
Financial statements and reports for the year ended
30 June 2022

Haig-Smith Superannuation Fund

Prepared for: Paul Edward Haig-Smith and Ann Maree Haig-Smith

Haig-Smith Superannuation Fund

Reports Index

Detailed Statement of Financial Position

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Compilation Report

Trustees Declaration

Trustee Minute / Resolution

Members Statement

Investment Summary

Investment Movement

Investment Income

Haig-Smith Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Shares in Listed Companies (Australian)			
Australian Primary Hemp Limited		0.00	552.84
BHP Group Limited		20,253.75	23,847.87
Commonwealth Bank Of Australia.		28,921.60	52,132.14
Lynas Rare Earths Limited		26,914.59	17,603.93
Macquarie Group Limited		111,208.76	101,679.50
New Hope Corporation Limited		6,920.00	3,460.00
Oil Search Limited		0.00	11,430.00
Telstra Corporation Limited.		30,030.00	29,328.00
Wesfarmers Limited		16,764.00	23,640.00
Westpac Banking Corporation		7,800.00	21,551.35
Woodside Energy Group Ltd		13,436.48	0.00
Woodside Petroleum Ltd		0.00	7,418.14
Total Investments		<u>262,249.18</u>	<u>292,643.77</u>
Other Assets			
Cash at Bank	2		
Cash at Bank - DIY Super A/c No 25-9496		795.65	771.60
Cash at Bank - DIY Super Savings A/c 25-9509		959.20	17,813.57
Income Tax Refundable		5,251.30	2,959.16
Total Other Assets		<u>7,006.15</u>	<u>21,544.33</u>
Total Assets		<u>269,255.33</u>	<u>314,188.10</u>
Net assets available to pay benefits		<u>269,255.33</u>	<u>314,188.10</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	3		
Haig-Smith, Ann Maree - Pension (Pension)		269,255.33	314,188.10
Total Liability for accrued benefits allocated to members' accounts		<u>269,255.33</u>	<u>314,188.10</u>

Refer to compilation report

Haig-Smith Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Dividends Received		
BHP Group Limited	4,973.63	1,014.36
Commonwealth Bank Of Australia.	1,604.00	1,294.56
Macquarie Group Limited	4,092.90	2,186.10
New Hope Corporation Limited	740.00	80.00
Oil Search Limited	0.00	19.44
Telstra Corporation Limited.	1,248.00	1,248.00
Wesfarmers Limited	680.00	1,478.00
Westpac Banking Corporation	745.00	743.15
Woodside Petroleum Ltd	625.22	172.16
	<u>14,708.75</u>	<u>8,235.77</u>
Interest Received		
Cash at Bank - DIY Super A/c No 25-9496	0.07	0.00
Cash at Bank - DIY Super Savings A/c 25-9509	3.99	2.34
	<u>4.06</u>	<u>2.34</u>
Other Investment Income		
Westpac Banking Corporation	10.69	0.00
	<u>10.69</u>	<u>0.00</u>
Other Income		
Miscellaneous Income	0.00	92.12
	<u>0.00</u>	<u>92.12</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Commonwealth Bank Of Australia.	13,035.76	0.00
Macquarie Group Limited	0.00	1,346.18
Oil Search Limited	(8,311.60)	0.00
Wesfarmers Limited	0.00	25,728.56
Westpac Banking Corporation	2,497.39	0.00
	<u>7,221.55</u>	<u>27,074.74</u>
Units in Listed Unit Trusts (Australian)		
Sydney Airport	0.00	1,027.50
	<u>0.00</u>	<u>1,027.50</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Australian Primary Hemp Limited	20,375.56	373.98
BHP Group Limited	(3,594.12)	6,260.25
Commonwealth Bank Of Australia.	(15,912.45)	15,894.90
Lynas Rare Earths Limited	9,310.66	11,638.32
Macquarie Group Limited	4,555.98	24,651.10
New Hope Corporation Limited	3,460.00	730.00
Oil Search Limited	8,624.10	1,920.00
Telstra Corporation Limited.	702.00	4,914.00
The Sustainable Nutrition Group Ltd	(20,928.40)	0.00
Wesfarmers Limited	(6,076.00)	(15,807.01)
Westpac Banking Corporation	(6,598.74)	6,563.10
Woodside Energy Group Ltd	2,745.09	0.00
Woodside Petroleum Ltd	654.37	187.04

