

Brookes Family Super fund

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Brookes Family Super fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2	896,421.80	1,168,684.13
Managed Investments (Overseas)	3	44,531.28	50,000.00
Total Investments		<u>940,953.08</u>	<u>1,218,684.13</u>
Other Assets			
Macquarie Cash Management Account		170,498.65	21,083.88
Macquarie Accelerator Account		90,506.95	90,078.10
Distributions Receivable		53,342.09	37,419.36
GST Refundable		614.63	769.50
Total Other Assets		<u>314,962.32</u>	<u>149,350.84</u>
Total Assets		<u>1,255,915.40</u>	<u>1,368,034.97</u>
Less:			
Liabilities			
Income Tax Payable		490.94	1,024.82
Total Liabilities		<u>490.94</u>	<u>1,024.82</u>
Net assets available to pay benefits		<u>1,255,424.46</u>	<u>1,367,010.15</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Brookes, Stephen - Accumulation		778,050.39	859,371.21
Brookes, Madeleine - Accumulation		477,374.07	507,638.94
Total Liability for accrued benefits allocated to members' accounts		<u>1,255,424.46</u>	<u>1,367,010.15</u>

The accompanying notes form part of these financial statements.

Brookes Family Super fund
Operating Statement
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	8	65,730.39	39,663.00
Interest Received		496.56	204.34
Contribution Income			
Transfers In		37,200.00	690,000.00
Personal Non Concessional		0.00	600,000.00
Total Income		<u>103,426.95</u>	<u>1,329,867.34</u>
Expenses			
Accountancy Fees		3,201.00	0.00
Administration Costs		275.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		495.00	0.00
Investment Expenses		8,392.86	10,516.50
		<u>12,881.86</u>	<u>10,516.50</u>
Investment Losses			
Changes in Market Values	9	201,639.84	(48,684.13)
Total Expenses		<u>214,521.70</u>	<u>(38,167.63)</u>
Benefits accrued as a result of operations before income tax		<u>(111,094.75)</u>	<u>1,368,034.97</u>
Income Tax Expense	10	490.94	1,024.82
Benefits accrued as a result of operations		<u>(111,585.69)</u>	<u>1,367,010.15</u>

The accompanying notes form part of these financial statements.

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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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 Director(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 their market values, 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 values have 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 are 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.

Brookes Family Super 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 are 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 the investment was 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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

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: Managed Investments (Australian)

	2022 \$	2021 \$
Hyperion Small Growth Companies Fd	41,547.66	67,334.32
Pendal Property Securities	47,076.55	48,049.24
Bentham Global Income Fund	36,885.83	38,507.11
PIMCO Aust Bond Fd -Ws Class	44,715.36	50,724.34
PIMCO Global Bond Fd - Ws Class	67,358.80	75,385.08
Fidelity Global Emerging Markets Fund (managed Fund)	3,443.10	3,443.10

Brookes Family Super fund

Notes to the Financial Statements

For the year ended 30 June 2022

Franklin Global Growth Fund-CI W	99,693.92	142,473.41
FranklinTempleton Multisec Bnd Fd W	21,050.61	25,352.57
Greencape Broadcap Fund	125,479.46	135,667.99
Ardea Real Outcome Fund	36,562.93	39,681.44
IFP Global Franchise Fund	82,530.98	75,129.39
Magellan Global Fd	0.00	158,212.00
Magellan Infrastructure Fd	51,482.69	50,213.48
Pendal Focus Aust Share Fund	145,763.68	159,369.34
Pendal MicroCap Opportunities Fund	31,309.71	44,728.00
Resolution Cap Gbl Prop Sec Fund	61,520.52	54,413.32
	896,421.80	1,168,684.13

Note 3: Managed Investments (Overseas)

	2022	2021
	\$	\$
Fidelity Global Emerging Markets Fd	44,531.28	50,000.00
	44,531.28	50,000.00

Note 5: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	1,367,010.15	0.00
Benefits accrued as a result of operations	(111,585.69)	1,367,010.15
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,255,424.46	1,367,010.15

Note 6: Vested Benefits

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

	2022	2021
	\$	\$
Vested Benefits	1,255,424.46	1,367,010.15

Brookes Family Super fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7: Guaranteed Benefits

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

Note 8: Trust Distributions

	2022 \$	2021 \$
Franklin Global Growth Fund-CI W	210.46	0.00
Resolution Cap Gbl Prop Sec Fund	2,049.22	401.62
Greencape Broadcap Fund	14,619.57	3,812.29
Fidelity Global Emerging Markets Fd	388.13	84.10
Pendal Focus Aust Share Fund	13,503.11	7,524.76
Magellan Infrastructure Fd	2,041.62	1,051.85
Bentham Global Income Fund	1,202.93	1,417.78
PIMCO Global Bond Fd - Ws Class	384.76	97.17
Hyperion Small Growth Companies Fd	4,437.01	5,384.59
IFP Global Franchise Fund	11,536.35	4,304.84
Magellan Global Fd	3,002.24	3,002.24
PIMCO Aust Bond Fd -Ws Class	303.73	25.54
Ardea Real Outcome Fund	3,061.25	318.21
Pendal Property Securities	6,975.15	6,983.91
Pendal MicroCap Opportunities Fund	2,014.86	5,254.10
	65,730.39	39,663.00

Note 9: Changes in Market Values Unrealised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		
Ardea Real Outcome Fund	(3,118.51)	(318.56)
Bentham Global Income Fund	(1,621.28)	(1,492.89)
Fidelity Global Emerging Markets Fund (managed Fund)	0.00	3,443.10
Franklin Global Growth Fund-CI W	(25,324.82)	12,473.41
Franklin Templeton Multisec Bnd Fd W	(4,301.96)	352.57
Greencape Broadcap Fund	(30,188.53)	5,667.99

Brookes Family Super fund

Notes to the Financial Statements

For the year ended 30 June 2022

Hyperion Small Growth Companies Fd	(25,786.66)	2,334.32
IFP Global Franchise Fund	(12,598.41)	129.39
Magellan Global Fd	(8,212.00)	8,212.00
Magellan Infrastructure Fd	1,269.21	213.48
PIMCO Aust Bond Fd -Ws Class	(6,008.98)	724.34
PIMCO Global Bond Fd - Ws Class	(8,026.28)	385.08
Pendal Focus Aust Share Fund	(33,605.66)	9,369.34
Pendal MicroCap Opportunities Fund	(13,418.29)	4,728.00
Pendal Property Securities	(15,972.69)	(1,950.76)
Resolution Cap Gbl Prop Sec Fund	(7,892.80)	4,413.32
	<hr/>	<hr/>
	(194,807.66)	48,684.13
	<hr/>	<hr/>
Managed Investments (Overseas)		
Fidelity Global Emerging Markets Fd	(5,468.72)	0.00
	<hr/>	<hr/>
	(5,468.72)	0.00
	<hr/>	<hr/>
Total Unrealised Movement	(200,276.38)	48,684.13
	<hr/>	<hr/>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Managed Investments (Australian)		
Franklin Global Growth Fund-CI W	2,545.33	0.00
Magellan Global Fd	(3,908.79)	0.00
	<hr/>	<hr/>
	(1,363.46)	0.00
	<hr/>	<hr/>
Total Realised Movement	(1,363.46)	0.00
	<hr/>	<hr/>
Total Market Movement	(201,639.84)	48,684.13
	<hr/>	<hr/>
Note 10: Income Tax Expense		
	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	490.94	1,024.82
	<hr/>	<hr/>
Income Tax Expense	490.94	1,024.82
	<hr/>	<hr/>

Brookes Family Super fund

Notes to the Financial Statements

For the year ended 30 June 2022

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%	(16,664.21)	205,205.25
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	90,000.00
Non Taxable Transfer In	5,580.00	103,500.00
Increase in MV of Investments	0.00	7,302.62
Realised Accounting Capital Gains	(204.52)	0.00
Accounting Trust Distributions	9,859.56	5,949.45
Other Non Taxable Income	2.70	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	30,041.46	0.00
Franking Credits	874.75	270.44
Foreign Credits	91.50	64.56
Net Capital Gains	4,800.90	3,250.65
Taxable Trust Distributions	2,228.58	730.51
Distributed Foreign Income	797.64	489.07
Rounding	(0.33)	(0.26)
Income Tax on Taxable Income or Loss	6,932.55	3,258.15
Less credits:		
Franking Credits	5,831.64	1,802.92
Foreign Credits	609.97	430.41
Current Tax or Refund	490.94	1,024.82

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (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 then ended 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 directors of the trustee company by:

.....
Madeleine Brookes
Brookes TC Pty Ltd
Director

.....
Stephen Brookes
Brookes TC Pty Ltd
Director

Dated this day of2022

Brookes Family Super fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Brookes Family Super fund which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of Brookes Family Super 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.

