

Financial statements and reports for the year ended
30 June 2022

Mason Superannuation Fund

General Ledger

Trial Balance

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Trustee Representation Letter 2022

Mason Superannuation Fund General Ledger



As at 30 June 2022


Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>MSC Trustees Student Quarters Property Trust 2 (BSP1505AU1)</u>					
16/09/2021	I01804 BSAILDISTR MSC ATF Student			516.13	516.13 CR
03/02/2022	BSAILSQPT2DISTR MSC ATF Student			25,081.70	25,597.83 CR
22/03/2022	Take up purchase of USQ from Student Quarters payout			12,879.62	38,477.45 CR
28/03/2022	BSAILSQPT2DISTR MSC ATF Student			7,980.84	46,458.29 CR
30/06/2022	BSP1505AU1 - MSC Trustees Student Quarters Property Trust 2 - Custom Tax Data - 30/06/2022				46,458.29 CR
30/06/2022	BSP1505AU1 - MSC Trustees Student Quarters Property Trust 2 - Custom Tax Data - 30/06/2022				46,458.29 CR
			0.00	46,458.29	46,458.29 CR
<u>MSC Trustees Student Quarters Yield Trust 2 (BSP3716AU)</u>					
16/09/2021	I01804 BSAILDISTR MSC ATF Student			1,158.43	1,158.43 CR
07/12/2021	SQYT2DISTRIBUTION MSC ATF SQYT2			1,208.23	2,366.66 CR
03/02/2022	SQYT2DISTR MSC ATF Student			25,074.73	27,441.39 CR
22/03/2022	Take up purchase of USQ from Student Quarters payout			27,980.14	55,421.53 CR
29/03/2022	SQYT2DISTR MSC ATF Student			425.48	55,847.01 CR
24/06/2022	SQYT2DISTR MSC ATF Student			790.06	56,637.07 CR
24/06/2022	SQYT2DISTR MSC ATF Student			685.55	57,322.62 CR
30/06/2022	BSP3716AU - MSC Trustees Student Quarters Yield Trust 2 - Custom Tax Data - 30/06/2022				57,322.62 CR
			0.00	57,322.62	57,322.62 CR
<u>Us Student Housing Reit (USQ.AX)</u>					
26/05/2022	S00064926543 US STUDENT HOUSI			250.16	250.16 CR
30/06/2022	USQ.AX - Us Student Housing Reit - Custom Tax Data - 30/06/2022				250.16 CR
			0.00	250.16	250.16 CR
Dividends Received (23900)					
<u>BHP Group Limited (BHP.AX)</u>					
21/09/2021	AF384-01233612 BHP GROUP DIV			2,715.27	2,715.27 CR
28/03/2022	AI385-00535703 BHP GROUP DIV			2,080.56	4,795.83 CR
01/06/2022	Buy WDS shares			5,356.80	10,152.63 CR
				10,152.63	10,152.63 CR
<u>Northern Star Resources Ltd (NST.AX)</u>					
29/03/2022	001275777047 NST ITM DIV			300.00	300.00 CR
				300.00	300.00 CR
<u>Tabcorp Holdings Limited (TAH.AX)</u>					
17/09/2021	001265203512 TAH FNL DIV			700.00	700.00 CR
				700.00	700.00 CR
<u>Triad Life Sciences Inc (TRIAD)</u>					
28/03/2022	REF: 2294816 TRIAD LIFE SCIEN			2,509.94	2,509.94 CR
				2,509.94	2,509.94 CR
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
24/09/2021	INT21-00686667 WOODSIDE			820.68	820.68 CR
				820.68	820.68 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
(Contributions) Mason, Peter - Accumulation (MASPET00003A)					
27/07/2021	PASCH2107260010005 PRECISION CH			364.80	364.80 CR
25/10/2021	PASCH2110240000784 PRECISION CH			448.00	812.80 CR
03/03/2022	PASCH2203010007092 PRECISION CH			416.00	1,228.80 CR
23/06/2022	ATO001000016725162 ATO			237.15	1,465.95 CR
				1,465.95	1,465.95 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
06/07/2021	COMMSEC COMMONWEALTH SEC (CPN.AX)		267.41		267.41 DR
06/07/2021	COMMSEC COMMONWEALTH SEC (CPN.AX)		166.67		434.08 DR
06/07/2021	Unrealised Gain writeback as at 06/07/2021 (TI1.AX)			535.66	101.58 CR
06/07/2021	Unrealised Gain writeback as at 06/07/2021 (CPN.AX)			1,354.15	1,455.73 CR
08/07/2021	COMMSEC COMMONWEALTH SEC (CPN.AX)		1,447.75		7.98 CR
08/07/2021	COMMSEC COMMONWEALTH SEC (CPN.AX)		268.25		260.27 DR
08/07/2021	Unrealised Gain writeback as at 08/07/2021 (PBHO.AX)			1,382.45	1,122.18 CR
08/07/2021	Unrealised Gain writeback as at 08/07/2021 (TI1.AX)			979.31	2,101.49 CR
12/07/2021	COMMSEC COMMONWEALTH SEC (HTG.AX)		946.57		1,154.92 CR
12/07/2021	Unrealised Gain writeback as at 12/07/2021 (HTG.AX)			294.83	1,449.75 CR
13/07/2021	10650373 MORGANS FINANCIA (SLH.AX)			3,920.80	5,370.55 CR
14/07/2021	COMMSEC COMMSEC SECURITI (PXA.AX)		342.41		5,028.14 CR
14/07/2021	Unrealised Gain writeback as at 14/07/2021 (HTG.AX)			294.83	5,322.97 CR
16/07/2021	Sell options (OPTIONS.AX)		5.50		5,317.47 CR
19/07/2021	2226414 PERSHING SECURIT (SLC.AX)		210.84		5,106.63 CR
21/07/2021	403685 MORRISON SECURIT (OPTIONS.AX)			2,301.88	7,408.51 CR
22/07/2021	COMMSEC COMMONWEALTH SEC (EX1.AX)		4,269.37		3,139.14 CR
22/07/2021	Unrealised Gain writeback as at 22/07/2021 (EX1.AX)			771.57	3,910.71 CR
26/07/2021	COMMSEC COMMONWEALTH SEC (CPN.AX)		10,128.68		6,217.97 DR
26/07/2021	Unrealised Gain writeback as at 26/07/2021 (CPN.AX)			2,462.09	3,755.88 DR
26/07/2021	Revaluation - 26/07/2021 @ \$1.200000 (System Price) - 430,000.000000 Units on hand (AVC.AX)			47,300.00	43,544.12 CR
26/07/2021	Revaluation - 26/07/2021 @ \$17.140000 (System Price) - 1,000.000000 Units on hand (PXA.AX)		549.95		42,994.17 CR
26/07/2021	Revaluation - 26/07/2021 @ \$4.920000 (System Price) - 10,000.000000 Units on hand (TAH.AX)		1,075.00		41,919.17 CR
26/07/2021	Revaluation - 26/07/2021 @ \$0.510000 (System Price) - 35,000.000000 Units on hand (EX1.AX)		102.10		41,817.07 CR
26/07/2021	Revaluation - 26/07/2021 @ \$22.050000 (System Price) - 2,000.000000 Units on hand (WPL.AX)		320.00		41,497.07 CR
26/07/2021	Revaluation - 26/07/2021 @ \$0.310000 (System Price) - 40,000.000000 Units on hand (HTG.AX)			559.42	42,056.49 CR


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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/07/2021	Revaluation - 26/07/2021 @ \$2.550000 (System Price) - 6,500.000000 Units on hand (PBHO.AX)			1,880.35	43,936.84 CR
26/07/2021	Revaluation - 26/07/2021 @ \$0.086000 (System Price) - 100,000.000000 Units on hand (TI1.AX)			100.00	44,036.84 CR
27/07/2021	COMMSEC COMMONWEALTH SEC (PBHO.AX)		1,172.00		42,864.84 CR
27/07/2021	Unrealised Gain writeback as at 27/07/2021 (PBHO.AX)			2,567.40	45,432.24 CR
27/07/2021	406334 MORRISON SECURIT (OPTIONS.AX)			1,401.00	46,833.24 CR
29/07/2021	COMMSEC COMMSEC SECURITI (TI1.AX)		2,632.36		44,200.88 CR
29/07/2021	Unrealised Gain writeback as at 29/07/2021 (EX1.AX)			1,800.32	46,001.20 CR
02/08/2021	COMMSEC COMMONWEALTH SEC (HTG.AX)			643.84	46,645.04 CR
02/08/2021	Unrealised Gain writeback as at 02/08/2021 (HTG.AX)			196.56	46,841.60 CR
06/08/2021	COMMSEC COMMSEC SECURITI (PBH.AX)		819.90		46,021.70 CR
06/08/2021	COMMSEC COMMSEC SECURITI (PBH.AX)		2,834.93		43,186.77 CR
06/08/2021	Unrealised Gain writeback as at 06/08/2021 (TI1.AX)			504.99	43,691.76 CR
12/08/2021	COMMSEC COMMONWEALTH SEC (HTG.AX)		517.39		43,174.37 CR
12/08/2021	Unrealised Gain writeback as at 12/08/2021 (HTG.AX)			196.55	43,370.92 CR
19/08/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)		2,539.90		40,831.02 CR
19/08/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)			1,162.69	41,993.71 CR
19/08/2021	Unrealised Gain writeback as at 19/08/2021 (PBH.AX)			0.01	41,993.72 CR
19/08/2021	Unrealised Gain writeback as at 19/08/2021 (TI1.AX)			336.66	42,330.38 CR
20/08/2021	COMMSEC COMMONWEALTH SEC (PBH.AX)			487.58	42,817.96 CR
20/08/2021	418710 MORRISON SECURIT (OPTIONS.AX)			4,134.83	46,952.79 CR
23/08/2021	COMMSEC COMMONWEALTH SEC (PBH.AX)			1,005.11	47,957.90 CR
24/08/2021	COMMSEC COMMONWEALTH SEC (PBHO.AX)			2,215.18	50,173.08 CR
25/08/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)		2,739.90		47,433.18 CR
25/08/2021	Unrealised Gain writeback as at 25/08/2021 (TI1.AX)			336.67	47,769.85 CR
27/08/2021	COMMSEC COMMSEC SECURITI (TI1.AX)			756.36	48,526.21 CR
08/09/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)			970.78	49,496.99 CR
14/09/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)		2,564.74		46,932.25 CR
14/09/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)		419.85		46,512.40 CR
14/09/2021	Unrealised Gain writeback as at 14/09/2021 (TI1.AX)			101.00	46,613.40 CR
16/09/2021	COMMSEC COMMONWEALTH SEC (TI1.AX)		2,134.93		44,478.47 CR
16/09/2021	Unrealised Gain writeback as at 16/09/2021 (TI1.AX)			101.00	44,579.47 CR
16/09/2021	432194 MORRISON SECURIT (OPTIONS.AX)			1,302.00	45,881.47 CR
18/09/2021	Sell options (OPTIONS.AX)		0.55		45,880.92 CR
20/09/2021	COMMSEC COMMSEC SECURITI (PBHO.AX)		2,549.88		43,331.04 CR
20/09/2021	Unrealised Gain writeback as at 20/09/2021 (TI1.AX)			134.66	43,465.70 CR

