



# SMSF AUDIT WORKPAPERS

Client name	<b>McPHERSON FAMILY SUPER FUND</b>	Fin Accounts Prepared by	<b>TANIA CARTER</b>
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30-Jun-2023	Reviewed by	<b>TC 27-10-23</b>
SRN/HIN	X0067432584	AB Reviewed	Y / N
Postcode	2001	Start of next FY	01-Jul-2023

## Checklist

### WP INDEX

### WP NAME

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**NOTES:**



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**ITEM: PARTNER / MANAGER REVIEW POINTS**

Sch Ref	Question	Response	
Recontribution Strategy	Have you considered a recontribution strategy for members of this super fund?	N/A	
Trust Deed	Amended deed dated 15-7-14 is to change trustees only so Governing Rules of 2006 Deed apply and Deed needs to be updated.	12/10/2006	
BDBN Dates	Marcia's BDBN has LPR box ticked as well as beneficiaries listed. Need to re-do as makes BDBN unclear.	16/03/2022	
GST checked Annual/Quarterly GST prepared for lodgement.		Yes	
Change GST to annually from quarterly		Yes	



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**1 Membership of Fund**

Was there a new member joining the fund during the financial year?

*(Please ensure that each new member has been given a PDS and a copy of the Trust Deed)*

No

**2 Contributions & Investments:**

- a Trustees cannot accept contributions other than that permitted by Superannuation Law
- b Contributions can be cash or non cash (fair value)
- c Contributions shall be vested and can be used by the trustees to invest in accordance with investment strategies
- d Can be used to invest in arms length arrangements with related parties
- e Shall not borrow except in limited circumstances (7 days to settle trade, 90 days for payment of benefits)
- f Unallocated earnings must be held in reserves
- g Trustees must formulate investment strategies and objectives and regularly review them

**3 Member not to deal with benefit**

Members are not allowed to deal with his or her interests in the fund

**4 Actuarial Appointment**

As and when required by SIS Act and Regulations

**5 Vesting of Benefits**

Benefits shall vest in the individual when accrue

**6 Payment of Benefits**

Minimum requirements for payment of pensions - refer to section 8 in Deed

Minimum requirements for payment of lump sum benefits - refer to section 8 in Deed

**7 Trustees to Provide Certificate**

When a person ceases to become a member

**8 Transfer of Benefits**

Upon request of a member to transfer benefits to another fund

**9 Auditor**

Trustees to appoint independent registered auditor

**10 Trustees Responsibilities**

- Fit and proper person
- Comply with the sole purpose test
- Manage the fund's investments
- Pay benefits in accordance with the rules
- Meet administrative obligations
- Each member has been provided with a PDS

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**11 SMSF Requirements**

Less than 5 members  
 All members are trustees or directors of the corporate trustee  
 Election to become regulated by SISA (1993)  
 No member of the fund is an employee of another

**12 Trustees**

Appointment and removal of trustees  
 Record Keeping - 10 years - written records for all decisions  
 Record Keeping - 5 years for accounting records  
 Ensure proper accounting including maintenance of member accounts

**13 Amendments to Trust Deed**

Deed was reviewed and there were no amendments made to the trust deed  
*Check to make sure there is an "Evergreen" clause to ensure that it is up to date with legislation*  
 All deeds dated in 2002 should be updated. If this is your case, please let Catherine know so she can prepare all the necessary documentations

**14 Binding Death Benefit Nominations**

Does the trust deed provide for non-lapsing binding death benefit nominations?  
*(All Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)*

Yes
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(i) Access the link below for a print out compliance status of the super fund Yes

<http://superfundlookup.gov.au/Index.aspx>

(ii) Reviewed Trustee Covenants - consistent with governing rules as per section 51 SISA (1993) Refer to Trust deed summary Yes

1. Act honestly in all matters affecting the entity
2. To exercise the degree of care skill and diligence of an ordinary prudent person
3. To act in the best interests of beneficiaries
4. To keep fund assets separate
5. Not to do anything that would impede the proper performance of functions and powers
6. To formulate and give effect to an investment strategy
7. To manage reserves responsibly
8. To allow a beneficiary access to certain information

*Note: super fund's governing rules are consistent with trustees' covenants as per s52 SISA (1993)*

(iii) Reviewed the governing rules which appeared to allow for the the operations of the fund to be "indefinitely continuing". Refer to Summary of Governing Rules

(iv) Super fund activities complied with the investment strategy permitted by the trust deed and that the purpose is to provide retirement benefits to members

