

Financial statements and reports for the year ended  
30 June 2022

**ELEMESEF**

**ELEMESEF**  
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## ELEMESEF Trustees Declaration

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The trustees have determined that the Fund is not a reporting entity and that these 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 ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:

.....  
Ladislav Miklos

Trustee

.....  
Sussan Free

Trustee

08 May 2023

# ELEMESEF

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the ELEMESEF which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of ELEMESEF are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

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

AMCO Public Accountants Pty Ltd

of

PO Box 3035, Bankstown Square, New South Wales 2200

Signed:

Dated: 08/05/2023

## ELEMESF

**Detailed Operating Statement**

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Betashares ASIA Technology Tigers Etf	0.00	744.50
Betashares Australian High Interest Cash Etf	23.50	80.71
Betashares Nasdaq 100 Etf	574.80	0.00
Ishares Core Composite Bond Etf	1,237.85	1,287.01
Ishares Global 100 Etf	565.00	275.03
Ishares Msci Emerging Markets Etf	1,277.66	436.81
Vanguard Australian Shares Index Etf	6,503.41	2,896.71
	<u>10,182.22</u>	<u>5,720.77</u>
Interest Received		
ANZ Open Markets	2.28	8.31
	<u>2.28</u>	<u>8.31</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Ladislav Miklos	15,779.96	5,822.10
	<u>15,779.96</u>	<u>5,822.10</u>
Personal Contributions - Non Concessional		
Ladislav Miklos	7,000.00	0.00
	<u>7,000.00</u>	<u>0.00</u>
Transfers In		
Miklos, Ladislav - Accumulation (Accumulation)	0.00	1,235,810.96
	<u>0.00</u>	<u>1,235,810.96</u>
<b>Total Income</b>	<u>32,964.46</u>	<u>1,247,362.14</u>
<b>Expenses</b>		
Accountancy Fees	2,838.00	0.00
ATO Supervisory Levy	518.00	0.00
Auditor's Remuneration	385.00	0.00
Bank Charges	53.95	35.00
Portfolio Management Fees	1,969.45	1,448.40
	<u>5,764.40</u>	<u>1,483.40</u>
<b>Investment Losses</b>		
Realised Movements in Market Value		
Cryptocurrency		
Bitcoin	0.40	0.00
Ethereum	18.94	0.00
	<u>19.34</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Betashares Australian High Interest Cash Etf	0.00	0.29
Global X Metal Securities Australia Limited.	(11,257.00)	(1,509.15)
	<u>(11,257.00)</u>	<u>(1,508.86)</u>
Units in Listed Unit Trusts (Australian)		

**ELEMESEF**

**Detailed Operating Statement**

For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Betashares ASIA Technology Tigers Etf	4,165.98	2,961.60
Betashares Nasdaq 100 Etf	(5.40)	0.00
Ishares Core Composite Bond Etf	17.01	1,453.24
Ishares Global 100 Etf	(235.20)	(4,987.19)
Ishares Msci Emerging Markets Etf	45.00	2,756.43
Vanguard Australian Shares Index Etf	(200.55)	(10,322.23)
	<u>3,786.84</u>	<u>(8,138.15)</u>
<b>Unrealised Movements in Market Value</b>		
<b>Cryptocurrency</b>		
Cardano	4,626.95	0.00
Ethereum	3,159.42	(3,159.42)
	<u>7,786.37</u>	<u>(3,159.42)</u>
<b>Other Assets</b>		
Gold Bullion	(14,854.35)	53,302.61
Silver Bullion	38,931.33	0.00
	<u>24,076.98</u>	<u>53,302.61</u>
<b>Shares in Listed Companies (Australian)</b>		
Betashares Australian High Interest Cash Etf	(5.84)	(0.36)
Global X Metal Securities Australia Limited.	4,492.45	(1,053.94)
	<u>4,486.61</u>	<u>(1,054.30)</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Betashares ASIA Technology Tigers Etf	(1,891.89)	1,891.89
Betashares Nasdaq 100 Etf	3,353.53	0.00
Ishares Core Composite Bond Etf	10,756.99	813.05
Ishares Global 100 Etf	513.16	(3,085.68)
Ishares Msci Emerging Markets Etf	13,427.44	608.00
Vanguard Australian Shares Index Etf	10,896.06	(6,318.71)
	<u>37,055.29</u>	<u>(6,091.45)</u>
<b>Other Revaluations</b>	0.00	992.11
	<u>0.00</u>	<u>992.11</u>
<b>Changes in Market Values</b>	<u>65,954.43</u>	<u>34,342.54</u>
<b>Total Expenses</b>	<u>71,718.83</u>	<u>35,825.94</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(38,754.37)</u>	<u>1,211,536.20</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(6,695.51)	(2,291.40)
<b>Total Income Tax</b>	<u>(6,695.51)</u>	<u>(2,291.40)</u>
<b>Benefits accrued as a result of operations</b>	<u>(32,058.86)</u>	<u>1,213,827.60</u>

**ELEMESEF**

**Detailed Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Cryptocurrency	2		
Cardano		1,303.75	0.00
Ethereum		0.00	28,436.86
Other Investments	3		
TREZOR Cold Wallet		696,362.29	0.00
Other Assets	4		
Gold Bullion		129,649.10	114,794.75
Silver Bullion		1,044.72	39,976.05
Shares in Listed Companies (Australian)	5		
Betashares Australian High Interest Cash Etf		9,420.68	1,202.16
Global X Metal Securities Australia Limited.		46,305.00	53,588.85
Units in Listed Unit Trusts (Australian)	6		
Betashares ASIA Technology Tigers Etf		0.00	23,008.44
Betashares Nasdaq 100 Etf		18,242.93	0.00
Ishares Core Composite Bond Etf		78,982.80	91,222.60
Ishares Global 100 Etf		27,512.24	29,733.60
Ishares Msci Emerging Markets Etf		59,319.00	65,256.88
Vanguard Australian Shares Index Etf		87,016.25	100,998.96
<b>Total Investments</b>		<u>1,155,158.76</u>	<u>548,219.15</u>
<b>Other Assets</b>			
Bank Accounts	7		
ANZ Open Markets		313.03	1,469.31
Investment Reserve Crypto Exchange		29.61	54,730.45
NAB Business Everyday Account		11,100.83	604,474.65
Distributions Receivable			
Betashares ASIA Technology Tigers Etf		0.00	744.50
Betashares Australian High Interest Cash Etf		6.94	0.35
Betashares Nasdaq 100 Etf		574.80	0.00
Ishares Core Composite Bond Etf		405.31	588.34
Ishares Global 100 Etf		384.09	275.03
Ishares Msci Emerging Markets Etf		551.93	436.81
Vanguard Australian Shares Index Etf		2,243.75	597.61
Deferred Tax Asset		11,841.19	4,304.18
<b>Total Other Assets</b>		<u>27,451.48</u>	<u>667,621.23</u>
<b>Total Assets</b>		<u>1,182,610.24</u>	<u>1,215,840.38</u>

**ELEMESEF****Detailed Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
Less:			
<b>Liabilities</b>			
Income Tax Payable		841.50	2,012.78
<b>Total Liabilities</b>		<u>841.50</u>	<u>2,012.78</u>
<b>Net assets available to pay benefits</b>		<u>1,181,768.74</u>	<u>1,213,827.60</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
Miklos, Ladislav - Accumulation		1,181,768.74	1,213,827.60
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,181,768.74</u>	<u>1,213,827.60</u>



# Notes to the Financial Statements

For the year ended 30 June 2022

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is 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 associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

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

### c. Revenue

Revenue is recognised 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 recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2022

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## 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

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers 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.

## 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 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.

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 tax asset can be utilised.

## f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

## Notes to the Financial Statements

For the year ended 30 June 2022

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### Note 2: Cryptocurrency

	2022 \$	2021 \$
Cardano	1,303.75	0.00
Ethereum	0.00	28,436.86
	1,303.75	28,436.86

### Note 3: Other Investments

	2022 \$	2021 \$
TREZOR Cold Wallet	696,362.29	0.00
	696,362.29	0.00

### Note 4: Other Assets

	2022 \$	2021 \$
Gold Bullion	129,649.10	114,794.75
Silver Bullion	1,044.72	39,976.05
	130,693.82	154,770.80

### Note 5: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Betashares Australian High Interest Cash Etf	9,420.68	1,202.16
Global X Metal Securities Australia Limited.	46,305.00	53,588.85
	55,725.68	54,791.01

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

	2022 \$	2021 \$
Betashares ASIA Technology Tigers Etf	0.00	23,008.44
Ishares Core Composite Bond Etf	78,982.80	91,222.60
Ishares Msci Emerging Markets Etf	59,319.00	65,256.88
Ishares Global 100 Etf	27,512.24	29,733.60
Betashares Nasdaq 100 Etf	18,242.93	0.00
Vanguard Australian Shares Index Etf	87,016.25	100,998.96

# Notes to the Financial Statements

For the year ended 30 June 2022

271,073.22

310,220.48

## Note 7: Banks and Term Deposits

	2022 \$	2021 \$
<b>Banks</b>		
ANZ Open Markets	313.03	1,469.31
Investment Reserve Crypto Exchange	29.61	54,730.45
NAB Business Everyday Account	11,100.83	604,474.65
	<u>11,443.47</u>	<u>660,674.41</u>

## Note 8: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,213,827.60	0.00
Benefits accrued as a result of operations	(32,058.86)	1,213,827.60
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>1,181,768.74</u>	<u>1,213,827.60</u>

## Note 9: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	<u>1,181,768.74</u>	<u>1,213,827.60</u>

## Note 10: Guaranteed Benefits

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

# Notes to the Financial Statements

For the year ended 30 June 2022

## Note 11: Trust Distributions

	2022 \$	2021 \$
Ishares Core Composite Bond Etf	1,237.85	1,287.01
Betashares Australian High Interest Cash Etf	23.50	80.71
Ishares Global 100 Etf	565.00	275.03
Vanguard Australian Shares Index Etf	6,503.41	2,896.71
Ishares Msci Emerging Markets Etf	1,277.66	436.81
Betashares Nasdaq 100 Etf	574.80	0.00
Betashares ASIA Technology Tigers Etf	0.00	744.50
	10,182.22	5,720.77