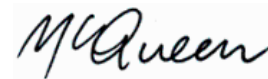
Mason Superannuation Fund
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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/09/2021	437813 MORRISON SECURIT (OPTIONS.AX)			2,264.64	45,730.34 CR
30/09/2021	COMMSEC COMMONWEALTH SEC (PBHO.AX)			210.95	45,941.29 CR
04/10/2021	Sell options (OPTIONS.AX)		91.62		45,849.67 CR
11/10/2021	443855 MORRISON SECURIT (OPTIONS.AX)			654.19	46,503.86 CR
13/10/2021	445111 MORRISON SECURIT (OPTIONS.AX)			954.19	47,458.05 CR
23/10/2021	Sell options (OPTIONS.AX)		3.85		47,454.20 CR
24/10/2021	Revaluation - 22/10/2021 @ \$1.270000 (System Price) - 430,000.000000 Units on hand (AVC.AX)			30,100.00	77,554.20 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand (PXA.AX)			549.95	78,104.15 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand (PBH.AX)		0.02		78,104.13 CR
24/10/2021	Revaluation - 22/10/2021 @ \$5.040000 (System Price) - 10,000.000000 Units on hand (TAH.AX)			1,200.00	79,304.13 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand (EX1.AX)			102.09	79,406.22 CR
24/10/2021	Revaluation - 22/10/2021 @ \$23.270000 (System Price) - 2,000.000000 Units on hand (WPL.AX)			2,440.00	81,846.22 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand (HTG.AX)		559.41		81,286.81 CR
24/10/2021	Revaluation - 22/10/2021 @ \$1.500000 (System Price) - 8,000.000000 Units on hand (PBHO.AX)		1,650.28		79,636.53 CR
24/10/2021	Revaluation - 22/10/2021 @ \$37.650000 (System Price) - 2,000.000000 Units on hand (BHP.AX)		22,253.62		57,382.91 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand (TI1.AX)		100.00		57,282.91 CR
25/10/2021	450571 MORRISON SECURIT (NST.AX)		2,517.00		54,765.91 CR
25/10/2021	Unrealised Gain writeback as at 25/10/2021 (WPL.AX)			3,844.00	58,609.91 CR
29/10/2021	453373 MORRISON SECURIT (OPTIONS.AX)			784.19	59,394.10 CR
02/11/2021	454680 MORRISON SECURIT (TAH.AX)		649.45		58,744.65 CR
08/11/2021	457407 MORRISON SECURIT (OPTIONS.AX)			1,226.00	59,970.65 CR
19/11/2021	463924 MORRISON SECURIT (OPTIONS.AX)			468.38	60,439.03 CR
02/12/2021	470129 MORRISON SECURIT (PBH.AX)		5,635.73		54,803.30 CR
03/12/2021	COMMSEC COMMONWEALTH SEC (PBHO.AX)		6,089.88		48,713.42 CR
09/12/2021	COMMSEC COMMSEC SECURITI (PBH.AX)		3,115.22		45,598.20 CR
09/12/2021	473359 MORRISON SECURIT (OPTIONS.AX)			624.19	46,222.39 CR
14/12/2021	COMMSEC COMMONWEALTH SEC (PBH.AX)			1,590.10	47,812.49 CR
21/12/2021	COMMSEC COMMONWEALTH SEC (PBHO.AX)		3,134.11		44,678.38 CR
24/12/2021	479805 MORRISON SECURIT (OPTIONS.AX)			801.00	45,479.38 CR
10/01/2022	484085 MORRISON SECURIT (OPTIONS.AX)			604.19	46,083.57 CR
21/01/2022	sell options (OPTIONS.AX)		1.65		46,081.92 CR
24/01/2022	490445 MORRISON SECURIT (BHP.AX)		6,013.31		40,068.61 CR
24/01/2022	490445 MORRISON SECURIT (BHP.AX)		214.50		39,854.11 CR
28/01/2022	492446 MORRISON SECURIT (OPTIONS.AX)			368.38	40,222.49 CR
02/02/2022	494394 MORRISON SECURIT (OPTIONS.AX)			824.19	41,046.68 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
11/02/2022	498742 MORRISON SECURIT (OPTIONS.AX)			105.38	41,152.06 CR
14/02/2022	499451 MORRISON SECURIT (OPTIONS.AX)			2,583.40	43,735.46 CR
21/02/2022	502867 MORRISON SECURIT (OPTIONS.AX)			1,103.20	44,838.66 CR
25/02/2022	505752 MORRISON SECURIT (OPTIONS.AX)			611.38	45,450.04 CR
02/03/2022	Revaluation - 02/03/2022 @ \$1.090000 (System Price) - 430,000.000000 Units on hand (AVC.AX)		77,400.00		31,949.96 DR
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand (TAH.AX)		125.00		32,074.96 DR
02/03/2022	Revaluation - 02/03/2022 @ \$10.140000 (System Price) - 3,000.000000 Units on hand (NST.AX)			1,009.12	31,065.84 DR
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)		2,120.00		33,185.84 DR
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand (PBHO.AX)		230.07		33,415.91 DR
02/03/2022	Revaluation - 02/03/2022 @ \$48.320000 (System Price) - 1,000.000000 Units on hand (BHP.AX)			21,796.81	11,619.10 DR
11/03/2022	512546 MORRISON SECURIT (OPTIONS.AX)			718.38	10,900.72 DR
16/03/2022	514541 MORRISON SECURIT (OPTIONS.AX)			1,154.19	9,746.53 DR
18/03/2022	515754 MORRISON SECURIT (OPTIONS.AX)			700.90	9,045.63 DR
28/03/2022	REF: 2294816 TRIAD LIFE SCIEN (TRIAD)			14,978.93	5,933.30 CR
20/04/2022	530501 MORRISON SECURIT (OPTIONS.AX)			3,266.80	9,200.10 CR
22/04/2022	531876 MORRISON SECURIT (OPTIONS.AX)			203.73	9,403.83 CR
26/04/2022	532548 MORRISON SECURIT (NST.AX)			424.12	9,827.95 CR
28/04/2022	COMMSEC COMMONWEALTH SEC (PBH.AX)		1,809.90		8,018.05 CR
21/05/2022	sell options (OPTIONS.AX)		5.50		8,012.55 CR
27/05/2022	sell options (OPTIONS.AX)		5.60		8,006.95 CR
31/05/2022	547424 MORRISON SECURIT (OPTIONS.AX)			266.80	8,273.75 CR
02/06/2022	2572887 FinClear Service (BVR.AX)			2,367.48	10,641.23 CR
03/06/2022	549165 MORRISON SECURIT (WDS.AX)		68.30		10,572.93 CR
17/06/2022	555449 MORRISON SECURIT (OPTIONS.AX)			368.38	10,941.31 CR
22/06/2022	Sale of PBH (PBH.AX)			750.10	11,691.41 CR
22/06/2022	557462 MORRISON SECURIT (OPTIONS.AX)			883.40	12,574.81 CR
22/06/2022	Revaluation - 22/06/2022 @ \$1.015000 (System Price) - 440,000.000000 Units on hand (AVC.AX)		31,419.95		18,845.14 DR
22/06/2022	Revaluation - 22/06/2022 @ \$2.740000 (System Price) - 20,000.000000 Units on hand (PBH.AX)		20,612.50		39,457.64 DR
22/06/2022	Revaluation - 22/06/2022 @ \$0.000000 - 0.000000 Units on hand (NST.AX)		1,009.12		40,466.76 DR
22/06/2022	Revaluation - 20/06/2022 @ \$1.270000 (System Price) - 19,923.000000 Units on hand (USQ.AX)			291.72	40,175.04 DR
22/06/2022	Revaluation - 22/06/2022 @ \$41.030000 (System Price) - 1,000.000000 Units on hand (BHP.AX)		7,290.00		47,465.04 DR
22/06/2022	Revaluation - 22/06/2022 @ \$21.830000 (System Price) - 2,000.000000 Units on hand (ANZ.AX)		10,043.76		57,508.80 DR
22/06/2022	Revaluation - 20/06/2022 @ \$1.270000 (System Price) - 50,000.000000 Units on		2,661.97		60,170.77 DR


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Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (USQ.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$1.200000 (Exit) - 70,000.000000 Units on hand (USOU)			14,000.00	46,170.77 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 (Custom) - 38,375.000000 Units on hand (BSP3716AU)		51,233.20		97,403.97 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.060000 (System Price) - 440,000.000000 Units on hand (AVC.AX)			19,800.00	77,603.97 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.680000 (System Price) - 20,000.000000 Units on hand (PBH.AX)		1,200.00		78,803.97 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 (Custom) - 38,375.000000 Units on hand (BSP1505AU)		65,367.36		144,171.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.531100 (Exit) - 40,000.000000 Units on hand (ZZZ3090AU)			4,520.00	139,651.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.300000 (System Price) - 50,000.000000 Units on hand (USQ.AX)			1,500.00	138,151.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.496500 (Exit) - 50,000.000000 Units on hand (ZZZ3093AU)		6,590.00		144,741.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (System Price) - 1,000.000000 Units on hand (BHP.AX)			220.00	144,521.33 DR
30/06/2022	Revaluation - 30/06/2022 @ \$22.030000 (System Price) - 2,000.000000 Units on hand (ANZ.AX)			400.00	144,121.33 DR
30/06/2022	Sell Blue Sky Priv Medical (ZZZ3086)		50,000.00		194,121.33 DR
30/06/2022	Unrealised Gain writeback as at 30/06/2022 (ZZZ3086)			50,000.00	144,121.33 DR
			422,248.71	278,127.38	144,121.33 DR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
01/02/2022	Transfer To McQueen Accounting Comm		990.00		990.00 DR
			990.00		990.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
04/02/2022	ATO009000015928609 ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
01/02/2022	Transfer To McQueen Accounting Comm		330.00		330.00 DR
			330.00		330.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension) (MASPET00002P)</u>					
16/07/2021	Transfer To C Mason CommBank App Pe		5,000.00		5,000.00 DR
24/08/2021	Transfer To C Mason CommBank App Pe		4,689.92		9,689.92 DR
30/09/2021	Transfer To C Mason CommBank App Pe		3,000.00		12,689.92 DR
26/10/2021	Transfer To C Mason CommBank App Pe		2,619.20		15,309.12 DR
21/11/2021	Transfer To C Mason CommBank App Pe		5,000.00		20,309.12 DR
03/12/2021	Transfer To C Mason CommBank App Pe		5,000.00		25,309.12 DR
02/01/2022	Transfer To C Mason CommBank App Pe		5,000.00		30,309.12 DR


Mason Superannuation Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2022	Transfer To C Mason CommBank App Pe		10,000.00		40,309.12 DR
23/02/2022	Transfer To C Mason CommBank App Pe		22,000.00		62,309.12 DR
04/04/2022	Transfer To C Mason CommBank App Pe		11,646.40		73,955.52 DR
31/05/2022	Transfer To C Mason CommBank App Pe		5,000.00		78,955.52 DR
24/06/2022	Transfer To C Mason CommBank App Pe		5,055.46		84,010.98 DR
			84,010.98		84,010.98 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 11) (MASPET00013P)</u>					
27/07/2021	Pension drawdown		310.08		310.08 DR
			310.08		310.08 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 12) (MASPET00014P)</u>					
25/10/2021	Take up pension payment		380.80		380.80 DR
			380.80		380.80 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 13) (MASPET00015P)</u>					
03/03/2022	Pension payment		353.60		353.60 DR
			353.60		353.60 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 14) (MASPET00016P)</u>					
23/06/2022	Pension payment		237.15		237.15 DR
			237.15		237.15 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
24/10/2021	Create Entries - Franking Credits Adjustment - 24/10/2021			1,815.41	1,815.41 CR
24/10/2021	Create Entries - Income Tax Expense - 24/10/2021		54.72		1,760.69 CR
02/03/2022	Create Entries - Income Tax Expense - 02/03/2022		28.35		1,732.34 CR
22/06/2022	Create Entries - Franking Credits Adjustment - 22/06/2022			3,316.01	5,048.35 CR
22/06/2022	Create Entries - Income Tax Expense - 22/06/2022		62.40		4,985.95 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			0.12	4,986.07 CR
			145.47	5,131.54	4,986.07 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
16/07/2021	System Member Journals			5,000.00	5,000.00 CR
26/07/2021	Create Entries - Profit/Loss Allocation - 26/07/2021		44,036.84		39,036.84 DR
27/07/2021	System Member Journals		310.08		39,346.92 DR
27/07/2021	System Member Journals			310.08	39,036.84 DR
24/08/2021	System Member Journals			4,689.92	34,346.92 DR
30/09/2021	System Member Journals			3,000.00	31,346.92 DR
24/10/2021	Create Entries - Profit/Loss Allocation - 24/10/2021		20,971.99		52,318.91 DR
25/10/2021	System Member Journals		380.80		52,699.71 DR
25/10/2021	System Member Journals			380.80	52,318.91 DR
26/10/2021	System Member Journals			2,619.20	49,699.71 DR
21/11/2021	System Member Journals			5,000.00	44,699.71 DR
03/12/2021	System Member Journals			5,000.00	39,699.71 DR
02/01/2022	System Member Journals			5,000.00	34,699.71 DR
01/02/2022	System Member Journals			10,000.00	24,699.71 DR

Mason Superannuation Fund
General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
23/02/2022	System Member Journals			22,000.00	2,699.71 DR
02/03/2022	Create Entries - Profit/Loss Allocation - 02/03/2022			19,116.35	16,416.64 CR
02/03/2022	Create Entries - Income Tax Expense Allocation - 02/03/2022		38.85		16,377.79 CR
03/03/2022	System Member Journals		353.60		16,024.19 CR
03/03/2022	System Member Journals			353.60	16,377.79 CR
04/04/2022	System Member Journals			11,646.40	28,024.19 CR
31/05/2022	System Member Journals			5,000.00	33,024.19 CR
22/06/2022	Create Entries - Profit/Loss Allocation - 22/06/2022		14,527.88		18,496.31 CR
23/06/2022	System Member Journals		237.15		18,259.16 CR
23/06/2022	System Member Journals			237.15	18,496.31 CR
24/06/2022	System Member Journals			5,055.46	23,551.77 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			82,474.95	106,026.72 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		0.12		106,026.60 CR
			80,857.31	186,883.91	106,026.60 CR

Opening Balance (50010)

(Opening Balance) Mason, Peter - Pension (Account Based Pension) (MASPET00002P)

01/07/2021	Opening Balance				526,648.56 CR
01/07/2021	Close Period Journal			428,589.55	955,238.11 CR
				428,589.55	955,238.11 CR

Contributions (52420)

(Contributions) Mason, Peter - Accumulation (MASPET00003A)

01/07/2021	Opening Balance				1,796.30 CR
01/07/2021	Close Period Journal		1,796.30		0.00 DR
27/07/2021	System Member Journals			364.80	364.80 CR
25/10/2021	System Member Journals			448.00	812.80 CR
03/03/2022	System Member Journals			416.00	1,228.80 CR
23/06/2022	System Member Journals			237.15	1,465.95 CR
			1,796.30	1,465.95	1,465.95 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Mason, Peter - Pension (Account Based Pension) (MASPET00002P)

01/07/2021	Opening Balance				516,491.40 CR
01/07/2021	Close Period Journal		516,491.40		0.00 DR
26/07/2021	Create Entries - Profit/Loss Allocation - 26/07/2021			44,036.84	44,036.84 CR
24/10/2021	Create Entries - Profit/Loss Allocation - 24/10/2021			20,971.99	65,008.83 CR
02/03/2022	Create Entries - Profit/Loss Allocation - 02/03/2022		19,116.35		45,892.48 CR
22/06/2022	Create Entries - Profit/Loss Allocation - 22/06/2022			14,527.88	60,420.36 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		82,474.95		22,054.59 DR
			618,082.70	79,536.71	22,054.59 DR

