hedged	33,172	0	35,606	0	2,434	164	2,599	8%
RARE Infrastructure Value Fund - Unhedged	28,203	0	30,078	0	1,875	341	2,216	8%

**VHS Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Managed Funds Market</i>								
Hyperion Global Growth Companies Fund (Class B Units)	0	20,000	0	14,280	(5,720)	0	(5,720)	(29%)
	<u>794,775</u>	<u>210,000</u>	<u>270,550</u>	<u>654,098</u>	<u>(80,126)</u>	<u>39,539</u>	<u>(40,587)</u>	<u>(5)%</u>
<b>Fund Total</b>	<u>1,191,449</u>	<u>1,020,724</u>	<u>888,357</u>	<u>1,185,542</u>	<u>(138,275)</u>	<u>61,910</u>	<u>(76,366)</u>	<u>(6)%</u>



**VHS Superannuation Fund**  
(ABN: 43 637 126 292)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 41 Acres Road Kellyville, NSW 2155
Member	Number: 1
Mr Ross Hyde-Smith	Date of Birth: 21 April 1965 Date Joined Fund: 1 July 2014 Eligible Service Date: 9 August 1999 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2021	
Accumulation	259,472
<b>Total</b> as at 1 Jul 2021	<u><u>259,472</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2022	
Accumulation	257,238
<b>Total</b> as at 30 Jun 2022	<u><u>257,238</u></u>

**Your Investment Return**

The return on your Investment for the year -7.25%

**Your Tax Components**

Tax Free	123
Taxable - Taxed	257,115
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	257,238
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

	Balance	Insurance	Total Benefit
On Death	257,238	650,000	907,238
On TPD	257,238	650,000	907,238
Salary Cont		-	

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Victoria Hyde-Smith 100%

\* Nomination in effect from 31 May 2016

**For Enquiries:**

phone 0249265299

mail VHS Superannuation Fund, PO Box 831, Newcastle NSW 2300

**VHS Superannuation Fund**  
(ABN: 43 637 126 292)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 41 Acres Road Kellyville, NSW 2155
<b>Member</b> Number: 1	Date of Birth: 21 April 1965
<b>Mr Ross Hyde-Smith</b>	Date Joined Fund: 1 July 2014
<b>Accumulation Account</b>	Eligible Service Date: 9 August 1999
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2014

<b>Your Account Summary</b>		<b>Your Tax Components</b>		
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>259,472</b>	Tax Free	0.0478 %	123
<i>Increases to your account:</i>		Taxable - Taxed		257,115
Employer Contributions	17,851	Taxable - Untaxed		-
Member Insurance Premium Rebates	412	<b>Your Preservation Components</b>		
Rollovers In	7,570	Preserved		257,238
Tax Effect Of Direct Member Expenses	1,347	Restricted Non Preserved		-
Tax on Net Fund Income	1,677	Unrestricted Non Preserved		-
<u>Total Increases</u>	<u>28,856</u>	<b>Your Insurance Benefits</b>		
<i>Decreases to your account:</i>			<b>Balance</b>	<b>Insurance</b>
Contributions Tax	2,739	On Death	257,238	650,000
Member Insurance Premiums	8,978	On TPD	257,238	650,000
Share Of Net Fund Income	19,373	Salary Cont		-
<u>Total Decreases</u>	<u>31,090</u>	<b>Your Beneficiaries</b>		
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>257,238</b>	<b>Non Lapsing Binding Death Nomination*</b>		
		Victoria Hyde-Smith 100%		
		* Nomination in effect from <b>31 May 2016</b>		

## **Trustee**

The Trustee of the Fund is as follows:

V Hyde-Smith Pty Ltd

The directors of the Trustee company are:

Victoria Hyde-Smith and  
Ross Hyde-Smith

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Victoria Hyde-Smith  
Director - V Hyde-Smith Pty Ltd

.....  
Ross Hyde-Smith  
Director - V Hyde-Smith Pty Ltd

Statement Date: 30 June 2022

**VHS Superannuation Fund**  
(ABN: 43 637 126 292)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 41 Acres Road Kellyville, NSW 2155
<b>Member</b>	Number: HYDESV0
<b>Mrs Victoria Melanie Hyde-Smith</b>	Date of Birth: 5 May 1967 Date Joined Fund: 13 August 2008 Eligible Service Date: 22 February 1988 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2021	
Accumulation	936,750
<b>Total</b> as at 1 Jul 2021	<u><u><b>936,750</b></u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2022	
Accumulation	947,882
<b>Total</b> as at 30 Jun 2022	<u><u><b>947,882</b></u></u>

