
Financial statements and reports for the year ended
30 June 2022

THE S & S SMITH SUPERANNUATION FUND

Prepared for: Stephen and Suzanne Smith

THE S & S SMITH SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE S & S SMITH SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2022 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 THE S & S SMITH SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework 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.



of



Signed:

Dated: 17/10/2022

THE S & S SMITH SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	200,000.00	0.00
Shares in Listed Companies (Australian)	3	904,205.18	922,145.02
Units in Listed Unit Trusts (Australian)	4	460,682.75	393,625.62
Total Investments		<u>1,564,887.93</u>	<u>1,315,770.64</u>
Other Assets			
CommSec CDIA		107,706.40	346,759.45
Dividends Receivable		9,700.02	12,613.90
Income Tax Refundable		17,589.90	7,359.74
Total Other Assets		<u>134,996.32</u>	<u>366,733.09</u>
Total Assets		<u>1,699,884.25</u>	<u>1,682,503.73</u>
Net assets available to pay benefits		<u>1,699,884.25</u>	<u>1,682,503.73</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	6, 7		
Smith, Suzanne - Pension (Pension)		636,083.14	633,487.54
Smith, Stephen - Pension (Pension)		1,063,801.11	1,049,016.19
Total Liability for accrued benefits allocated to members' accounts		<u>1,699,884.25</u>	<u>1,682,503.73</u>

THE S & S SMITH SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	10	32,699.91	43,505.38
Dividends Received	9	49,439.64	32,682.13
Interest Received		0.00	96.49
Investment Gains			
Changes in Market Values	11	712.07	75,335.60
Total Income		<u>82,851.62</u>	<u>151,619.60</u>
Expenses			
Accountancy Fees		1,870.00	1,540.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		770.00	770.00
Bank Charges		30.00	30.00
Legal Fees		132.00	176.00
		<u>3,061.00</u>	<u>2,775.00</u>
Member Payments			
Pensions Paid		80,000.00	100,000.00
Total Expenses		<u>83,061.00</u>	<u>102,775.00</u>
Benefits accrued as a result of operations before income tax		<u>(209.38)</u>	<u>48,844.60</u>
Income Tax Expense	12	(17,589.90)	0.00
Benefits accrued as a result of operations		<u>17,380.52</u>	<u>48,844.60</u>

THE S & S SMITH SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(209.38)
Less	
Exempt current pension income	87,563.00
Realised Accounting Capital Gains	4,510.40
Accounting Trust Distributions	32,699.91
	<u>124,773.31</u>
Add	
Decrease in MV of investments	3,798.33
SMSF non deductible expenses	3,061.00
Pension Payments	80,000.00
Franking Credits	17,589.90
Foreign Credits	428.89
Taxable Trust Distributions	3,177.51
Distributed Foreign income	16,930.73
	<u>124,986.36</u>
SMSF Annual Return Rounding	(3.67)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	17,589.90
CURRENT TAX OR REFUND	<u>(17,589.90)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(17,330.90)</u>

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is 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

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. Critical Accounting Estimates and Judgements

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

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

Note 2: Fixed Interest Securities (Australian)

	2022 \$	2021 \$
CBA Term Deposit	200,000.00	0.00
	200,000.00	0.00

Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Anz Banking Group	44,060.00	56,300.00

THE S & S SMITH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Bhp Billiton Limited - Ordinary Fully Paid	82,500.00	97,140.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	113,246.14	125,137.11
Computer Share Ltd	54,897.92	37,653.20
CSL Ltd	161,436.00	171,114.00
Incitec Pivot	33,100.00	23,800.00
MFF Capital Investments Limited	132,600.00	162,600.00
Nufarm	24,540.00	24,540.00
Efts Robo Global Robotics	28,670.00	32,250.00
South32 Limited	51,220.00	29,300.00
Shopping Centres Australasia Property Group	55,852.50	44,275.80
Telstra Corporation	24,385.90	23,815.84
Woolworths Ltd	53,400.00	57,195.00
Woodside Petroleum	44,296.72	37,024.07
	904,205.18	922,145.02

Note 4: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
Apa Group - Australian Pipeline Trust	63,855.82	50,427.40
Global X Hydrogen Etf	14,560.00	0.00
Platinum Asia Fund (PAXX)	25,020.00	28,500.00
Platinum Int'l Fund (Pixx)	26,520.00	10,560.00
Platinum International Fund	151,859.29	134,850.55
Platinum Asia Fund	178,867.64	169,287.67
	460,682.75	393,625.62

Note 5: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
CommSec CDIA	107,706.40	346,759.45
	107,706.40	346,759.45