## MCPHERSON FAMILY SUPER FUND

ABN:	23 614 750 357 <a href="#">View record on ABN Lookup</a>
ABN Status:	Active from 12 Oct 2006
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	Se 7 L 5 66 HUNTER ST SYDNEY NSW 2000 AUSTRALIA
Status:	Complying

Previous fund name	From	To
The trustee for McPHERSON FAMILY SUPER FUND	12 Oct 2006	05 May 2009

ABN last updated: 17 Jun 2019

Record extracted: 25 Oct 2023

### What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

### APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the SMSF verification service through [Standard Business Reporting](#) software. More information can be found on [ato.gov.au](#).

### Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

### Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

### Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

### Warning Statement

Anyone who tells you to set up a SMSF is giving you financial advice. This means the person or company must have an [Australian financial services \(AFS\) licence](#). Check [ASIC Connect Professional Registers](#).



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**Objective** To ensure that records are maintained in accordance with the trust deed and are consistent with SISA (1993) and general accepted accounting principles

### Accounting Records

**1 Maintenance of Records**

The super fund's financial records were inspected and appeared to be kept in order  
Minutes were inspected and it appeared that all decisions relating to the super fund were recorded  
(Attach minutes of significant matters such as appointment of auditor, commencement of pension)

Was there options trading during the financial year?

No

*If yes, please ensure a derivative risk statement is included in the financial accounts.*

**Documentation of Investment Decisions**

The super fund's minute book was reviewed and there were no matters noted that would materially effect the financial statements

**2 ATO Correspondence**

Reviewed correspondence with ATO and there were no outstanding matters of audit significance

# **ORD MINNETT**

## **REALISED OPTIONS PROFIT & LOSS**

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

<b>Security</b>	<b>Description</b>	<b>Purchase Date</b>	<b>Sale Date</b>	<b>Quantity</b>	<b>Purchase Cost</b>	<b>Sale Proceeds</b>	<b>Net Profit / Loss</b>
<hr/> <b>TOTAL</b> <hr/> <hr/>							

This report details your realised options profit and loss activity so you can consider how to handle appropriately for your tax return. Previously this information appeared in the Realised Capital Gains statement.

Please refer to the Transaction Statement for the tax component breakdown of the purchase costs and sale proceeds (Brokerage, ACH Fee & GST).

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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**Objective** To ensure the audit engagement is planned properly and performed efficiently

**All Engagements**

- 5 **Copy of Trust Deed**  
Obtained a copy of the trust deed - Refer to Deed Summary (A1 & A2)  
- There were no amendments
- 6 **Issues Relating to Fund History**  
Reviewed prior year accounts and workpapers and there were no ongoing issues
- 7 **Audit Plan**  
Audit plan is prepared and approved by partner
- 8 **Minutes**  
Reviewed Minutes of meetings for the super fund for the year and there were no items of audit significance. (If significant, please document)
- 9 **Legal Advice**  
Reviewed correspondence and there was no legal advice received by the trustee during the year
- 10 **Trustee Declaration**  
Sighted ATO Trustee declaration for new trustees appointed after 30th June 2007.

**New Engagements**

No
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- 1 Contribution Risks**  
 All Contributions were allocated to the appropriate member(s) and agreed to employers contributions received and individual tax returns  
  
 Confirmed member contributions were received by the fund (see attached) and compared to the member's individual tax return to ensure the correct amount have been claimed as deduction.
- 2 Other Income Risks**  
 A random sample was selected (see attached chess statements) and were confirmed to share registry records. From the sample selected it was reasonable to suggest that all incomes are reported and are at correct amounts
- 3 Expenditure Risks**  
 A sample was selected (see attached) and vouched to source documents. From the sample selected it is reasonable to suggest that all expenditures incurred were related to S/F and were correctly reported
- 4 Benefits Payments Risks**  
 See Attached Member's Benefits Calculation Statement. Reviewed calculations were reasonable and in accordance with current requirements
- 5 Investments and Other Assets Risks**  
 A sample was selected and vouched to bank statements, chess statements and portfolio valuations. From the selected sample, it was reasonable that investments and other assets were held in the super fund's name (See Attached Chess Statements)  
 From the sample selected, market values agreed with those published in AFR and were appropriately reported in the accounts
- 6 Liabilities and Members Benefits Risks**  
 All investments are shares and cash and therefore the only reasonable risk of unrecorded liability is tax which was brought to balance sheet