**Your Investment Return**

The return on your Investment for the year -7.25%

**Your Tax Components**

Tax Free	409,111
Taxable - Taxed	538,771
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	947,882
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Ross Hyde-Smith 100%

\* Nomination in effect from **31 May 2016**

**VHS Superannuation Fund**  
(ABN: 43 637 126 292)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 41 Acres Road Kellyville, NSW 2155
<b>Member</b> Number: HYDESVO	Date of Birth: 5 May 1967
<b>Mrs Victoria Melanie Hyde-Smith</b>	Date Joined Fund: 13 August 2008
<b>Accumulation Account</b>	Eligible Service Date: 22 February 1988
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 13 August 2008

<b>Your Account Summary</b>		<b>Your Tax Components</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2021	<b>936,750</b>	Tax Free	43.1605 % 409,111
<i>Increases to your account:</i>		Taxable - Taxed	538,771
Government Co-Contributions	132	Taxable - Untaxed	-
Rollovers In	76,089	<b>Your Preservation Components</b>	
Tax on Net Fund Income	6,167	Preserved	947,882
<b>Total Increases</b>	<b>82,387</b>	Restricted Non Preserved	-
<i>Decreases to your account:</i>		Unrestricted Non Preserved	-
Share Of Net Fund Income	71,256	<b>Your Insurance Benefits</b>	
<b>Total Decreases</b>	<b>71,256</b>	No insurance details have been recorded	
<b>Withdrawal Benefit</b> as at 30 Jun 2022	<b>947,882</b>	<b>Your Beneficiaries</b>	

**Non Lapsing Binding Death Nomination\***

Ross Hyde-Smith 100%

\* Nomination in effect from **31 May 2016**

**For Enquiries:**

phone **0249265299**

mail **VHS Superannuation Fund, PO Box 831, Newcastle NSW 2300**

## **Trustee**

The Trustee of the Fund is as follows:

V Hyde-Smith Pty Ltd

The directors of the Trustee company are:

Victoria Hyde-Smith and  
Ross Hyde-Smith

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Victoria Hyde-Smith  
Director - V Hyde-Smith Pty Ltd

.....  
Ross Hyde-Smith  
Director - V Hyde-Smith Pty Ltd

Statement Date: 30 June 2022

# 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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place  in ALL applicable boxes.

### Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

- ! 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.

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

VHS Superannuation Fund

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

### 4 Current postal address

PO Box 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

### 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

Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

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 182222

Fund account number 123598815

Fund account name

V Hyde-Smith Pty Ltd ATF VHS Superannuation Fund

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.

smsfdataflow



Fund's tax file number (TFN)

**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  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** \$ .00

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.

Fund's tax file number (TFN)

## 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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income	<b>D1</b> \$ <input type="text" value="7900"/> -00	Net foreign income	<b>D</b> \$ <input type="text" value="7900"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ -00

plus Assessable personal contributions

**R2** \$ -00

plus **#No-TFN-quoted contributions**

**R3** \$ -00  
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST

**R6** \$ -00

Gross distribution from partnerships **I** \$ -00

\*Unfranked dividend amount **J** \$ -00

\*Franked dividend amount **K** \$ -00

\*Dividend franking credit **L** \$ -00

\*Gross trust distributions **M** \$ -00

**Assessable contributions (R1 plus R2 plus R3 less R6)**

**R** \$ -00

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends

**U1** \$ -00

plus \*Net non-arm's length trust distributions

**U2** \$ -00

plus \*Net other non-arm's length income

**U3** \$ -00

\*Other income **S** \$ -00

\*Assessable income due to changed tax status of fund **T** \$ -00

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)**

**U** \$ -00

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME (Sum of labels A to U)** **W** \$ -00

Exempt current pension income **Y** \$ -00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ -00

Fund's tax file number (TFN)