Income Tax (53330)

(Income Tax) Mason, Peter - Pension (Account Based Pension) (MASPET00002P)

01/07/2021	Opening Balance				38.97 CR
01/07/2021	Close Period Journal		38.97		0.00 DR

Mason Superannuation Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/03/2022	Create Entries - Income Tax Expense Allocation - 02/03/2022			38.85	38.85 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			0.12	38.97 CR
			38.97	38.97	38.97 CR

Contributions Tax (53800)

(Contributions Tax) Mason, Peter - Accumulation (MASPET00003A)

01/07/2021	Opening Balance				237.12 DR
01/07/2021	Close Period Journal			237.12	0.00 DR
27/07/2021	System Member Journals		54.72		54.72 DR
25/10/2021	System Member Journals		67.20		121.92 DR
03/03/2022	System Member Journals		62.40		184.32 DR
			184.32	237.12	184.32 DR

Pensions Paid (54160)

(Pensions Paid) Mason, Peter - Pension (Account Based Pension) (MASPET00002P)

01/07/2021	Opening Balance				87,940.82 DR
01/07/2021	Close Period Journal			87,940.82	0.00 DR
16/07/2021	System Member Journals		5,000.00		5,000.00 DR
24/08/2021	System Member Journals		4,689.92		9,689.92 DR
30/09/2021	System Member Journals		3,000.00		12,689.92 DR
26/10/2021	System Member Journals		2,619.20		15,309.12 DR
21/11/2021	System Member Journals		5,000.00		20,309.12 DR
03/12/2021	System Member Journals		5,000.00		25,309.12 DR
02/01/2022	System Member Journals		5,000.00		30,309.12 DR
01/02/2022	System Member Journals		10,000.00		40,309.12 DR
23/02/2022	System Member Journals		22,000.00		62,309.12 DR
04/04/2022	System Member Journals		11,646.40		73,955.52 DR
31/05/2022	System Member Journals		5,000.00		78,955.52 DR
24/06/2022	System Member Journals		5,055.46		84,010.98 DR
			84,010.98	87,940.82	84,010.98 DR

(Pensions Paid) Mason, Peter - Pension (Account Based Pension 6) (MASPET00008P)

01/07/2021	Opening Balance				335.92 DR
01/07/2021	Close Period Journal			335.92	0.00 DR
				335.92	0.00 DR

(Pensions Paid) Mason, Peter - Pension (Account Based Pension 7) (MASPET00009P)

01/07/2021	Opening Balance				335.92 DR
01/07/2021	Close Period Journal			335.92	0.00 DR
				335.92	0.00 DR

(Pensions Paid) Mason, Peter - Pension (Account Based Pension 8) (MASPET00010P)


01/07/2021	Opening Balance				335.92 DR
01/07/2021	Close Period Journal			335.92	0.00 DR
				335.92	0.00 DR

(Pensions Paid) Mason, Peter - Pension (Account Based Pension 9) (MASPET00011P)

01/07/2021	Opening Balance				335.92 DR
01/07/2021	Close Period Journal			335.92	0.00 DR
				335.92	0.00 DR

(Pensions Paid) Mason, Peter - Pension (Account Based Pension 10) (MASPET00012P)


Mason Superannuation Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				215.50 DR
01/07/2021	Close Period Journal			215.50	0.00 DR
				215.50	0.00 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 11) (MASPET00013P)</u>					
27/07/2021	System Member Journals		310.08		310.08 DR
			310.08		310.08 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 12) (MASPET00014P)</u>					
25/10/2021	System Member Journals		380.80		380.80 DR
			380.80		380.80 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 13) (MASPET00015P)</u>					
03/03/2022	System Member Journals		353.60		353.60 DR
			353.60		353.60 DR
<u>(Pensions Paid) Mason, Peter - Pension (Account Based Pension 14) (MASPET00016P)</u>					
23/06/2022	System Member Journals		237.15		237.15 DR
			237.15		237.15 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 6) (MASPET00008P)</u>					
01/07/2021	Opening Balance				335.92 CR
01/07/2021	Close Period Journal		335.92		0.00 DR
			335.92		0.00 DR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 7) (MASPET00009P)</u>					
01/07/2021	Opening Balance				335.92 CR
01/07/2021	Close Period Journal		335.92		0.00 DR
			335.92		0.00 DR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 8) (MASPET00010P)</u>					
01/07/2021	Opening Balance				335.92 CR
01/07/2021	Close Period Journal		335.92		0.00 DR
			335.92		0.00 DR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 9) (MASPET00011P)</u>					
01/07/2021	Opening Balance				335.92 CR
01/07/2021	Close Period Journal		335.92		0.00 DR
			335.92		0.00 DR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 10) (MASPET00012P)</u>					
01/07/2021	Opening Balance				215.50 CR
01/07/2021	Close Period Journal		215.50		0.00 DR
			215.50		0.00 DR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 11) (MASPET00013P)</u>					
27/07/2021	New Pension Member			310.08	310.08 CR
				310.08	310.08 CR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 12) (MASPET00014P)</u>					
25/10/2021	New Pension Member			380.80	380.80 CR
				380.80	380.80 CR
<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 13) (MASPET00015P)</u>					
03/03/2022	New Pension Member			353.60	353.60 CR

Mason Superannuation Fund General Ledger



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Transaction Date	Description	Units	Debit	Credit	Balance \$
				353.60	353.60 CR
	<u>(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 14) (MASPET00016P)</u>				
23/06/2022	New Pension Member			237.15	237.15 CR
				237.15	237.15 CR
	Internal Transfers Out (57100)				
	<u>(Internal Transfers Out) Mason, Peter - Accumulation (MASPET00003A)</u>				
01/07/2021	Opening Balance				1,559.18 DR
01/07/2021	Close Period Journal			1,559.18	0.00 DR
27/07/2021	New Pension Member		310.08		310.08 DR
25/10/2021	New Pension Member		380.80		690.88 DR
03/03/2022	New Pension Member		353.60		1,044.48 DR
23/06/2022	New Pension Member		237.15		1,281.63 DR
			1,281.63	1,559.18	1,281.63 DR
	Bank Accounts (60400)				
	<u>Cash at Bank (CASHMASON)</u>				
01/07/2021	Opening Balance				46,168.46 DR
05/07/2021	2211685 PERSHING SECURIT [2217512 PERSHING SECURIT]			8,640.00	37,528.46 DR
05/07/2021	10628058 MORGANS FINANCIA			20,000.00	17,528.46 DR
05/07/2021	2211685 PERSHING SECURIT [2217512 PERSHING SECURIT]		8,640.00		26,168.46 DR
06/07/2021	COMMSEC COMMONWEALTH SEC		13,684.47		39,852.93 DR
08/07/2021	COMMSEC COMMONWEALTH SEC		3,715.73		43,568.66 DR
12/07/2021	COMMSEC COMMONWEALTH SEC		9,580.05		53,148.71 DR
13/07/2021	10650373 MORGANS FINANCIA		23,920.80		77,069.51 DR
14/07/2021	COMMSEC COMMSEC SECURITI			7,809.90	69,259.61 DR
16/07/2021	401623 MORRISON SECURIT			5.50	69,254.11 DR
16/07/2021	Transfer To C Mason CommBank App Pe			5,000.00	64,254.11 DR
19/07/2021	2226414 PERSHING SECURIT		12,809.16		77,063.27 DR
19/07/2021	402337 MORRISON SECURIT			50,275.00	26,788.27 DR
21/07/2021	403685 MORRISON SECURIT		2,301.88		29,090.15 DR
22/07/2021	COMMSEC COMMONWEALTH SEC		6,550.10		35,640.25 DR
26/07/2021	COMMSEC COMMONWEALTH SEC		19,570.05		55,210.30 DR
27/07/2021	COMMSEC COMMONWEALTH SEC		16,090.05		71,300.35 DR
27/07/2021	406334 MORRISON SECURIT		1,401.00		72,701.35 DR
27/07/2021	PASCH2107260010005 PRECISION CH		364.80		73,066.15 DR
29/07/2021	COMMSEC COMMSEC SECURITI			11,329.85	61,736.30 DR
02/08/2021	COMMSEC COMMONWEALTH SEC		9,000.10		70,736.40 DR
06/08/2021	COMMSEC COMMSEC SECURITI			34,644.73	36,091.67 DR
12/08/2021	COMMSEC COMMONWEALTH SEC		14,970.05		51,061.72 DR
16/08/2021	COMMSEC COMMSEC SECURITI			6,449.90	44,611.82 DR
19/08/2021	COMMSEC COMMONWEALTH SEC		1,715.88		46,327.70 DR
20/08/2021	COMMSEC COMMONWEALTH SEC		10,270.05		56,597.75 DR
20/08/2021	418710 MORRISON SECURIT		4,134.83		60,732.58 DR
23/08/2021	COMMSEC COMMONWEALTH SEC		20,570.05		81,302.63 DR
23/08/2021	419388 MORRISON SECURIT			48,776.81	32,525.82 DR
24/08/2021	COMMSEC COMMONWEALTH SEC		31,415.76		63,941.58 DR

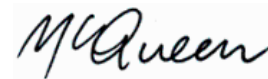
Mason Superannuation Fund
General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/08/2021	Transfer To C Mason CommBank App Pe			5,000.00	58,941.58 DR
25/08/2021	COMMSEC COMMONWEALTH SEC		5,480.05		64,421.63 DR
27/08/2021	COMMSEC COMMSEC SECURITI			42,359.80	22,061.83 DR
08/09/2021	COMMSEC COMMONWEALTH SEC		21,840.78		43,902.61 DR
14/09/2021	COMMSEC COMMONWEALTH SEC		11,940.25		55,842.86 DR
16/09/2021	432194 MORRISON SECURIT		1,302.00		57,144.86 DR
16/09/2021	I01804 BSAILDISTRI MSC ATF Student		1,158.43		58,303.29 DR
16/09/2021	I01804 BSAILDISTRI MSC ATF Student		516.13		58,819.42 DR
16/09/2021	COMMSEC COMMONWEALTH SEC		480.10		59,299.52 DR
17/09/2021	001265203512 TAH FNL DIV		700.00		59,999.52 DR
17/09/2021	432940 MORRISON SECURIT			0.55	59,998.97 DR
20/09/2021	COMMSEC COMMSEC SECURITI			539.90	59,459.07 DR
20/09/2021	433769 MORRISON SECURIT			48,776.81	10,682.26 DR
21/09/2021	AF384-01233612 BHP GROUP DIV		2,715.27		13,397.53 DR
24/09/2021	INT21-00686667 WOODSIDE		820.68		14,218.21 DR
28/09/2021	437813 MORRISON SECURIT		2,264.64		16,482.85 DR
30/09/2021	COMMSEC COMMONWEALTH SEC		3,260.92		19,743.77 DR
30/09/2021	Transfer To C Mason CommBank App Pe			3,000.00	16,743.77 DR
04/10/2021	440646 MORRISON SECURIT			91.62	16,652.15 DR
11/10/2021	443855 MORRISON SECURIT		654.19		17,306.34 DR
13/10/2021	445111 MORRISON SECURIT		954.19		18,260.53 DR
22/10/2021	449908 MORRISON SECURIT			3.85	18,256.68 DR
25/10/2021	PASCH2110240000784 PRECISION CH		448.00		18,704.68 DR
25/10/2021	450571 MORRISON SECURIT			3,271.13	15,433.55 DR
26/10/2021	Transfer To C Mason CommBank App Pe			3,000.00	12,433.55 DR
26/10/2021	COMMSEC COMMSEC SECURITI			6,019.95	6,413.60 DR
29/10/2021	453373 MORRISON SECURIT		784.19		7,197.79 DR
02/11/2021	454680 MORRISON SECURIT		818.58		8,016.37 DR
08/11/2021	457407 MORRISON SECURIT		1,226.00		9,242.37 DR
19/11/2021	463924 MORRISON SECURIT		468.38		9,710.75 DR
21/11/2021	Transfer To C Mason CommBank App Pe			5,000.00	4,710.75 DR
02/12/2021	470129 MORRISON SECURIT		43,171.24		47,881.99 DR
03/12/2021	COMMSEC COMMONWEALTH SEC		2,980.05		50,862.04 DR
03/12/2021	Transfer To C Mason CommBank App Pe			5,000.00	45,862.04 DR
07/12/2021	SQYT2DISTRIBUTION MSC ATF SQYT2		1,208.23		47,070.27 DR
09/12/2021	473359 MORRISON SECURIT		624.19		47,694.46 DR
09/12/2021	COMMSEC COMMSEC SECURITI			20,411.66	27,282.80 DR
14/12/2021	COMMSEC COMMONWEALTH SEC		23,370.05		50,652.85 DR
21/12/2021	COMMSEC COMMONWEALTH SEC		1,102.33		51,755.18 DR
24/12/2021	479805 MORRISON SECURIT		801.00		52,556.18 DR
02/01/2022	Transfer To C Mason CommBank App Pe			5,000.00	47,556.18 DR
10/01/2022	484085 MORRISON SECURIT		604.19		48,160.37 DR
21/01/2022	489714 MORRISON SECURIT			1.65	48,158.72 DR
24/01/2022	490445 MORRISON SECURIT		63,109.45		111,268.17 DR
28/01/2022	492446 MORRISON SECURIT		368.38		111,636.55 DR
01/02/2022	Transfer To McQueen Accounting Comm			1,320.00	110,316.55 DR
01/02/2022	Transfer To C Mason CommBank App Pe			10,000.00	100,316.55 DR