## Note 12: Changes in Market Values

### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Cryptocurrency</b>		
Cardano	(4,626.95)	0.00
Ethereum	(3,159.42)	3,159.42
	(7,786.37)	3,159.42
<b>Other Assets</b>		
Gold Bullion	14,854.35	(53,302.61)
Silver Bullion	(38,931.33)	0.00
	(24,076.98)	(53,302.61)
<b>Other Revaluations</b>		
Other Revaluations	0.00	(992.11)
	0.00	(992.11)
<b>Shares in Listed Companies (Australian)</b>		
Betashares Australian High Interest Cash Etf	5.84	0.36
Global X Metal Securities Australia Limited.	(4,492.45)	1,053.94
	(4,486.61)	1,054.30
<b>Units in Listed Unit Trusts (Australian)</b>		
Betashares ASIA Technology Tigers Etf	1,891.89	(1,891.89)
Betashares Nasdaq 100 Etf	(3,353.53)	0.00
Ishares Core Composite Bond Etf	(10,756.99)	(813.05)
Ishares Global 100 Etf	(513.16)	3,085.68

ELEMESEF

## Notes to the Financial Statements

For the year ended 30 June 2022

Ishares Msci Emerging Markets Etf	(13,427.44)	(608.00)
Vanguard Australian Shares Index Etf	(10,896.06)	6,318.71
	(37,055.29)	6,091.45
<b>Total Unrealised Movement</b>	<b>(73,405.25)</b>	<b>(43,989.55)</b>

### Realised Movements in Market Value

	2022 \$	2021 \$
<b>Cryptocurrency</b>		
Bitcoin	(0.40)	0.00
Ethereum	(18.94)	0.00
	(19.34)	0.00
<b>Shares in Listed Companies (Australian)</b>		
Betashares Australian High Interest Cash Etf	0.00	(0.29)
Global X Metal Securities Australia Limited.	11,257.00	1,509.15
	11,257.00	1,508.86

### Units in Listed Unit Trusts (Australian)

Betashares ASIA Technology Tigers Etf	(4,165.98)	(2,961.60)
Betashares Nasdaq 100 Etf	5.40	0.00
Ishares Core Composite Bond Etf	(17.01)	(1,453.24)
Ishares Global 100 Etf	235.20	4,987.19
Ishares Msci Emerging Markets Etf	(45.00)	(2,756.43)
Vanguard Australian Shares Index Etf	200.55	10,322.23
	(3,786.84)	8,138.15
<b>Total Realised Movement</b>	<b>7,450.82</b>	<b>9,647.01</b>
<b>Changes in Market Values</b>	<b>(65,954.43)</b>	<b>(34,342.54)</b>

### Note 13: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	841.50	2,012.78
Deferred Tax Liability/Asset	(7,537.01)	(4,304.18)

**Notes to the Financial Statements**

For the year ended 30 June 2022

Income Tax Expense	(6,695.51)	(2,291.40)
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The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(5,813.16)	181,730.43
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Less:

Tax effect of:

Non Taxable Contributions	1,050.00	0.00
Non Taxable Transfer In	0.00	185,371.64
Realised Accounting Capital Gains	1,399.16	1,447.05
Accounting Trust Distributions	1,527.33	858.12

Add:

Tax effect of:

Decrease in MV of Investments	11,010.79	6,598.43
Franking Credits	271.23	144.52
Foreign Credits	48.87	15.65
Net Capital Gains	0.00	1,553.10
Taxable Trust Distributions	863.41	618.71
Distributed Foreign Income	289.48	96.80
Rounding	281.42	(0.28)
Income Tax on Taxable Income or Loss	2,975.55	3,080.55

Less credits:

Franking Credits	1,808.23	963.44
Foreign Credits	325.82	104.33

Current Tax or Refund	841.50	2,012.78
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**Note 14: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

# ELEMESEF

## Members Statement

Ladislav Miklos  
 93 Yalwal Road  
 NOWRA, New South Wales, 2541, Australia

### Your Details

Date of Birth :	27/09/1960	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	193589144	Vested Benefits:	1,181,768.74
Date Joined Fund:	30/10/2020	Total Death Benefit:	1,181,768.74
Service Period Start Date:	28/08/2003		
Date Left Fund:			
Member Code:	MIKLAD00002A		
Account Start Date:	30/10/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits 1,181,768.74

#### Preservation Components

Preserved 11,511.94  
 Unrestricted Non Preserved 1,170,256.80  
 Restricted Non Preserved

#### Tax Components

Tax Free 457,405.51  
 Taxable 724,363.23  
 Investment Earnings Rate -4.28%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	1,213,827.60	
<u>Increases to Member account during the period</u>		
Employer Contributions	15,779.96	5,822.10
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	7,000.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		1,235,810.96
Net Earnings	(59,400.28)	(29,029.09)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,367.03	873.30
Income Tax	(6,928.49)	(2,096.93)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,181,768.74	1,213,827.60



**ELEMESEF**

**Contributions Breakdown Report**

For The Period 01 July 2021 - 30 June 2022

**Summary**

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Miklos, Ladislav	27/09/1960	60	1,213,827.60	15,779.96	7,000.00	0.00	0.00	22,779.96
<b>All Members</b>			<b>1,213,827.60</b>	<b>15,779.96</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,779.96</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

**Contribution Caps**

Member	Contribution Type	Contributions	Cap	Current Position
Miklos, Ladislav	Concessional	15,779.96	27,500.00	11,720.04 Below Cap
	Non-Concessional	7,000.00	110,000.00	103,000.00 Below Cap

**Carry Forward Unused Concessional Contribution Cap**

Member	2017	2018	2019	2020	2021	2022	Current Position
Miklos, Ladislav							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	0.00	5,822.10	15,779.96	
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	19,177.90	11,720.04	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	0.00	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	27,500.00	11,720.04 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	1,213,827.60	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Miklos, Ladislav	N/A	0.00	0.00	0.00	7,000.00	N/A	Bring Forward Not Triggered

**Miklos, Ladislav**

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Nor-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
27/07/2021	PC260721-106142865 SuperChoice P/L The Trustee for	Employer	1,225.70								
05/08/2021	LM JULY 21 INS PARTECH SYST	Employer	700.00								
06/09/2021	ONLINE G9103254716 Max con to ELEMES MIKLOS L	Personal - Non-Concessional		7,000.00							
14/09/2021	PC130921-145354363 SuperChoice P/L The Trustee for	Employer	1,925.70								
22/09/2021	PC210921-172251047 SuperChoice P/L The Trustee for	Employer	1,225.70								
08/11/2021	PC011121-178525248 SuperChoice P/L The Trustee for	Employer	1,225.70								
08/11/2021	PC011121-178555672 SuperChoice P/L The Trustee for	Employer	700.00								
07/12/2021	PC061221-128486331 SuperChoice P/L The Trustee for	Employer	1,925.70								
29/12/2021	PC241221-132839881 SuperChoice P/L The Trustee for	Employer	1,925.70								
03/02/2022	PC020222-113132999 SuperChoice P/L The Trustee for	Employer	1,925.70								
29/03/2022	PC230322-155143332 SuperChoice P/L The Trustee for	Employer	1,962.44								
29/03/2022	PC230322-155142935 SuperChoice P/L The Trustee for	Employer	1,037.62								

The Trustee for

Total - Miklos, Ladislav

15,779.96	7,000.00	0.00	0.00
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0.00	0.00	0.00	0.00
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Total for All Members

15,779.96	7,000.00	0.00	0.00
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**ELEMESEF**

**Investment Income Report**

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
ANZ Open Markets	2.28			2.28	0.00	0.00	0.00	2.28			0.00	0.00
	<b>2.28</b>			<b>2.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.28</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
AAAA.AX Betashares Australian High Interest Cash Etf	23.50			23.50	0.00	0.00	0.00	23.50		0.00	0.00	0.00
NDQ.AX Betashares Nasdaq 100 Etf	574.80				0.00	36.14	21.40	57.54		0.00	1,113.44	(574.78)
IAF.AX Ishares Core Composite Bond Etf	1,237.85			1,135.41	0.00	102.44	0.08	1,237.93		0.00	0.00	0.00
IOO.AX Ishares Global 100 Etf	565.00				0.00	476.09	83.84	559.93		0.00	88.91	0.00
IEM.AX Ishares Msci Emerging Markets Etf	1,277.66				0.00	1,232.94	215.03	1,447.97		0.00	44.72	0.00
VAS.AX Vanguard Australian Shares Index Etf	6,503.41			4,597.17	1,808.23	82.26	5.47	6,493.13		0.00	2,065.66	(241.68)
	<b>10,182.22</b>			<b>5,756.08</b>	<b>1,808.23</b>	<b>1,929.87</b>	<b>325.82</b>	<b>9,820.00</b>		<b>0.00</b>	<b>3,312.73</b>	<b>(816.46)</b>
	<b>10,184.50</b>			<b>5,758.36</b>	<b>1,808.23</b>	<b>1,929.87</b>	<b>325.82</b>	<b>9,822.28</b>		<b>0.00</b>	<b>3,312.73</b>	<b>(816.46)</b>
Assessable Income (Excl. Capital Gains)	<b>9,822.28</b>											
Net Capital Gain	<b>2,208.48</b>											
<b>Total Assessable Income</b>	<b>12,030.76</b>											

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included. For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

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Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Open Markets		313.030000	313.03	313.03	313.03			0.03 %
Investment Reserve Crypto Exchange		29.610000	29.61	29.61	29.61			0.00 %
NAB Business Everyday Account		11,100.830000	11,100.83	11,100.83	11,100.83			0.95 %
			<b>11,443.47</b>		<b>11,443.47</b>			<b>0.98 %</b>
<b>Cryptocurrency</b>								
ADA.COIN Cardano	2,006.00	0.649923	1,303.75	2.96	5,930.70	(4,626.95)	(78.02) %	0.11 %
			<b>1,303.75</b>		<b>5,930.70</b>	<b>(4,626.95)</b>	<b>(78.02) %</b>	<b>0.11 %</b>
<b>Other Assets</b>								
GLD01 Gold Bullion	49.00	2,645.900000	129,649.10	3,430.56	168,097.36	(38,448.26)	(22.87) %	11.11 %
Silver.Bullion Silver Bullion	34.14	30.600000	1,044.72	1,170.90	39,976.05	(38,931.33)	(97.39) %	0.09 %
			<b>130,693.82</b>		<b>208,073.41</b>	<b>(77,379.59)</b>	<b>(37.19) %</b>	<b>11.20 %</b>
<b>Other Investments</b>								
TREZOR Cold Wallet		696,362.290000	696,362.29	696,362.29	696,362.29			59.69 %
			<b>696,362.29</b>		<b>696,362.29</b>			<b>59.69 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AAA.AX Betashares Australian High Interest Cash Etf	188.00	50.110000	9,420.68	50.08	9,414.48	6.20	0.07 %	0.81 %
GOLD.AX Global X Metal Securities Australia Limited.	1,890.00	24.500000	46,305.00	26.32	49,743.51	(3,438.51)	(6.91) %	3.97 %
			<b>55,725.68</b>		<b>59,157.99</b>	<b>(3,432.31)</b>	<b>(5.80) %</b>	<b>4.78 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>								
NDQ.AX Betashares Nasdaq 100 Etf	683.00	26.710000	18,242.93	31.62	21,596.46	(3,353.53)	(15.53) %	1.56 %
IAF.AX Ishares Core Composite Bond Etf	793.00	99.600000	78,982.80	114.19	90,552.84	(11,570.04)	(12.78) %	6.77 %
IOO.AX Ishares Global 100 Etf	292.00	94.220000	27,512.24	85.41	24,939.72	2,572.52	10.31 %	2.36 %
IEM.AX Ishares Msci Emerging Markets Etf	1,014.00	58.500000	59,319.00	72.34	73,354.44	(14,035.44)	(19.13) %	5.08 %
VAS.AX Vanguard Australian Shares Index Etf	1,039.00	83.750000	87,016.25	88.16	91,593.60	(4,577.35)	(5.00) %	7.46 %