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### Audit Completion

- 10 Assessment and Documentation of Going Concern**  
 Super fund has no debt other than tax and accrued members benefits  
 Super fund's assets are adequate to meet any short and long term liabilities (payments of benefits)
- 11 Commitments and Contingencies Properly Disclosed**  
 Reviewed accounts and all contingencies and commitments have been adequately review and disclosed in the financial report
- 13 Subsequent Events**  
 Reviewed correspondence and activity post year end and there were no material events Post balance date
- 14 ATO Return**  
 Viewed super fund's signed tax return and lodged and compared with audit WP
- 16 Financial Accounts**  
 All Reports in financial accounts have been signed

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**Objective** To ensure that records are maintained in accordance with the trust deed and are consistent with general accounting principles.

### Accounting Records

**1 Opening Balances**  
Obtained trial balance and agreed the current year's opening balances to the closing balances from last year

**2 Comparative Balances Agreed to Prior Year Audited Financial Statements**  
Obtained trial balance and agreed audited financial report from last year

**3 Maintenance of Records**  
The super fund's financial records were inspected and appeared to be kept in order (5 years)  
Minutes were inspected and it appeared that all decisions relating to the S/F were recorded (Attach minutes of significance matters - these are kept for 10 years)

**4 Other Records**  
Investment decisions were documented and updated in minute book

Investment strategy was prepared and reviewed regularly (at least annually) to take into account of risk, return, liquidity, diversification and the super fund's ability to meet its short and long term commitments.

The super fund's investments were reviewed and are within guidelines of its investment strategy.

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2022**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
<b>INCOME</b>				
		Contributions - Employer		
-	23,366.35	Rev James McPherson	-	673.84
		Contributions - Government Co-Contributions		
-	-	Rev James McPherson	-	500.00
		Distributions - Shares in Listed Companies		
-	-	National Australia Bank Limited - Capital Notes Deferred Settlement	-	627.27
		Distributions - Stapled Securities		
-	987.56	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	1,252.92
-	358.55	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	437.97
		Distributions - Units In Listed Unit Trusts		
-	1,448.32	Mcp Master Income Trust - Ordinary Units Fully Paid	-	410.18
		Dividends - Shares in Listed Companies		
-	5,620.23	Ampol Limited	-	-
-	652.20	Australia And New Zealand Banking Group Limited	-	1,543.54
-	1,084.60	BHP Group Limited	-	8,678.13
-	868.00	Commonwealth Bank of Australia	-	11,159.21
-	106.34	Hub24 Limited	-	159.26
-	-	Jb Hi-Fi Limited	-	4,350.00
-	1,181.25	Macquarie Group Limited	-	1,851.35
-	438.20	Magellan Financial Group Limited	-	228.20
-	189.23	Origin Energy Limited	-	168.21
-	2,310.77	Rio Tinto Limited	-	4,482.14
-	304.50	Sonic Healthcare Limited - Ordinary Fully Paid	-	332.50
-	-	Woolworths Limited - Ordinary Fully Paid	-	5,939.52
		Dividends - Stapled Securities		
-	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	10.10
		Interest - Cash At Bank		
-	7.21	Cash at Bank - Ord Minnett	-	4.14
-	8.69	CommSec Bank Account	-	-
		Interest - Other Fixed Interest Securities		
-	942.73	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	-	922.47
		Interest - Shares in Listed Companies		
-	766.19	National Australia Bank Limited - Capital Notes Deferred Settlement	-	-
<b>EXPENSE</b>				
		Pensions Paid - Mrs Marcia McPherson		
4,080.00	-	513: McPherson, Marcia	4,070.00	-
		Pensions Paid - Rev James McPherson		
-	-	Pension 01.07.21	23,082.07	-
-	-	Pension 26.08.21	1,072.76	-
27,539.64	-	Pension Account 01.07.14	29,960.92	-
1,190.00	-	Pension Account 01.07.15	1,490.00	-
10,510.36	-	Pension Account 01.07.2020	1,224.25	-
253.00	-	Accountancy Fee	242.00	-
102.50	-	Actuarial Fee	102.50	-
330.00	-	Auditor Fee	385.00	-
2,121.75	-	Fund Administration Fee	2,029.50	-
3,563.49	-	Investment Management Fee	3,850.46	-
1.00	-	Regulatory Fees	56.00	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2022**