Michelle Gargar

of

Superannuation Professionals Pty Ltd Suite 2A, Ground Floor Suite 2A, Ground Floor, 140 Bundall Road, Bundall, Queensland 4217

Signed:

Dated: 15/09/2022

Brookes Family Super fund

Members Statement

Stephen Brookes
 Unit 4/28 Central Av
 Indooroopilly, Queensland, 4068, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	63	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	778,050.39
Date Joined Fund:	15/12/2020	Total Death Benefit:	778,050.39
Service Period Start Date:	02/10/1995		
Date Left Fund:			
Member Code:	BROSTE00003A		
Account Start Date:	15/12/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	778,050.39
<u>Preservation Components</u>	
Preserved	756,567.46
Unrestricted Non Preserved	21,482.93
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	513,446.83
Taxable	264,603.56

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	859,371.21
<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	11,700.00
Net Earnings	(88,686.59)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	4,334.23
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	778,050.39

Brookes Family Super fund

Members Statement

Madeleine Brookes
 Unit 4 28 Central Ave
 Indooroopilly, Queensland, 4068, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	477,374.07
Date Joined Fund:	15/12/2020	Total Death Benefit:	477,374.07
Service Period Start Date:	30/08/1997		
Date Left Fund:			
Member Code:	BROMAD00001A		
Account Start Date:	15/12/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	477,374.07
<u>Preservation Components</u>	
Preserved	477,294.24
Unrestricted Non Preserved	79.83
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	368,184.94
Taxable	109,189.13

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	507,638.94
<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	25,500.00
Net Earnings	(53,166.55)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,598.32
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	477,374.07

Memorandum of Resolutions of the Director(s) of

Brookes TC Pty Ltd ACN: 607457107

ATF Brookes Family Super fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

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.

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.

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 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:

It was resolved that

Tony Boys

of

GPO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Superannuation Professionals Pty Ltd

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

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

Memorandum of Resolutions of the Director(s) of

Brookes TC Pty Ltd ACN: 607457107

ATF Brookes Family Super fund

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

CLOSURE:

Signed as a true record –

.....

Madeleine Brookes

15 September 2022

.....

Stephen Brookes

15 September 2022

Brookes Family Super fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(111,094.75)
Less	
Non Taxable Transfer In	37,200.00
Other Non Taxable Income	17.99
Realised Accounting Capital Gains	(1,363.46)
Accounting Trust Distributions	65,730.39
	<u>101,584.92</u>
Add	
Decrease in MV of investments	200,276.38
Franking Credits	5,831.64
Foreign Credits	609.97
Net Capital Gains	32,006.00
Taxable Trust Distributions	14,857.17
Distributed Foreign income	5,317.63
	<u>258,898.79</u>
SMSF Annual Return Rounding	(2.12)
Taxable Income or Loss	<u>46,217.00</u>
Income Tax on Taxable Income or Loss	6,932.55
Less	
Franking Credits	5,831.64
Foreign Credits	609.97
	<u>490.94</u>
CURRENT TAX OR REFUND	<u>490.94</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>749.94</u>

Brookes Family Super 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								
Macquarie Accelerator Account		90,506.950000	90,506.95	90,506.95	90,506.95			7.55 %
Macquarie Cash Management Account		170,498.650000	170,498.65	170,498.65	170,498.65			14.23 %
			261,005.60		261,005.60			21.78 %
Managed Investments (Australian)								
HOW0098AU Ardea Real Outcome Fund	41,915.54	0.872300	36,562.93	0.95	40,000.00	(3,437.07)	(8.59) %	3.05 %
CSA0038AU Bentham Global Income Fund	36,680.42	1.005600	36,885.83	1.09	40,000.00	(3,114.17)	(7.79) %	3.08 %
FRT0009AU Franklin Global Growth Fund-CI W	50,937.01	1.957200	99,693.92	2.21	112,545.33	(12,851.41)	(11.42) %	8.32 %
FRT0011AU FranklinTempleton Multisec Bnd Fd W	27,331.36	0.770200	21,050.61	0.91	25,000.00	(3,949.39)	(15.80) %	1.76 %
HOW0034AU Greencape Broadcap Fund	86,945.30	1.443200	125,479.46	1.73	150,000.00	(24,520.54)	(16.35) %	10.47 %
BNT0101AU Hyperion Small Growth Companies Fd	12,403.40	3.349700	41,547.66	5.24	65,000.00	(23,452.34)	(36.08) %	3.47 %
MAQ0404AU IFP Global Franchise Fund	38,402.58	2.149100	82,530.98	2.47	95,000.00	(12,469.02)	(13.13) %	6.89 %
MGE0002AU Magellan Infrastructure Fd	38,813.85	1.326400	51,482.69	1.29	50,000.00	1,482.69	2.97 %	4.30 %
RFA0059AU Pental Focus Aust Share Fund	68,375.87	2.131800	145,763.68	2.49	170,000.00	(24,236.32)	(14.26) %	12.16 %
RFA0061AU Pental MicroCap Opportunities Fund	10,891.47	2.874700	31,309.71	3.67	40,000.00	(8,690.29)	(21.73) %	2.61 %
BTA0061AU Pental Property Securities	92,889.80	0.506800	47,076.55	0.70	65,000.00	(17,923.45)	(27.57) %	3.93 %
ETL0015AU PIMCO Aust Bond Fd -Ws Class	51,010.00	0.876600	44,715.36	0.98	50,000.00	(5,284.64)	(10.57) %	3.73 %
ETL0018AU PIMCO Global Bond Fd - Ws Class	75,505.89	0.892100	67,358.80	0.99	75,000.00	(7,641.20)	(10.19) %	5.62 %
WHT0015AU Resolution Cap Glbl Prop Sec Fund	37,091.84	1.658600	61,520.52	1.75	65,000.00	(3,479.48)	(5.35) %	5.13 %
			892,978.70		1,042,545.33	(149,566.63)	(14.35) %	74.51 %
Managed Investments (Overseas)								
FID0031AU Fidelity Global Emerging Markets Fd	2,260.85	19.696700	44,531.28	22.12	50,000.00	(5,468.72)	(10.94) %	3.72 %

Brookes Family Super 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%
			44,531.28		50,000.00	(5,468.72)	(10.94) %	3.72 %
			1,198,515.58		1,353,550.93	(155,035.35)	(11.45) %	100.00 %

Brookes Family Super 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
Bank Accounts												
Macquarie Accelerator Account	428.85			428.85	0.00	0.00	0.00	428.85			0.00	0.00
Macquarie Cash Management Account	67.71			67.71	0.00	0.00	0.00	67.71			0.00	0.00
	496.56			496.56	0.00	0.00	0.00	496.56			0.00	0.00
Managed Investments (Australian)												
HOW0098AU Ardea Real Outcome Fund	3,061.25			2,722.68	0.00	338.57	0.00	3,061.25		0.00	0.00	0.00
CSA0038AU Bentham Global Income Fund	1,202.93	0.47		100.07	0.49	653.85	0.71	755.59		0.00	0.00	448.54
FRT0009AU Franklin Global Growth Fund-Cl W	210.46				0.00	0.00	0.00	0.00		0.00	210.46	0.00
HOW0034AU Greencape Broadcap Fund	14,619.57	4,023.03	285.48	13.92	2,435.27	145.50	23.16	6,926.36		0.00	10,151.64	0.00
BNT0101AU Hyperion Small Growth Companies Fd	4,437.01				144.06	0.00	18.00	18.00		162.05	4,437.00	162.06
MAQ0404AU IFP Global Franchise Fund	11,536.35			0.40	0.00	1,938.35	194.39	2,133.14		0.00	9,597.60	0.00
MGE0001AU Magellan Global Fd	3,002.24	0.00	0.00	0.00	0.00	164.48	71.82	236.30	0.00	0.00	2,837.76	0.00
MGE0002AU Magellan Infrastructure Fd	2,041.62	4.89	0.00	9.66	2.46	0.79	0.00	17.80	0.00	0.00	0.00	2,026.28
RFA0059AU Pental Focus Aust Share Fund	13,503.11	6,511.06	414.84	131.66	3,221.34	52.36	0.00	10,331.26		0.00	6,257.14	136.05
RFA0061AU Pental MicroCap Opportunities Fund	2,014.86				0.00	0.00	0.00	0.00		0.00	4,029.72	(2,014.86)
BTA0061AU Pental Property Securities	6,975.15	29.92	55.58	631.09	27.98	18.94	0.41	763.92		0.00	11,490.86	(5,251.24)
ETL0015AU PIMCO Aust Bond Fd -Ws Class	303.73				0.00	0.00	0.00	0.00		0.00	0.00	303.73
WHT0015AU Resolution Cap Gbl Prop Sec Fund	2,049.22	0.05	0.00	66.43	0.04	1,616.66	208.03	1,891.21		0.00	360.08	6.00
	64,957.50	10,569.42	755.90	3,675.91	5,831.64	4,929.50	516.52	26,134.83	0.00	162.05	49,372.26	(4,183.44)
Managed Investments (Overseas)												
FID0031AU Fidelity Global Emerging Markets Fd	388.13	0.00	0.00	0.00	0.00	388.13	93.45	481.58	0.00	0.00	0.00	0.00
ETL0018AU PIMCO Global Bond Fd - Ws Class	384.76				0.00	0.00	0.00	0.00		0.00	0.00	384.76