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## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			271,073.22		302,037.06	(30,963.84)	(10.25) %	23.24 %
			1,166,602.23		1,283,004.92	(116,402.69)	(9.07) %	100.00 %

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## Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(38,754.37)
<b>Less</b>	
Realised Accounting Capital Gains	9,327.71
Accounting Trust Distributions	10,182.22
Non Taxable Contributions	7,000.00
	<u>26,509.93</u>
<b>Add</b>	
Decrease in MV of investments	73,405.25
Franking Credits	1,808.23
Foreign Credits	325.82
Taxable Trust Distributions	5,756.08
Distributed Foreign income	1,929.87
	<u>83,225.25</u>
SMSF Annual Return Rounding	1,876.05
	<u>19,837.00</u>
<b>Taxable Income or Loss</b>	<u>19,837.00</u>
Income Tax on Taxable Income or Loss	2,975.55
<b>Less</b>	
Franking Credits	1,808.23
Foreign Credits	325.82
	<u>841.50</u>
<b>CURRENT TAX OR REFUND</b>	<u>841.50</u>
Supervisory Levy	259.00
	<u>1,100.50</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,100.50</u>

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**Deferred Tax Reconciliation**

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
ASIA.AX	Betashares ASIA Technology Tigers Etf	1,891.89	630.63	1,261.26	1,261.26
IAF.AX	Ishares Core Composite Bond Etf	(10,756.99)	(3,585.66)	(7,171.33)	(7,171.33)
GOLD.AX	Global X Metal Securities Australia Limited.	(4,492.45)	(1,497.49)	(2,994.96)	(2,994.96)
IOO.AX	Ishares Global 100 Etf	(513.16)	(171.05)	(342.11)	(342.11)
IEM.AX	Ishares Msci Emerging Markets Etf	(13,427.44)	(4,475.81)	(8,951.63)	(8,951.63)
VAS.AX	Vanguard Australian Shares Index Etf	(10,896.06)	(3,632.02)	(7,264.04)	(7,264.04)
Silver.Bullion	Silver Bullion	(38,931.33)	(12,977.11)	(25,954.22)	(25,954.22)
ETH.COIN	Ethereum	(3,159.42)	(1,053.14)	(2,106.28)	(2,106.28)
NDQ.AX	Betashares Nasdaq 100 Etf	(3,353.53)	(1,117.84)	(2,235.69)	(2,235.69)
ADA.COIN1	Cardano	(4,626.95)	(1,542.32)	(3,084.63)	(3,084.63)
AAA.AX	Betashares Australian High Interest Cash Etf	5.84	1.95	3.89	3.89
GLD01 Gold Bullion	Gold Bullion	14,854.35	4,951.45	9,902.90	9,902.90
		(73,405.25)	(24,468.41)	(48,936.84)	(48,936.84)
<b>Tax Deferred Distributions</b>					
ASIA.AX	Betashares ASIA Technology Tigers Etf	324.90	0.00	324.90	324.90
NDQ.AX	Betashares Nasdaq 100 Etf	21.86	0.00	21.86	21.86
NDQ.AX	Betashares Nasdaq 100 Etf	(574.78)	0.00	(574.78)	(574.78)
VAS.AX	Vanguard Australian Shares Index Etf	16.75)	0.00	(6.75)	(6.75)
VAS.AX	Vanguard Australian Shares Index Etf	8.71	0.00	8.71	8.71
VAS.AX	Vanguard Australian Shares Index Etf	(220.08)	0.00	(220.08)	(220.08)



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## Deferred Tax Reconciliation

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
VAS.AX	Vanguard Australian Shares Index Etf	(14.85)	0.00	(14.85)	(14.85)
		(461.00)	0.00	(461.00)	(461.00)
<b>Total</b>		(73,866.25)	(24,468.41)	(49,397.84)	(49,397.84)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		(4,304.18)			
Current Year Transactions		(7,409.68)			
Total Capital Losses		(127.34)			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		(11,841.19)			

# Memorandum of Resolutions of

Ladislav Miklos and Sussan Free  
ATF ELEMESSEF

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **AUDITORS:**

It was resolved that

Anthony William Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

## **TAX AGENTS:**

It was resolved that

AMCO Public Accountants Pty Ltd

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

## **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 s 120 of the SISA.

## **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.

# Memorandum of Resolutions of

Ladislav Miklos and Sussan Free  
ATF ELEMESF

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## **PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

## **CLOSURE:**

Signed as a true record –

.....  
Ladislav Miklos  
08 May 2023

.....  
Sussan Free  
08 May 2023

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**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

Investment	Accounting Treatment				Tax Treatment				Capital Loss				
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base		Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Cryptocurrency</b>													
BTC.COIN1 - Bitcoin													
	20/07/2021	05/09/2021	0.03	1,299.91	1,315.59	15.68	1,299.91	1,299.91	0.00	0.00	0.00	15.68	0.00
	20/07/2021	05/09/2021	0.25	10,200.50	10,278.05	77.55	10,200.50	10,200.50	0.00	0.00	0.00	77.55	0.00
	08/07/2021	05/09/2021	0.04	1,700.99	1,607.36	(93.63)	1,700.99	1,700.99	0.00	0.00	0.00	0.00	(93.63)
			<b>0.32</b>	<b>13,201.40</b>	<b>13,201.00</b>	<b>(0.40)</b>	<b>13,201.40</b>	<b>13,201.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93.23</b>	<b>(93.63)</b>
ETH.COIN - Ethereum													
	08/09/2021	10/09/2021	0.10	489.33	254.93	(234.40)	489.33	489.33	0.00	0.00	0.00	0.00	(234.40)
	28/06/2021	10/09/2021	0.09	253.62	240.95	(12.67)	253.62	253.62	0.00	0.00	0.00	0.00	(12.67)
	28/06/2021	10/09/2021	0.10	268.44	254.93	(13.51)	268.44	268.44	0.00	0.00	0.00	0.00	(13.51)
	28/06/2021	10/09/2021	3.65	9,815.91	9,309.86	(506.05)	9,815.91	9,815.91	0.00	0.00	0.00	0.00	(506.05)
	28/06/2021	10/09/2021	1.15	3,100.57	2,940.71	(159.86)	3,100.57	3,100.57	0.00	0.00	0.00	0.00	(159.86)
	26/06/2021	10/09/2021	5.00	11,838.90	12,746.45	907.55	11,838.90	11,838.90	0.00	0.00	0.00	907.55	0.00
			<b>10.10</b>	<b>25,766.77</b>	<b>25,747.83</b>	<b>(18.94)</b>	<b>25,766.77</b>	<b>25,766.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>907.55</b>	<b>(926.49)</b>
<b>Shares in Listed Companies (Australian)</b>													
GOLD.AX - Global X Metal Securities Australia Limited.													
	18/02/2021	05/07/2021	7.00	1,501.00	1,573.74	72.74	1,501.00	1,501.00	0.00	0.00	0.00	0.00	0.00
	18/02/2021	06/09/2021	9.00	236.87	2,041.02	1,804.15	236.87	236.87	0.00	0.00	0.00	0.00	0.00
	18/02/2021	11/03/2022	40.00	1,053.53	10,433.64	9,380.11	1,053.53	1,053.53	0.00	0.00	0.00	0.00	0.00
			<b>56.00</b>	<b>2,791.40</b>	<b>14,048.40</b>	<b>11,257.00</b>	<b>2,791.40</b>	<b>2,791.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>56.00</b>	<b>2,791.40</b>	<b>14,048.40</b>	<b>11,257.00</b>	<b>2,791.40</b>	<b>2,791.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

Investment	Accounting Treatment				Tax Treatment				Capital Loss					
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base		Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	
<b>Units in Listed Unit Trusts (Australian)</b>														
<b>ASIA.AX - Betashares ASIA Technology Tigers Etf</b>														
23/02/2021	05/07/2021		1,911.00	24,900.33	20,734.35	(4,165.98)	25,225.23	25,225.23	0.00	0.00	0.00	0.00	0.00	(4,490.88)
<b>IAF.AX - Ishares Core Composite Bond Etf</b>														
18/02/2021	06/09/2021		27.00	3,086.91	3,069.90	(17.01)	3,086.91	3,086.91	0.00	0.00	0.00	0.00	0.00	(17.01)
<b>IEM.AX - Ishares Msci Emerging Markets Etf</b>														
18/02/2021	06/09/2021		15.00	1,124.40	1,079.40	(45.00)	1,124.40	1,124.40	0.00	0.00	0.00	0.00	0.00	(45.00)
0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.72	0.00	0.00	0.00
<b>IOO.AX - Ishares Global 100 Etf</b>														
18/02/2021	06/09/2021		15.00	1,124.40	1,079.40	(45.00)	1,124.40	1,124.40	0.00	0.00	44.72	0.00	0.00	(45.00)
20.00			20.00	1,708.20	1,943.40	235.20	1,708.20	1,708.20	0.00	0.00	0.00	235.20	0.00	0.00
0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.90	0.00	0.00	0.00
<b>NDQ.AX - Betashares Nasdaq 100 Etf</b>														
05/07/2021	06/09/2021		27.00	853.74	859.14	5.40	875.60	875.60	0.00	0.00	0.00	0.00	0.00	(16.46)
0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,113.44	0.00	0.00	0.00
<b>VAS.AX - Vanguard Australian Shares Index Etf</b>														
18/02/2021	06/09/2021		35.00	3,086.65	3,287.20	200.55	3,095.36	3,095.36	0.00	0.00	0.00	0.00	191.84	0.00
0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,065.66	0.00	0.00	0.00
27.00			27.00	853.74	859.14	5.40	875.60	875.60	0.00	0.00	1,113.44	0.00	0.00	(16.46)

ELEMESEF

# Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment Purchase Contract Date	Disposal Contract Date	Accounting Treatment			Tax Treatment			Capital Loss				
		Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base		Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
		35.00	3,086.65	3,287.20	200.55	3,095.36	3,095.36	0.00	0.00	2,065.66	191.84	0.00
		2,035.00	34,760.23	30,973.39	(3,786.84)	35,115.70	35,115.70	0.00	0.00	3,312.72	427.04	(4,569.35)
		2,101.42	76,519.80	83,970.62	7,450.82	76,875.27	76,875.27	0.00	0.00	3,312.72	1,427.82	(5,589.47)

## Electronic Lodgment Declaration (SMSF)

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	Name of Fund	Year
535792093	ELEMESEF	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 the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director		Date	/ /
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## 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.