Prior Year			Current Year	
Debits	Credits	Description	Debits	Credits
259.00	-	SMSF Supervisory Levy	259.00	-
		Realised Capital Losses - Shares in Listed Companies		
6,765.10	-	Ampol Limited	-	-
1,929.03	-	Carbon Revolution Limited - Ordinary Fully Paid Deferred Settlement	-	-
-	-	Commonwealth Bank of Australia	9,467.17	-
-	2,377.08	Hub24 Limited	-	-
-	-	Jb Hi-Fi Limited	5,021.98	-
-	1,244.05	Macquarie Group Limited	-	-
-	-	Magellan Financial Group Limited	1,212.89	-
-	-	Origin Energy Limited	-	385.80
-	-	Rio Tinto Limited	-	18,426.41
-	-	Tyro Payments Limited - Ordinary Fully Paid Deferred Settlement	1,915.80	-
-	-	Woolworths Limited - Ordinary Fully Paid	7,147.44	-
		Realised Capital Losses - Shares in Unlisted Companies		
5,000.00	-	QRxPharma Ltd	-	-
		Realised Capital Losses - Units In Listed Unit Trusts		
-	-	Mcp Master Income Trust - Ordinary Units Fully Paid	-	768.30
		Realised Traditional Security Losses - Shares in Listed Companies		
-	-	National Australia Bank Limited - Capital Notes Deferred Settlement	214.38	-
		Decrease in Market Value - Other Fixed Interest Securities		
-	495.85	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	211.50	-
		Decrease in Market Value - Shares in Listed Companies		
-	10,337.37	Australia And New Zealand Banking Group Limited	6,652.44	-
-	6,693.75	BHP Group Limited	8,224.14	-
-	1,453.89	Carbon Revolution Limited - Ordinary Fully Paid Deferred Settlement	-	-
-	10,657.50	Commonwealth Bank of Australia	4,231.05	-
-	24,006.27	Hub24 Limited	10,094.00	-
-	11,727.10	Macquarie Group Limited	1,711.72	-
830.00	-	Magellan Financial Group Limited	5,622.51	-
-	455.60	National Australia Bank Limited - Capital Notes Deferred Settlement	170.96	-
1,118.53	-	Origin Energy Limited	-	1,268.34
-	9,034.20	Rio Tinto Limited	23,770.58	-
-	2,789.50	Sonic Healthcare Limited - Ordinary Fully Paid	1,886.50	-
-	327.24	Tyro Payments Limited - Ordinary Fully Paid Deferred Settlement	1,690.74	-
-	-	Woodside Energy Group Ltd	-	430.56
-	-	Woolworths Limited - Ordinary Fully Paid	284.94	-
		Decrease in Market Value - Shares in Unlisted Companies		
-	4,835.30	QRxPharma Ltd	-	-
		Decrease in Market Value - Stapled Securities		
-	827.72	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	1,971.84	-
-	101.00	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	307.44
		Decrease in Market Value - Units In Listed		