Brookes Family Super fund
Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	772.89	0.00	0.00	0.00	0.00	388.13	93.45	481.58	0.00	0.00	0.00	384.76
	66,226.95	10,569.42	755.90	4,172.47	5,831.64	5,317.63	609.97	27,112.97	0.00	162.05	49,372.26	(3,798.68)

Assessable Income (Excl. Capital Gains) **27,112.97**

Net Capital Gain **32,914.84**

Total Assessable Income 60,027.81

* 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.

Brookes Family Super fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
BNT0101AU5 - Hyperion Small Growth Companies Fd												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,437.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,437.00	0.00	0.00
BTA0061AU3 - Pandal Property Securities												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,490.86	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,490.86	0.00	0.00
FRT0009AU19 - Franklin Global Growth Fund-CI W												
22/03/2021	11/10/2021	7,899.83	17,454.67	20,000.00	2,545.33	17,454.67	17,454.67	0.00	0.00	0.00	2,545.33	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.46	0.00	0.00
		7,899.83	17,454.67	20,000.00	2,545.33	17,454.67	17,454.67	0.00	0.00	210.46	2,545.33	0.00
HOW0034AU3 - Greencape Broadcap Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,151.64	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,151.64	0.00	0.00
MAQ0404AU10 - IFP Global Franchise Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,597.60	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,597.60	0.00	0.00
MGE0001AU10 - Magellan Global Fd												
24/03/2021	07/03/2022	58,867.39	150,000.00	146,091.21	(3,908.79)	150,000.00	150,000.00	0.00	0.00	0.00	0.00	(3,908.79)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,837.76	0.00	0.00
		58,867.39	150,000.00	146,091.21	(3,908.79)	150,000.00	150,000.00	0.00	0.00	2,837.76	0.00	(3,908.79)

Brookes Family Super fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
RFA0059AU - Pandal Focus Aust Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,257.14	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,257.14	0.00	0.00
RFA0061AU - Pandal MicroCap Opportunities Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.72	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,029.72	0.00	0.00
WHT0015AU31 - Resolution Cap Gbl Prop Sec Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.08	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.08	0.00	0.00
		66,767.22	167,454.67	166,091.21	(1,363.46)	167,454.67	167,454.67	0.00	0.00	49,372.26	2,545.33	(3,908.79)
		66,767.22	167,454.67	166,091.21	(1,363.46)	167,454.67	167,454.67	0.00	0.00	49,372.26	2,545.33	(3,908.79)

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 X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ 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.

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

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 |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. [Go to C.](#)

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

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

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#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 **W** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

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.

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 \$ <i>(C1 plus C2)</i>

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 \$	Non-refundable carry forward tax offsets D \$ <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$	
Early stage investor tax offset carried forward from previous year 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 \$ <i>(E1 plus E2 plus E3 plus E4)</i>

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

Section 102AAM interest charge
G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<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 \$	<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 \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date / /

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$ Accumulation phase account balance

S2 \$

Retirement phase account balance - Non CDBIS

S3 \$

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

O \$ Allocated earnings or losses

Loss

P \$ Inward rollovers and transfers

Q \$

Outward rollovers and transfers

R1 \$

Lump Sum payments

Code

R2 \$

Income stream payments

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments	Listed trusts	A \$
	Unlisted trusts	B \$
	Insurance policy	C \$
	Other managed investments	D \$

15b Australian direct investments	Cash and term deposits	E \$
-----------------------------------	------------------------	-------------

Limited recourse borrowing arrangements	Debt securities	F \$
Australian residential real property	Loans	G \$
J1 \$	Listed shares	H \$
Australian non-residential real property	Unlisted shares	I \$
J2 \$	Limited recourse borrowing arrangements	J \$
Overseas real property	Non-residential real property	K \$
J3 \$	Residential real property	L \$
Australian shares	Collectables and personal use assets	M \$
J4 \$	Other assets	O \$
Overseas shares		
J5 \$		
Other		
J6 \$		
Property count		
J7		

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 **\$**

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 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$
	Reserve accounts X \$
	Other liabilities Y \$
	TOTAL LIABILITIES Z \$

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

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 / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

2022

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$		K \$
Other shares	B \$		L \$
Units in unit trusts listed on an Australian securities exchange	C \$		M \$
Other units	D \$		N \$
Real estate situated in Australia	E \$		O \$
Other real estate	F \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$		Q \$
Other CGT assets and any other CGT events	I \$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B
2020–21	C
2019–20	D
2018–19	E
2017–18	F
2016–17 and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2021–22	H
2020–21	I
2019–20	J
2018–19	K
2017–18	L
2016–17 and earlier income years	M
Total	V

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2021–22	A	Yes	No
2020–21	B	Yes	No
2019–20	C	Yes	No
2018–19	D	Yes	No
2017–18	E	Yes	No
2016–17 and earlier income years	F	Yes	No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

Brookes Family Super fund

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Distributions Received (23800)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU5)</u>								
30/06/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	General Journal	Hyperion small Growth Companies fund distn receivable		(4,437.01)	(4,437.01)
30/06/2022	michelle@familyaacco untants.com.au	07/09/2022		General Journal	BNT0101AU5 - Hyperion Small Growth Companies Fd - Custom Tax Data - 30/06/2022		0.00	(4,437.01)
							(4,437.01)	(4,437.01)
<u>Pendal Property Securities (BTA0061AU3)</u>								
07/10/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002567484		(143.97)	(143.97)
07/01/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002657498		(464.46)	(608.43)
06/04/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002919569		(455.17)	(1,063.60)
30/06/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	General Journal			(5,911.55)	(6,975.15)
30/06/2022	michelle@familyaacco untants.com.au	07/09/2022		General Journal	BTA0061AU3 - Pendal Property Securities - Custom Tax Data - 30/06/2022		0.00	(6,975.15)
							(6,975.15)	(6,975.15)
<u>Bentham Global Income Fund (CSA0038AU20)</u>								
10/08/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.27)	(96.27)
08/09/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(95.79)	(192.06)
13/10/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(95.90)	(287.96)
08/11/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.15)	(384.11)
08/12/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.05)	(480.16)
11/01/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(95.61)	(575.77)
08/02/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.04)	(671.81)
08/03/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.44)	(768.25)