Account Name	ELEMESEF		
--------------	----------	--	--

Account Number	082762 269566170	Client Reference	ELEMESEF4127
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I authorise the refund to be deposited directly to the specified account

Signature		Date	/ /
-----------	--	------	-----

## Tax Agent's Declaration

**I declare that:**

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

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

**Tax Agent Number**



# 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).

- 1 The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 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

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

S M I T H S T

- 3 Place X in ALL applicable boxes.

### Postal address for annual returns:

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

For example;

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

## Section A: Fund information

1 Tax file number (TFN)

To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

- 1 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)

ELEMESEF

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 3035

Suburb/town

Bankstown Square

State/territory

NSW

Postcode

2200

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

Tax File Number

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day  / Month  / Year

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes

**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number  Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number  Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

8 **Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

9 **Was the fund wound up during the income year?**

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

10 **Exempt current pension income**

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

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

No  Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover? **M** No  Yes  Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income	<b>D1</b> \$ <input type="text" value="2,255"/>	Net foreign income	<b>D</b> \$ <input type="text" value="2,255"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

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

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

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	<b>R1</b> \$ <input type="text" value="15,779"/>
plus Assessable personal contributions	<b>R2</b> \$ <input type="text"/>
plus **No-TFN-quoted contributions <small>(an amount must be included even if it is zero)</small>	<b>R3</b> \$ <input type="text" value="0"/>
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/>

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text"/>
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text"/>
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text"/>

\*Other income **S** \$  Code

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

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

\*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** \$  Loss

Exempt current pension income **Y** \$

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

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 100%;" type="text"/>	A2 \$ <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 100%;" type="text"/>	B2 \$ <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 100%;" type="text"/>	D2 \$ <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 100%;" type="text"/>	E2 \$ <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 100%;" type="text"/>	F2 \$ <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 100%; text-align: right; value: 385;" type="text"/>	H2 \$ <input style="width: 100%;" type="text"/>
Investment expenses	I1 \$ <input style="width: 100%; text-align: right; value: 1,969;" type="text"/>	I2 \$ <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 100%; text-align: right; value: 3,409;" type="text"/>	J2 \$ <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 100%;" type="text"/>	U2 \$ <input style="width: 100%;" type="text"/>
Other amounts	L1 \$ <input style="width: 100%;" type="text"/>	L2 \$ <input style="width: 100%; text-align: right; value: 2,012;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 100%;" type="text"/>	

**TOTAL DEDUCTIONS**

**N** \$

(Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$

(Total A2 to L2)

**\*TAXABLE INCOME OR LOSS**

**O** \$  Loss

**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

**TOTAL SMSF EXPENSES**

**Z** \$

(N plus Y)

\*This is a mandatory label.

### Section D: Income tax calculation statement

**\*Important:**

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

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

\*Taxable income **A** \$ 19,837  
*(an amount must be included even if it is zero)*

\*Tax on taxable income **T1** \$ 2,975.55  
*(an amount must be included even if it is zero)*

\*Tax on no-TFN-quoted contributions **J** \$ 0.00  
*(an amount must be included even if it is zero)*

Gross tax **B** \$ 2,975.55  
*(T1 plus J)*

Foreign income tax offset <b>C1</b> \$ <span style="border: 1px solid black; padding: 2px;">325.82</span>	Non-refundable non-carry forward tax offsets <b>C</b> \$ <span style="border: 1px solid black; padding: 2px;">325.82</span> <i>(C1 plus C2)</i>
Rebates and tax offsets <b>C2</b> \$ <span style="border: 1px solid black; padding: 2px;"></span>	

**SUBTOTAL 1**  
**T2** \$ 2,649.73  
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span>	Non-refundable carry forward tax offsets <b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span> <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span>	
Early stage investor tax offset <b>D3</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span>	
Early stage investor tax offset carried forward from previous year <b>D4</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span>	

**SUBTOTAL 2**  
**T3** \$ 2,649.73  
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1</b> \$ <span style="border: 1px solid black; padding: 2px;">1,808.23</span>	Refundable tax offsets <b>E</b> \$ <span style="border: 1px solid black; padding: 2px;">1,808.23</span> <i>(E1 plus E2 plus E3 plus E4)</i>
No-TFN tax offset <b>E2</b> \$ <span style="border: 1px solid black; padding: 2px;"></span>	
National rental affordability scheme tax offset <b>E3</b> \$ <span style="border: 1px solid black; padding: 2px;"></span>	
Exploration credit tax offset <b>E4</b> \$ <span style="border: 1px solid black; padding: 2px;">0.00</span>	

**\*TAX PAYABLE T5** \$ 841.50  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G** \$

<b>H1</b>	Credit for interest on early payments – amount of interest	<input style="width: 90%;" type="text"/>	
<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>	
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text"/>	
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>	
<b>H6</b>	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>	
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>	
			<b>Eligible credits</b>
			<b>H</b> \$ <input style="width: 90%;" type="text"/>
			(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

<b>*Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I</b>	\$ <input style="width: 90%;" type="text" value="0.00"/>
(unused amount from label E – an amount must be included even if it is zero)		

**PAYG instalments raised**

**K** \$

**Supervisory levy**

**L** \$

**Supervisory levy adjustment for wound up funds**

**M** \$

**Supervisory levy adjustment for new funds**

**N** \$

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S</b>	\$ <input style="width: 90%;" type="text" value="1,100.50"/>
(T5 plus G less H less I less K plus L less M plus N)		

\*This is a mandatory label.

**Section E: Losses**

**14 Losses**

**1** 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 style="width: 90%;" type="text"/>	
Net capital losses carried forward to later income years	<b>V</b>	\$ <input style="width: 90%;" type="text" value="848"/>	

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Miklos**

First given name **Ladislav** Other given names

Member's TFN **Provided** Date of birth  Day Month Year **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **1,213,827.60**

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

Employer contributions  
**A \$ 15,779.96**  
 ABN of principal employer  
**A1**  
 Personal contributions  
**B \$ 7,000.00**  
 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 \$ 22,779.96**  
 (Sum of labels A to M)

**Other transactions**

Accumulation phase account balance  
**S1 \$ 1,181,768.74**  
 Retirement phase account balance - Non CDBIS  
**S2 \$ 0.00**  
 Retirement phase account balance - CDBIS  
**S3 \$ 0.00**

Allocated earnings or losses  
**O \$ 54,838.82**  
 Inward rollovers and transfers  
**P \$**  
 Outward rollovers and transfers  
**Q \$**  
 Lump Sum payments  
**R1 \$**  
 Income stream payments  
**R2 \$**

Loss **L**  
 Code   
 Code

**0** TRIS Count **CLOSING ACCOUNT BALANCE S \$ 1,181,768.74**  
 (S1 plus S2 plus S3)

Accumulation phase value **X1 \$**  
 Retirement phase value **X2 \$**  
 Outstanding limited recourse borrowing arrangement amount **Y \$**



**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts	<b>A</b>	\$	271,073
Unlisted trusts	<b>B</b>	\$	
Insurance policy	<b>C</b>	\$	
Other managed investments	<b>D</b>	\$	

**15b Australian direct investments**

Cash and term deposits	<b>E</b>	\$	11,443
<b>Limited recourse borrowing arrangements</b>			
Australian residential real property	Debt securities	<b>F</b>	
<b>J1</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>	Loans	<b>G</b>	
Australian non-residential real property	Listed shares	<b>H</b>	55,725
<b>J2</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>	Unlisted shares	<b>I</b>	
Overseas real property	Limited recourse borrowing arrangements	<b>J</b>	
<b>J3</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>	Non-residential real property	<b>K</b>	
Australian shares	Residential real property	<b>L</b>	
<b>J4</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>	Collectables and personal use assets	<b>M</b>	696,362
Overseas shares	Other assets	<b>O</b>	145,861
<b>J5</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>			
Other			
<b>J6</b> \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>			
Property count			
<b>J7</b> <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>			

**15c Other investments**

Crypto-Currency	<b>N</b>	\$	1303
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**15d Overseas direct investments**

Overseas shares	<b>P</b>	\$	
Overseas non-residential real property	<b>Q</b>	\$	
Overseas residential real property	<b>R</b>	\$	
Overseas managed investments	<b>S</b>	\$	
Other overseas assets	<b>T</b>	\$	
<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>			<b>U</b> \$ 1,181,767
<small>(Sum of labels A to T)</small>			

**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  \$

**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"/>	
Permissible temporary borrowings <b>V2</b> \$ <input type="text"/>	
Other borrowings <b>V3</b> \$ <input type="text"/>	
	Borrowings <b>V</b> \$ <input type="text"/>
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="1,181,767"/>
Reserve accounts	<b>X</b> \$ <input type="text"/>
Other liabilities	<b>Y</b> \$ <input type="text"/>
<b>TOTAL LIABILITIES</b>	<b>Z</b> \$ <input type="text" value="1,181,767"/>

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

**Section K: Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](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  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