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Transaction Date	Description	Units	Debit	Credit	Balance \$
02/02/2022	494394 MORRISON SECURIT		824.19		101,140.74 DR
03/02/2022	BSAILSQPT2DISTR MSC ATF Student		25,081.70		126,222.44 DR
03/02/2022	SQYT2DISTR MSC ATF Student		25,074.73		151,297.17 DR
04/02/2022	ATO009000015928609 ATO		2,201.09		153,498.26 DR
11/02/2022	498742 MORRISON SECURIT		105.38		153,603.64 DR
14/02/2022	499451 MORRISON SECURIT		2,583.40		156,187.04 DR
21/02/2022	502867 MORRISON SECURIT		1,103.20		157,290.24 DR
23/02/2022	Transfer To C Mason CommBank App Pe			22,000.00	135,290.24 DR
25/02/2022	505752 MORRISON SECURIT		611.38		135,901.62 DR
03/03/2022	PASCH2203010007092 PRECISION CH		416.00		136,317.62 DR
11/03/2022	512546 MORRISON SECURIT		718.38		137,036.00 DR
16/03/2022	514541 MORRISON SECURIT		1,154.19		138,190.19 DR
18/03/2022	515754 MORRISON SECURIT		700.90		138,891.09 DR
21/03/2022	516297 MORRISON SECURIT			45,247.50	93,643.59 DR
28/03/2022	REF: 2294816 TRIAD LIFE SCIEN		67,488.87		161,132.46 DR
28/03/2022	BSAILSQPT2DISTR MSC ATF Student		7,980.84		169,113.30 DR
28/03/2022	AI385-00535703 BHP GROUP DIV		2,080.56		171,193.86 DR
29/03/2022	SQYT2DISTR MSC ATF Student		425.48		171,619.34 DR
29/03/2022	001275777047 NST ITM DIV		300.00		171,919.34 DR
30/03/2022	Transfer To US Opportunities CommBa			70,000.00	101,919.34 DR
04/04/2022	Transfer To C Mason CommBank App Pe			12,000.00	89,919.34 DR
14/04/2022	COMMSEC COMMSEC SECURITI			12,433.70	77,485.64 DR
20/04/2022	530501 MORRISON SECURIT		3,266.80		80,752.44 DR
21/04/2022	COMMSEC COMMSEC SECURITI			16,729.95	64,022.49 DR
22/04/2022	531876 MORRISON SECURIT		203.73		64,226.22 DR
22/04/2022	2533660 FinClear Service			7,623.00	56,603.22 DR
26/04/2022	532548 MORRISON SECURIT		30,589.19		87,192.41 DR
28/04/2022	COMMSEC COMMONWEALTH SEC		14,920.05		102,112.46 DR
06/05/2022	COMMSEC COMMSEC SECURITI			7,516.20	94,596.26 DR
10/05/2022	538190 MORRISON SECURIT			53,703.76	40,892.50 DR
17/05/2022	COMMSEC COMMSEC SECURITI			392.50	40,500.00 DR
20/05/2022	543138 MORRISON SECURIT			5.50	40,494.50 DR
23/05/2022	543974 MORRISON SECURIT			30,165.00	10,329.50 DR
26/05/2022	S00064926543 US STUDENT HOUSI		250.16		10,579.66 DR
26/05/2022	545591 MORRISON SECURIT			5.60	10,574.06 DR
31/05/2022	547424 MORRISON SECURIT		266.80		10,840.86 DR
31/05/2022	Transfer To C Mason CommBank App Pe			5,000.00	5,840.86 DR
02/06/2022	2572887 FinClear Service		9,990.48		15,831.34 DR
03/06/2022	549165 MORRISON SECURIT		5,288.50		21,119.84 DR
09/06/2022	COMMSEC COMMSEC SECURITI			4,668.09	16,451.75 DR
17/06/2022	555449 MORRISON SECURIT		368.38		16,820.13 DR
21/06/2022	COMMSEC COMMSEC SECURITI			8,569.85	8,250.28 DR
22/06/2022	557462 MORRISON SECURIT		883.40		9,133.68 DR
23/06/2022	ATO001000016725162 ATO		237.15		9,370.83 DR
24/06/2022	SQYT2DISTR MSC ATF Student		790.06		10,160.89 DR
24/06/2022	SQYT2DISTR MSC ATF Student		685.55		10,846.44 DR
24/06/2022	Transfer To C Mason CommBank App Pe			7,000.00	3,846.44 DR

Mason Superannuation Fund
General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			612,467.24	654,789.26	3,846.44 DR
Derivatives (Options, Hybrids, Future Contracts) (72300)					
<u>Options Account (OPTIONS.AX)</u>					
16/07/2021	401623 MORRISON SECURIT	100.00	5.50		5.50 DR
16/07/2021	Sell options	(100.00)		5.50	0.00 DR
20/07/2021	BHP options	20.00			0.00 DR
21/07/2021	403685 MORRISON SECURIT	(20.00)			0.00 DR
26/07/2021	B NST	50.00			0.00 DR
27/07/2021	406334 MORRISON SECURIT	(50.00)			0.00 DR
19/08/2021	Buy BHP & NST options	60.00			0.00 DR
20/08/2021	418710 MORRISON SECURIT	(60.00)			0.00 DR
15/09/2021	Buy options	50.00			0.00 DR
16/09/2021	432194 MORRISON SECURIT	(50.00)			0.00 DR
17/09/2021	432940 MORRISON SECURIT	10.00	0.55		0.55 DR
18/09/2021	Sell options	(10.00)		0.55	0.00 DR
27/09/2021	B Options	70.00			0.00 DR
28/09/2021	437813 MORRISON SECURIT	(70.00)			0.00 DR
04/10/2021	440646 MORRISON SECURIT	10.00	91.62		91.62 DR
04/10/2021	Sell options	(10.00)		91.62	0.00 DR
10/10/2021	buy options	10.00			0.00 DR
11/10/2021	443855 MORRISON SECURIT	(10.00)			0.00 DR
12/10/2021	Buy options	10.00			0.00 DR
13/10/2021	445111 MORRISON SECURIT	(10.00)			0.00 DR
22/10/2021	449908 MORRISON SECURIT	70.00	3.85		3.85 DR
23/10/2021	Sell options	(70.00)		3.85	0.00 DR
28/10/2021	buy options	10.00			0.00 DR
29/10/2021	453373 MORRISON SECURIT	(10.00)			0.00 DR
07/11/2021	buy options	50.00			0.00 DR
08/11/2021	457407 MORRISON SECURIT	(50.00)			0.00 DR
18/11/2021	buy options	10.00			0.00 DR
19/11/2021	463924 MORRISON SECURIT	(10.00)			0.00 DR
08/12/2021	buy options	10.00			0.00 DR
09/12/2021	473359 MORRISON SECURIT	(10.00)			0.00 DR
23/12/2021	buy options	50.00			0.00 DR
24/12/2021	479805 MORRISON SECURIT	(50.00)			0.00 DR
09/01/2022	buy options	10.00			0.00 DR
10/01/2022	484085 MORRISON SECURIT	(10.00)			0.00 DR
21/01/2022	489714 MORRISON SECURIT	30.00	1.65		1.65 DR
21/01/2022	sell options	(30.00)		1.65	0.00 DR
27/01/2022	buy options	10.00			0.00 DR
28/01/2022	492446 MORRISON SECURIT	(10.00)			0.00 DR
01/02/2022	buy options	10.00			0.00 DR
02/02/2022	494394 MORRISON SECURIT	(10.00)			0.00 DR
10/02/2022	buy options	1.00			0.00 DR
11/02/2022	498742 MORRISON SECURIT	(1.00)			0.00 DR
13/02/2022	buy options	100.00			0.00 DR
14/02/2022	499451 MORRISON SECURIT	(100.00)			0.00 DR

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General Ledger



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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/02/2022	buy options	30.00			0.00 DR
21/02/2022	502867 MORRISON SECURIT	(30.00)			0.00 DR
24/02/2022	buy options	1.00			0.00 DR
25/02/2022	505752 MORRISON SECURIT	(1.00)			0.00 DR
10/03/2022	buy options	1.00			0.00 DR
11/03/2022	512546 MORRISON SECURIT	(1.00)			0.00 DR
15/03/2022	buy options	10.00			0.00 DR
16/03/2022	514541 MORRISON SECURIT	(10.00)			0.00 DR
17/03/2022	buy options	1.00			0.00 DR
18/03/2022	515754 MORRISON SECURIT	(1.00)			0.00 DR
19/04/2022	buy options	200.00			0.00 DR
20/04/2022	530501 MORRISON SECURIT	(200.00)			0.00 DR
21/04/2022	buy options	1.00			0.00 DR
22/04/2022	531876 MORRISON SECURIT	(1.00)			0.00 DR
20/05/2022	543138 MORRISON SECURIT	100.00	5.50		5.50 DR
21/05/2022	sell options	(100.00)		5.50	0.00 DR
26/05/2022	545591 MORRISON SECURIT	1.00	5.60		5.60 DR
27/05/2022	sell options	(1.00)		5.60	0.00 DR
30/05/2022	options	100.00			0.00 DR
31/05/2022	547424 MORRISON SECURIT	(100.00)			0.00 DR
16/06/2022	buy options	10.00			0.00 DR
17/06/2022	555449 MORRISON SECURIT	(10.00)			0.00 DR
21/06/2022	Buy options	100.00			0.00 DR
22/06/2022	557462 MORRISON SECURIT	(100.00)			0.00 DR
		0.00	114.27	114.27	0.00 DR

Shares in Listed Companies (Australian) (77600)

29metals Limited (29M.AX)

01/07/2021	Opening Balance	4,320.00			8,640.00 DR
02/07/2021	Sell 29M	(4,320.00)		8,640.00	0.00 DR
		0.00		8,640.00	0.00 DR

Australia And New Zealand Banking Group Limited (ANZ.AX)

10/05/2022	538190 MORRISON SECURIT	2,000.00	53,703.76		53,703.76 DR
22/06/2022	Revaluation - 22/06/2022 @ \$21.830000 (System Price) - 2,000.000000 Units on hand			10,043.76	43,660.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$22.030000 (System Price) - 2,000.000000 Units on hand		400.00		44,060.00 DR
		2,000.00	54,103.76	10,043.76	44,060.00 DR

Auctus Investment Group Limited (AVC.AX)

01/07/2021	Opening Balance	430,000.00			468,700.00 DR
26/07/2021	Revaluation - 26/07/2021 @ \$1.200000 (System Price) - 430,000.000000 Units on hand		47,300.00		516,000.00 DR
24/10/2021	Revaluation - 22/10/2021 @ \$1.270000 (System Price) - 430,000.000000 Units on hand		30,100.00		546,100.00 DR
02/03/2022	Revaluation - 02/03/2022 @ \$1.090000 (System Price) - 430,000.000000 Units on hand			77,400.00	468,700.00 DR
21/06/2022	COMMSEC COMMSEC SECURITI	10,000.00	9,319.95		478,019.95 DR