Brookes Family Super fund

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
12/04/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.27)	(864.52)
09/05/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.87)	(961.39)
08/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(96.35)	(1,057.74)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal	Bentham Global Income Fund distn receivable		(145.19)	(1,202.93)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022		General Journal	CSA0038AU20 - Bentham Global Income Fund - Custom Tax Data - 30/06/2022		0.00	(1,202.93)
							(1,202.93)	(1,202.93)
<u>PIMCO Aust Bond Fd -Ws Class (ETL0015AU11)</u>								
05/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PIMCO Funds 800197667		(137.16)	(137.16)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal	PIMCO Australian Bond Fund distn receivable		(166.57)	(303.73)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022		General Journal	ETL0015AU11 - PIMCO Aust Bond Fd -Ws Class - Custom Tax Data - 30/06/2022		0.00	(303.73)
							(303.73)	(303.73)
<u>PIMCO Global Bond Fd - Ws Class (ETL0018AU16)</u>								
05/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PIMCO Funds 800197667		(145.16)	(145.16)
06/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PIMCO Funds 800197667		(37.52)	(182.68)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal	PIMCO Global bond Fund distn receivable		(202.08)	(384.76)
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022		General Journal	ETL0018AU16 - PIMCO Global Bond Fd - Ws Class - Custom Tax Data - 30/06/2022		0.00	(384.76)
							(384.76)	(384.76)
<u>Fidelity Global Emerging Markets Fd (FID0031AU1)</u>								
30/06/2022	michelle@pamilyaaccountants.com.au	14/09/2022	michelle@pamilyaaccountants.com.au	General Journal	Fidelity Global Emerging distribution receivable		(388.13)	(388.13)
30/06/2022	michelle@pamilyaaccountants.com.au	14/09/2022	michelle@pamilyaaccountants.com.au	General Journal	FID0031AU1 - Fidelity Global Emerging Markets Fd - Generate Tax Data - 30/06/2022		0.00	(388.13)
30/06/2022	michelle@pamilyaaccountants.com.au	14/09/2022		General Journal	FID0031AU1 - Fidelity Global Emerging Markets Fd - Generate Tax Data - 30/06/2022		0.00	(388.13)

Brookes Family Super fund

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(388.13)	(388.13)
<u>Franklin Global Growth Fund-CI W (FRT0009AU19)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Franklin Global Growth distn receivable		(210.46)	(210.46)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	FRT0009AU19 - Franklin Global Growth Fund-CI W - Custom Tax Data - 30/06/2022		0.00	(210.46)
							(210.46)	(210.46)
<u>Greencape Broadcap Fund (HOW0034AU3)</u>								
13/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		(1,237.16)	(1,237.16)
13/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		(697.09)	(1,934.25)
12/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		(560.52)	(2,494.77)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Greencape Broadcap distn receivable		(12,124.80)	(14,619.57)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	HOW0034AU3 - Greencape Broadcap Fund - Custom Tax Data - 30/06/2022		0.00	(14,619.57)
							(14,619.57)	(14,619.57)
<u>Ardea Real Outcome Fund (HOW0098AU11)</u>								
13/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		(314.81)	(314.81)
12/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		(190.68)	(505.49)
12/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		(188.81)	(694.30)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Ardea Real Outcome Fund distn receivable		(2,366.95)	(3,061.25)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	HOW0098AU11 - Ardea Real Outcome Fund - Custom Tax Data - 30/06/2022		0.00	(3,061.25)
							(3,061.25)	(3,061.25)
<u>IFP Global Franchise Fund (MAQ0404AU10)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	IFP Global Franchise distn receivable		(11,536.35)	(11,536.35)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	MAQ0404AU10 - IFP Global Franchise Fund - Custom Tax Data - 30/06/2022		0.00	(11,536.35)

Brookes Family Super fund

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(11,536.35)	(11,536.35)
<u>Magellan Global Fd (MGE0001AU10)</u>								
19/01/2022	michelle@pamilyaacco untants.com.au	08/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002667842 [System Matched Income Data]		(3,002.24)	(3,002.24)
30/06/2022	michelle@pamilyaacco untants.com.au	08/09/2022		General Journal	MGE0001AU10 - Magellan Global Fd - Generate Tax Data - 30/06/2022		0.00	(3,002.24)
							(3,002.24)	(3,002.24)
<u>Magellan Infrastructure Fd (MGE0002AU16)</u>								
19/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002649566		(1,032.46)	(1,032.46)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Magellan Infrastructure Fund distribution receivable		(1,009.16)	(2,041.62)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	MGE0002AU16 - Magellan Infrastructure Fd - Generate Tax Data - 30/06/2022		0.00	(2,041.62)
							(2,041.62)	(2,041.62)
<u>Pendal Focus Aust Share Fund (RFA0059AU)</u>								
07/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002657843		(2,112.93)	(2,112.93)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Focus Australian Share fund dist receivable		(11,390.18)	(13,503.11)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	RFA0059AU - Pendal Focus Aust Share Fund - Custom Tax Data - 30/06/2022		0.00	(13,503.11)
							(13,503.11)	(13,503.11)
<u>Pendal MicroCap Opportunities Fund (RFA0061AU)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Microcap Opportunities distn receivable		(2,014.86)	(2,014.86)
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022		General Journal	RFA0061AU - Pendal MicroCap Opportunities Fund - Custom Tax Data - 30/06/2022		0.00	(2,014.86)
							(2,014.86)	(2,014.86)
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU31)</u>								
15/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		(234.42)	(234.42)
17/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		(201.89)	(436.31)
14/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	RESCAP RED/DIST REF: 2359211		(174.11)	(610.42)

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2022	michelle@pamilyaaccosuntants.com.au	07/09/2022	michelle@pamilyaaccosuntants.com.au	General Journal	bring in Resolution capital distn receivable		(1,438.80)	(2,049.22)
30/06/2022	michelle@pamilyaaccosuntants.com.au	07/09/2022		General Journal	WHT0015AU31 - Resolution Cap Gbl Prop Sec Fund - Custom Tax Data - 30/06/2022		0.00	(2,049.22)
							(2,049.22)	(2,049.22)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
11/10/2021	michelle@pamilyaaccosuntants.com.au	07/09/2022	michelle@pamilyaaccosuntants.com.au	Bank Statement	FRANKLIN TEMPLET FT0004629738 (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (FRT0009AU)		(2,545.33)	(2,545.33)
11/10/2021	SYSTEM	07/09/2022		System Journal	Unrealised Gain writeback as at 11/10/2021 (FRT0009AU)		1,674.76	(870.57)
07/03/2022	michelle@pamilyaaccosuntants.com.au	07/09/2022	michelle@pamilyaaccosuntants.com.au	Bank Statement	MAGELLAN MAGELLAN0002890349 (Auto reprocessed due to distribution entered / deleted on 30/06/2022) (MGE0001AU)		3,908.79	3,038.22
07/03/2022	SYSTEM	07/09/2022		System Journal	Unrealised Gain writeback as at 07/03/2022 (MGE0001AU)		8,212.00	11,250.22
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.326400 (Custom) - 38,813.848800 Units on hand (MGE0002AU)		(1,269.21)	9,981.01
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.443200 (Custom) - 86,945.303200 Units on hand (HOW0034AU)		30,188.53	40,169.54
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$3.349700 (Custom) - 12,403.396600 Units on hand (BNT0101AU)		25,786.66	65,956.20
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.872300 (Custom) - 41,915.540200 Units on hand (HOW0098AU)		3,118.51	69,074.71
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.658600 (Custom) - 37,091.837200 Units on hand (WHT0015AU)		7,892.80	76,967.51
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.957200 (Custom) - 50,937.010000 Units on hand (FRT0009AU)		23,650.06	100,617.57
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.149100 (Custom) - 38,402.580000 Units on hand (MAQ0404AU)		12,598.41	113,215.98
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.892100 (Custom) - 75,505.889500 Units on hand		8,026.28	121,242.26

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					(ETL0018AU)			
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.874700 (Custom) - 10,891.470000 Units on hand (RFA0061AU)		13,418.29	134,660.55
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.876600 (Custom) - 51,009.998000 Units on hand (ETL0015AU)		6,008.98	140,669.53
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.005600 (Custom) - 36,680.421800 Units on hand (CSA0038AU)		1,621.28	142,290.81
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.770200 (Exit) - 27,331.360000 Units on hand (FRT0011AU)		4,301.96	146,592.77
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$19.696700 (Custom) - 2,260.850000 Units on hand (FID0031AU)		5,468.72	152,061.49
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.131800 (Custom) - 68,375.870000 Units on hand (RFA0059AU)		33,605.66	185,667.15
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.506800 (Custom) - 92,889.800000 Units on hand (BTA0061AU)		15,972.69	201,639.84
							201,639.84	201,639.84
Interest Received (25000)								
<u>Macquarie Accelerator Account (MBL940417116)</u>								
30/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(30.64)	(30.64)
31/08/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(30.65)	(61.29)
30/09/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(29.66)	(90.95)
29/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(30.64)	(121.59)
30/11/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(29.70)	(151.29)
31/12/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(30.68)	(181.97)
31/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(30.69)	(212.66)
28/02/2022	michelle@pamilyaac	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(27.72)	(240.38)