**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2022**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	3,736.03	Unit Trusts Mcp Master Income Trust - Ordinary Units Fully Paid	632.09	-
<hr/>				
<b>INCOME TAX</b>				
3,334.50	-	Income Tax Expense	53.85	-
Imputation Credits - Shares in Listed Companies				
-	2,408.67	Ampol Limited	-	-
-	279.51	Australia And New Zealand Banking Group Limited	-	661.52
-	464.82	BHP Group Limited	-	3,719.20
-	372.00	Commonwealth Bank of Australia	-	4,782.52
-	45.58	Hub24 Limited	-	68.26
-	-	Jb Hi-Fi Limited	-	1,864.29
-	202.50	Macquarie Group Limited	-	317.38
-	140.85	Magellan Financial Group Limited	-	73.35
-	990.33	Rio Tinto Limited	-	1,920.92
-	39.15	Sonic Healthcare Limited - Ordinary Fully Paid	-	113.62
-	-	Woolworths Limited - Ordinary Fully Paid	-	2,545.50
<hr/>				
-	1.00	Imputation Credits - Stapled Securities Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	5.15
<hr/>				
<b>PROFIT &amp; LOSS CLEARING ACCOUNT</b>				
67,756.88	-	<b>Profit &amp; Loss Clearing Account</b>	-	78,623.47
<hr/>				
<b>ASSETS</b>				
Other Fixed Interest Securities				
24,299.00	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	24,087.50	-
<hr/>				
Shares in Listed Companies				
30,599.05	-	Australia And New Zealand Banking Group Limited	23,946.61	-
25,499.25	-	BHP Group Limited	47,396.25	-
34,954.50	-	Commonwealth Bank of Australia	17,985.62	-
34,924.75	-	Hub24 Limited	24,830.75	-
47,711.15	-	Macquarie Group Limited	75,839.11	-
10,772.00	-	Magellan Financial Group Limited	-	-
34,557.60	-	National Australia Bank Limited - Capital Notes Deferred Settlement	24,120.00	-
3,792.91	-	Origin Energy Limited	-	-
39,891.60	-	Rio Tinto Limited	-	-
13,440.00	-	Sonic Healthcare Limited - Ordinary Fully Paid	11,553.50	-
6,690.24	-	Tyro Payments Limited - Ordinary Fully Paid Deferred Settlement	-	-
-	-	Woodside Energy Group Ltd	6,590.88	-
-	-	Woolworths Limited - Ordinary Fully Paid	1,708.80	-
<hr/>				
Stapled Securities				
19,513.00	-	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	17,541.16	-
14,372.30	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	16,148.74	-
<hr/>				
Units In Listed Unit Trusts				
32,431.92	-	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
<hr/>				
Cash At Bank				
16,877.35	-	Cash at Bank - Ord Minnett	5,531.16	-
0.84	-	CommSec Bank Account	-	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2022**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
		Receivables - Investment Income Receivable - Distributions		
303.99	-	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	313.44	-
207.05	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	269.52	-
		Receivables - Investment Income Receivable - Distributions		
103.34	-	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
		Current Tax Assets		
-	3,334.50	Provision for Income Tax	-	53.85
		Current Tax Assets - Franking Credits - Shares in Listed Companies		
2,408.67	-	Ampol Limited	-	-
279.51	-	Australia And New Zealand Banking Group Limited	661.52	-
464.82	-	BHP Group Limited	3,719.20	-
372.00	-	Commonwealth Bank of Australia	4,782.52	-
45.58	-	Hub24 Limited	68.26	-
-	-	Jb Hi-Fi Limited	1,864.29	-
202.50	-	Macquarie Group Limited	317.38	-
140.85	-	Magellan Financial Group Limited	73.35	-
990.33	-	Rio Tinto Limited	1,920.92	-
39.15	-	Sonic Healthcare Limited - Ordinary Fully Paid	113.62	-
-	-	Woolworths Limited - Ordinary Fully Paid	2,545.50	-
		Current Tax Assets - Franking Credits - Stapled Securities		
1.00	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	5.15	-
		Other Taxes Refundable		
442.00	-	Activity Statement Payable/Refundable	490.00	-
0.41	-	GST Payable/Refundable	-	0.21
		<b>LIABILITIES</b>		
-	259.00	SMSF Supervisory Levy	-	259.00
		<b>MEMBER ENTITLEMENTS</b>		
		Mrs Marcia McPherson		
-	162,778.01	513: McPherson, Marcia	-	150,470.09
		Rev James McPherson		
-	23,082.07	Accumulation	-	-
-	145,959.40	Pension Account 01.07.14	-	108,954.64
-	59,691.43	Pension Account 01.07.15	-	54,686.96
-	1,224.25	Pension Account 01.07.2020	-	-
<u>533,013.44</u>	<u>533,013.44</u>		<u>474,437.73</u>	<u>474,437.73</u>

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure that financial report complies with AAS, UIG's and trust deed

## Accounting Records

- 1 **Financial Report Disclosures Complied with AAS and UIG's Listed in Note 1**  
Reviewed super fund's financial disclosures and it appeared to comply
  
- 2 **Consistency in Treatment of Accounting Policies**  
The basis of accounting is accrual and is consistent with prior year. There were no changes made and hence zero impact on financial statements
  
- 3 **Financial Prepared in Accordance with Trust Deed**  
Financial reports were prepared in accordance with trust deed requirements