## 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	<b>A1</b> \$ <input type="text" value="0"/> -00	<b>A2</b> \$ <input type="text" value="0"/> -00	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00	<b>B2</b> \$ <input type="text" value="0"/> -00	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00	<b>D2</b> \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00	<b>E2</b> \$ <input type="text" value="0"/> -00	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="8977"/> -00	<b>F2</b> \$ <input type="text" value="0"/> -00	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="1210"/> -00	<b>H2</b> \$ <input type="text" value="0"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="2325"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="10208"/> -00	<b>J2</b> \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00	<b>U2</b> \$ <input type="text" value="0"/> -00	
Other amounts	<b>L1</b> \$ <input type="text" value="518"/> -00 <input type="text" value="0"/> Code	<b>L2</b> \$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code	
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		

**TOTAL DEDUCTIONS**  
**N** \$ -00  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$ -00  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS** -00  Loss  
**O** \$ -00  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$ -00  
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) \*\*\*\*\*

## 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	<b>A</b>	\$	<input type="text" value="90584"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="13587.60"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$   
*(T1 plus J)*

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="941.26"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	<input type="text" value="941.26"/>	
<i>(C1 plus C2)</i>				

SUBTOTAL 1  
**T2** \$   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	<b>D</b>	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

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

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="7132.05"/>	
No-TFN tax offset	<b>E2</b>	\$	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input type="text"/>	
Refundable tax offsets	<b>E</b>	\$	<input type="text" value="7132.05"/>	
<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** \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

<b>PAYG instalments raised</b>	<b>K \$</b> <input type="text" value="1500"/>
<b>Supervisory levy</b>	<b>L \$</b> <input type="text" value="259"/>
<b>Supervisory levy adjustment for wound up funds</b>	<b>M \$</b> <input type="text"/>
<b>Supervisory levy adjustment for new funds</b>	<b>N \$</b> <input type="text"/>

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="4273.29"/>
	<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	<b>U \$</b> <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text" value="0"/> -00

Fund's tax file number (TFN) \*\*\*\*\*

### Section F: Member information

#### MEMBER 1

Title:

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 \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day Month Year

**H1**

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

**MEMBER 2**

Title:

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.

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

Receipt date  (Day Month Year)  
**H1**

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** \$

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** \$

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

**Other transactions**

Allocated earnings or losses **O** \$   Loss

Accumulation phase account balance  
**S1** \$

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

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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$   
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts	<b>A</b>	\$ <input type="text" value="340004"/>	-00
Unlisted trusts	<b>B</b>	\$ <input type="text" value="654098"/>	-00
Insurance policy	<b>C</b>	\$ <input type="text" value="0"/>	-00
Other managed investments	<b>D</b>	\$ <input type="text" value="0"/>	-00

15b Australian direct investments

Limited recourse borrowing arrangements		Cash and term deposits	<b>E</b>	\$ <input type="text" value="27410"/>	-00
Australian residential real property		Debt securities	<b>F</b>	\$ <input type="text" value="0"/>	-00
<b>J1</b>	\$ <input type="text" value="0"/>	Loans	<b>G</b>	\$ <input type="text" value="0"/>	-00
Australian non-residential real property		Listed shares	<b>H</b>	\$ <input type="text" value="164027"/>	-00
<b>J2</b>	\$ <input type="text" value="0"/>	Unlisted shares	<b>I</b>	\$ <input type="text" value="0"/>	-00
Overseas real property		Limited recourse borrowing arrangements	<b>J</b>	\$ <input type="text" value="0"/>	-00
<b>J3</b>	\$ <input type="text" value="0"/>	Non-residential real property	<b>K</b>	\$ <input type="text" value="0"/>	-00
Australian shares		Residential real property	<b>L</b>	\$ <input type="text" value="0"/>	-00
<b>J4</b>	\$ <input type="text" value="0"/>	Collectables and personal use assets	<b>M</b>	\$ <input type="text" value="0"/>	-00
Overseas shares		Other assets	<b>O</b>	\$ <input type="text" value="31742"/>	-00
<b>J5</b>	\$ <input type="text" value="0"/>				
Other					
<b>J6</b>	\$ <input type="text" value="0"/>				
Property count					
<b>J7</b>	<input type="text" value="0"/>				

15c Other investments

Crypto-Currency	<b>N</b>	\$ <input type="text" value="0"/>	-00
-----------------	----------	-----------------------------------	-----