Brookes Family Super fund
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For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au							
31/03/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(39.02)	(279.40)
29/04/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(43.21)	(322.61)
31/05/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(47.68)	(370.29)
30/06/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		(58.56)	(428.85)
							(428.85)	(428.85)
<u>Macquarie Cash Management Account (MBL968660472)</u>								
30/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccountants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		(4.61)	(4.61)
31/08/2021	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(5.88)	(10.49)
30/09/2021	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(5.70)	(16.19)
29/10/2021	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(4.71)	(20.90)
30/11/2021	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(1.88)	(22.78)
31/12/2021	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(1.20)	(23.98)
31/01/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(1.28)	(25.26)
28/02/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(2.40)	(27.66)
31/03/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(5.94)	(33.60)
29/04/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(6.69)	(40.29)
31/05/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(7.36)	(47.65)
30/06/2022	michelle@familyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		(20.06)	(67.71)
							(67.71)	(67.71)

Transfers In (28500)

(Transfers In) Brookes, Madeleine - Accumulation (BROMAD00001A)

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
03/02/2022	michelle@pamilyaacco untants.com.au	14/09/2022		Bank Statement	rollover from QSuper for Madeleine		(25,500.00)	(25,500.00)
							(25,500.00)	(25,500.00)
<u>(Transfers In) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
03/02/2022	michelle@pamilyaacco untants.com.au	14/09/2022		Bank Statement			(11,700.00)	(11,700.00)
							(11,700.00)	(11,700.00)
<u>Accountancy Fees (30100)</u>								
<u>Accountancy Fees (30100)</u>								
28/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	SP TAX & ACC INV 2949		3,201.00	3,201.00
							3,201.00	3,201.00
<u>Administration Costs (30200)</u>								
<u>Administration Costs (30200)</u>								
28/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	SP TAX & ACC INV 2949		275.00	275.00
							275.00	275.00
<u>ATO Supervisory Levy (30400)</u>								
<u>ATO Supervisory Levy (30400)</u>								
27/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	ATO TAX PAYMENT		518.00	518.00
							518.00	518.00
<u>Auditor's Remuneration (30700)</u>								
<u>Auditor's Remuneration (30700)</u>								
28/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	SP TAX & ACC INV 2949		495.00	495.00
							495.00	495.00
<u>Investment Expenses (37500)</u>								
<u>Investment Expenses (00003)</u>								
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	JUNE 2021 IMS FEE		1,214.23	1,214.23

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
14/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	SEPT 2021 IMS FEE		1,980.82	3,195.05
22/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	IP PLACEMENT INV 10517		553.50	3,748.55
14/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	DECEMBER 2021 IMS FEE		1,958.34	5,706.89
08/03/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	IP PLACEMENT FEE INV 10660		738.00	6,444.89
14/04/2022	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	30 MARCH 2022 IMS FEE		1,947.97	8,392.86
							8,392.86	8,392.86
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2022		(5,831.64)	(5,831.64)
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Foreign Credits Adjustment - 30/06/2022		(609.97)	(6,441.61)
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2022		6,932.55	490.94
							490.94	490.94
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		25,500.00	25,500.00
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		11,700.00	37,200.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(88,686.59)	(51,486.59)
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		(53,166.55)	(104,653.14)
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(4,334.23)	(108,987.37)
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		(2,598.32)	(111,585.69)
							(111,585.69)	(111,585.69)
Opening Balance (50010)								
<u>(Opening Balance) Brookes, Madeleine - Accumulation (BROMAD00001A)</u>								

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		(507,638.94)	(507,638.94)
							(507,638.94)	(507,638.94)
<u>(Opening Balance) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		(859,371.21)	(859,371.21)
							(859,371.21)	(859,371.21)
Contributions (52420)								
<u>(Contributions) Brookes, Madeleine - Accumulation (BROMAD00001A)</u>								
01/07/2021	Opening Balance				Opening Balance			(300,000.00)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		300,000.00	0.00
							300,000.00	0.00
<u>(Contributions) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
01/07/2021	Opening Balance				Opening Balance			(300,000.00)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		300,000.00	0.00
							300,000.00	0.00
Transfers In (52850)								
<u>(Transfers In) Brookes, Madeleine - Accumulation (BROMAD00001A)</u>								
01/07/2021	Opening Balance				Opening Balance			(180,000.00)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		180,000.00	0.00
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		(25,500.00)	(25,500.00)
							154,500.00	(25,500.00)
<u>(Transfers In) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
01/07/2021	Opening Balance				Opening Balance			(510,000.00)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		510,000.00	0.00
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		(11,700.00)	(11,700.00)
							498,300.00	(11,700.00)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Brookes, Madeleine - Accumulation (BROMAD00001A)</u>								

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2021	Opening Balance				Opening Balance			(28,808.29)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		28,808.29	0.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		53,166.55	53,166.55
							81,974.84	53,166.55
<u>(Share of Profit/(Loss)) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
01/07/2021	Opening Balance				Opening Balance			(51,460.01)
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		51,460.01	0.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2022		88,686.59	88,686.59
							140,146.60	88,686.59
Income Tax (53330)								
<u>(Income Tax) Brookes, Madeleine - Accumulation (BROMAD00001A)</u>								
01/07/2021	Opening Balance				Opening Balance			1,169.35
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		(1,169.35)	0.00
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		0.00	0.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		2,598.32	2,598.32
							1,428.97	2,598.32
<u>(Income Tax) Brookes, Stephen - Accumulation (BROSTE00003A)</u>								
01/07/2021	Opening Balance				Opening Balance			2,088.80
01/07/2021	99625	14/09/2022		System Journal	Close Period Journal		(2,088.80)	0.00
03/02/2022	SYSTEM	14/09/2022		System Journal	System Member Journals		0.00	0.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2022		4,334.23	4,334.23
							2,245.43	4,334.23
Bank Accounts (60400)								
<u>Macquarie Accelerator Account (MBL940417116)</u>								
01/07/2021	Opening Balance				Opening Balance			90,078.10
30/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccountants.com.au	Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		30.64	90,108.74

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
31/08/2021	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		30.65	90,139.39
30/09/2021	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		29.66	90,169.05
29/10/2021	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		30.64	90,199.69
30/11/2021	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		29.70	90,229.39
31/12/2021	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		30.68	90,260.07
31/01/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		30.69	90,290.76
28/02/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		27.72	90,318.48
31/03/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		39.02	90,357.50
29/04/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		43.21	90,400.71
31/05/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		47.68	90,448.39
30/06/2022	michelle@familyaaccosuntants.com.au	07/09/2022		Bank Statement	MACQUARIE ACCELERATOR INTEREST PAID		58.56	90,506.95
							428.85	90,506.95
<u>Macquarie Cash Management Account (MBL968660472)</u>								
01/07/2021	Opening Balance				Opening Balance			21,083.88
06/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	PENDAL PENDAL0002314777		5,254.10	26,337.98
06/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	PENDAL PENDAL0002314576		7,524.76	33,862.74
07/07/2021	CSV Bank Importer	07/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	PIMCO Funds 800197667		97.17	33,959.91
07/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	PIMCO Funds 800197667		25.54	33,985.45
09/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	MIML 1 16818 14378		4,304.84	38,290.29
12/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	PENDAL PENDAL0002316245		6,746.36	45,036.65
14/07/2021	CSV Bank Importer	08/09/2022	michelle@familyaaccosuntants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		416.34	45,452.99

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
14/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		213.73	45,666.72
15/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		3,315.83	48,982.55
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	JUNE 2021 IMS FEE		(1,303.08)	47,679.47
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FIL RESPONSIBLE FIL0004494808		84.10	47,763.57
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PINNACLE FUND SE Distribution BNT01		5,382.50	53,146.07
21/07/2021	CSV Bank Importer	08/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002522804		3,002.24	56,148.31
21/07/2021	CSV Bank Importer	20/10/2021		Bank Statement	MAGELLAN MAGELLAN0002313278 [Amount Receivable]		1,051.85	57,200.16
30/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MACQUARIE CMA INTEREST PAID		4.61	57,204.77
10/08/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.27	57,301.04
31/08/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		5.88	57,306.92
08/09/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		95.79	57,402.71
30/09/2021	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		5.70	57,408.41
05/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PIMCO Funds 800197667		137.16	57,545.57
05/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PIMCO Funds 800197667		145.16	57,690.73
07/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002567484		143.97	57,834.70
11/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FRANKLIN TEMPLET FT0004629738 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		20,000.00	77,834.70
12/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	RESOLUTION CAPITAL GLOBAL PROPERTY SECUR		(15,000.00)	62,834.70
12/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL WHOLESALE AP FPL DD 400331329		(20,000.00)	42,834.70
13/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		95.90	42,930.60
13/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		1,237.16	44,167.76