Note 6: Liability for Accrued Benefits

THE S & S SMITH SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,682,503.73	1,633,746.85
Benefits accrued as a result of operations	17,380.52	48,844.60
Current year member movements	0.00	(87.72)
Liability for accrued benefits at end of year	1,699,884.25	1,682,503.73

Note 7: 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	1,699,884.25	1,682,503.73

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2022 \$	2021 \$
Anz Banking Group	2,840.00	1,714.29
Bhp Billiton Limited - Ordinary Fully Paid	20,335.02	5,902.60
CSL Ltd	1,807.53	1,691.19
Commonwealth Bank of Australia. - Ordinary Fully Paid	4,698.75	4,439.20
Computer Share Ltd	1,047.16	1,176.28
Efts Robo Global Robotics	2,411.11	4,196.84
Endeavour Group Limited	117.76	0.00
Incitec Pivot	930.00	0.00
MFF Capital Investments Limited	0.00	5,142.86
Magellan Flagship - Options	4,200.00	0.00
Nufarm	480.00	0.00
Shopping Centres Australasia Property Group	3,087.12	3,533.94
South32 Limited	1,941.25	45.40
Telstra Corporation	1,013.44	1,447.78
Woodside Petroleum	3,120.50	1,227.47
Woolworths Ltd	1,410.00	2,164.28

THE S & S SMITH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

49,439.64

32,682.13

Note 10: Trust Distributions

	2022 \$	2021 \$
Platinum International Fund	17,448.83	4,780.54
Platinum Asia Fund	8,183.23	29,758.40
Platinum Int'l Fund (Pixx)	3,186.32	497.95
Platinum Asia Fund (PAXX)	878.55	5,371.65
Apa Group - Australian Pipeline Trust	3,002.98	3,096.84
	32,699.91	43,505.38

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Anz Banking Group	(12,240.00)	19,020.00
Bhp Billiton Limited - Ordinary Fully Paid	(14,640.00)	25,500.00
CSL Ltd	(9,678.00)	(1,086.00)
Commonwealth Bank of Australia. - Ordinary Fully Paid	(11,890.97)	38,153.85
Computer Share Ltd	17,244.72	8,063.80
Efts Robo Global Robotics	(3,580.00)	0.00
Incitec Pivot	9,300.00	5,050.00
MFF Capital Investments Limited	(30,000.00)	0.00
Shopping Centres Australasia Property Group	11,576.70	0.00
South32 Limited	9,785.05	272.65
Telstra Corporation	570.06	3,990.42
Woodside Petroleum	17,133.99	933.52
Woolworths Ltd	(3,795.00)	1,275.00
	(20,213.45)	101,173.24
Units in Listed Unit Trusts (Australian)		
Apa Group - Australian Pipeline Trust	13,428.42	(12,635.18)
Global X Hydrogen Etf	(10,449.95)	0.00

THE S & S SMITH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Platinum Asia Fund	1,396.74	(1,558.21)
Platinum Asia Fund (PAXX)	(3,480.00)	0.00
Platinum Int'l Fund (Pixx)	15,960.00	(14,340.00)
Platinum International Fund	(440.09)	(884.30)
	<u>16,415.12</u>	<u>(29,417.69)</u>
Total Unrealised Movement	(3,798.33)	71,755.55
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Endeavour Group Limited	9,415.05	0.00
Magellan Flagship - Options	0.00	3,580.06
Woodside Petroleum	(4,904.64)	0.00
	<u>4,510.40</u>	<u>3,580.06</u>
Total Realised Movement	4,510.40	3,580.06
Changes in Market Values	712.08	75,335.61
Note 12: Income Tax Expense		
	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(17,589.90)	0.00
Income Tax Expense	<u>(17,589.90)</u>	<u>0.00</u>

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%	(31.41)
Less:	
Tax effect of:	
Exempt Pension Income	13,134.45
Realised Accounting Capital Gains	676.56
Accounting Trust Distributions	4,904.99

THE S & S SMITH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Add:

Tax effect of:

Decrease in MV of Investments	569.75	
SMSF Non-Deductible Expenses	459.15	
Pension Payments	12,000.00	
Franking Credits	2,638.49	
Foreign Credits	64.33	
Taxable Trust Distributions	476.63	
Distributed Foreign Income	2,539.61	
Rounding	(0.55)	0.00

Less credits:

Franking Credits	17,589.90	
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Current Tax or Refund	<u>(17,589.90)</u>	<u>0.00</u>
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THE S & S SMITH SUPERANNUATION FUND

Members Statement

Suzanne Smith
 163 Hardwick Rd
 Millendon, Western Australia, 6056, Australia

Your Details

Date of Birth : Provided
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 26/05/2010
 Service Period Start Date: 26/05/2010
 Date Left Fund:
 Member Code: SMISUZ00001P
 Account Start Date: 01/07/2020
 Account Phase: Retirement Phase
 Account Description: Pension