Mason Superannuation Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/06/2022	Revaluation - 22/06/2022 @ \$1.015000 (System Price) - 440,000.000000 Units on hand			31,419.95	446,600.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.060000 (System Price) - 440,000.000000 Units on hand		19,800.00		466,400.00 DR
		440,000.00	106,519.95	108,819.95	466,400.00 DR
<u>BHP Group Limited (BHP.AX)</u>					
23/08/2021	419388 MORRISON SECURIT	1,000.00	48,776.81		48,776.81 DR
20/09/2021	433769 MORRISON SECURIT	1,000.00	48,776.81		97,553.62 DR
24/10/2021	Revaluation - 22/10/2021 @ \$37.650000 (System Price) - 2,000.000000 Units on hand			22,253.62	75,300.00 DR
24/01/2022	490445 MORRISON SECURIT	(1,000.00)		48,776.81	26,523.19 DR
02/03/2022	Revaluation - 02/03/2022 @ \$48.320000 (System Price) - 1,000.000000 Units on hand		21,796.81		48,320.00 DR
22/06/2022	Revaluation - 22/06/2022 @ \$41.030000 (System Price) - 1,000.000000 Units on hand			7,290.00	41,030.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (System Price) - 1,000.000000 Units on hand		220.00		41,250.00 DR
		1,000.00	119,570.43	78,320.43	41,250.00 DR
<u>Bellavista Resources Ltd (BVR.AX)</u>					
22/04/2022	2533660 FinClear Service	38,115.00	7,623.00		7,623.00 DR
02/06/2022	2572887 FinClear Service	(38,115.00)		7,623.00	0.00 DR
		0.00	7,623.00	7,623.00	0.00 DR
<u>Caspin Resources Limited (CPN.AX)</u>					
01/07/2021	Opening Balance	15,500.00			25,730.00 DR
06/07/2021	COMMSEC COMMONWEALTH SEC	(5,500.00)		10,577.46	15,152.54 DR
06/07/2021	Unrealised Gain writeback as at 06/07/2021		1,354.15		16,506.69 DR
08/07/2021	COMMSEC COMMONWEALTH SEC	10,000.00	10,729.95		27,236.64 DR
26/07/2021	COMMSEC COMMONWEALTH SEC	(20,000.00)		29,698.73	2,462.09 CR
26/07/2021	Unrealised Gain writeback as at 26/07/2021		2,462.09		0.00 DR
		0.00	14,546.19	40,276.19	0.00 DR
<u>Exopharm Limited (EX1.AX)</u>					
01/07/2021	Opening Balance	50,000.00			28,000.00 DR
22/07/2021	COMMSEC COMMONWEALTH SEC	(15,000.00)		10,819.47	17,180.53 DR
22/07/2021	Unrealised Gain writeback as at 22/07/2021		771.57		17,952.10 DR
26/07/2021	Revaluation - 26/07/2021 @ \$0.510000 (System Price) - 35,000.000000 Units on hand			102.10	17,850.00 DR
29/07/2021	COMMSEC COMMSEC SECURITI	(35,000.00)		19,752.41	1,902.41 CR
29/07/2021	Unrealised Gain writeback as at 29/07/2021		1,800.32		102.09 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand		102.09		0.00 DR
		0.00	2,673.98	30,673.98	0.00 DR
<u>Harvest Technology Group Ltd (HTG.AX)</u>					
01/07/2021	Opening Balance	100,000.00			32,000.00 DR
12/07/2021	COMMSEC COMMONWEALTH SEC	(30,000.00)		10,526.62	21,473.38 DR
12/07/2021	Unrealised Gain writeback as at 12/07/2021		294.83		21,768.21 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
14/07/2021	COMMSEC COMMSEC SECURITI	(30,000.00)		10,222.46	11,545.75 DR
14/07/2021	Unrealised Gain writeback as at 14/07/2021		294.83		11,840.58 DR
26/07/2021	Revaluation - 26/07/2021 @ \$0.310000 (System Price) - 40,000.000000 Units on hand		559.42		12,400.00 DR
29/07/2021	COMMSEC COMMSEC SECURITI	60,000.00	19,829.95		32,229.95 DR
02/08/2021	COMMSEC COMMONWEALTH SEC	(50,000.00)		16,576.21	15,653.74 DR
02/08/2021	Unrealised Gain writeback as at 02/08/2021		196.56		15,850.30 DR
12/08/2021	COMMSEC COMMONWEALTH SEC	(50,000.00)		15,487.44	362.86 DR
12/08/2021	Unrealised Gain writeback as at 12/08/2021		196.55		559.41 DR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand			559.41	0.00 DR
		0.00	21,372.14	53,372.14	0.00 DR
<u>Northern Star Resources Ltd (NST.AX)</u>					
25/10/2021	450571 MORRISON SECURIT	5,000.00	49,018.13		49,018.13 DR
24/01/2022	490445 MORRISON SECURIT	(2,000.00)		19,607.25	29,410.88 DR
02/03/2022	Revaluation - 02/03/2022 @ \$10.140000 (System Price) - 3,000.000000 Units on hand		1,009.12		30,420.00 DR
26/04/2022	532548 MORRISON SECURIT	(3,000.00)		29,410.88	1,009.12 DR
22/06/2022	Revaluation - 22/06/2022 @ \$0.000000 - 0.000000 Units on hand			1,009.12	0.00 DR
		0.00	50,027.25	50,027.25	0.00 DR
<u>Pointsbet Holdings Limited (PBH.AX)</u>					
06/08/2021	COMMSEC COMMSEC SECURITI	6,000.00	58,694.83		58,694.83 DR
19/08/2021	COMMSEC COMMONWEALTH SEC	(3,000.00)		29,347.41	29,347.42 DR
19/08/2021	Unrealised Gain writeback as at 19/08/2021		0.01		29,347.43 DR
20/08/2021	COMMSEC COMMONWEALTH SEC	(1,000.00)		9,782.47	19,564.96 DR
23/08/2021	COMMSEC COMMONWEALTH SEC	(2,000.00)		19,564.94	0.02 DR
27/08/2021	COMMSEC COMMSEC SECURITI	3,000.00	31,359.90		31,359.92 DR
08/09/2021	COMMSEC COMMONWEALTH SEC	(3,000.00)		31,359.90	0.02 DR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand			0.02	0.00 DR
02/11/2021	454680 MORRISON SECURIT	6,000.00	48,806.97		48,806.97 DR
02/12/2021	470129 MORRISON SECURIT	(6,000.00)		48,806.97	0.00 DR
09/12/2021	COMMSEC COMMSEC SECURITI	3,000.00	21,779.95		21,779.95 DR
14/12/2021	COMMSEC COMMONWEALTH SEC	(3,000.00)		21,779.95	0.00 DR
21/03/2022	516297 MORRISON SECURIT	10,000.00	45,247.50		45,247.50 DR
21/04/2022	COMMSEC COMMSEC SECURITI	5,000.00	16,729.95		61,977.45 DR
28/04/2022	COMMSEC COMMONWEALTH SEC	(5,000.00)		16,729.95	45,247.50 DR
23/05/2022	543974 MORRISON SECURIT	10,000.00	30,165.00		75,412.50 DR
21/06/2022	COMMSEC COMMSEC SECURITI	5,000.00	9,919.95		85,332.45 DR
22/06/2022	Sale of PBH	(5,000.00)		9,919.95	75,412.50 DR
22/06/2022	Revaluation - 22/06/2022 @ \$2.740000 (System Price) - 20,000.000000 Units on hand			20,612.50	54,800.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.680000 (System Price) - 20,000.000000 Units on hand			1,200.00	53,600.00 DR
		20,000.00	262,704.06	209,104.06	53,600.00 DR
<u>Pointsbet Holdings Limited (PBHO.AX)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance	10,000.00			23,000.00 DR
08/07/2021	COMMSEC COMMONWEALTH SEC	(3,500.00)		9,687.80	13,312.20 DR
08/07/2021	Unrealised Gain writeback as at 08/07/2021		1,382.45		14,694.65 DR
26/07/2021	Revaluation - 26/07/2021 @ \$2.550000 (System Price) - 6,500.000000 Units on hand		1,880.35		16,575.00 DR
27/07/2021	COMMSEC COMMONWEALTH SEC	(6,500.00)		17,262.05	687.05 CR
27/07/2021	Unrealised Gain writeback as at 27/07/2021		2,567.40		1,880.35 DR
19/08/2021	COMMSEC COMMONWEALTH SEC	18,440.00	34,874.27		36,754.62 DR
24/08/2021	COMMSEC COMMONWEALTH SEC	(15,440.00)		29,200.58	7,554.04 DR
27/08/2021	COMMSEC COMMSEC SECURITI	(3,000.00)		5,673.69	1,880.35 DR
08/09/2021	COMMSEC COMMONWEALTH SEC	3,000.00	5,569.95		7,450.30 DR
14/09/2021	COMMSEC COMMONWEALTH SEC	(3,000.00)		5,569.95	1,880.35 DR
16/09/2021	COMMSEC COMMONWEALTH SEC	4,000.00	6,099.95		7,980.30 DR
20/09/2021	COMMSEC COMMSEC SECURITI	6,000.00	8,719.95		16,700.25 DR
30/09/2021	COMMSEC COMMONWEALTH SEC	(2,000.00)		3,049.97	13,650.28 DR
24/10/2021	Revaluation - 22/10/2021 @ \$1.500000 (System Price) - 8,000.000000 Units on hand			1,650.28	12,000.00 DR
26/10/2021	COMMSEC COMMSEC SECURITI	4,000.00	6,019.95		18,019.95 DR
03/12/2021	COMMSEC COMMONWEALTH SEC	(6,000.00)		9,069.93	8,950.02 DR
09/12/2021	COMMSEC COMMSEC SECURITI	(3,085.00)		4,483.51	4,466.51 DR
21/12/2021	COMMSEC COMMONWEALTH SEC	(2,915.00)		4,236.44	230.07 DR
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand			230.07	0.00 DR
		0.00	67,114.27	90,114.27	0.00 DR
Pexa Group Limited (PXA.AX)					
14/07/2021	COMMSEC COMMSEC SECURITI	1,000.00	17,689.95		17,689.95 DR
26/07/2021	Revaluation - 26/07/2021 @ \$17.140000 (System Price) - 1,000.000000 Units on hand			549.95	17,140.00 DR
06/08/2021	COMMSEC COMMSEC SECURITI	(1,000.00)		17,689.95	549.95 CR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand		549.95		0.00 DR
		0.00	18,239.90	18,239.90	0.00 DR
Superloop Limited (SLC.AX)					
01/07/2021	Opening Balance	14,000.00			13,020.00 DR
19/07/2021	2226414 PERSHING SECURIT	(14,000.00)		13,020.00	0.00 DR
		0.00		13,020.00	0.00 DR
Silk Logistics Holdings Limited (SLH.AX)					
05/07/2021	10628058 MORGANS FINAN CIA	10,000.00	20,000.00		20,000.00 DR
13/07/2021	10650373 MORGANS FINAN CIA	(10,000.00)		20,000.00	0.00 DR
		0.00	20,000.00	20,000.00	0.00 DR
Tabcorp Holdings Limited (TAH.AX)					
19/07/2021	402337 MORRISON SECURIT	10,000.00	50,275.00		50,275.00 DR
26/07/2021	Revaluation - 26/07/2021 @ \$4.920000 (System Price) - 10,000.000000 Units on hand			1,075.00	49,200.00 DR
24/10/2021	Revaluation - 22/10/2021 @ \$5.040000 (System Price) - 10,000.000000 Units on hand		1,200.00		50,400.00 DR
02/11/2021	454680 MORRISON SECURIT	(10,000.00)		50,275.00	125.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand			125.00	0.00 DR
		0.00	51,475.00	51,475.00	0.00 DR
<u>Tombador Iron Limited (TI1.AX)</u>					
01/07/2021	Opening Balance	200,000.00			17,000.00 DR
06/07/2021	COMMSEC COMMONWEALTH SEC	(35,358.00)		3,541.09	13,458.91 DR
06/07/2021	Unrealised Gain writeback as at 06/07/2021		535.66		13,994.57 DR
08/07/2021	COMMSEC COMMONWEALTH SEC	(64,642.00)		6,473.88	7,520.69 DR
08/07/2021	Unrealised Gain writeback as at 08/07/2021		979.31		8,500.00 DR
26/07/2021	Revaluation - 26/07/2021 @ \$0.086000 (System Price) - 100,000.000000 Units on hand		100.00		8,600.00 DR
29/07/2021	COMMSEC COMMSEC SECURITI	100,000.00	8,619.95		17,219.95 DR
02/08/2021	COMMSEC COMMONWEALTH SEC	100,000.00	8,219.95		25,439.90 DR
06/08/2021	COMMSEC COMMSEC SECURITI	(100,000.00)		10,014.98	15,424.92 DR
06/08/2021	Unrealised Gain writeback as at 06/08/2021		504.99		15,929.91 DR
16/08/2021	COMMSEC COMMSEC SECURITI	100,000.00	6,449.90		22,379.81 DR
19/08/2021	COMMSEC COMMONWEALTH SEC	(100,000.00)		8,619.95	13,759.86 DR
19/08/2021	Unrealised Gain writeback as at 19/08/2021		336.66		14,096.52 DR
25/08/2021	COMMSEC COMMONWEALTH SEC	(100,000.00)		8,219.95	5,876.57 DR
25/08/2021	Unrealised Gain writeback as at 25/08/2021		336.67		6,213.24 DR
27/08/2021	COMMSEC COMMSEC SECURITI	300,000.00	17,429.95		23,643.19 DR
08/09/2021	COMMSEC COMMONWEALTH SEC	100,000.00	4,919.95		28,563.14 DR
14/09/2021	COMMSEC COMMONWEALTH SEC	(150,000.00)		9,354.89	19,208.25 DR
14/09/2021	Unrealised Gain writeback as at 14/09/2021		101.00		19,309.25 DR
16/09/2021	COMMSEC COMMONWEALTH SEC	(150,000.00)		8,714.98	10,594.27 DR
16/09/2021	Unrealised Gain writeback as at 16/09/2021		101.00		10,695.27 DR
20/09/2021	COMMSEC COMMSEC SECURITI	(200,000.00)		10,729.93	34.66 CR
20/09/2021	Unrealised Gain writeback as at 20/09/2021		134.66		100.00 DR
24/10/2021	Revaluation - 24/10/2021 @ \$0.000000 - 0.000000 Units on hand			100.00	0.00 DR
		0.00	48,769.65	65,769.65	0.00 DR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/06/2022	Buy WDS shares	180.00	5,356.80		5,356.80 DR
03/06/2022	549165 MORRISON SECURIT	(180.00)		5,356.80	0.00 DR
		0.00	5,356.80	5,356.80	0.00 DR
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
01/07/2021	Opening Balance	2,000.00			44,420.00 DR
26/07/2021	Revaluation - 26/07/2021 @ \$22.050000 (System Price) - 2,000.000000 Units on hand			320.00	44,100.00 DR
24/10/2021	Revaluation - 22/10/2021 @ \$23.270000 (System Price) - 2,000.000000 Units on hand		2,440.00		46,540.00 DR
25/10/2021	450571 MORRISON SECURIT	(2,000.00)		48,264.00	1,724.00 CR
25/10/2021	Unrealised Gain writeback as at 25/10/2021		3,844.00		2,120.00 DR
02/03/2022	Revaluation - 02/03/2022 @ \$0.000000 - 0.000000 Units on hand			2,120.00	0.00 DR