Refer to compilation report

Haig-Smith Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
	(2,681.95)	57,325.68
Units in Listed Unit Trusts (Australian)		
Sydney Airport	0.00	(970.00)
	0.00	(970.00)
Changes in Market Values	4,539.60	84,457.91
Total Income	19,263.10	92,788.15
Expenses		
Accountancy Fees	1,551.00	1,573.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	616.00	605.00
	2,426.00	2,437.00
Member Payments		
Pensions Paid		
Haig-Smith, Ann Maree - Pension (Pension)	67,021.17	47,129.05
	67,021.17	47,129.05
Total Expenses	69,447.17	49,566.05
Benefits accrued as a result of operations before income tax	(50,184.07)	43,222.10
Income Tax Expense		
Income Tax Expense	(5,251.30)	(2,959.16)
Total Income Tax	(5,251.30)	(2,959.16)
Benefits accrued as a result of operations	(44,932.77)	46,181.26

Refer to compilation report

Haig-Smith 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 a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 the asset from a willing seller if the following assumptions were made:

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

Market 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 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.

Haig-Smith Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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).

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 3: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	314,188.10	268,006.85
Benefits accrued as a result of operations	(44,932.77)	46,181.25
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	269,255.33	314,188.10

Haig-Smith Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 4: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	(5,251.30)	(2,959.16)
Income Tax Expense	<u>(5,251.30)</u>	<u>(2,959.16)</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(7,527.61)	6,483.31
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	8,453.35
Exempt Pension Income	2,995.95	1,693.20
Realised Accounting Capital Gains	1,083.23	4,215.33
Add:		
Tax effect of:		
Decrease in MV of Investments	402.29	0.00
Pension Non-Deductible Expenses	363.90	365.55
Pension Payments	10,053.18	7,069.36
Franking Credits	787.70	443.87
Rounding	(0.28)	(0.21)
Less credits:		
Franking Credits	5,251.30	2,959.16
Current Tax or Refund	<u>(5,251.30)</u>	<u>(2,959.16)</u>

Haig-Smith Superannuation Fund
Statement of Taxable Income
For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(50,184.07)
Less	
Exempt current pension income	19,973.00
Realised Accounting Capital Gains	7,221.55
	<u>27,194.55</u>
Add	
Decrease in MV of investments	2,681.95
SMSF non deductible expenses	2,426.00
Pension Payments	67,021.17
Franking Credits	5,251.30
	<u>77,380.42</u>
SMSF Annual Return Rounding	(1.80)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	5,251.30
	<u>(5,251.30)</u>
CURRENT TAX OR REFUND	<u>259.00</u>
Supervisory Levy	(4,992.30)
AMOUNT DUE OR REFUNDABLE	<u>(4,992.30)</u>

Haig-Smith Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Haig-Smith 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

The Trustee of Haig-Smith Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, 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 directors of the trustee company 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.

Rudolf Hopfner

of

5/128 Goodwin Drive, Bongaree, Queensland 4507

Signed:

Dated: 03/12/2022

Haig-Smith 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.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:



Paul Edward Haig-Smith

Trustee



Ann Maree Haig-Smith

Trustee

03 December 2022

Minutes of a meeting of the Trustee(s)

held on 03 December 2022 at 13 Blue Vista Street, Macleay Island, Queensland 4184

PRESENT:	Paul Edward Haig-Smith and Ann Maree Haig-Smith
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 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>Alain St Flour</p> <p>of</p> <p>63 Petra Street, East Fremantle, Western Australia 6158</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>OBT Accounting & Tax</p> <p>act as tax agents of the Fund for the next financial year.</p>

Minutes of a meeting of the Trustee(s)

held on 03 December 2022 at 13 Blue Vista Street, Macleay Island, Queensland 4184

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.