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2023**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
		<b>INCOME</b>		
-	673.84	Contributions - Employer Rev James McPherson	-	-
-	500.00	Contributions - Government Co-Contributions Rev James McPherson	-	-
214.38	-	Realised Traditional Security Gains - Shares in Listed Companies National Australia Bank Limited - Capital Notes Deferred Settlement	-	-
211.50	-	Increase in Market Value - Other Fixed Interest Securities Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	446.50	-
6,652.44	-	Increase in Market Value - Shares in Listed Companies Australia And New Zealand Banking Group Limited	-	2,177.29
8,224.14	-	BHP Group Limited	-	5,376.73
4,231.05	-	Commonwealth Bank of Australia	-	1,968.11
10,094.00	-	Hub24 Limited	-	6,345.50
1,711.72	-	Macquarie Group Limited	-	6,808.67
5,622.51	-	Magellan Financial Group Limited	-	-
170.96	-	National Australia Bank Limited - Capital Notes Deferred Settlement	4.80	-
-	1,268.34	Origin Energy Limited	-	-
23,770.58	-	Rio Tinto Limited	-	-
1,886.50	-	Sonic Healthcare Limited - Ordinary Fully Paid	-	896.00
1,690.74	-	Tyro Payments Limited - Ordinary Fully Paid Deferred Settlement	-	-
-	430.56	Woodside Energy Group Ltd	-	538.20
284.94	-	Woolworths Limited - Ordinary Fully Paid	-	198.24
1,971.84	-	Increase in Market Value - Stapled Securities Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	1,068.08	-
-	307.44	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	145.99	-
632.09	-	Increase in Market Value - Units In Listed Unit Trusts Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	627.27	Distributions - Shares in Listed Companies National Australia Bank Limited - Capital Notes Deferred Settlement	-	1,223.90
-	1,252.92	Distributions - Stapled Securities Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	1,150.24
-	437.97	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	640.12
-	410.18	Distributions - Units In Listed Unit Trusts Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	1,543.54	Dividends - Shares in Listed Companies Australia And New Zealand Banking Group Limited	-	1,641.04
-	8,678.13	BHP Group Limited	-	4,050.24
-	11,159.21	Commonwealth Bank of Australia	-	835.80
-	159.26	Hub24 Limited	-	324.63
-	4,350.00	Jb Hi-Fi Limited	-	-
-	1,851.35	Macquarie Group Limited	-	2,828.50
-	228.20	Magellan Financial Group Limited	-	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2023**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	-	Mcmillan Shakespeare Limited	-	2,208.69
-	168.21	Origin Energy Limited	-	-
-	4,482.14	Rio Tinto Limited	-	-
-	332.50	Sonic Healthcare Limited - Ordinary Fully Paid	-	357.00
-	-	Woodside Energy Group Ltd	-	777.06
-	5,939.52	Woolworths Limited - Ordinary Fully Paid	-	47.52
-	10.10	Dividends - Stapled Securities Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	22.46
-	4.14	Interest - Cash At Bank Cash at Bank - Ord Minnett	-	368.93
-	922.47	Interest - Other Fixed Interest Securities Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	-	1,399.87
<b>EXPENSE</b>				
4,070.00	-	Pensions Paid - Mrs Marcia McPherson 513: McPherson, Marcia	14,440.00	-
23,082.07	-	Pensions Paid - Rev James McPherson Pension 01.07.21	-	-
1,072.76	-	Pension 26.08.21	-	-
29,960.92	-	Pension Account 01.07.14	24,240.00	-
1,490.00	-	Pension Account 01.07.15	1,640.00	-
1,224.25	-	Pension Account 01.07.2020	-	-
242.00	-	Accountancy Fee	242.00	-
102.50	-	Actuarial Fee	102.50	-
385.00	-	Auditor Fee	385.00	-
2,029.50	-	Fund Administration Fee	2,029.50	-
3,850.46	-	Investment Management Fee	3,106.20	-
56.00	-	Regulatory Fees	59.00	-
259.00	-	SMSF Supervisory Levy	259.00	-
Realised Capital Losses - Shares in Listed Companies				
-	-	BHP Group Limited	788.74	-
9,467.17	-	Commonwealth Bank of Australia	-	-
5,021.98	-	Jb Hi-Fi Limited	-	-
-	-	Macquarie Group Limited	1,068.27	-
1,212.89	-	Magellan Financial Group Limited	-	-
-	-	Mcmillan Shakespeare Limited	2,837.41	-
-	385.80	Origin Energy Limited	-	-
-	18,426.41	Rio Tinto Limited	-	-
1,915.80	-	Tyro Payments Limited - Ordinary Fully Paid Deferred Settlement	-	-
7,147.44	-	Woolworths Limited - Ordinary Fully Paid	-	-
Realised Capital Losses - Units In Listed Unit Trusts				
-	768.30	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
<b>INCOME TAX</b>				
53.85	-	Income Tax Expense	-	-
Imputation Credits - Shares in Listed Companies				
-	661.52	Australia And New Zealand Banking Group Limited	-	703.31
-	3,719.20	BHP Group Limited	-	1,735.82
-	4,782.52	Commonwealth Bank of Australia	-	358.20
-	68.26	Hub24 Limited	-	139.13