## ELEMESF

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(80.71)	23800/AAA.AX1	Betashares Australian High Interest Cash Etf			23.50
(744.50)	23800/ASIA.AX	Betashares ASIA Technology Tigers Etf			
(1,287.01)	23800/IAF.AX	Ishares Core Composite Bond Etf			1,237.85
(436.81)	23800/IEM.AX	Ishares Msci Emerging Markets Etf			1,277.66
(275.03)	23800/IOO.AX	Ishares Global 100 Etf			565.00
	23800/NDQ.AX	Betashares Nasdaq 100 Etf			574.80
(2,896.71)	23800/VAS.AX	Vanguard Australian Shares Index Etf			6,503.41
	<b>24200</b>	<b>Contributions</b>			
(5,822.10)	24200/MIKLAD00002A	(Contributions) Miklos, Ladislav - Accumulation			22,779.96
34,342.54	24700	Changes in Market Values of Investments		77,211.43	
	24800	Changes in Market Values of Other Assets			11,257.00
	<b>25000</b>	<b>Interest Received</b>			
(8.31)	25000/35000	ANZ Open Markets			2.28
	<b>28500</b>	<b>Transfers In</b>			
(1,235,810.96)	28500/MIKLAD00002A	(Transfers In) Miklos, Ladislav - Accumulation			
	30100	Accountancy Fees		2,838.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		385.00	
35.00	31500	Bank Charges		53.95	
1,448.40	39900	Portfolio Management Fees		1,969.45	
(2,291.40)	48500	Income Tax Expense			6,695.51
1,213,827.60	49000	Profit/Loss Allocation Account			32,058.86
	<b>50010</b>	<b>Opening Balance</b>			
	50010/MIKLAD00002A	(Opening Balance) Miklos, Ladislav - Accumulation			1,213,827.60
	<b>52420</b>	<b>Contributions</b>			
(5,822.10)	52420/MIKLAD00002A	(Contributions) Miklos, Ladislav - Accumulation			22,779.96
	<b>52850</b>	<b>Transfers In</b>			
(1,235,810.96)	52850/MIKLAD00002A	(Transfers In) Miklos, Ladislav - Accumulation			0.00

## ELEMESF

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
29,029.09	53100/MIKLAD00002A	(Share of Profit/(Loss)) Miklos, Ladislav - Accumulation		59,400.28	
	<b>53330</b>	<b>Income Tax</b>			
(2,096.93)	53330/MIKLAD00002A	(Income Tax) Miklos, Ladislav - Accumulation			6,928.49
	<b>53800</b>	<b>Contributions Tax</b>			
873.30	53800/MIKLAD00002A	(Contributions Tax) Miklos, Ladislav - Accumulation		2,367.03	
	<b>60400</b>	<b>Bank Accounts</b>			
1,469.31	60400/35000	ANZ Open Markets		313.03	
54,730.45	60400/40500	Investment Reserve Crypto Exchange		29.61	
604,474.65	60400/NAB269566170	NAB Business Everyday Account		11,100.83	
	<b>61800</b>	<b>Distributions Receivable</b>			
0.35	61800/AAA.AX1	Betashares Australian High Interest Cash Etf		6.94	
744.50	61800/ASIA.AX	Betashares ASIA Technology Tigers Etf			0.00
588.34	61800/IAF.AX	Ishares Core Composite Bond Etf		405.31	
436.81	61800/IEM.AX	Ishares Msci Emerging Markets Etf		551.93	
275.03	61800/IOO.AX	Ishares Global 100 Etf		384.09	
	61800/NDQ.AX	Betashares Nasdaq 100 Etf		574.80	
597.61	61800/VAS.AX	Vanguard Australian Shares Index Etf		2,243.75	
	<b>70040</b>	<b>Cryptocurrency</b>			
	70040/ADA.COIN1	Cardano	2,006.0000	1,303.75	
28,436.86	70040/ETH.COIN	Ethereum	0.0000		0.00
	<b>75500</b>	<b>Other Investments</b>			
	75500/001	TREZOR Cold Wallet		696,362.29	
	<b>76000</b>	<b>Other Assets</b>			
114,794.75	76000/GLD01 Gold Bullion	Gold Bullion	49.0000	129,649.10	
39,976.05	76000/Silver.Bullion	Silver Bullion	34.1413	1,044.72	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
1,202.16	77600/AAA.AX	Betashares Australian High Interest Cash Etf	188.0000	9,420.68	

ELEMESEF

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
53,588.85	77600/GOLD.AX	Global X Metal Securities Australia Limited.	1,890.0000	46,305.00	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
23,008.44	78200/ASIA.AX	Betashares ASIA Technology Tigers Etf	0.0000		0.00
91,222.60	78200/IAF.AX	Ishares Core Composite Bond Etf	793.0000	78,982.80	
65,256.88	78200/IEM.AX	Ishares Msci Emerging Markets Etf	1,014.0000	59,319.00	
29,733.60	78200/IOO.AX	Ishares Global 100 Etf	292.0000	27,512.24	
	78200/NDQ.AX	Betashares Nasdaq 100 Etf	683.0000	18,242.93	
100,998.96	78200/VAS.AX	Vanguard Australian Shares Index Etf	1,039.0000	87,016.25	
(2,012.78)	85000	Income Tax Payable/(Refundable)			841.50
4,304.18	89000	Deferred Tax Liability/Asset		11,841.19	
				<b>1,327,353.38</b>	<b>1,327,353.38</b>

**Current Year Profit/(Loss): (38,754.37)**





## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Betashares Australian High Interest Cash Etf (AAA.AX1)</u>					
17/08/2021	Distribution			1.18	1.18 CR
16/09/2021	Distribution			1.19	2.37 CR
18/10/2021	Distribution			1.11	3.48 CR
16/11/2021	Distribution			1.25	4.73 CR
16/12/2021	Distribution			1.34	6.07 CR
19/01/2022	Distribution			1.31	7.38 CR
16/02/2022	Distribution			1.31	8.69 CR
16/03/2022	Distribution			1.11	9.80 CR
20/04/2022	Distribution			1.39	11.19 CR
17/05/2022	Distribution			1.72	12.91 CR
18/05/2022	Distribution			3.65	16.56 CR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			6.94	23.50 CR
				<b>23.50</b>	<b>23.50 CR</b>
<u>Ishares Core Composite Bond Etf (IAF.AX)</u>					
18/10/2021	Distribution			289.90	289.90 CR
18/01/2022	Distribution			266.04	555.94 CR
20/04/2022	Distribution			276.60	832.54 CR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			405.31	1,237.85 CR
				<b>1,237.85</b>	<b>1,237.85 CR</b>
<u>Ishares Msci Emerging Markets Etf (IEM.AX)</u>					
05/01/2022	Distribution			725.73	725.73 CR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			551.93	1,277.66 CR
				<b>1,277.66</b>	<b>1,277.66 CR</b>
<u>Ishares Global 100 Etf (IOO.AX)</u>					
05/01/2022	Distribution			180.91	180.91 CR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			384.09	565.00 CR
				<b>565.00</b>	<b>565.00 CR</b>
<u>Betashares Nasdaq 100 Etf (NDQ.AX)</u>					
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			574.80	574.80 CR
				<b>574.80</b>	<b>574.80 CR</b>
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
18/10/2021	Distribution			1,462.23	1,462.23 CR
19/01/2022	Distribution			723.71	2,185.94 CR
20/04/2022	Distribution			2,073.72	4,259.66 CR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report			2,243.75	6,503.41 CR
				<b>6,503.41</b>	<b>6,503.41 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
27/07/2021	PC260721-106142865 SuperChoice P/L The Trustee for			1,225.70	1,225.70 CR
05/08/2021	LM JULY 21 INS PARTECH SYST			700.00	1,925.70 CR
06/09/2021	ONLINE G9103254716 Max con to			7,000.00	8,925.70 CR