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 636,083.14

Your Balance

Total Benefits 636,083.14

Preservation Components
 Preserved
 Unrestricted Non Preserved 636,083.14
 Restricted Non Preserved

Tax Components
 Tax Free (100.00%) 233,298.43
 Taxable 402,784.71

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	633,487.54
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	36,595.60
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	34,000.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	636,083.14

THE S & S SMITH SUPERANNUATION FUND

Members Statement

Stephen Smith
 163 Hardwick Rd
 Millendon, Western Australia, 6056, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,063,801.11
Date Joined Fund:	26/05/2010		
Service Period Start Date:	26/05/2010		
Date Left Fund:			
Member Code:	SMISTE00001P		
Account Start Date:	30/06/2011		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	1,063,801.11
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,063,801.11
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	1,063,801.11
Taxable	

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	1,049,016.19
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	60,784.92
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	46,000.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	1,063,801.11

THE S & S SMITH SUPERANNUATION FUND

Members Summary

As at 30 June 2022

	Increases				Decreases				Closing Balance			
	Opening Balances	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/Transfers Out	Insurance Premiums	Member Expenses
Suzanne Smith (Age: 60)												
SMISUZ00001P - Pension - Tax Free: 100.00%				36,595.60		34,000.00						636,083.14
633,487.54												
SMISUZ00002A - Accumulation												
				36,595.60		34,000.00						636,083.14
633,487.54												
Stephen Smith (Age: 71)												
SMISTE00001P - Pension - Tax Free: 100.00%				60,784.92		46,000.00						1,063,801.11
1,049,016.19												
SMISTE00002A - Accumulation												
				60,784.92		46,000.00						1,063,801.11
1,049,016.19												
1,682,503.73				97,380.52		80,000.00						1,699,884.25

THE S & S SMITH SUPERANNUATION FUND Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
Cash/Bank Accounts								
CommSec CDIA		107,706.400000	107,706.40	107,706.40	107,706.40			6.44 %
			107,706.40		107,706.40			6.44 %
Fixed Interest Securities (Australian)								
CBA Term Deposit		200,000.000000	200,000.00	200,000.00	200,000.00			11.96 %
			200,000.00		200,000.00			11.96 %
Shares in Listed Companies (Australian)								
ANZ.AX Anz Banking Group	2,000.00	22.030000	44,060.00	22.16	44,313.11	(253.11)	(0.57) %	2.63 %
BHP.AX Bhp Billiton Limited - Ordinary Fully Paid	2,000.00	41.250000	82,500.00	32.20	64,404.52	18,095.48	28.10 %	4.93 %
CBA.AX Commonwealth Bank of Australia. - Ordinary Fully Paid	1,253.00	90.380000	113,246.14	52.75	66,101.83	47,144.31	71.32 %	6.77 %
CPU.AX Computer Share Ltd	2,228.00	24.640000	54,897.92	16.86	37,565.85	17,332.07	46.14 %	3.28 %
CSL.AX CSL Ltd	600.00	269.060000	161,436.00	32.54	19,523.41	141,912.59	726.88 %	9.65 %
ROBO.AX Efts Robo Global Robotics	500.00	57.340000	28,670.00	62.97	31,482.73	(2,812.73)	(8.93) %	1.71 %
IPL.AX Incitec Pivot	10,000.00	3.310000	33,100.00	3.19	31,938.28	1,161.72	3.64 %	1.98 %
MFF.AX MFF Capital Investments Limited	60,000.00	2.210000	132,600.00	0.76	45,899.90	86,700.10	188.89 %	7.93 %
NUFARM.AX Nufarm	6,000.00	4.090000	24,540.00	3.53	21,209.95	3,330.05	15.70 %	1.47 %
SCP.AX Shopping Centres Australasia Property Group	20,310.00	2.750000	55,852.50	1.90	38,656.17	17,196.33	44.49 %	3.34 %
S32.AX South32 Limited	13,000.00	3.940000	51,220.00	3.21	41,758.14	9,461.86	22.66 %	3.06 %
TLS.AX Telstra Corporation	6,334.00	3.850000	24,385.90	3.24	20,546.79	3,839.11	18.68 %	1.46 %
WPL.AX Woodside Petroleum	1,528.00	28.990000	44,296.72	36.66	56,012.00	(11,715.28)	(20.92) %	2.65 %
WOW.AX Woolworths Ltd	1,500.00	35.600000	53,400.00	26.40	39,602.47	13,797.53	34.84 %	3.19 %
			904,205.18		559,015.15	345,190.03	61.75 %	54.06 %
Units in Listed Unit Trusts (Australian)								
APA.AX Apa Group - Australian Pipeline Trust	5,666.00	11.270000	63,855.82	3.70	20,989.36	42,866.46	204.23 %	3.82 %
HGEN.AX Global X Hydrogen Etf	2,000.00	7.280000	14,560.00	12.50	25,009.95	(10,449.95)	(41.78) %	0.87 %
PLATINUMA Platinum Asia Fund	69,229.26	2.583700	178,867.64	2.56	177,318.55	1,549.09	0.87 %	10.69 %