Mason Superannuation Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
		0.00	6,284.00	50,704.00	0.00 DR
Shares in Unlisted Public Companies (Australian) (78100)					
<u>US Opportunities Limited (USOU1)</u>					
30/03/2022	Transfer To US Opportunities CommBa	70,000.00	70,000.00		70,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.200000 (Exit) - 70,000.000000 Units on hand		14,000.00		84,000.00 DR
		70,000.00	84,000.00		84,000.00 DR
Units in Listed Unit Trusts (Australian) (78200)					
<u>MSC Trustees Student Quarters Property Trust 2 (BSP1505AU1)</u>					
01/07/2021	Opening Balance	38,375.00			65,367.36 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 (Custom) - 38,375.000000 Units on hand			65,367.36	0.00 DR
		38,375.00		65,367.36	0.00 DR
<u>MSC Trustees Student Quarters Yield Trust 2 (BSP3716AU)</u>					
01/07/2021	Opening Balance	38,375.00			51,233.20 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 (Custom) - 38,375.000000 Units on hand			51,233.20	0.00 DR
		38,375.00		51,233.20	0.00 DR
<u>Triad Life Sciences Inc (TRIAD)</u>					
01/07/2021	Opening Balance	50,000.00			50,000.00 DR
28/03/2022	REF: 2294816 TRIAD LIFE SCIEN	(50,000.00)		50,000.00	0.00 DR
		0.00		50,000.00	0.00 DR
<u>Us Student Housing Reit (USQ.AX)</u>					
22/03/2022	Take up purchase of USQ from Student Quarters payout	30,077.00	40,859.76		40,859.76 DR
14/04/2022	COMMSEC COMMSEC SECURITI	9,923.00	12,433.70		53,293.46 DR
06/05/2022	COMMSEC COMMSEC SECURITI	5,997.00	7,516.20		60,809.66 DR
17/05/2022	COMMSEC COMMSEC SECURITI	314.00	392.50		61,202.16 DR
09/06/2022	COMMSEC COMMSEC SECURITI	3,689.00	4,668.09		65,870.25 DR
22/06/2022	Revaluation - 20/06/2022 @ \$1.270000 (System Price) - 19,923.000000 Units on hand		291.72		66,161.97 DR
22/06/2022	Revaluation - 20/06/2022 @ \$1.270000 (System Price) - 50,000.000000 Units on hand			2,661.97	63,500.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.300000 (System Price) - 50,000.000000 Units on hand		1,500.00		65,000.00 DR
		50,000.00	67,661.97	2,661.97	65,000.00 DR
<u>Blue Sky Priv Eq Medical (ZZZ3086AU)</u>					
01/07/2021	Opening Balance	50,000.00			0.00 DR
30/06/2022	Sell Blue Sky Priv Medical	(50,000.00)		50,000.00	50,000.00 CR
30/06/2022	Unrealised Gain writeback as at 30/06/2022		50,000.00		0.00 DR
		0.00	50,000.00	50,000.00	0.00 DR
<u>Fortitude Wild Breads RCPS Fund (ZZZ3090AU)</u>					
01/07/2021	Opening Balance	40,000.00			56,724.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.531100 (Exit) - 40,000.000000 Units on hand		4,520.00		61,244.00 DR
		40,000.00	4,520.00		61,244.00 DR
<u>Fortitude IT Consulting Fund (ZZZ3093AU)</u>					
01/07/2021	Opening Balance	50,000.00			31,415.00 DR


Mason Superannuation Fund
General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Revaluation - 30/06/2022 @ \$0.496500 (Exit) - 50,000.000000 Units on hand			6,590.00	24,825.00 DR
		50,000.00		6,590.00	24,825.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				2,460.09 DR
24/10/2021	Create Entries - Franking Credits Adjustment - 24/10/2021		1,815.41		4,275.50 DR
24/10/2021	Create Entries - Income Tax Expense - 24/10/2021			54.72	4,220.78 DR
04/02/2022	ATO009000015928609 ATO			2,460.09	1,760.69 DR
02/03/2022	Create Entries - Income Tax Expense - 02/03/2022			28.35	1,732.34 DR
22/06/2022	Create Entries - Franking Credits Adjustment - 22/06/2022		3,316.01		5,048.35 DR
22/06/2022	Create Entries - Income Tax Expense - 22/06/2022			62.40	4,985.95 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		0.12		4,986.07 DR
			5,131.54	2,605.56	4,986.07 DR
<u>Unsettled Trades Payable (88010)</u>					
<u>Unsettled Trades Payable (88010)</u>					
01/07/2021	Opening Balance				8,640.00 CR
02/07/2021	Sell 29M		8,640.00		0.00 DR
			8,640.00		0.00 DR
<u>Migration Suspense Account (89990)</u>					
<u>Migration Suspense Account (89990)</u>					
16/07/2021	Sell options				0.00 DR
20/07/2021	BHP options				0.00 DR
26/07/2021	B NST				0.00 DR
27/07/2021	Pension drawdown			310.08	310.08 CR
19/08/2021	Buy BHP & NST options				310.08 CR
24/08/2021	Transfer To C Mason CommBank App Pe		310.08		0.00 DR
15/09/2021	Buy options				0.00 DR
18/09/2021	Sell options				0.00 DR
27/09/2021	B Options				0.00 DR
04/10/2021	Sell options				0.00 DR
10/10/2021	buy options				0.00 DR
12/10/2021	Buy options				0.00 DR
23/10/2021	Sell options				0.00 DR
25/10/2021	Take up pension payment			380.80	380.80 CR
26/10/2021	Transfer To C Mason CommBank App Pe		380.80		0.00 DR
28/10/2021	buy options				0.00 DR
07/11/2021	buy options				0.00 DR
18/11/2021	buy options				0.00 DR
08/12/2021	buy options				0.00 DR
23/12/2021	buy options				0.00 DR
09/01/2022	buy options				0.00 DR
21/01/2022	sell options				0.00 DR
24/01/2022	490445 MORRISON SECURIT			953.20	953.20 CR

Mason Superannuation Fund
General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/01/2022	buy options				953.20 CR
01/02/2022	buy options				953.20 CR
10/02/2022	buy options				953.20 CR
13/02/2022	buy options				953.20 CR
20/02/2022	buy options				953.20 CR
24/02/2022	buy options				953.20 CR
03/03/2022	Pension payment			353.60	1,306.80 CR
10/03/2022	buy options				1,306.80 CR
15/03/2022	buy options				1,306.80 CR
17/03/2022	buy options				1,306.80 CR
04/04/2022	Transfer To C Mason CommBank App Pe		353.60		953.20 CR
19/04/2022	buy options				953.20 CR
21/04/2022	buy options				953.20 CR
26/04/2022	532548 MORRISON SECURIT			754.19	1,707.39 CR
21/05/2022	sell options				1,707.39 CR
27/05/2022	sell options				1,707.39 CR
30/05/2022	options				1,707.39 CR
16/06/2022	buy options				1,707.39 CR
21/06/2022	COMMSEC COMMSEC SECURITI			10,670.05	12,377.44 CR
21/06/2022	Buy options				12,377.44 CR
22/06/2022	Sale of PBH		10,670.05		1,707.39 CR
23/06/2022	Pension payment			237.15	1,944.54 CR
24/06/2022	Transfer To C Mason CommBank App Pe		237.15		1,707.39 CR
24/06/2022	Transfer To C Mason CommBank App Pe		1,707.39		0.00 DR
30/06/2022	Sell Blue Sky Priv Medical				0.00 DR
			13,659.07	13,659.07	0.00 DR

Total Debits: 3,000,933.28

Total Credits: 3,000,933.28

Mason Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(2,055.26)	23800/BSP1505AU1	MSC Trustees Student Quarters Property Trust 2			46,458.29
(4,540.40)	23800/BSP3716AU	MSC Trustees Student Quarters Yield Trust 2			57,322.62
	23800/USQ.AX	Us Student Housing Reit			250.16
(86,111.92)	23800/ZZZ3086AU	Blue Sky Priv Eq Medical			
	23900	Dividends Received			
(1,311.35)	23900/BHP.AX	BHP Group Limited			10,152.63
	23900/NST.AX	Northern Star Resources Ltd			300.00
(750.00)	23900/TAH.AX	Tabcorp Holdings Limited			700.00
	23900/TRIAD	Triad Life Sciences Inc			2,509.94
(362.47)	23900/WPL.AX	Woodside Petroleum Ltd			820.68
	24200	Contributions			
(1,796.30)	24200/MASPET00003 A	(Contributions) Mason, Peter - Accumulation			1,465.95
(368,073.59)	24700	Changes in Market Values of Investments		144,121.33	
	25000	Interest Received			
(33,358.00)	25000/UNLISTEDINV2	6-8 Armystage St Lorne Project			
	26500	Other Investment Income			
(18,849.17)	26500/Options	Profit on Options			
	990.00	30100 Accountancy Fees		990.00	
	259.00	30400 ATO Supervisory Levy		259.00	
	330.00	30700 Auditor's Remuneration		330.00	
	41600	Pensions Paid			
87,940.82	41600/MASPET00002 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension)		84,010.98	
335.92	41600/MASPET00008 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 6)			
335.92	41600/MASPET00009 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 7)			
335.92	41600/MASPET00010 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 8)			
335.92	41600/MASPET00011 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 9)			
215.50	41600/MASPET00012 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 10)			

Mason Superannuation Fund

Trial Balance

As at 30 June 2022

McQueen

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	41600/MASPET00013 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 11)		310.08	
	41600/MASPET00014 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 12)		380.80	
	41600/MASPET00015 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 13)		353.60	
	41600/MASPET00016 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 14)		237.15	
(2,460.09)	48500	Income Tax Expense			4,986.07
428,589.55	49000	Profit/Loss Allocation Account			106,026.60
	50010	Opening Balance			
(526,648.56)	50010/MASPET00002 P	(Opening Balance) Mason, Peter - Pension (Account Based Pension)			955,238.11
	52420	Contributions			
(1,796.30)	52420/MASPET00003 A	(Contributions) Mason, Peter - Accumulation			1,465.95
	53100	Share of Profit/(Loss)			
(516,491.40)	53100/MASPET00002 P	(Share of Profit/(Loss)) Mason, Peter - Pension (Account Based Pension)		22,054.59	
	53330	Income Tax			
(38.97)	53330/MASPET00002 P	(Income Tax) Mason, Peter - Pension (Account Based Pension)			38.97
	53800	Contributions Tax			
237.12	53800/MASPET00003 A	(Contributions Tax) Mason, Peter - Accumulation		184.32	
	54160	Pensions Paid			
87,940.82	54160/MASPET00002 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension)		84,010.98	
335.92	54160/MASPET00008 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 6)			0.00
335.92	54160/MASPET00009 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 7)			0.00
335.92	54160/MASPET00010 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 8)			0.00
335.92	54160/MASPET00011 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 9)			0.00
215.50	54160/MASPET00012 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 10)			0.00
	54160/MASPET00013 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 11)		310.08	

Mason Superannuation Fund

Trial Balance

As at 30 June 2022

McQueen

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	54160/MASPET00014 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 12)		380.80	
	54160/MASPET00015 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 13)		353.60	
	54160/MASPET00016 P	(Pensions Paid) Mason, Peter - Pension (Account Based Pension 14)		237.15	
	56100	Internal Transfers In			
(335.92)	56100/MASPET00008 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 6)			0.00
(335.92)	56100/MASPET00009 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 7)			0.00
(335.92)	56100/MASPET00010 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 8)			0.00
(335.92)	56100/MASPET00011 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 9)			0.00
(215.50)	56100/MASPET00012 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 10)			0.00
	56100/MASPET00013 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 11)			310.08
	56100/MASPET00014 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 12)			380.80
	56100/MASPET00015 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 13)			353.60
	56100/MASPET00016 P	(Internal Transfers In) Mason, Peter - Pension (Account Based Pension 14)			237.15
	57100	Internal Transfers Out			
1,559.18	57100/MASPET00003 A	(Internal Transfers Out) Mason, Peter - Accumulation		1,281.63	
	60400	Bank Accounts			
46,168.46	60400/CASHMASON	Cash at Bank		3,846.44	
	77600	Shares in Listed Companies (Australian)			
8,640.00	77600/29M.AX	29metals Limited	0.0000		0.00
0.00	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	2,000.0000	44,060.00	
468,700.00	77600/AVC.AX	Auctus Investment Group Limited	440,000.0000	466,400.00	
0.00	77600/BHP.AX	BHP Group Limited	1,000.0000	41,250.00	

Mason Superannuation Fund
Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
25,730.00	77600/CPN.AX	Caspin Resources Limited	0.0000		0.00
28,000.00	77600/EX1.AX	Exopharm Limited	0.0000		0.00
32,000.00	77600/HTG.AX	Harvest Technology Group Ltd	0.0000		0.00
0.00	77600/PBH.AX	Pointsbet Holdings Limited	20,000.0000	53,600.00	
23,000.00	77600/PBHO.AX	Pointsbet Holdings Limited	0.0000		0.00
13,020.00	77600/SLC.AX	Superloop Limited	0.0000		0.00
17,000.00	77600/TI1.AX	Tombador Iron Limited	0.0000		0.00
44,420.00	77600/WPL.AX	Woodside Petroleum Ltd	0.0000		0.00
	78100	Shares in Unlisted Public Companies (Australian)			
	78100/USOU1	US Opportunities Limited	70,000.0000	84,000.00	
	78200	Units in Listed Unit Trusts (Australian)			
65,367.36	78200/BSP1505AU1	MSC Trustees Student Quarters Property Trust 2	38,375.0000		0.00
51,233.20	78200/BSP3716AU	MSC Trustees Student Quarters Yield Trust 2	38,375.0000		0.00
50,000.00	78200/TRIAD	Triad Life Sciences Inc	0.0000		0.00
	78200/USQ.AX	Us Student Housing Reit	50,000.0000	65,000.00	
56,724.00	78200/ZZZ3090AU	Fortitude Wild Breads RCPS Fund	40,000.0000	61,244.00	
31,415.00	78200/ZZZ3093AU	Fortitude IT Consulting Fund	50,000.0000	24,825.00	
2,460.09	85000	Income Tax Payable/Refundable		4,986.07	
(8,640.00)	88010	Unsettled Trades Payable			0.00
				1,189,017.60	1,189,017.60

Current Year Profit/(Loss): (111,012.67)

Mason Superannuation Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the Mason Superannuation Fund 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 Mason 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.

