

The Minogue Family Superannuation Fund

ABN 83 861 513 309

Trustees: Margaret Minogue & Michael Minogue

Financial Statement

For the year ended 30 June 2022

SIGNATURE PACK

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the SISA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

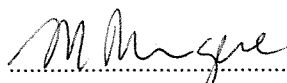
It was resolved that

Anthony Boys
of
Super Audits
702/20 Hindmarsh Square
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.



Margaret Minogue
Chairperson

Dated: 30/10/2023

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

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	Fund name	Year of return
*****	The Minogue Family Superannuation Fund	2022

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

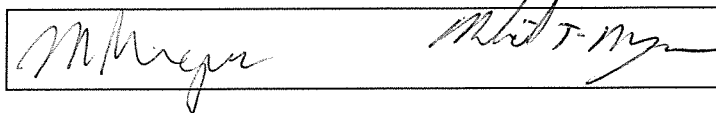
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

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

Signature of trustee or director



Date

30/10/2023

Part B: Electronic funds transfer consent

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

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

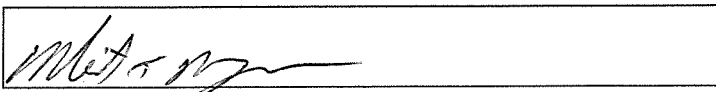
Important:

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

Agent's reference number	Account name
74622001	Michael Minogue & Margaret Minogue ATF The Minogue Family Supera

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

Signature of trustee or director



Date

30/10/2023

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

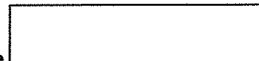
Declaration: I declare that:

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

Signature of tax agent



Date



Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR John Paul Edmund Bartley	08 83381033	74622001	MINOGUE

The Minogue Family Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the The Minogue Family Superannuation Fund.

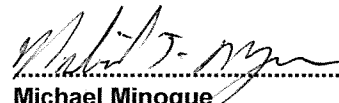
The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:


.....
Margaret Minogue
Trustee

Dated: 30, 10, 2023


.....
Michael Minogue
Trustee

Dated: 30, 10, 2023

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm's liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.


Please 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 financial report.

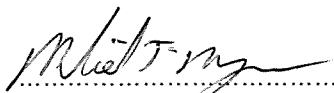
If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Margaret Minogue & Michael Minogue as trustee for the The Minogue Family Superannuation Fund


.....
Mrs Margaret Minogue
Trustee


.....
Mr Michael Minogue
Trustee

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

DATED: 26 October 2023

Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

Mr Anthony Boys
PO Box 3376
Rundle Mall, SA 5000

The Minogue Family Superannuation Fund ABN: 83 861 513 309

Year ended 30 June 2022

Dear Sir,

This representation letter is provided in connection with your audit of the financial report of the 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 June 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 June 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 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 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 or as an individual trustee as defined by SISA.

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 or director of the corporate trustee receives any remuneration for any duties or services performed by the trustee or 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.

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.


18. Outstanding legal action


The trustees confirm that there is no outstanding legal action or claims against the Fund.

There have been no communications from the ATO concerning a contravention of SISA or SISR which has occurred, is occurring, or is about to occur.

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 faithfully


.....
Mrs Margaret Minogue
Trustee


.....
Mr Michael Minogue
Trustee

(Important: All SMSF trustees to sign the letter)

Date: 26 October 2023

TRUSTEE(S) DECLARATION

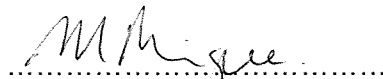
I/We Margaret Minogue and Michael Minogue being the trustee of the The Minogue Family Superannuation Fund, ABN: 83 861 513 309 hereby **Declare**, that the business real property held by the Fund situated at: 1762 Hootons Road, Tabulam NSW 2469

And is managed by: Michael Minogue and Margaret Minogue ATF The Minogue Family Superannuation Fund

is / or is not leased to a related party, as defined by the SIS Act 1993 of the trustee(s) / member(s) and the leasing arrangements were conducted on commercial terms on an arm's length basis pursuant to section 109 of the SIS Act 1993 during the financial year ending 30 June 2022.