## ELEMESSEF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	ELEMES MIKLOS L				
14/09/2021	PC130921-145354363 SuperChoice P/L The Trustee for			1,925.70	10,851.40 CR
22/09/2021	PC210921-172251047 SuperChoice P/L The Trustee for			1,225.70	12,077.10 CR
08/11/2021	PC011121-178525248 SuperChoice P/L The Trustee for			1,225.70	13,302.80 CR
08/11/2021	PC011121-178555672 SuperChoice P/L The Trustee for			700.00	14,002.80 CR
07/12/2021	PC061221-128486331 SuperChoice P/L The Trustee for			1,925.70	15,928.50 CR
29/12/2021	PC241221-132839881 SuperChoice P/L The Trustee for			1,925.70	17,854.20 CR
03/02/2022	PC020222-113132999 SuperChoice P/L The Trustee for			1,925.70	19,779.90 CR
29/03/2022	PC230322-155143332 SuperChoice P/L The Trustee for			1,962.44	21,742.34 CR
29/03/2022	PC230322-155142935 SuperChoice P/L The Trustee for			1,037.62	22,779.96 CR
				<b>22,779.96</b>	<b>22,779.96 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
05/07/2021	Net Proceeds (GOLD.AX)		4,165.98		4,165.98 DR
05/07/2021	Unrealised Gain writeback as at 05/07/2021 (ASIA.AX)			1,891.89	2,274.09 DR
05/07/2021	Unrealised Gain writeback as at 05/07/2021 (GOLD.AX)		30.11		2,304.20 DR
05/09/2021	Withdraw 10.092 ETH and withdraw fee 0.008 ETH on 05 and 08 September 21 (ETH.COIN)		18.94		2,323.14 DR
05/09/2021	Unrealised Gain writeback as at 05/09/2021 (FTH.COIN)		3,191.01		5,514.15 DR
05/09/2021	Withdraw 15.1769 BTC and withdraw fee 0.0003 BTC 22/07/2021 (BTC.COIN)		0.40		5,514.55 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (AAA.AX)			379.14	5,135.41 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021 (IAF.AX)			27.27	5,108.14 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021 (IOO.AX)		197.80		5,305.94 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021 (IEM.AX)			10.32	5,295.62 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021 (VAS.AX)		205.92		5,501.54 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021 (GOLD.AX)		38.72		5,540.26 DR
11/03/2022	Unrealised Gain writeback as at 11/03/2022 (GOLD.AX)		172.07		5,712.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.649923 (Custom) - 2,006.000000 Units on hand (ADA.COIN)		4,626.95		10,339.28 DR
30/06/2022	Revaluation - 30/06/2022 @ \$94.220000 (Custom) - 292.000000 Units on hand (IOO.AX)		315.36		10,654.64 DR
30/06/2022	Revaluation - 30/06/2022 @ \$83.750000 (Custom) - 1,039.000000 Units on hand (VAS.AX)		10,690.14		21,344.78 DR
30/06/2022	Revaluation - 30/06/2022 @ \$26.710000 (Custom) - 683.000000 Units on hand (NDQ.AX)		3,353.53		24,698.31 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (ETH.COIN)			31.59	24,666.72 DR
30/06/2022	Revaluation - 30/06/2022 @ \$99.600000 (Custom) - 793.000000 Units on hand (IAF.AX)		10,784.26		35,450.98 DR
30/06/2022	Revaluation - 30/06/2022 @ \$58.500000		13,437.76		48,888.74 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Custom) - 1,014.000000 Units on hand (IEM.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$24.500000 (Custom) - 1,890.000000 Units on hand (GOLD.AX)		4,251.55		53,140.29 DR
30/06/2022	Revaluation - 30/06/2022 @ \$50.110000 (Custom) - 188.000000 Units on hand (AAA.AX)			5.84	53,134.45 DR
30/06/2022	Revaluation - 30/06/2022 @ \$30.600000 (Exit) - 34.141300 Units on hand (Silver.Bullion)		38,931.33		92,065.78 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2,645.900000 (Exit) - 49.000000 Units on hand (GLD01 Gold Bullion)			14,854.35	77,211.43 DR
			<b>94,411.83</b>	<b>17,200.40</b>	<b>77,211.43 DR</b>
<b>Changes in Market Values of Other Assets (24800)</b>					
<u>Changes in Market Values of Other Assets (24800)</u>					
05/07/2021	Net Proceeds			72.74	72.74 CR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)			1,804.15	1,876.89 CR
11/03/2022	Disposal			9,380.11	11,257.00 CR
				<b>11,257.00</b>	<b>11,257.00 CR</b>
<b>Interest Received (25000)</b>					
<u>ANZ Open Markets (35000)</u>					
02/07/2021	INTEREST			1.92	1.92 CR
06/08/2021	INTEREST			0.04	1.96 CR
06/09/2021	INTEREST			0.18	2.14 CR
04/10/2021	INTEREST			0.03	2.17 CR
02/11/2021	INTEREST			0.04	2.21 CR
02/12/2021	INTEREST			0.04	2.25 CR
05/01/2022	INTEREST			0.03	2.28 CR
				<b>2.28</b>	<b>2.28 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
22/04/2022	INTERNET TRANSFER 11971		2,838.00		2,838.00 DR
			<b>2,838.00</b>		<b>2,838.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
31/03/2022	INTERNET BPAY TAX OFFICE PAYMENTS 002005357920934921		518.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
22/04/2022	INTERNET TRANSFER 11971		385.00		385.00 DR
			<b>385.00</b>		<b>385.00 DR</b>
<b>Adviser Fees (30900)</b>					
<u>Adviser Fees (30900)</u>					
19/07/2021	Management Fees		292.89		292.89 DR
24/08/2021	Management Fees		158.31		451.20 DR
24/09/2021	Management Fees		156.47		607.67 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/10/2021	Management Fees		154.89		762.56 DR
02/11/2021	Management Fees		154.93		917.49 DR
20/12/2021	Management Fees		156.37		1,073.86 DR
21/01/2022	Management Fees		155.52		1,229.38 DR
18/02/2022	Management Fees		153.95		1,383.33 DR
18/03/2022	Management Fees		149.96		1,533.29 DR
27/04/2022	Management Fees		148.06		1,681.35 DR
17/06/2022	Management Fees		146.62		1,827.97 DR
20/06/2022	Managomont Fooo		141.48		1,969.45 DR
30/06/2022	Record : Reallocation of Portfolio Management Fees			1,969.45	0.00 DR
			<b>1,969.45</b>	<b>1,969.45</b>	<b>0.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
05/09/2021	Statement Fee		49.95		49.95 DR
05/09/2021	Withdraw 10.092 ETH and withdraw fee 0.008 ETH on 05 and 08 September 21		16.00		65.95 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)			12.00	53.95 DR
			<b>65.95</b>	<b>12.00</b>	<b>53.95 DR</b>
<b>Portfolio Management Fees (39900)</b>					
<u>Portfolio Management Fees (39900)</u>					
30/06/2022	Record : Reallocation of Portfolio Management Fees		1,969.45		1,969.45 DR
			<b>1,969.45</b>		<b>1,969.45 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			1,808.23	1,808.23 CR
30/06/2022	Create Entries - Foreign Credits Adjustment - 30/06/2022			325.82	2,134.05 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			7,537.01	9,671.06 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,975.55		6,695.51 CR
			<b>2,975.55</b>	<b>9,671.06</b>	<b>6,695.51 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
27/07/2021	System Member Journals		1,041.84		1,041.84 DR
05/08/2021	System Member Journals		595.00		1,636.84 DR
06/09/2021	System Member Journals		7,000.00		8,636.84 DR
14/09/2021	System Member Journals		1,636.84		10,273.68 DR
22/09/2021	System Member Journals		1,041.84		11,315.52 DR
08/11/2021	System Member Journals		1,041.84		12,357.36 DR
08/11/2021	System Member Journals		595.00		12,952.36 DR
07/12/2021	System Member Journals		1,636.84		14,589.20 DR
29/12/2021	System Member Journals		1,636.84		16,226.04 DR
03/02/2022	System Member Journals		1,636.84		17,862.88 DR
29/03/2022	System Member Journals		1,668.07		19,530.95 DR
29/03/2022	System Member Journals		881.98		20,412.93 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			59,400.28	38,987.35 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		6,928.49		32,058.86 CR
			<b>27,341.42</b>	<b>59,400.28</b>	<b>32,058.86 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
01/07/2021	Close Period Journal			1,213,827.60	1,213,827.60 CR
				<b>1,213,827.60</b>	<b>1,213,827.60 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
01/07/2021	Opening Balance				5,822.10 CR
01/07/2021	Close Period Journal		5,822.10		0.00 DR
27/07/2021	System Member Journals			1,225.70	1,225.70 CR
05/08/2021	System Member Journals			700.00	1,925.70 CR
06/09/2021	System Member Journals			7,000.00	8,925.70 CR
14/09/2021	System Member Journals			1,925.70	10,851.40 CR
22/09/2021	System Member Journals			1,225.70	12,077.10 CR
08/11/2021	System Member Journals			1,225.70	13,302.80 CR
08/11/2021	System Member Journals			700.00	14,002.80 CR
07/12/2021	System Member Journals			1,925.70	15,928.50 CR
29/12/2021	System Member Journals			1,925.70	17,854.20 CR
03/02/2022	System Member Journals			1,925.70	19,779.90 CR
29/03/2022	System Member Journals			1,962.44	21,742.34 CR
29/03/2022	System Member Journals			1,037.62	22,779.96 CR
			<b>5,822.10</b>	<b>22,779.96</b>	<b>22,779.96 CR</b>
<b>Transfers In (52850)</b>					
<u>(Transfers In) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
01/07/2021	Opening Balance				1,235,810.96 CR
01/07/2021	Close Period Journal		1,235,810.96		0.00 DR
			<b>1,235,810.96</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
01/07/2021	Opening Balance				29,029.09 DR
01/07/2021	Close Period Journal			29,029.09	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		59,400.28		59,400.28 DR
			<b>59,400.28</b>	<b>29,029.09</b>	<b>59,400.28 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					
01/07/2021	Opening Balance				2,096.93 CR
01/07/2021	Close Period Journal		2,096.93		0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			6,928.49	6,928.49 CR
			<b>2,096.93</b>	<b>6,928.49</b>	<b>6,928.49 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Miklos, Ladislav - Accumulation (MIKLAD00002A)</u>					

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				873.30 DR
01/07/2021	Close Period Journal			873.30	0.00 DR
27/07/2021	System Member Journals		183.86		183.86 DR
05/08/2021	System Member Journals		105.00		288.86 DR
14/09/2021	System Member Journals		288.86		577.72 DR
22/09/2021	System Member Journals		183.86		761.58 DR
08/11/2021	System Member Journals		183.86		945.44 DR
08/11/2021	System Member Journals		105.00		1,050.44 DR
07/12/2021	System Member Journals		288.86		1,339.30 DR
29/12/2021	System Member Journals		288.86		1,628.16 DR
03/02/2022	System Member Journals		288.86		1,917.02 DR
29/03/2022	System Member Journals		294.37		2,211.39 DR
29/03/2022	System Member Journals		155.64		2,367.03 DR
			<b>2,367.03</b>	<b>873.30</b>	<b>2,367.03 DR</b>