Prue Smith

of

McQueen Accounting Pty Ltd Level 21 - 357 Collins Street, MELBOURNE, Victoria 3000

Signed:

Dated: 01/03/2023

Mason Superannuation Fund
Operating Statement



For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	10	104,031.07	92,707.58
Dividends Received	9	14,483.25	2,423.82
Interest Received		0.00	33,358.00
Other Investment Income		0.00	18,849.17
Contribution Income			
Employer Contributions		1,228.80	1,580.80
Other Contributions		237.15	215.50
Total Income		<u>119,980.27</u>	<u>149,134.87</u>
Expenses			
Accountancy Fees		990.00	990.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
		<u>1,579.00</u>	<u>1,579.00</u>
Member Payments			
Pensions Paid		85,292.61	89,500.00
Investment Losses			
Changes in Market Values	11	144,121.33	(368,073.59)
Total Expenses		<u>230,992.94</u>	<u>(276,994.59)</u>
Benefits accrued as a result of operations before income tax		<u>(111,012.67)</u>	<u>426,129.46</u>
Income Tax Expense	12	(4,986.07)	(2,460.09)
Benefits accrued as a result of operations		<u>(106,026.60)</u>	<u>428,589.55</u>

Refer to compilation report

Mason Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	(111,012.67)
Less	
Exempt current pension income	28,053.00
Realised Accounting Capital Gains	(56,172.19)
Accounting Trust Distributions	104,031.07
Non Taxable Contributions	237.15
	<hr/>
	76,149.03
Add	
Decrease in MV of investments	87,949.14
SMSF non deductible expenses	1,320.00
Pension Payments	85,292.61
Franking Credits	5,131.42
Credit for Tax Withheld - Foreign resident withholding	278.88
Distributed Foreign income	8,160.96
	<hr/>
	188,133.01
SMSF Annual Return Rounding	(2.31)
	<hr/>
Taxable Income or Loss	969.00
	<hr/>
Income Tax on Taxable Income or Loss	145.35
Less	
Franking Credits	5,131.42
	<hr/>
CURRENT TAX OR REFUND	(4,986.07)
	<hr/>
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	(4,727.07)
	<hr/>

Mason Superannuation Fund
Statement of Financial Position



As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	605,310.00	660,510.00
Shares in Unlisted Public Companies (Australian)	3	84,000.00	0.00
Units in Listed Unit Trusts (Australian)	4	151,069.00	254,739.56
Total Investments		<u>840,379.00</u>	<u>915,249.56</u>
Other Assets			
Cash at Bank		3,846.44	46,168.46
Income Tax Refundable		4,986.07	2,460.09
Total Other Assets		<u>8,832.51</u>	<u>48,628.55</u>
Total Assets		<u>849,211.51</u>	<u>963,878.11</u>
Less:			
Liabilities			
Unsettled Trades Payable		0.00	8,640.00
Total Liabilities		<u>0.00</u>	<u>8,640.00</u>
Net assets available to pay benefits		<u>849,211.51</u>	<u>955,238.11</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Mason, Peter - Pension (Account Based Pension)		849,211.51	955,238.11
Total Liability for accrued benefits allocated to members' accounts		<u>849,211.51</u>	<u>955,238.11</u>

Refer to compilation report

Mason Superannuation Fund
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.

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: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
29metals Limited	0.00	8,640.00
Australia And New Zealand Banking Group Limited	44,060.00	0.00
Auctus Investment Group Limited	466,400.00	468,700.00
BHP Group Limited	41,250.00	0.00
Caspin Resources Limited	0.00	25,730.00
Exopharm Limited	0.00	28,000.00

Mason Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022



Harvest Technology Group Ltd	0.00	32,000.00
Pointsbet Holdings Limited	53,600.00	0.00
Pointsbet Holdings Limited	0.00	23,000.00
Superloop Limited	0.00	13,020.00
Tombador Iron Limited	0.00	17,000.00
Woodside Petroleum Ltd	0.00	44,420.00
	605,310.00	660,510.00

Note 3: Shares in Unlisted Public Companies (Australian)

	2022	2021
	\$	\$
US Opportunities Limited	84,000.00	0.00
	84,000.00	0.00

Note 4: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
MSC Trustees Student Quarters Property Trust 2	0.00	65,367.36
MSC Trustees Student Quarters Yield Trust 2	0.00	51,233.20
Triad Life Sciences Inc	0.00	50,000.00
Us Student Housing Reit	65,000.00	0.00
Fortitude Wild Breads RCPS Fund	61,244.00	56,724.00
Fortitude IT Consulting Fund	24,825.00	31,415.00
	151,069.00	254,739.56

Note 5: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Cash at Bank	3,846.44	46,168.46
	3,846.44	46,168.46

Note 6: Liability for Accrued Benefits

Notes to the Financial Statements

For the year ended 30 June 2022



	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	955,238.11	526,648.56
Benefits accrued as a result of operations	(106,026.60)	428,589.55
Current year member movements	0.00	0.00
	849,211.51	955,238.11

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	849,211.51	955,238.11

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 \$
BHP Group Limited	10,152.63	1,311.35
Northern Star Resources Ltd	300.00	0.00
Tabcorp Holdings Limited	700.00	750.00
Triad Life Sciences Inc	2,509.94	0.00
Woodside Petroleum Ltd	820.68	362.47
	14,483.25	2,423.82

Note 10: Trust Distributions

	2022 \$	2021 \$
MSC Trustees Student Quarters Property Trust 2	46,458.29	2,055.26
Us Student Housing Reit	250.16	0.00
MSC Trustees Student Quarters Yield Trust 2	57,322.62	4,540.40
Blue Sky Priv Eq Medical	0.00	86,111.92
	104,031.07	92,707.58

Mason Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022



Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Managed Investments (Australian)		
Managed Investments Portfolio	0.00	34,336.41
	<hr/> 0.00	<hr/> 34,336.41
Shares in Listed Companies (Australian)		
Auctus Investment Group Limited	(11,619.95)	365,461.56
Australia And New Zealand Banking Group Limited	(9,643.76)	0.00
BHP Group Limited	(7,526.81)	(2,181.50)
Caspin Resources Limited	3,816.24	(3,816.24)
Exopharm Limited	2,571.88	(2,571.89)
Harvest Technology Group Ltd	982.78	(982.77)
Karoon Energy Ltd	0.00	0.01
Livehire Limited	0.00	3,275.94
Pointsbet Holdings Limited	(21,812.51)	(8,143.88)
Pointsbet Holdings Limited	3,949.85	(3,949.85)
Sovereign Cloud Holdings Limited	0.00	0.01
Tombador Iron Limited	3,029.95	(3,029.95)
Woodside Petroleum Ltd	3,844.00	(5,756.03)
	<hr/> (32,408.33)	<hr/> 338,305.41
Shares in Unlisted Public Companies (Australian)		
US Opportunities Limited	14,000.00	0.00
	<hr/> 14,000.00	<hr/> 0.00
Units in Listed Unit Trusts (Australian)		
6-8 Armystage St Lorne Project	0.00	(25,000.00)
Blue Sky Priv Eq Medical	50,000.00	(53,185.00)
Fortitude IT Consulting Fund	(6,590.00)	2,270.00
Fortitude Wild Breads RCPS Fund	4,520.00	4,880.00
MSC Trustees Student Quarters Property Trust 2	(65,367.36)	10,668.86
MSC Trustees Student Quarters Yield Trust 2	(51,233.20)	(4,817.33)
Us Student Housing Reit	(870.25)	0.00
	<hr/> (69,540.81)	<hr/> (65,183.47)

Refer to compilation report

Mason Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022



Total Unrealised Movement	(87,949.14)	307,458.35
<hr/>		
Realised Movements in Market Value		
	2022	2021
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Options Account	30,564.92	0.00
	<hr/>	<hr/>
	30,564.92	0.00
	<hr/>	<hr/>
Managed Investments (Australian)		
Managed Investments Portfolio	0.00	(34,336.41)
	<hr/>	<hr/>
	0.00	(34,336.41)
	<hr/>	<hr/>
Shares in Listed Companies (Australian)		
Ansarada Group Limited	0.00	601.56
Auctus Investment Group Limited	0.00	2,161.18
BHP Group Limited	(6,013.31)	778.21
Bellavista Resources Ltd	2,367.48	0.00
Caspin Resources Limited	(10,396.09)	(1,753.67)
Exopharm Limited	(6,901.73)	5,944.68
Harvest Technology Group Ltd	(1,162.52)	(1,121.98)
Infinity Lithium Corporation Limited	0.00	(1,213.00)
Karoon Energy Ltd	0.00	7,596.25
Laybuy Group Holdings Limited	0.00	(5,879.36)
Livehire Limited	0.00	(2,695.89)
National Australia Bank Limited	0.00	3,298.02
Northern Star Resources Ltd	209.62	0.00
Pexa Group Limited	(819.90)	0.00
Pointsbet Holdings Limited	(1,479.28)	61,296.64
Pointsbet Holdings Limited	(12,196.32)	3,628.90
Silk Logistics Holdings Limited	3,920.80	0.00
Silver Mines Limited	0.00	1,616.57
Sovereign Cloud Holdings Limited	0.00	(12,279.73)
Superloop Limited	(210.84)	0.00
Tabcorp Holdings Limited	(649.45)	10,002.25
Tombador Iron Limited	(15,799.20)	2,980.50

Refer to compilation report

Mason Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022



Trigg Mining Ltd.	0.00	650.10
Whitehawk Limited	0.00	680.15
Woodside Energy Group Ltd	(68.30)	0.00
Woodside Petroleum Ltd	(2,517.00)	(1,339.72)
	(51,716.04)	74,951.66
Units in Listed Unit Trusts (Australian)		
6-8 Armystage St Lorne Project	0.00	20,000.00
Blue Sky Priv Eq Medical	(50,000.00)	0.00
Triad Life Sciences Inc	14,978.93	0.00
	(35,021.07)	20,000.00
Total Realised Movement	(56,172.19)	60,615.25
Changes in Market Values	(144,121.33)	368,073.60

Note 12: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(4,986.07)	(2,460.09)
Income Tax Expense	(4,986.07)	(2,460.09)

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%	(16,651.90)	63,919.42
Less:		
Tax effect of:		
Non Taxable Contributions	35.57	32.33
Increase in MV of Investments	0.00	46,118.75
Exempt Pension Income	4,207.95	9,727.35
Realised Accounting Capital Gains	(8,425.83)	9,092.29
Accounting Trust Distributions	15,604.66	13,906.14
Add:		
Tax effect of:		
Decrease in MV of Investments	13,192.37	0.00

Notes to the Financial Statements

For the year ended 30 June 2022



SMSF Non-Deductible Expenses	198.00	198.00
Pension Payments	12,793.89	13,425.00
Franking Credits	769.71	398.74
Credit for Tax Withheld - Foreign resident	41.83	0.00
Taxable Trust Distributions	0.00	453.26
Distributed Foreign Income	1,224.14	681.06
Rounding	(0.34)	(0.47)
Income Tax on Taxable Income or Loss	145.35	198.15
Less credits:		
Franking Credits	5,131.42	2,658.24
Current Tax or Refund	<u>(4,986.07)</u>	<u>(2,460.09)</u>

Mason 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 Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Shares in Listed Companies (Australian)												
BHP.AX	BHP Group Limited	10,152.63	10,152.63	0.00	4,351.13			14,503.76		0.00		
NST.AX	Northern Star Resources Ltd	300.00	300.00	0.00	128.57			428.57		0.00		
TAH.AX	Tabcorp Holdings Limited	700.00	700.00	0.00	300.00			1,000.00		0.00		
WPL.AX	Woodside Petroleum Ltd	820.68	820.68	0.00	351.72			1,172.40		0.00		
		11,973.31	11,973.31	0.00	5,131.42			17,104.73		0.00		
Units in Listed Unit Trusts (Australian)												
BSP1505AU	MSC Trustees Student Quarters Property Trust 2	46,458.29			0.00	0.00	0.00	0.00		0.00	3,105.84	43,352.45
BSP3716AU	MSC Trustees Student Quarters Yield Trust 2	57,322.62			0.00	8,160.96	0.00	8,160.96		0.00	0.00	49,161.66
TRIAD	Triad Life Sciences Inc	2,509.94				2,788.82		2,788.82		278.88		
USQ.AX	Us Student Housing Reit	250.16			0.00	0.00	0.00	0.00		0.00	0.00	250.16
		106,541.01			0.00	10,949.78	0.00	10,949.78		278.88	3,105.84	92,764.27
		118,514.32	11,973.31	0.00	5,131.42	10,949.78	0.00	28,054.51		278.88	3,105.84	92,764.27

Assessable Income (Excl. Capital Gains) **28,054.51**

Net Capital Gain **1,584.44**

Total Assessable Income 29,638.95

* 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.