Brookes Family Super fund
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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
13/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		314.81	44,482.57
14/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	SEPT 2021 IMS FEE		(2,125.76)	42,356.81
15/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		234.42	42,591.23
22/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	IP PLACEMENT INV 10517		(594.00)	41,997.23
27/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PENDAL PROPERTY SECURITIES FUND		(15,000.00)	26,997.23
29/10/2021	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		4.71	27,001.94
08/11/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.15	27,098.09
30/11/2021	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		1.88	27,099.97
08/12/2021	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.05	27,196.02
31/12/2021	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		1.20	27,197.22
06/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PIMCO Funds 800197667		37.52	27,234.74
07/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PENDAL PENDAL0002657498		464.46	27,699.20
07/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PENDAL PENDAL0002657843		2,112.93	29,812.13
11/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		95.61	29,907.74
12/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		190.68	30,098.42
13/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		697.09	30,795.51
14/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	DECEMBER 2021 IMS FEE		(2,101.64)	28,693.87
17/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		201.89	28,895.76
19/01/2022	michelle@pamilyaaccountants.com.au	08/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	MAGELLAN MAGELLAN0002667842 [System Matched Income Data]		3,002.24	31,898.00
19/01/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	MAGELLAN MAGELLAN0002649566		1,032.46	32,930.46
27/01/2022	michelle@pamilyaac	07/09/2022	michelle@pamilyaac	Bank Statement	ATO TAX PAYMENT		(1,542.82)	31,387.64

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au		countants.com.au					
28/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	SP TAX & ACC INV 2949		(3,971.00)	27,416.64
31/01/2022	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		1.28	27,417.92
01/02/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	ATO ATO76917624230I004		769.00	28,186.92
03/02/2022	michelle@pamilyaacco untants.com.au	14/09/2022		Bank Statement	rollover from QSuper for Madeleine		25,500.00	53,686.92
03/02/2022	michelle@pamilyaacco untants.com.au	14/09/2022		Bank Statement			11,700.00	65,386.92
08/02/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.04	65,482.96
28/02/2022	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		2.40	65,485.36
01/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO PENDAL FOCUS AUSTRALIAN SHA		(20,000.00)	45,485.36
01/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO IFP GLOBAL FRANCHISE FUND		(20,000.00)	25,485.36
07/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002890349 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)		146,091.21	171,576.57
08/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.44	171,673.01
08/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	IP PLACEMENT FEE INV 10660		(792.00)	170,881.01
31/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		5.94	170,886.95
06/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002919569		455.17	171,342.12
12/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.27	171,438.39
12/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		560.52	171,998.91
12/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331303		188.81	172,187.72
14/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	RESCAP RED/DIST REF: 2359211		174.11	172,361.83
14/04/2022	michelle@pamilyaacco untants.com.au	07/09/2022		Bank Statement	30 MARCH 2022 IMS FEE		(2,090.51)	170,271.32
29/04/2022	michelle@pamilyaac	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		6.69	170,278.01

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au							
09/05/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.87	170,374.88
31/05/2022	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		7.36	170,382.24
08/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		96.35	170,478.59
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022		Bank Statement	MACQUARIE CMA INTEREST PAID		20.06	170,498.65
							149,414.77	170,498.65
Distributions Receivable (61800)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU5)</u>								
01/07/2021	Opening Balance				Opening Balance			5,382.50
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PINNACLE FUND SE Distribution BNT01		(5,382.50)	0.00
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal	Hyperion small Growth Companies fund distn receivable		4,437.01	4,437.01
							(945.49)	4,437.01
<u>Pendal Property Securities (BTA0061AU3)</u>								
01/07/2021	Opening Balance				Opening Balance			6,746.36
12/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	PENDAL PENDAL0002316245		(6,746.36)	0.00
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal			5,911.55	5,911.55
							(834.81)	5,911.55
<u>Bentham Global Income Fund (CSA0038AU20)</u>								
01/07/2021	Opening Balance				Opening Balance			416.34
14/07/2021	CSV Bank Importer	08/09/2022	michelle@pamilyaaccountants.com.au	Bank Statement	FPSL DISTRIBUTIO FPL DI 400331311		(416.34)	0.00
30/06/2022	michelle@pamilyaaccountants.com.au	07/09/2022	michelle@pamilyaaccountants.com.au	General Journal	Bentham Global Income Fund distn receivable		145.19	145.19
							(271.15)	145.19
<u>PIMCO Aust Bond Fd -Ws Class (ETL0015AU11)</u>								
01/07/2021	Opening Balance				Opening Balance			25.54

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
07/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PIMCO Funds 800197667		(25.54)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	PIMCO Australian Bond Fund distn receivable		166.57	166.57
							141.03	166.57
<u>PIMCO Global Bond Fd - Ws Class (ETL0018AU16)</u>								
01/07/2021	Opening Balance				Opening Balance			97.17
07/07/2021	CSV Bank Importer	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PIMCO Funds 800197667		(97.17)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	PIMCO Global bond Fund distn receivable		202.08	202.08
							104.91	202.08
<u>Fidelity Global Emerging Markets Fd (FID0031AU1)</u>								
01/07/2021	Opening Balance				Opening Balance			84.10
16/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FIL RESPONSIBLE FIL0004494808		(84.10)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	14/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Fidelity Global Emerging distribution receivable		388.13	388.13
							304.03	388.13
<u>Franklin Global Growth Fund-CI W (FRT0009AU19)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Franklin Global Growth distn receivable		210.46	210.46
							210.46	210.46
<u>Greencap Broadcap Fund (HOW0034AU3)</u>								
01/07/2021	Opening Balance				Opening Balance			3,315.83
15/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL DISTRIBUTION FPL DI 400331329		(3,315.83)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Greencap Broadcap distn receivable		12,124.80	12,124.80
							8,808.97	12,124.80
<u>Ardea Real Outcome Fund (HOW0098AU11)</u>								
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Ardea Real Outcome Fund distn receivable		2,366.95	2,366.95
							2,366.95	2,366.95

Brookes Family Super fund

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>IFP Global Franchise Fund (MAQ0404AU10)</u>								
01/07/2021	Opening Balance				Opening Balance			4,304.84
09/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MIML 1 16818 14378		(4,304.84)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	IFP Global Franchise distn receivable		11,536.35	11,536.35
							7,231.51	11,536.35
<u>Magellan Global Fd (MGE0001AU6)</u>								
01/07/2021	Opening Balance				Opening Balance			3,002.24
21/07/2021	CSV Bank Importer	08/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002522804		(3,002.24)	0.00
							(3,002.24)	0.00
<u>Magellan Infrastructure Fd (MGE0002AU16)</u>								
01/07/2021	Opening Balance				Opening Balance			1,051.85
21/07/2021	CSV Bank Importer	20/10/2021		Bank Statement	MAGELLAN MAGELLAN0002313278 [Amount Receivable]		(1,051.85)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Magellan Infrastruction Fund distribution receivable		1,009.16	1,009.16
							(42.69)	1,009.16
<u>Pendal Focus Aust Share Fund (RFA0059AU)</u>								
01/07/2021	Opening Balance				Opening Balance			7,524.76
06/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002314576		(7,524.76)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Focus Australian Share fund dist receivable		11,390.18	11,390.18
							3,865.42	11,390.18
<u>Pendal MicroCap Opportunities Fund (RFA0061AU)</u>								
01/07/2021	Opening Balance				Opening Balance			5,254.10
06/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PENDAL0002314777		(5,254.10)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	Pendal Microcap Opportunities distn receivable		2,014.86	2,014.86
							(3,239.24)	2,014.86