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2023**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	1,864.29	Jb Hi-Fi Limited	-	-
-	317.38	Macquarie Group Limited	-	484.89
-	73.35	Magellan Financial Group Limited	-	-
-	-	Mcmillan Shakespeare Limited	-	946.58
-	1,920.92	Rio Tinto Limited	-	-
-	113.62	Sonic Healthcare Limited - Ordinary Fully Paid	-	153.00
-	-	Woodside Energy Group Ltd	-	333.03
-	2,545.50	Woolworths Limited - Ordinary Fully Paid	-	20.36
-	5.15	Imputation Credits - Stapled Securities Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	10.21
-	78,623.47	<b>PROFIT &amp; LOSS CLEARING ACCOUNT</b> <b>Profit &amp; Loss Clearing Account</b>	-	5,793.72
		<b>ASSETS</b>		
24,087.50	-	Other Fixed Interest Securities Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	23,641.00	-
23,946.61	-	Shares in Listed Companies Australia And New Zealand Banking Group Limited	27,503.60	-
47,396.25	-	BHP Group Limited	36,891.80	-
17,985.62	-	Commonwealth Bank of Australia	19,953.73	-
24,830.75	-	Hub24 Limited	31,176.25	-
75,839.11	-	Macquarie Group Limited	71,936.10	-
24,120.00	-	National Australia Bank Limited - Capital Notes Deferred Settlement	24,115.20	-
11,553.50	-	Sonic Healthcare Limited - Ordinary Fully Paid	12,449.50	-
6,590.88	-	Woodside Energy Group Ltd	7,129.08	-
1,708.80	-	Woolworths Limited - Ordinary Fully Paid	1,907.04	-
17,541.16	-	Stapled Securities Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	16,473.08	-
16,148.74	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	16,002.75	-
5,531.16	-	Cash At Bank Cash at Bank - Ord Minnett	13,485.47	-
313.44	-	Receivables - Investment Income Receivable - Distributions Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	287.56	-
269.52	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	342.52	-
-	53.85	Current Tax Assets Provision for Income Tax	-	-
661.52	-	Current Tax Assets - Franking Credits - Shares in Listed Companies Australia And New Zealand Banking Group Limited	703.31	-
3,719.20	-	BHP Group Limited	1,735.82	-
4,782.52	-	Commonwealth Bank of Australia	358.20	-
68.26	-	Hub24 Limited	139.13	-
1,864.29	-	Jb Hi-Fi Limited	-	-
317.38	-	Macquarie Group Limited	484.89	-
73.35	-	Magellan Financial Group Limited	-	-
-	-	Mcmillan Shakespeare Limited	946.58	-
1,920.92	-	Rio Tinto Limited	-	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2023**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
113.62	-	Sonic Healthcare Limited - Ordinary Fully Paid	153.00	-
-	-	Woodside Energy Group Ltd	333.03	-
2,545.50	-	Woolworths Limited - Ordinary Fully Paid	20.36	-
5.15	-	Current Tax Assets - Franking Credits - Stapled Securities Transurban Group - Fully Paid Ordinary/Units Stapled Securities	10.21	-
490.00	-	Other Taxes Refundable Activity Statement Payable/Refundable	-	-
-	0.21	GST Payable/Refundable	397.76	-
<b>LIABILITIES</b>				
-	259.00	SMSF Supervisory Levy	-	259.00
<b>MEMBER ENTITLEMENTS</b>				
-	150,470.09	Mrs Marcia McPherson 513: McPherson, Marcia	-	152,838.52
-	108,954.64	Rev James McPherson Pension Account 01.07.14	-	96,155.07
-	54,686.96	Pension Account 01.07.15	-	59,324.38
<u>474,437.73</u>	<u>474,437.73</u>		<u>361,439.96</u>	<u>361,439.96</u>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Investment Gains</b>					
<b>Increase in Market Value - Other Fixed Interest Securities</b>					
<b>Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		446.50		446.50 DR
30/06/2023	Closing Balance				446.50 DR
<b>Increase in Market Value - Shares in Listed Companies</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			2,177.29	2,177.29 CR
30/06/2023	Closing Balance				2,177.29 CR
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			5,376.73	5,376.73 CR
30/06/2023	Closing Balance				5,376.73 CR
<b>Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			1,968.11	1,968.11 CR
30/06/2023	Closing Balance				1,968.11 CR
<b>Hub24 Limited</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			6,345.50	6,345.50 CR
30/06/2023	Closing Balance				6,345.50 CR
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			6,808.67	6,808.67 CR
30/06/2023	Closing Balance				6,808.67 CR
<b>National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		4.80		4.80 DR
30/06/2023	Closing Balance				4.80 DR
<b>Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			896.00	896.00 CR
30/06/2023	Closing Balance				896.00 CR
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			538.20	538.20 CR
30/06/2023	Closing Balance				538.20 CR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			198.24	198.24 CR
30/06/2023	Closing Balance				198.24 CR
<b>Increase in Market Value - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		1,068.08		1,068.08 DR
30/06/2023	Closing Balance				1,068.08 DR