Mason 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									
Cash at Bank		3,846.440000	3,846.44	3,846.44	3,846.44			0.46 %	
			3,846.44		3,846.44			0.46 %	
Shares in Listed Companies (Australian)									
AVC.AX	Auctus Investment Group Limited	440,000.00	1.060000	466,400.00	0.34	149,282.32	317,117.68	212.43 %	55.25 %
ANZ.AX	Australia And New Zealand Banking Group Limited	2,000.00	22.030000	44,060.00	26.85	53,703.76	(9,643.76)	(17.96) %	5.22 %
BHP.AX	BHP Group Limited	1,000.00	41.250000	41,250.00	48.78	48,776.81	(7,526.81)	(15.43) %	4.89 %
PBH.AX	Pointsbet Holdings Limited	20,000.00	2.680000	53,600.00	3.77	75,412.52	(21,812.52)	(28.92) %	6.35 %
				605,310.00		327,175.41	278,134.59	85.01 %	71.70 %
Shares in Unlisted Public Companies (Australian)									
USOU	US Opportunities Limited	70,000.00	1.200000	84,000.00	1.00	70,000.00	14,000.00	20.00 %	9.95 %
				84,000.00		70,000.00	14,000.00	20.00 %	9.95 %
Units in Listed Unit Trusts (Australian)									
ZZZ3093AU	Fortitude IT Consulting Fund	50,000.00	0.496500	24,825.00	1.00	50,000.00	(25,175.00)	(50.35) %	2.94 %
ZZZ3090AU	Fortitude Wild Breads RCPS Fund	40,000.00	1.531100	61,244.00	1.00	40,000.00	21,244.00	53.11 %	7.25 %
BSP1505AU	MSC Trustees Student Quarters Property Trust 2	38,375.00	0.000000	0.00	1.30	50,000.00	(50,000.00)	(100.00) %	0.00 %
BSP3716AU	MSC Trustees Student Quarters Yield Trust 2	38,375.00	0.000000	0.00	1.30	50,000.00	(50,000.00)	(100.00) %	0.00 %
USQ.AX	Us Student Housing Reit	50,000.00	1.300000	65,000.00	1.32	65,870.25	(870.25)	(1.32) %	7.70 %
				151,069.00		255,870.25	(104,801.25)	(40.96) %	17.89 %
				844,225.44		656,892.10	187,333.34	28.52 %	100.00 %

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date: 01/02/2000
Date Left Fund:
Member Code: MASPET00002P
Account Start Date: 01/07/2016
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: Cheryl Christine Mason
Nomination Type: Binding Nomination (Non Lapsing)
Vested Benefits: 849,211.51
Total Death Benefit: 849,211.51

Your Balance

Total Benefits 849,211.51

Preservation Components
Preserved 438,707.74
Unrestricted Non Preserved 410,503.77
Restricted Non Preserved

Tax Components
Tax Free (0.00%)
Taxable 849,211.51

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	955,238.11
<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	(22,054.59)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	84,010.98
Contributions Tax	
Income Tax	(38.97)
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	849,211.51

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/02/2000	Total Death Benefit:	
Service Period Start Date:			
Date Left Fund:			
Member Code:	MASPET00003A		
Account Start Date:	01/07/2019		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	1,228.80
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	237.15
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	184.32
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	1,281.63
Closing balance at 30/06/2022	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/02/2000	Total Death Benefit:	
Service Period Start Date:			
Date Left Fund:			
Member Code:	MASPET00004P		
Account Start Date:	19/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at	01/07/2021	
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/02/2000	Total Death Benefit:	
Service Period Start Date:			
Date Left Fund:			
Member Code:	MASPET00005P		
Account Start Date:	15/10/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00006P
Account Start Date: 20/01/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension 4

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies
Transfers In
Net Earnings
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
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

0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00007P
Account Start Date: 05/05/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension 5

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies
Transfers In
Net Earnings
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
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

0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00008P
Account Start Date: 04/09/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension 6

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00009P
Account Start Date: 29/10/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension 7

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00010P
Account Start Date: 10/02/2021
Account Phase: Retirement Phase
Account Description: Account Based Pension 8

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies
Transfers In
Net Earnings
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
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

0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00011P
Account Start Date: 27/04/2021
Account Phase: Retirement Phase
Account Description: Account Based Pension 9

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00012P
Account Start Date: 24/06/2021
Account Phase: Retirement Phase
Account Description: Account Based Pension 10

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (100.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00013P
Account Start Date: 27/07/2021
Account Phase: Retirement Phase
Account Description: Account Based Pension 11

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	310.08
<u>Decreases to Member account during the period</u>	
Pensions Paid	310.08
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00014P
Account Start Date: 25/10/2021
Account Phase: Retirement Phase
Account Description: Account Based Pension 12

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	380.80
<u>Decreases to Member account during the period</u>	
Pensions Paid	380.80
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00015P
Account Start Date: 03/03/2022
Account Phase: Retirement Phase
Account Description: Account Based Pension 13

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	353.60
<u>Decreases to Member account during the period</u>	
Pensions Paid	353.60
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	0.00

Mason Superannuation Fund Members Statement



Peter Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/02/2000
Service Period Start Date:
Date Left Fund:
Member Code: MASPET00016P
Account Start Date: 23/06/2022
Account Phase: Retirement Phase
Account Description: Account Based Pension 14

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:
Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (100.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	237.15
<u>Decreases to Member account during the period</u>	
Pensions Paid	237.15
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	0.00

Mason Superannuation Fund Members Statement



Cheryl Christine Mason
1 York Street
Brighton, Victoria, 3186, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	72	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/02/2000	Total Death Benefit:	
Service Period Start Date:	01/02/2000		
Date Left Fund:			
Member Code:	MASCHE00003P		
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (0.00%)
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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	0.00

Mason Superannuation Fund 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
Mason, Peter	Provided	72 *3	955,238.11	1,228.80	0.00	237.15	0.00	1,465.95
All Members				1,228.80	0.00	237.15	0.00	1,465.95

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

*3 Members aged 67 to 74 must satisfy work test or meet work test exemption criteria (applies from 1 July 2019) for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Mason, Peter	Concessional	1,228.80	27,500.00	26,271.20 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Mason, Peter							
Concessional Contribution Cap	N/A	N/A	N/A	25,000.00	25,000.00	27,500.00	
Concessional Contribution	N/A	N/A	N/A	1,436.40	1,580.80	1,228.80	
Unused Concessional Contribution	N/A	N/A	N/A	23,563.60	23,419.20	26,271.20	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	0.00	0.00	
Maximum Cap Available	N/A	N/A	N/A	25,000.00	25,000.00	27,500.00	26,271.20 Below Cap
Total Super Balance	N/A	N/A	N/A	617,350.67	526,648.56	955,238.11	

NCC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Mason, Peter	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

Mason, Peter

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data						
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other		
27/07/2021	PASCH2107260010 005 PRECISION CH	Employer	364.80										
25/10/2021	PASCH2110240000 784 PRECISION CH	Employer	448.00										
03/03/2022	PASCH2203010007 092 PRECISION CH	Employer	416.00										
23/06/2022	ATO0010000167251 62 ATO	Any Other			237.15								
Total - Mason, Peter			1,228.80	0.00	237.15	0.00				0.00	0.00	0.00	
Total for All Members			1,228.80	0.00	237.15	0.00							

Mason Superannuation Fund Trustees Declaration



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:

.....
Peter Mason

Trustee

.....
Cheryl Mason

Trustee

01 March 2023

Minutes of a meeting of the Trustee(s)

held on 01 March 2023 at 1 York Street, Brighton, Victoria 3186



PRESENT:	Peter Mason and Cheryl Mason
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
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:	The Chair tabled 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).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>McQueen Accounting Pty Ltd</p>

Minutes of a meeting of the Trustee(s)

held on 01 March 2023 at 1 York Street, Brighton, Victoria 3186



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.

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:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Peter Mason

Chairperson

.....**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

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) 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
Provided	Mason Superannuation Fund	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	/ /
--	--	------	-----

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.

5 Wt i bhBUa Y	Mäson Superannuation Fund		
Account Number	067167 15552451	Client Reference	MASO0001

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

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

.....Tax Agent's 8 YWUfUjcb

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 **HUI 5 [YbhBi a Vyf**

Signature as prescribed in tax return

Self-managed superannuation fund annual return **2022**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- !** The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

- !** 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)

Mason Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

1 York Street

Suburb/town

Brighton

State/territory

VIC

Postcode

3186

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

Signature as prescribed in tax return

Tax File Number

33327621

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** / /

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 067167

Fund account number 15552451

Fund account name

Mason Superannuation Fund

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

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

BGLSF360

Signature as prescribed in tax return

Tax File Number

33327621

8 Status of SMSF

Australian superannuation fund

A No Yes

Fund benefit structure **B** **A** 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** \$ 28,053

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.

Signature as prescribed in tax return

Tax File Number **33327621**

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	D1 \$ <input type="text" value="10,949"/>	Net foreign income	D \$ <input type="text" value="10,949"/>	Loss <input type="checkbox"/>
----------------------	--	--------------------	---	-------------------------------

Australian franking credits from a New Zealand company **E** \$

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

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

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ <input type="text" value="1,228"/>
plus Assessable personal contributions	R2 \$ <input type="text"/>
plus **No-TFN-quoted contributions	R3 \$ <input type="text" value="0"/>
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	R6 \$ <input type="text"/>

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

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

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

*Other income **S** \$

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

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

#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

Signature as prescribed in tax return

Tax File Number

33327621

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 type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text"/>	H2 \$ <input type="text"/>	330
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text"/>	J2 \$ <input type="text"/>	990
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text"/>	
	Code <input type="text"/>		Code <input type="text"/>
Tax losses deducted	M1 \$ <input type="text"/>		

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

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

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

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number **33327621****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** \$ *(an amount must be included even if it is zero)*#Tax on taxable income **T1** \$ *(an amount must be included even if it is zero)*#Tax on no-TFN-quoted contributions **J** \$ *(an amount must be included even if it is zero)*Gross tax **B** \$ *(T1 plus J)*

Foreign income tax offset

C1 \$

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ *(C1 plus C2)*

SUBTOTAL 1

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

Early stage venture capital limited partnership tax offset

D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$

Early stage investor tax offset

D3 \$

Early stage investor tax offset carried forward from previous year

D4 \$

Non-refundable carry forward tax offsets

D \$ *(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

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

Complying fund's franking credits tax offset

E1 \$

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$ *(E1 plus E2 plus E3 plus E4)*#TAX PAYABLE **T5** \$ *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

33327621

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<input type="text" value="4,986.07"/>
		<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="-4,727.07"/>
		<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Signature as prescribed in tax return

Tax File Number

33327621

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Mason

First given name

Peter

Other given names

Member's TFN

See the Privacy note in the Declaration.

320834063

Date of birth

Day Month Year

08/10/1948

Contributions

OPENING ACCOUNT BALANCE \$ 955,238.11

Refer to instructions for completing these labels.

Employer contributions

A \$ 1,228.80

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date Day / Month / Year

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 \$ 237.15

TOTAL CONTRIBUTIONS N \$ 1,465.95

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance - Non CDBIS

S2 \$ 849,211.51

Retirement phase account balance - CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 849,211.51

(S1 plus S2 plus S3)

Allocated earnings or losses
O \$ 22,199.94

Loss

L

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Code

Income stream payments
R2 \$ 85,292.61

Code

M

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Signature as prescribed in tax return

Tax File Number

33327621

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

Mason

First given name

Cheryl

Other given names

Christine

Member's TFN

See the Privacy note in the Declaration.

321488117

Date of birth

Day Month Year

02/01/1950

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date Day / Month / Year

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

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

Other transactions

Accumulation phase account balance
S1 \$ 0.00

Retirement phase account balance - Non CDBIS
S2 \$ 0.00

Retirement phase account balance - CDBIS
S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$

Allocated earnings or losses
O \$

Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Code

Income stream payments
R2 \$

Code

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Signature as prescribed in tax return

Tax File Number

33327621

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$
(Sum of labels **A** to **T**)

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

\$

Signature as prescribed in tax return

Tax File Number

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	V1 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="849,211"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="849,211"/>

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**

Signature as prescribed in tax return

Tax File Number

33327621

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

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

Mason

First given name

Peter

Other given names

Phone number

0403879432

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

Smith

First given name

Prudence

Other given names

Tax agent's practice

McQueen Accounting Pty Ltd

Tax agent's phone number

03 99082560

Reference number

MASO001

Tax agent number

25974579

01/03/2023

To the trustee of the
Mason Superannuation Fund
1 York Street,
Brighton
Victoria, 3186

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the Mason Superannuation Fund (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2022 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2022.

Yours sincerely

Anthony Boys
100014140

Acknowledged on behalf of the Trustee(s) of the Mason Superannuation Fund by:

(Signed).....
(dated) / /
Peter Mason

Trustee

(Signed).....

(dated) / /

Cheryl Mason

Trustee

01 March 2023

Anthony Boys
Box 3376
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re: Mason Superannuation Fund
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the Mason Superannuation Fund (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2022, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2022 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

1. Sole Purpose Test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company/an individual trustee.

3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

4. Investment Strategy

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

5. Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

6. Fund Books and Records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

7. Fraud, error and non-compliance

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

8. Asset Form and Valuation

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the SMSF will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

9. Safeguarding Assets

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

10. Significant Assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

11. Ownership and Pledging of Assets

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

12. Payment of benefits

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

13. Related Parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

[Delete this paragraph if not applicable]

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

14. Acquisitions from related parties

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

15. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

16. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

17. Outstanding Legal Action

[Delete this paragraph if not applicable]

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

18. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

19. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

20. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

21. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

22. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

23. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

24. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

25. Additional Matters

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,
For and on behalf of the Trustee(s)

.....
Peter Mason

Trustee
01 March 2023

.....
Cheryl Mason

Trustee
01 March 2023