15d Overseas direct investments

Overseas shares	<b>P</b>	\$ <input type="text" value="0"/>	-00	
Overseas non-residential real property	<b>Q</b>	\$ <input type="text" value="0"/>	-00	
Overseas residential real property	<b>R</b>	\$ <input type="text" value="0"/>	-00	
Overseas managed investments	<b>S</b>	\$ <input type="text" value="0"/>	-00	
Other overseas assets	<b>T</b>	\$ <input type="text" value="0"/>	-00	
<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>		<b>U</b>	\$ <input type="text" value="1217281"/>	-00
(Sum of labels <b>A</b> to <b>T</b> )				

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  \$



Fund's tax file number (TFN)

**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	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="1205120"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="12161"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="1217281"/>
				-00

**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.

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](http://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:

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:

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](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)** \*\*\*\*\*

! 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)** 43637126292

## Taxpayer's name

VHS Superannuation Fund

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ 180 -00	<b>K</b> \$ 8246 -00
Other shares	<b>B</b> \$ 0 -00	<b>L</b> \$ 0 -00
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ 28204 -00	<b>M</b> \$ 0 -00
Other units	<b>D</b> \$ 54905 -00	<b>N</b> \$ 9125 -00
Real estate situated in Australia	<b>E</b> \$ 0 -00	<b>O</b> \$ 0 -00
Other real estate	<b>F</b> \$ 0 -00	<b>P</b> \$ 0 -00
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ 19389 -00	
Collectables	<b>H</b> \$ 0 -00	<b>Q</b> \$ 0 -00
Other CGT assets and any other CGT events	<b>I</b> \$ 0 -00	<b>R</b> \$ 0 -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ 0 -00	
<b>Total current year capital gains</b>	<b>J</b> \$ 102678 -00	

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

Fund's tax file number (TFN) \*\*\*\*\*

**2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add 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** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add 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** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J 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.

Fund's tax file number (TFN) \*\*\*\*\*

**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** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 /  <sup>LOSS</sup>

**! 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** \$ -00 /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ -00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

**2022****Losses schedule**

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 *X* in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

\*\*\*\*\*

Name of entity

VHS Superannuation Fund

Australian business number

43637126292

## 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>B</b>	<input type="text"/> -00
2020–21	<b>C</b>	<input type="text"/> -00
2019–20	<b>D</b>	<input type="text"/> -00
2018–19	<b>E</b>	<input type="text"/> -00
2017–18	<b>F</b>	<input type="text"/> -00
2016–17 and earlier income years	<b>G</b>	<input type="text"/> -00
<b>Total</b>	<b>U</b>	<input type="text"/> 0-00

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	<b>H</b>	<input type="text"/> -00
2020–21	<b>I</b>	<input type="text"/> -00
2019–20	<b>J</b>	<input type="text"/> -00
2018–19	<b>K</b>	<input type="text"/> -00
2017–18	<b>L</b>	<input type="text"/> -00
2016–17 and earlier income years	<b>M</b>	<input type="text"/> -00
<b>Total</b>	<b>V</b>	<input type="text"/> 0-00

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

Fund's tax file number (TFN)

\*\*\*\*\*

**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 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		Yes	No
2021–22	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

**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**  -00

Net capital losses **H**  -00

**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**  -00

Net capital losses **J**  -00

**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**  -00

Fund's tax file number (TFN)

\*\*\*\*\*

**Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00**Part E – Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC losses carried forward **O**  -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  -00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  -00**SUBTRACT** Net forgiven amount of debt **C**  -00**ADD** Tax loss incurred (if any) during current year **D**  -00**ADD** Tax loss amount from conversion of excess franking offsets **E**  -00**SUBTRACT** Net exempt income **F**  -00**SUBTRACT** Tax losses forgone **G**  -00**SUBTRACT** Tax losses deducted **H**  -00**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**  -00Total tax losses carried forward to later income years **J**  0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.



# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

### Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

**Tax file number**

\*\*\*\*\*

**Fund name**

VHS Superannuation Fund

**Year of return**

2022

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return 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 Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

**Signature of trustee or director**

**Date**

## Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

### Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

**Agent's reference number**

24882894

**Account name**

V Hyde-Smith Pty Ltd ATF VHS Superannuation Fund

I authorise the refund to be deposited directly to the specified account.

**Signature of trustee or director**

**Date**

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**

**Date**

**Agent's contact name**

MR Paul Siderovski

**Agent's phone**

02 49265299

**Agent's reference**

24882894

**Client's reference**

HYD01S1