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 –



Ann Maree Haig-Smith

Chairperson

Haig-Smith Superannuation Fund Members Statement

Ann Maree Haig-Smith
13 Blue Vista Street
Macleay Island, Queensland, 4184, Australia

Your Details

Date of Birth : Provided
Age: 74
Tax File Number: Provided
Date Joined Fund: 14/02/2000
Service Period Start Date: 02/03/2000
Date Left Fund:
Member Code: HAIANN00002P
Account Start Date: 01/02/2012
Account Phase: Retirement Phase
Account Description: Pension

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 269,255.33
Total Death Benefit: 269,255.33
Current Salary: 0.00
Previous Salary: 0.00
Disability Benefit: 0.00

Your Balance

Total Benefits 269,255.33

Preservation Components

Preserved
Unrestricted Non Preserved 269,255.33
Restricted Non Preserved

Tax Components

Tax Free (25.75%) 58,912.05
Taxable 210,343.28

Your Detailed Account Summary

Opening balance at 01/07/2021 This Year 314,188.10

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 22,088.40
Internal Transfer In

Decreases to Member account during the period

Pensions Paid 67,021.17
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 269,255.33

Haig-Smith Superannuation Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - DIY Super A/c No 25-9496		795.650000	795.65	795.65	795.65			0.30 %
Cash at Bank - DIY Super Savings A/c 25-9509		959.200000	959.20	959.20	959.20			0.36 %
			1,754.85		1,754.85			0.66 %
Shares in Listed Companies (Australian)								
BHP.AX	491.00	41.250000	20,253.75	20.14	9,886.45	10,367.30	104.86 %	7.67 %
CBA.AX	320.00	90.380000	28,921.60	31.81	10,177.94	18,743.66	184.16 %	10.95 %
LYC.AX	3,083.00	8.730000	26,914.59	8.96	27,631.13	(716.54)	(2.59) %	10.19 %
MQG.AX	676.00	164.510000	111,208.76	57.87	39,123.21	72,085.55	184.25 %	42.12 %
NHC.AX	2,000.00	3.460000	6,920.00	5.66	11,323.20	(4,403.20)	(38.89) %	2.62 %
TLS.AX	7,800.00	3.850000	30,030.00	3.46	27,000.00	3,030.00	11.22 %	11.37 %
TSN.AX	1,626.00	0.000000	0.00	12.87	20,928.40	(20,928.40)	(100.00) %	0.00 %
WES.AX	400.00	41.910000	16,764.00	6.97	2,788.65	13,975.35	501.15 %	6.35 %
WBC.AX	400.00	19.500000	7,800.00	15.65	6,260.11	1,539.89	24.60 %	2.95 %
WDS.AX	422.00	31.840000	13,436.48	25.34	10,691.39	2,745.09	25.68 %	5.09 %
			262,249.18		165,810.48	96,438.70	58.16 %	99.34 %
			264,004.03		167,565.33	96,438.70	57.55 %	100.00 %