**Bank Accounts (60400)****ANZ Open Markets (35000)**

01/07/2021	Opening Balance				1,469.31 DR
02/07/2021	INTEREST		1.92		1,471.23 DR
02/07/2021	Net Proceeds			951.24	519.99 DR
05/07/2021	Net Proceeds			142.11	377.88 DR
13/07/2021	Distribution [Amount Receivable]		275.03		652.91 DR
13/07/2021	Distribution [Amount Receivable]		436.81		1,089.72 DR
13/07/2021	Distribution [Amount Receivable]		588.34		1,678.06 DR
13/07/2021	Distribution		0.35		1,678.41 DR
16/07/2021	Distribution [Amount Receivable]		597.61		2,276.02 DR
16/07/2021	Distribution [Amount Receivable]		744.50		3,020.52 DR
16/07/2021	Distribution [Net Proceed]		11,078.14		14,098.66 DR
19/07/2021	STOCKSPOT WITHDRAW OPENMARKETS AUST ELEMESF			12,000.00	2,098.66 DR
19/07/2021	Management Fees			292.89	1,805.77 DR
22/07/2021	Net Proceeds			1,302.08	503.69 DR
06/08/2021	INTEREST		0.04		503.73 DR
17/08/2021	Distribution		1.18		504.91 DR
24/08/2021	Management Fees			158.31	346.60 DR
06/09/2021	INTEREST		0.18		346.78 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		12.00		358.78 DR
16/09/2021	Distribution		1.19		359.97 DR
24/09/2021	Management Fees			156.47	203.50 DR
04/10/2021	INTEREST		0.03		203.53 DR
18/10/2021	Distribution		1.11		204.64 DR
18/10/2021	Distribution		1,462.23		1,666.87 DR
18/10/2021	Distribution		289.90		1,956.77 DR
21/10/2021	Acquisition			1,201.92	754.85 DR
21/10/2021	Management Fees			154.89	599.96 DR
02/11/2021	INTEREST		0.04		600.00 DR
02/11/2021	Management Fees			154.93	445.07 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/11/2021	Distribution		1.25		446.32 DR
02/12/2021	INTEREST		0.04		446.36 DR
16/12/2021	Distribution		1.34		447.70 DR
20/12/2021	Management Fees			156.37	291.33 DR
05/01/2022	INTEREST		0.03		291.36 DR
05/01/2022	Distribution		180.91		472.27 DR
05/01/2022	Distribution		725.73		1,198.00 DR
18/01/2022	Distribution		266.04		1,464.04 DR
19/01/2022	Distribution		1.31		1,465.35 DR
19/01/2022	Distribution		723.71		2,189.06 DR
21/01/2022	Acquisition			951.43	1,237.63 DR
21/01/2022	Management Fees			155.52	1,082.11 DR
24/01/2022	Acquisition			751.13	330.98 DR
16/02/2022	Distribution		1.31		332.29 DR
18/02/2022	Management Fees			153.95	178.34 DR
11/03/2022	Disposal		215.58		393.92 DR
16/03/2022	Distribution		1.11		395.03 DR
18/03/2022	Management Fees			149.96	245.07 DR
20/04/2022	Distribution		1.39		246.46 DR
20/04/2022	Distribution		2,073.72		2,320.18 DR
20/04/2022	Distribution		276.60		2,596.78 DR
26/04/2022	Acquisition			1,852.96	743.82 DR
27/04/2022	Management Fees			148.06	595.76 DR
17/05/2022	Distribution		1.72		597.48 DR
18/05/2022	Distribution		3.65		601.13 DR
17/06/2022	Management Fees			146.62	454.51 DR
20/06/2022	Management Fees			141.48	313.03 DR
			<b>19,966.04</b>	<b>21,122.32</b>	<b>313.03 DR</b>
<b>Investment Reserve Crypto Exchange (40500)</b>					
01/07/2021	Opening Balance				54,730.45 DR
01/07/2021	Independent Reserve P5566615338 100072555467781		40,000.00		94,730.45 DR
01/07/2021	INTERNET TRANSFER AUHZYNE		40,000.00		134,730.45 DR
02/07/2021	Independent Reserve E8325288766 100072555467781		40,000.00		174,730.45 DR
02/07/2021	INTERNET TRANSFER AUHZYNE		40,000.00		214,730.45 DR
05/07/2021	Independent Reserve N3166938993 100072555467781		40,000.00		254,730.45 DR
05/07/2021	Independent Reserve A8930795757 100072555467781		40,000.00		294,730.45 DR
05/07/2021	Independent Reserve W8447457856 100072555467781		40,000.00		334,730.45 DR
05/07/2021	INTERNET TRANSFER AUHZYNE		40,000.00		374,730.45 DR
05/07/2021	INTERNET TRANSFER AUHZYNE		39,500.00		414,230.45 DR
06/07/2021	Independent Reserve A9741487463 100072555467781		40,000.00		454,230.45 DR
07/07/2021	Independent Reserve N4524494948 100072555467781		40,000.00		494,230.45 DR
08/07/2021	Independent Reserve A8524655431 100072555467781		40,000.00		534,230.45 DR
08/07/2021	Purchase of 0.0390974 BTC @ \$ 1700.989			1,700.99	532,529.46 DR
09/07/2021	Independent Reserve S8741278837		40,000.00		572,529.46 DR

ELEMESEF

# General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	100072555467781				
12/07/2021	Independent Reserve F8625477816 100072555467781		40,000.00		612,529.46 DR
12/07/2021	Independent Reserve Q0730266436 100072555467781		40,000.00		652,529.46 DR
13/07/2021	Independent Reserve Z0021244674 100072555467781		4,900.00		657,429.46 DR
20/07/2021	Independent Reserve N2963926033 100072555467781		12,000.00		669,429.46 DR
20/07/2021	Purchase of 0.032 BTC @ \$1299.9072			1,299.91	668,129.55 DR
20/07/2021	Purchase of 0.25 BTC @\$10,200.5			10,200.50	657,929.05 DR
22/07/2021	Purchase of 306 x ADA Cardano @496.66095			496.66	657,432.39 DR
13/08/2021	Independent Reserve F7925427773 100072555467781		2,000.00		659,432.39 DR
17/08/2021	Purchase of 700 x ADA @1906.485			1,906.49	657,525.90 DR
05/09/2021	Statement Fee			49.95	657,475.95 DR
05/09/2021	Withdraw 15.1769 BTC and withdraw fee 0.0003 BTC 22/07/2021			603,000.00	54,475.95 DR
06/09/2021	Independent Reserve P7147208139 100072555467781		4,000.00		58,475.95 DR
07/09/2021	Purchase of 1000 ADA @ \$3,527.55			3,527.55	54,948.40 DR
08/09/2021	Purchase of 0.1 Ethereum @ \$489.3345			489.33	54,459.07 DR
30/06/2022	Record : Correction to Bank Balance			54,429.46	29.61 DR
			<b>622,400.00</b>	<b>677,100.84</b>	<b>29.61 DR</b>
<u>NAB Business Everyday Account (NAB269566170)</u>					
01/07/2021	Opening Balance				604,474.65 DR
01/07/2021	INTERNET TRANSFER AUHZYNE			40,000.00	564,474.65 DR
01/07/2021	Independent Reserve P5566615338 100072555467781			40,000.00	524,474.65 DR
02/07/2021	Independent Reserve E8325288766 100072555467781			40,000.00	484,474.65 DR
02/07/2021	INTERNET TRANSFER AUHZYNE			40,000.00	444,474.65 DR
05/07/2021	Independent Reserve W8447457856 100072555467781			40,000.00	404,474.65 DR
05/07/2021	Independent Reserve A8930795757 100072555467781			40,000.00	364,474.65 DR
05/07/2021	INTERNET TRANSFER AUHZYNE			39,500.00	324,974.65 DR
05/07/2021	INTERNET TRANSFER AUHZYNE			40,000.00	284,974.65 DR
05/07/2021	Independent Reserve N3166938993 100072555467781			40,000.00	244,974.65 DR
06/07/2021	Independent Reserve A9741487463 100072555467781			40,000.00	204,974.65 DR
07/07/2021	Independent Reserve N4524494948 100072555467781			40,000.00	164,974.65 DR
08/07/2021	Independent Reserve A8524655431 100072555467781			40,000.00	124,974.65 DR
09/07/2021	Independent Reserve S8741278837 100072555467781			40,000.00	84,974.65 DR
12/07/2021	Independent Reserve Q0730266436 100072555467781			40,000.00	44,974.65 DR
12/07/2021	Independent Reserve F8625477816 100072555467781			40,000.00	4,974.65 DR
13/07/2021	Independent Reserve Z0021244674 100072555467781			4,900.00	74.65 DR
19/07/2021	STOCKSPOT WITHDRAW OPENMARKETS AUST ELEMESEF		12,000.00		12,074.65 DR
20/07/2021	Independent Reserve N2963926033 100072555467781			12,000.00	74.65 DR
27/07/2021	PC260721-106142865 SuperChoice P/L		1,225.70		1,300.35 DR



## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	The Trustee for				
05/08/2021	LM JULY 21 INS PARTECH SYST		700.00		2,000.35 DR
13/08/2021	Independent Reserve F7925427773 100072555467781			2,000.00	0.35 DR
06/09/2021	ONLINE G9103254716 Max con to ELEMES MIKLOS L		7,000.00		7,000.35 DR
06/09/2021	Independent Reserve P7147208139 100072555467781			4,000.00	3,000.35 DR
14/09/2021	PC130921-145354363 SuperChoice P/L The Trustee for		1,925.70		4,926.05 DR
22/09/2021	PC210921-172251047 SuperChoice P/L The Trustee for		1,225.70		6,151.75 DR
08/11/2021	PC011121-178555672 SuperChoice P/L The Trustee for		700.00		6,851.75 DR
08/11/2021	PC011121-178525248 SuperChoice P/L The Trustee for		1,225.70		8,077.45 DR
07/12/2021	PC061221-128486331 SuperChoice P/L The Trustee for		1,925.70		10,003.15 DR
29/12/2021	PC241221-132839881 SuperChoice P/L The Trustee for		1,925.70		11,928.85 DR
03/02/2022	PC020222-113132999 SuperChoice P/L The Trustee for		1,925.70		13,854.55 DR
29/03/2022	PC230322-155142935 SuperChoice P/L The Trustee for		1,037.62		14,892.17 DR
29/03/2022	PC230322-155143332 SuperChoice P/L The Trustee for		1,962.44		16,854.61 DR
31/03/2022	INTERNET BPAY TAX OFFICE PAYMENTS 002005357920934921			2,530.78	14,323.83 DR
22/04/2022	INTERNET TRANSFER 11971			3,223.00	11,100.83 DR
			<b>34,779.96</b>	<b>628,153.78</b>	<b>11,100.83 DR</b>
<b>TREZOR Cold Wallet (TREZOR)</b>					
05/09/2021	Withdraw 10.092 ETH and withdraw fee 0.008 ETH		25,731.83		25,731.83 DR
05/09/2021	on 05 and 08 September 21 Withdraw 15.1769 BTC and withdraw fee 0.0003 BTC 22/07/2021		616,201.00		641,932.83 DR
30/06/2022	Record : Reallocation of TREZOR Cold Wallet Balance			641,932.83	0.00 DR
			<b>641,932.83</b>	<b>641,932.83</b>	<b>0.00 DR</b>
<b>Distributions Receivable (61800)</b>					
<b>Betashares Australian High Interest Cash Etf (AAA.AX1)</b>					
01/07/2021	Opening Balance				0.35 DR
13/07/2021	Distribution			0.35	0.00 DR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		6.94		6.94 DR
			<b>6.94</b>	<b>0.35</b>	<b>6.94 DR</b>
<b>Betashares ASIA Technology Tigers Etf (ASIA.AX)</b>					
01/07/2021	Opening Balance				744.50 DR
16/07/2021	Distribution [Amount Receivable]			744.50	0.00 DR
				<b>744.50</b>	<b>0.00 DR</b>
<b>Ishares Core Composite Bond Etf (IAF.AX)</b>					
01/07/2021	Opening Balance				588.34 DR
13/07/2021	Distribution [Amount Receivable]			588.34	0.00 DR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		405.31		405.31 DR
			<b>405.31</b>	<b>588.34</b>	<b>405.31 DR</b>
<b>Ishares Msci Emerging Markets Etf (IEM.AX)</b>					
01/07/2021	Opening Balance				436.81 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/07/2021	Distribution [Amount Receivable]			436.81	0.00 DR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		551.93		551.93 DR
			<b>551.93</b>	<b>436.81</b>	<b>551.93 DR</b>
<b>Ishares Global 100 Etf (IOO.AX)</b>					
01/07/2021	Opening Balance				275.03 DR
13/07/2021	Distribution [Amount Receivable]			275.03	0.00 DR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		384.09		384.09 DR
			<b>384.09</b>	<b>275.03</b>	<b>384.09 DR</b>
<b>Betashares Nasdaq 100 Etf (NDQ.AX)</b>					
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		574.80		574.80 DR
			<b>574.80</b>		<b>574.80 DR</b>
<b>Vanguard Australian Shares Index Etf (VAS.AX)</b>					
01/07/2021	Opening Balance				597.61 DR
16/07/2021	Distribution [Amount Receivable]			597.61	0.00 DR
30/06/2022	Record : Accrued Distribution - Per Stockspot Annual Report		2,243.75		2,243.75 DR
			<b>2,243.75</b>	<b>597.61</b>	<b>2,243.75 DR</b>
<b>Cryptocurrency (70040)</b>					
<b>Cardano (ADA.COIN1)</b>					
22/07/2021	Purchase of 306 x ADA Cardano @496.66095	306.00	496.66		496.66 DR
17/08/2021	Purchase of 700 x ADA @1906.485	700.00	1,906.49		2,403.15 DR
07/09/2021	Purchase of 1000 ADA @ \$3,527.55	1,000.00	3,527.55		5,930.70 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.649923 (Custom) - 2,006.000000 Units on hand			4,626.95	1,303.75 DR
		<b>2,006.00</b>	<b>5,930.70</b>	<b>4,626.95</b>	<b>1,303.75 DR</b>
<b>Bitcoin (BTC.COIN1)</b>					
08/07/2021	Purchase of 0.0390974 BTC @ \$ 1700.989	0.04	1,700.99		1,700.99 DR
20/07/2021	Purchase of 0.032 BTC @ \$1299.9072	0.03	1,299.91		3,000.90 DR
20/07/2021	Purchase of 0.25 BTC @\$10,200.5	0.25	10,200.50		13,201.40 DR
05/09/2021	Withdraw 15.1769 BTC and withdraw fee 0.0003 BTC 22/07/2021	(0.32)		13,201.40	0.00 DR
		<b>0.00</b>	<b>13,201.40</b>	<b>13,201.40</b>	<b>0.00 DR</b>
<b>Ethereum (ETH.COIN)</b>					
01/07/2021	Opening Balance	10.00			28,436.86 DR
05/09/2021	Withdraw 10.092 ETH and withdraw fee 0.008 ETH on 05 and 08 September 21	(10.10)		25,766.77	2,670.09 DR
05/09/2021	Unrealised Gain writeback as at 05/09/2021			3,191.01	520.92 CR
08/09/2021	Purchase of 0.1 Ethereum @ \$489.3345	0.10	489.33		31.59 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand		31.59		0.00 DR
		<b>0.00</b>	<b>520.92</b>	<b>28,957.78</b>	<b>0.00 DR</b>
<b>Other Investments (75500)</b>					
<b>TREZOR Cold Wallet (001)</b>					
30/06/2022	Record : Reallocation of TREZOR Cold Wallet Balance		641,932.83		641,932.83 DR