THE S & S SMITH SUPERANNUATION FUND
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%
S PAXX.AX Platinum Asia Fund (PAXX)	6,000.00	4.170000	25,020.00	5.79	34,721.61	(9,701.61)	(27.94) %	1.50 %
PIXX.AX Platinum Intl Fund (Pixx)	6,000.00	4.420000	26,520.00	5.64	33,820.54	(7,300.54)	(21.59) %	1.59 %
PLATINUM Platinum International Fund	86,357.29	1.758500	151,859.29	1.73	149,749.56	2,109.73	1.41 %	9.08 %
			460,682.75		441,609.57	19,073.18	4.32 %	27.54 %
			1,672,594.33		1,308,331.12	364,263.21	27.84 %	100.00 %

THE S & S SMITH SUPERANNUATION FUND
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 Deductions	Other	Distributed Capital Gains	Non-Assessable Payments
Shares in Listed Companies (Australian)												
ANZ.AX Anz Banking Group	2,840.00	2,840.00	0.00		1,217.14			4,057.14	0.00	0.00		
BHP.AX Bhp Billiton Limited - Ordinary Fully Paid	20,335.02	20,335.02	0.00		8,715.01			29,050.03	0.00	0.00		
CBA.AX Commonwealth Bank of Australia. - Ordinary Fully Paid	4,698.75	4,698.75	0.00		2,013.75			6,712.50	0.00	0.00		
CPU.AX Computer Share Ltd	1,047.16	521.35	525.81		223.44			1,270.60	0.00	0.00		
CSL.AX CSL Ltd	1,807.53	95.38	1,712.15		40.88			1,848.41	0.00	0.00		
ROBO.AX Efts Robo Global Robotics	2,411.11		2,411.11					2,411.11	0.00	0.00		
EDV.AX Endeavour Group Limited	117.76	105.00	0.00		45.00	12.76	7.46	170.22	0.00	0.00		
IPL.AX Incitec Pivot	930.00	216.20	713.80		92.66			1,022.66	0.00	0.00		
MFFO.AX Magellan Flagship - Options	4,200.00	4,200.00			1,800.00			6,000.00	0.00	0.00		
NUFARM.AX Nufarm	480.00		480.00					480.00	0.00	0.00		
SCP.AX Shopping Centres Australasia Property Group	3,087.12		3,087.12					3,087.12	0.00	0.00		
S32.AX South32 Limited	1,941.25	1,941.25	0.00		831.97			2,773.22	0.00	0.00		
TLS.AX Telstra Corporation	1,013.44	1,013.44	0.00		434.34			1,447.78	0.00	0.00		
WPL.AX Woodside Petroleum	3,120.50	3,120.50	0.00		1,337.36			4,457.86	0.00	0.00		
WOW.AX Woolworths Ltd	1,410.00	1,410.00	0.00		604.28			2,014.28	0.00	0.00		
	49,439.64	40,496.89	8,929.99		17,355.83	12.76	7.46	66,802.93	0.00	0.00		
Units in Listed Unit Trusts (Australian)												
APA.AX Apa Group - Australian Pipeline Trust	3,002.98	534.30		2,468.68	228.99	0.00	0.00	3,231.97	0.00	0.00	0.00	580.56
PLATINUMA Platinum Asia Fund	8,183.23				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAXX.AX Platinum Asia Fund (PAXX)	878.55				0.00	878.55	35.22	913.77	0.00	0.00	0.00	0.00
PIXX.AX Platinum Int'l Fund (Pixx)	3,186.32	2.55		26.58	0.79	2,666.81	71.19	2,767.92	0.00	0.00	490.38	0.00
PLATINUM Platinum International Fund	17,448.83	8.97		136.43	4.29	13,385.37	315.02	13,850.08	0.00	0.00	3,918.06	0.00
	32,699.91	545.82	8,929.99	2,631.69	234.07	16,930.73	421.43	20,763.74	0.00	0.00	4,408.44	580.56

THE S & S SMITH SUPERANNUATION FUND
Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income		TFN Deductions	Other	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2	Gains) * 2				
	82,139.55	41,042.71	8,929.99	2,631.69	17,589.90	16,943.49	428.89	87,566.67	0.00			4,408.44	580.56

Assessable Income (Excl. Capital Gains)	87,566.67
Net Capital Gain	2,199.25
Total Assessable Income	89,765.92

* 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.