Brookes Family Super fund

General Ledger - Audit View

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU31)</u>								
01/07/2021	Opening Balance				Opening Balance			213.73
14/07/2021	CSV Bank Importer	05/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PINNACLE FUND SE Distribution WHT00		(213.73)	0.00
30/06/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	General Journal	bring in Resolution capital distn receivable		1,438.80	1,438.80
							1,225.07	1,438.80
Managed Investments (Australian) (74700)								
<u>Hyperion Small Growth Companies Fd (BNT0101AU5)</u>								
01/07/2021	Opening Balance				Opening Balance	12,403.40		67,334.32
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$3.349700 (Custom) - 12,403.396600 Units on hand		(25,786.66)	41,547.66
						12,403.40	(25,786.66)	41,547.66
<u>Pendal Property Securities (BTA0061AU3)</u>								
01/07/2021	Opening Balance				Opening Balance	71,983.88		48,049.24
27/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	PENDAL PROPERTY SECURITIES FUND	20,905.92	15,000.00	63,049.24
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.506800 (Custom) - 92,889.800000 Units on hand		(15,972.69)	47,076.55
						92,889.80	(972.69)	47,076.55
<u>Bentham Global Income Fund (CSA0038AU20)</u>								
01/07/2021	Opening Balance				Opening Balance	36,680.42		38,507.11
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.005600 (Custom) - 36,680.421800 Units on hand		(1,621.28)	36,885.83
						36,680.42	(1,621.28)	36,885.83
<u>PIMCO Aust Bond Fd -Ws Class (ETL0015AU11)</u>								
01/07/2021	Opening Balance				Opening Balance	51,010.00		50,724.34
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.876600 (Custom) - 51,009.998000 Units on hand		(6,008.98)	44,715.36
						51,010.00	(6,008.98)	44,715.36
<u>PIMCO Global Bond Fd - Ws Class (ETL0018AU19)</u>								
01/07/2021	Opening Balance				Opening Balance	75,505.89		75,385.08

Brookes Family Super fund
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For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.892100 (Custom) - 75,505.889500 Units on hand		(8,026.28)	67,358.80
						75,505.89	(8,026.28)	67,358.80
<u>Fidelity Global Emerging Markets Fund (managed Fund) (FEMX.AX)</u>								
01/07/2021	Opening Balance				Opening Balance			3,443.10
						0.00	0.00	3,443.10
<u>Franklin Global Growth Fund-CI W (FRT0009AU19)</u>								
01/07/2021	Opening Balance				Opening Balance	58,836.84		142,473.41
11/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FRANKLIN TEMPLET FT0004629738 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(7,899.83)	(17,454.67)	125,018.74
11/10/2021	SYSTEM	07/09/2022		System Journal	Unrealised Gain writeback as at 11/10/2021		(1,674.76)	123,343.98
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.957200 (Custom) - 50,937.010000 Units on hand		(23,650.06)	99,693.92
						50,937.01	(42,779.49)	99,693.92
<u>FranklinTempleton Multisec Bnd Fd W (FRT0011AU11)</u>								
01/07/2021	Opening Balance				Opening Balance	27,331.36		25,352.57
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.770200 (Exit) - 27,331.360000 Units on hand		(4,301.96)	21,050.61
						27,331.36	(4,301.96)	21,050.61
<u>Greencape Broadcap Fund (HOW0034AU3)</u>								
01/07/2021	Opening Balance				Opening Balance	75,775.24		135,667.99
12/10/2021	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FPL WHOLESALE AP FPL DD 400331329	11,170.06	20,000.00	155,667.99
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.443200 (Custom) - 86,945.303200 Units on hand		(30,188.53)	125,479.46
						86,945.30	(10,188.53)	125,479.46
<u>Ardea Real Outcome Fund (HOW0098AU11)</u>								
01/07/2021	Opening Balance				Opening Balance	41,915.54		39,681.44
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$0.872300 (Custom) - 41,915.540200 Units on hand		(3,118.51)	36,562.93
						41,915.54	(3,118.51)	36,562.93

Brookes Family Super fund

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For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>IFP Global Franchise Fund (MAQ0404AU10)</u>								
01/07/2021	Opening Balance				Opening Balance	30,808.41		75,129.39
01/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO IFP GLOBAL FRANCHISE FUND	7,594.17	20,000.00	95,129.39
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.149100 (Custom) - 38,402.580000 Units on hand		(12,598.41)	82,530.98
						38,402.58	7,401.59	82,530.98
<u>Magellan Global Fd (MGE0001AU10)</u>								
01/07/2021	Opening Balance				Opening Balance	58,867.39		158,212.00
07/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	MAGELLAN MAGELLAN0002890349 (Auto reprocessed due to distribution entered / deleted on 30/06/2022)	(58,867.39)	(150,000.00)	8,212.00
07/03/2022	SYSTEM	07/09/2022		System Journal	Unrealised Gain writeback as at 07/03/2022		(8,212.00)	0.00
						0.00	(158,212.00)	0.00
<u>Magellan Infrastructure Fd (MGE0002AU16)</u>								
01/07/2021	Opening Balance				Opening Balance	38,813.85		50,213.48
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.326400 (Custom) - 38,813.848800 Units on hand		1,269.21	51,482.69
						38,813.85	1,269.21	51,482.69
<u>Pendal Focus Aust Share Fund (RFA0059AU)</u>								
01/07/2021	Opening Balance				Opening Balance	60,369.46		159,369.34
01/03/2022	michelle@pamilyaacco untants.com.au	07/09/2022	michelle@pamilyaacco untants.com.au	Bank Statement	FUNDS TFR TO PENDAL FOCUS AUSTRALIAN SHA	8,006.41	20,000.00	179,369.34
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.131800 (Custom) - 68,375.870000 Units on hand		(33,605.66)	145,763.68
						68,375.87	(13,605.66)	145,763.68
<u>Pendal MicroCap Opportunities Fund (RFA0061AU)</u>								
01/07/2021	Opening Balance				Opening Balance	10,891.47		44,728.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$2.874700 (Custom) - 10,891.470000 Units on hand		(13,418.29)	31,309.71
						10,891.47	(13,418.29)	31,309.71
<u>Resolution Cap Gbl Prop Sec Fund (WHT0015AU31)</u>								

Brookes Family Super fund

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For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2021	Opening Balance				Opening Balance	29,304.89		54,413.32
12/10/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	RESOLUTION CAPITAL GLOBAL PROPERTY SECUR	7,786.95	15,000.00	69,413.32
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$1.658600 (Custom) - 37,091.837200 Units on hand		(7,892.80)	61,520.52
						37,091.84	7,107.20	61,520.52
Managed Investments (Overseas) (74800)								
<u>Fidelity Global Emerging Markets Fd (FID0031AU1)</u>								
01/07/2021	Opening Balance				Opening Balance	2,260.85		50,000.00
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Revaluation - 30/06/2022 @ \$19.696700 (Custom) - 2,260.850000 Units on hand		(5,468.72)	44,531.28
						2,260.85	(5,468.72)	44,531.28
GST Payable/Refundable (84000)								
<u>GST Payable/Refundable (84000)</u>								
01/07/2021	Opening Balance				Opening Balance			769.50
16/07/2021	CSV Bank Importer	05/09/2022	michelle@familyaacco untants.com.au	Bank Statement	JUNE 2021 IMS FEE		88.85	858.35
14/10/2021	michelle@familyaacco untants.com.au	07/09/2022		Bank Statement	SEPT 2021 IMS FEE		144.94	1,003.29
22/10/2021	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	IP PLACEMENT INV 10517		40.50	1,043.79
14/01/2022	michelle@familyaacco untants.com.au	07/09/2022		Bank Statement	DECEMBER 2021 IMS FEE		143.30	1,187.09
01/02/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	ATO ATO76917624230I004		(769.00)	418.09
08/03/2022	michelle@familyaacco untants.com.au	07/09/2022	michelle@familyaacco untants.com.au	Bank Statement	IP PLACEMENT FEE INV 10660		54.00	472.09
14/04/2022	michelle@familyaacco untants.com.au	07/09/2022		Bank Statement	30 MARCH 2022 IMS FEE		142.54	614.63
							(154.87)	614.63
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
01/07/2021	Opening Balance				Opening Balance			(1,024.82)
27/01/2022	michelle@familyaac	07/09/2022	michelle@familyaac	Bank Statement	ATO TAX PAYMENT		1,024.82	0.00

Brookes Family Super fund
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For The Period 01 July 2021 - 30 June 2022