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Record : Correction to Bank Balance		54,429.46		696,362.29 DR
		<b>0.00</b>	<b>696,362.29</b>		<b>696,362.29 DR</b>
<b>Other Assets (76000)</b>					
<u>Gold Bullion (GLD01 Gold Bullion)</u>					
01/07/2021	Opening Balance	49.00			114,794.75 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2,645.900000 (Exit) - 49.000000 Units on hand		14,854.35		129,649.10 DR
		<b>49.00</b>	<b>14,854.35</b>		<b>129,649.10 DR</b>
<u>Silver Bullion (Silver Bullion)</u>					
01/07/2021	Opening Balance	34.14			39,976.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$30.600000 (Exit) - 34.141300 Units on hand			38,931.33	1,044.72 DR
		<b>34.14</b>		<b>38,931.33</b>	<b>1,044.72 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Betashares Australian High Interest Cash Etf (AAA.AX)</u>					
01/07/2021	Opening Balance	24.00			1,202.16 DR
02/07/2021	Net Proceeds	19.00	951.24		2,153.40 DR
22/07/2021	Net Proceeds	26.00	1,302.08		3,455.48 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	24.00	1,201.92		4,657.40 DR
21/10/2021	Acquisition	24.00	1,201.92		5,859.32 DR
21/01/2022	Acquisition	19.00	951.43		6,810.75 DR
24/01/2022	Acquisition	15.00	751.13		7,561.88 DR
26/04/2022	Acquisition	37.00	1,852.96		9,414.84 DR
30/06/2022	Revaluation - 30/06/2022 @ \$50.110000 (Custom) - 188.000000 Units on hand		5.84		9,420.68 DR
		<b>188.00</b>	<b>8,218.52</b>		<b>9,420.68 DR</b>
<u>Global X Metal Securities Australia Limited. (GOLD.AX)</u>					
01/07/2021	Opening Balance	245.00			53,588.85 DR
05/07/2021	Net Proceeds	(7.00)		1,501.00	52,087.85 DR
05/07/2021	Unrealised Gain writeback as at 05/07/2021			30.11	52,057.74 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(9.00)		236.87	51,820.87 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021			38.72	51,782.15 DR
11/03/2022	Disposal	(40.00)		1,053.53	50,728.62 DR
11/03/2022	Unrealised Gain writeback as at 11/03/2022			172.07	50,556.55 DR
09/06/2022	10 for 1 share split of GOLD.AX	1,701.00			50,556.55 DR
30/06/2022	Revaluation - 30/06/2022 @ \$24.500000 (Custom) - 1,890.000000 Units on hand			4,251.55	46,305.00 DR
		<b>1,890.00</b>	<b>0.00</b>	<b>7,283.85</b>	<b>46,305.00 DR</b>
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>Betashares ASIA Technology Tigers Etf (ASIA.AX)</u>					
01/07/2021	Opening Balance	1,911.00			23,008.44 DR
05/07/2021	Net Proceeds	(1,911.00)		24,900.33	1,891.89 CR
05/07/2021	Unrealised Gain writeback as at 05/07/2021		1,891.89		0.00 DR
		<b>0.00</b>	<b>1,891.89</b>	<b>24,900.33</b>	<b>0.00 DR</b>

## ELEMESF

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Ishares Core Composite Bond Etf (IAF.AX)</u>					
01/07/2021	Opening Balance	805.00			91,222.60 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(27.00)		3,086.91	88,135.69 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021		27.27		88,162.96 DR
11/03/2022	Disposal	15.00	1,604.10		89,767.06 DR
30/06/2022	Revaluation - 30/06/2022 @ \$99.600000 (Custom) - 793.000000 Units on hand			10,784.26	78,982.80 DR
		<b>793.00</b>	<b>1,631.37</b>	<b>13,871.17</b>	<b>78,982.80 DR</b>
<u>Ishares Msci Emerging Markets Etf (IEM.AX)</u>					
01/07/2021	Opening Balance	884.00			65,256.88 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(15.00)		1,124.40	64,132.48 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021		10.32		64,142.80 DR
11/03/2022	Disposal	145.00	8,613.96		72,756.76 DR
30/06/2022	Revaluation - 30/06/2022 @ \$58.500000 (Custom) - 1,014.000000 Units on hand			13,437.76	59,319.00 DR
		<b>1,014.00</b>	<b>8,624.28</b>	<b>14,562.16</b>	<b>59,319.00 DR</b>
<u>Ishares Global 100 Etf (IOO.AX)</u>					
01/07/2021	Opening Balance	312.00			29,733.60 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(20.00)		1,708.20	28,025.40 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021			197.80	27,827.60 DR
30/06/2022	Revaluation - 30/06/2022 @ \$94.220000 (Custom) - 292.000000 Units on hand			315.36	27,512.24 DR
		<b>292.00</b>		<b>2,221.36</b>	<b>27,512.24 DR</b>
<u>Betashares Nasdaq 100 Etf (NDQ.AX)</u>					
05/07/2021	Net Proceeds	710.00	22,450.20		22,450.20 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(27.00)		853.74	21,596.46 DR
30/06/2022	Revaluation - 30/06/2022 @ \$26.710000 (Custom) - 683.000000 Units on hand			3,353.53	18,242.93 DR
		<b>683.00</b>	<b>22,450.20</b>	<b>4,207.27</b>	<b>18,242.93 DR</b>
<u>Vanguard Australian Shares Index Etf (VAS.AX)</u>					
01/07/2021	Opening Balance	1,074.00			100,998.96 DR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(35.00)		3,086.65	97,912.31 DR
06/09/2021	Unrealised Gain writeback as at 06/09/2021			205.92	97,706.39 DR
30/06/2022	Revaluation - 30/06/2022 @ \$83.750000 (Custom) - 1,039.000000 Units on hand			10,690.14	87,016.25 DR
		<b>1,039.00</b>		<b>13,982.71</b>	<b>87,016.25 DR</b>
<u>Income Tax Payable/(Refundable) (85000)</u>					
<u>Income Tax Payable/(Refundable) (85000)</u>					
01/07/2021	Opening Balance				2,012.78 CR
31/03/2022	INTERNET BPAY TAX OFFICE PAYMENTS 002005357920934921		2,012.78		0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		1,808.23		1,808.23 DR
30/06/2022	Create Entries - Foreign Credits		325.82		2,134.05 DR

ELEMESEF

# General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Adjustment - 30/06/2022				
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			2,975.55	841.50 CR
			<b>4,146.83</b>	<b>2,975.55</b>	<b>841.50 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				4,304.18 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		7,537.01		11,841.19 DR
			<b>7,537.01</b>		<b>11,841.19 DR</b>
<b>Migration Suspense Account (89990)</b>					
<u>Migration Suspense Account (89990)</u>					
16/07/2021	Distribution [Net Proceed]			11,078.14	11,078.14 CR
06/09/2021	DEPOSIT - Bulk Settlement (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		11,078.14		0.00 DR
			<b>11,078.14</b>	<b>11,078.14</b>	<b>0.00 DR</b>
<b>Total Debits:</b>			<b>3,557,665.50</b>		
<b>Total Credits:</b>				<b>3,557,665.50</b>	





**Independent  
Reserve**  
*The Cryptocurrency Exchange*

## Holdings Report ✓

Statement Date: **04 Dec 2022**

Account Name: **ELEMESEF**

Account Address: **93 Yalwal Road, West Nowra, New South Wales 2541, Australia**

### Account Balances as at 30 Jun 2022

Currency	Amount		Value (AUD)
AUD	29.61709972	✓	29.62
ADA	2,006.000000	✓	1,271.76
<b>Total</b>			<b>1,301.38</b>

Account balance as end of the day. AUD Value is calculated based on the last trade for the day and best available FX rates.

Independent Reserve Pty. Ltd.  
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