Haig-Smith Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals		Accounting Profit/(Loss)	Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost		Units	Cost	
Cash at Bank										
Cash at Bank - DIY Super A/c No 25-9496				12,000.05		(11,976.00)			795.65	795.65
		771.60								
Cash at Bank - DIY Super Savings A/c 25-9509				57,357.80		(74,212.17)			959.20	959.20
		17,813.57								
		18,585.17		69,357.85		(86,188.17)			1,754.85	1,754.85
Shares in Listed Companies (Australian)										
APH.AX - Australian Primary Hemp Limited										
	1,626.00	20,928.40			(1,626.00)	(20,928.40)			0.00	
BHP.AX - BHP Group Limited										
	491.00	9,886.45						491.00	9,886.45	20,253.75
CBA.AX - Commonwealth Bank Of Australia.										
	522.00	17,476.03			(202.00)	(7,298.09)	13,035.76	320.00	10,177.94	28,921.60
LYC.AX - Lynas Rare Earths Limited										
	3,083.00	27,631.13						3,083.00	27,631.13	26,914.59
MQG.AX - Macquarie Group Limited										
	650.00	34,149.93	26.00	4,973.28				676.00	39,123.21	111,208.76
NHC.AX - New Hope Corporation Limited										
	2,000.00	11,323.20						2,000.00	11,323.20	6,920.00
OSH.AX - Oil Search Limited										
	3,000.00	20,054.10			(3,000.00)	(20,054.10)	(8,311.60)		0.00	
TLS.AX - Telstra Corporation Limited.										
	7,800.00	27,000.00						7,800.00	27,000.00	30,030.00
TSN.AX - The Sustainable Nutrition Group Ltd										

Haig-Smith Superannuation Fund Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals		Accounting Profit/(Loss)		Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost			Units	Cost	
	1,626.00		1,626.00	20,928.40					1,626.00	20,928.40	0.00
WES.AX - Wesfarmers Limited											
400.00		3,588.65				(800.00)	0.00		400.00	2,788.65	16,764.00
WBC.AX - Westpac Banking Corporation											
835.00		13,412.72			(435.00)	(7,152.61)	2,497.39		400.00	6,260.11	7,800.00
WDS.AX - Woodside Energy Group Ltd											
	422.00		422.00	10,691.39					422.00	10,691.39	13,436.48
WPL.AX - Woodside Petroleum Ltd											
334.00		8,072.51			(334.00)	(8,072.51)				0.00	
	193,523.12			36,593.07		(64,305.71)	7,221.55			165,810.48	262,249.18
Units in Listed Unit Trusts (Australian)											
AIO.AX1 - Asciano Group					0.00	0.00	0.00			(0.02)	
0.00		(0.02)									
		(0.02)				0.00	0.00			(0.02)	
	212,108.27			105,950.92		(150,493.88)	7,221.55			167,565.31	264,004.03

Haig-Smith Superannuation Fund Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Deductions	Other	Distributed Capital Gains	Non- Assessable Payments
Cash at Bank													
Cash at Bank - DIY Super A/c No 25-9496	0.07			0.07	0.00	0.00	0.00	0.07				0.00	0.00
Cash at Bank - DIY Super Savings A/c 25-9509	3.99			3.99	0.00	0.00	0.00	3.99				0.00	0.00
	4.06			4.06	0.00	0.00	0.00	4.06				0.00	0.00
Shares in Listed Companies (Australian)													
BHP.AX BHP Group Limited	4,973.63	4,973.63	0.00		2,131.56			7,105.19			0.00		
CBA.AX Commonwealth Bank Of Australia	1,604.00	1,604.00	0.00		687.43			2,291.43			0.00		
MQG.AX Macquarie Group Limited	4,092.90	1,637.16	2,455.74		701.64			4,794.54			0.00		
NHC.AX New Hope Corporation Limited	740.00	740.00	0.00		317.14			1,057.14			0.00		
TLS.AX Telstra Corporation Limited	1,248.00	1,248.00	0.00		534.86			1,782.86			0.00		
WES.AX Wesfarmers Limited	680.00	680.00	0.00		291.43			971.43			0.00		
WBC.AX Westpac Banking Corporation	745.00	745.00	0.00		319.28			1,064.28			0.00		
WBC.AX Westpac Banking Corporation	10.69							10.69					
WPL.AX Woodside Petroleum Ltd	625.22	625.22	0.00		267.96			893.18			0.00		
	14,719.44	12,253.01	2,455.74		5,251.30	0.00	0.00	19,970.74			0.00	0.00	0.00
	14,723.50	12,253.01	2,455.74	4.06	5,251.30	0.00	0.00	19,974.80			0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **19,974.80**

Net Capital Gain **0.00**

Total Assessable Income 19,974.80

* 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.