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
	countants.com.au		countants.com.au					
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Franking Credits Adjustment - 30/06/2022		5,831.64	5,831.64
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Foreign Credits Adjustment - 30/06/2022		609.97	6,441.61
30/06/2022	Michelle Gargar	14/09/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2022		(6,932.55)	(490.94)
							533.88	(490.94)

Brookes Family Super fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(5,384.59)	23800/BNT0101AU5	Hyperion Small Growth Companies Fd			4,437.01
(6,983.91)	23800/BTA0061AU3	Pendal Property Securities			6,975.15
(1,417.78)	23800/CSA0038AU20	Bentham Global Income Fund			1,202.93
(25.54)	23800/ETL0015AU11	PIMCO Aust Bond Fd -Ws Class			303.73
(97.17)	23800/ETL0018AU16	PIMCO Global Bond Fd - Ws Class			384.76
(84.10)	23800/FID0031AU1	Fidelity Global Emerging Markets Fd			388.13
	23800/FRT0009AU19	Franklin Global Growth Fund-CI W			210.46
(3,812.29)	23800/HOW0034AU3	Greencape Broadcap Fund			14,619.57
(318.21)	23800/HOW0098AU11	Ardea Real Outcome Fund			3,061.25
(4,304.84)	23800/MAQ0404AU10	IFP Global Franchise Fund			11,536.35
	23800/MGE0001AU10	Magellan Global Fd			3,002.24
(3,002.24)	23800/MGE0001AU6	Magellan Global Fd			
(1,051.85)	23800/MGE0002AU16	Magellan Infrastructure Fd			2,041.62
(7,524.76)	23800/RFA0059AU	Pendal Focus Aust Share Fund			13,503.11
(5,254.10)	23800/RFA0061AU	Pendal MicroCap Opportunities Fund			2,014.86
(401.62)	23800/WHT0015AU31	Resolution Cap Gbl Prop Sec Fund			2,049.22
	24200	Contributions			
(300,000.00)	24200/BROMAD00001 A	(Contributions) Brookes, Madeleine - Accumulation			
(300,000.00)	24200/BROSTE00003 A	(Contributions) Brookes, Stephen - Accumulation			
(48,684.13)	24700	Changes in Market Values of Investments		201,639.84	
	25000	Interest Received			
(78.10)	25000/MBL940417116	Macquarie Accelerator Account			428.85
(126.24)	25000/MBL968660472	Macquarie Cash Management Account			67.71
	28500	Transfers In			
(180,000.00)	28500/BROMAD00001 A	(Transfers In) Brookes, Madeleine - Accumulation			25,500.00
(510,000.00)	28500/BROSTE00003 A	(Transfers In) Brookes, Stephen - Accumulation			11,700.00

Brookes Family Super fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	30100	Accountancy Fees		3,201.00	
	30200	Administration Costs		275.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		495.00	
	37500	Investment Expenses			
10,516.50	37500/00003	Investment Expenses		8,392.86	
1,024.82	48500	Income Tax Expense		490.94	
1,367,010.15	49000	Profit/Loss Allocation Account			111,585.69
	50010	Opening Balance			
	50010/BROMAD00001 A	(Opening Balance) Brookes, Madeleine - Accumulation			507,638.94
	50010/BROSTE00003 A	(Opening Balance) Brookes, Stephen - Accumulation			859,371.21
	52420	Contributions			
(300,000.00)	52420/BROMAD00001 A	(Contributions) Brookes, Madeleine - Accumulation			0.00
(300,000.00)	52420/BROSTE00003 A	(Contributions) Brookes, Stephen - Accumulation			0.00
	52850	Transfers In			
(180,000.00)	52850/BROMAD00001 A	(Transfers In) Brookes, Madeleine - Accumulation			25,500.00
(510,000.00)	52850/BROSTE00003 A	(Transfers In) Brookes, Stephen - Accumulation			11,700.00
	53100	Share of Profit/(Loss)			
(28,808.29)	53100/BROMAD00001 A	(Share of Profit/(Loss)) Brookes, Madeleine - Accumulation		53,166.55	
(51,460.01)	53100/BROSTE00003 A	(Share of Profit/(Loss)) Brookes, Stephen - Accumulation		88,686.59	
	53330	Income Tax			
1,169.35	53330/BROMAD00001 A	(Income Tax) Brookes, Madeleine - Accumulation		2,598.32	
2,088.80	53330/BROSTE00003 A	(Income Tax) Brookes, Stephen - Accumulation		4,334.23	
	60400	Bank Accounts			
90,078.10	60400/MBL940417116	Macquarie Accelerator Account		90,506.95	
21,083.88	60400/MBL968660472	Macquarie Cash Management Account		170,498.65	
	61800	Distributions Receivable			
5,382.50	61800/BNT0101AU5	Hyperion Small Growth Companies Fd		4,437.01	

Brookes Family Super fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
6,746.36	61800/BTA0061AU3	Pendal Property Securities		5,911.55	
416.34	61800/CSA0038AU20	Bentham Global Income Fund		145.19	
25.54	61800/ETL0015AU11	PIMCO Aust Bond Fd -Ws Class		166.57	
97.17	61800/ETL0018AU16	PIMCO Global Bond Fd - Ws Class		202.08	
84.10	61800/FID0031AU1	Fidelity Global Emerging Markets Fd		388.13	
	61800/FRT0009AU19	Franklin Global Growth Fund-CI W		210.46	
3,315.83	61800/HOW0034AU3	Greencape Broadcap Fund		12,124.80	
	61800/HOW0098AU11	Ardea Real Outcome Fund		2,366.95	
4,304.84	61800/MAQ0404AU10	IFP Global Franchise Fund		11,536.35	
3,002.24	61800/MGE0001AU6	Magellan Global Fd			0.00
1,051.85	61800/MGE0002AU16	Magellan Infrastructure Fd		1,009.16	
7,524.76	61800/RFA0059AU	Pendal Focus Aust Share Fund		11,390.18	
5,254.10	61800/RFA0061AU	Pendal MicroCap Opportunities Fund		2,014.86	
213.73	61800/WHT0015AU31	Resolution Cap Gbl Prop Sec Fund		1,438.80	
	74700	Managed Investments (Australian)			
67,334.32	74700/BNT0101AU5	Hyperion Small Growth Companies Fd	12,403.3966	41,547.66	
48,049.24	74700/BTA0061AU3	Pendal Property Securities	92,889.8000	47,076.55	
38,507.11	74700/CSA0038AU20	Bentham Global Income Fund	36,680.4218	36,885.83	
50,724.34	74700/ETL0015AU11	PIMCO Aust Bond Fd -Ws Class	51,009.9980	44,715.36	
75,385.08	74700/ETL0018AU19	PIMCO Global Bond Fd - Ws Class	75,505.8895	67,358.80	
3,443.10	74700/FEMX.AX	Fidelity Global Emerging Markets Fund (managed Fund)		3,443.10	
142,473.41	74700/FRT0009AU19	Franklin Global Growth Fund-CI W	50,937.0100	99,693.92	
25,352.57	74700/FRT0011AU11	FranklinTempleton Multisec Bnd Fd W	27,331.3600	21,050.61	
135,667.99	74700/HOW0034AU3	Greencape Broadcap Fund	86,945.3032	125,479.46	
39,681.44	74700/HOW0098AU11	Ardea Real Outcome Fund	41,915.5402	36,562.93	
75,129.39	74700/MAQ0404AU10	IFP Global Franchise Fund	38,402.5800	82,530.98	
158,212.00	74700/MGE0001AU10	Magellan Global Fd	0.0000		0.00

Brookes Family Super fund**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
50,213.48	74700/MGE0002AU16	Magellan Infrastructure Fd	38,813.8488	51,482.69	
159,369.34	74700/RFA0059AU	Pendal Focus Aust Share Fund	68,375.8700	145,763.68	
44,728.00	74700/RFA0061AU	Pendal MicroCap Opportunities Fund	10,891.4700	31,309.71	
54,413.32	74700/WHT0015AU31	Resolution Cap Glbl Prop Sec Fund	37,091.8372	61,520.52	
	74800	Managed Investments (Overseas)			
50,000.00	74800/FID0031AU1	Fidelity Global Emerging Markets Fd	2,260.8500	44,531.28	
769.50	84000	GST Payable/Refundable		614.63	
(1,024.82)	85000	Income Tax Payable/Refundable			490.94
				1,619,713.73	1,619,713.73

Current Year Profit/(Loss): (111,094.75)