In support of this declaration, the trustee(s) obtained an independent market appraisal of the rent to be charged and market value of the property, both of which are attached, as well as the, collection periods of the rent from the tenant to satisfy section 109 of the SIS Act which also included the Outgoings to be paid by the tenant as required with Commercial Leasing Agreements to address any potential breaches of Non Arms Length Income and or Non Arms Length Expenditure

Dated: 26 October 2023



Mrs Margaret Minogue
Trustee



Mr Michael Minogue
Trustee

TRUSTEE(S) DECLARATION

I/We Michael Minogue and Margaret Minogue being the trustee of the The Minogue Family Superannuation Fund ABN: 83861513309 hereby **Declare**,

that the following cryptocurrency:

Coin	Units	Wallet Address (if applicable)/Storage
Polkadot	13.00040	n/a
Terra 2.0	15.52130	n/a
Terra Classic	50.00000	n/a
Polygon	0.00090	n/a
Solana	11.83120	n/a

are owned by the The Minogue Family Superannuation Fund as at 30 June 2022 and have not been pledged nor is there any charge over those units held by the Fund. No trustee, member or related party of the trustee, member has gained a personal benefit from holding the cryptocurrencies as all gains associated with the shares are for the long-term retirement benefit of the members. If any related party transaction occurred, then the transaction is conducted on commercial terms on an arm's length basis pursuant to section 109.

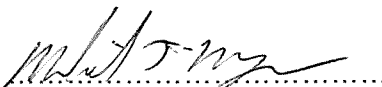
The Trustee/s has/have decided to invest in cryptocurrencies by completing the following:

1. the risk reward/ratio is in favour of reward, for the duration of the fund;
2. where possible, tokens will be held securely in the name of the fund;
3. adequate understanding of the technology and exchanges is clear by all trustees.

In addition, the trustee acknowledged the investment strategy does align with the above decision in investing in cryptocurrency and therefore will give due consideration to achieve the aims and objectives of the investment strategy and that the said investment strategy requires modification.

The attached independent market value of any cryptocurrency is attached to support the value(s) being stated in the financial statements of the SMSF pursuant to Regulation 8.02B.

Dated: 6 October 2023


Michael Minogue
Trustee


Margaret Minogue
Trustee

**RESOLUTIONS OF THE TRUSTEES OF
THE MINOGUE FAMILY SUPERANNUATION FUND
PASSED ON 1 JULY 2021**

**PENSION
COMMENCEMENT:**

An application to start a pension received from Mrs Margaret Minogue was TABLED as follows:

Type of Pension:	Account Based Pension
Pension Start Date:	1 July 2021
Purchase Amount:	\$503,620.66

CONDITION OF RELEASE:

It was RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65, and was entitled to access their benefits as an Account Based Pension

REVIEW OF TRUST DEED:

It was RESOLVED that the payment of benefits as an Account Based Pension was allowed under the fund's trust deed.

INVESTMENT STRATEGY:

Given that the fund's current investment strategy provides sufficient liquidity to enable the Trustee(s) to meet all pension payments, the Trustee(s) resolved that the fund's strategy remains unchanged following the commencement of the pension.

It was NOTED that the pension is expected to be paid for a number of years, and as such the retention of long term growth assets is appropriate for the pension.

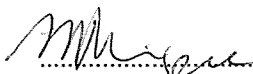
PAPERWORK:

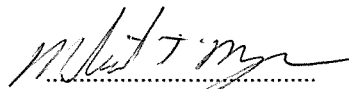
It was RESOLVED to request the fund administrators to attend to the completion of the following paperwork to give effect to the establishment of the pension:

1. Register the fund for PAYG withholding tax for the purpose of withholding any relevant amounts from pension payments if required, and
2. Complete requests and arrange for Actuarial Certificates if required.

CLOSURE:

There are no further matters being considered.


.....
Margaret Minogue
Trustee


.....
Michael Minogue
Trustee