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		145.99		145.99 DR
30/06/2023	Closing Balance				145.99 DR
<b>Disposal Suspense - Shares in Listed Companies</b>					
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</b>					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZDA TO ANZ	73.00000		1,379.70	1,379.70 CR
03/01/2023	ANZDA TO ANZ	385.00000		11,734.52	13,114.22 CR
03/01/2023	ANZDA TO ANZ	702.00000		19,979.40	33,093.62 CR
03/01/2023	ANZDA TO ANZ	-1,160.00000	33,093.62		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>ANZR</b>					
01/07/2022	Opening Balance	0.00000			0.00
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	73.00000			0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	-73.00000			0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZ Takeover/Merger	73.00000		1,379.70	1,379.70 CR
03/01/2023	ANZ Takeover/Merger	385.00000		11,734.52	13,114.22 CR
03/01/2023	ANZ Takeover/Merger	702.00000		19,979.40	33,093.62 CR
03/01/2023	ANZ Takeover/Merger	-1,160.00000	33,093.62		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance	0.00000			0.00
23/12/2022	Sale of 329 units of BHP @ \$46.11	329.00000		15,092.44	15,092.44 CR
23/12/2022	Sale of 329 units of BHP @ \$46.11	-329.00000	15,092.44		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance	0.00000			0.00
24/08/2022	Sale of 56 units of MQG @ \$173.301964	56.00000		9,643.41	9,643.41 CR
24/08/2022	Sale of 56 units of MQG @ \$173.301964	-56.00000	9,643.41		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance	0.00000			0.00
24/10/2022	Buyback of MMS @\$11.66	207.00000		204.93	204.93 CR
24/10/2022	Buyback of MMS @\$11.66	-207.00000	204.93		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Investment Income</b>					
<b>Distributions - Shares in Listed Companies</b>					
<b>National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2022	Opening Balance				0.00
20/09/2022	NABPE Interest Payment			244.15	244.15 CR
09/12/2022	NABPE AUD UNFRANKED, NIL CFI			303.55	547.70 CR
09/03/2023	NABPE AUD UNFRANKED, NIL CFI			319.99	867.69 CR
08/06/2023	NABPE AUD UNFRANKED, NIL CFI			356.21	1,223.90 CR
30/06/2023	Distribution - Tax Statement				1,223.90 CR
30/06/2023	Distribution - Tax Statement				1,223.90 CR
30/06/2023	Distribution - Tax Statement				1,223.90 CR
30/06/2023	Distribution - Tax Statement				1,223.90 CR
30/06/2023	Closing Balance				1,223.90 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Distributions - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
29/09/2022	CLW AUD DRP SUSP			287.56	287.56 CR
29/12/2022	CLW AUD DRP SUSP			287.56	575.12 CR
30/03/2023	CLW AUD DRP SUSP			287.56	862.68 CR
29/06/2023	CLW AUD DRP SUSP			287.56	1,150.24 CR
30/06/2023	Distribution - Tax Statement				1,150.24 CR
30/06/2023	Distribution - Tax Statement				1,150.24 CR
30/06/2023	Distribution - Tax Statement				1,150.24 CR
30/06/2023	Distribution - Tax Statement				1,150.24 CR
30/06/2023	Closing Balance				1,150.24 CR
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
29/12/2022	TCL AUD DRP NIL DISC			297.60	297.60 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC			342.52	640.12 CR
30/06/2023	Distribution - Tax Statement				640.12 CR
30/06/2023	Distribution - Tax Statement				640.12 CR
30/06/2023	Closing Balance				640.12 CR
<b>Dividends - Shares in Listed Companies</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			782.64	782.64 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			858.40	1,641.04 CR
30/06/2023	Closing Balance				1,641.04 CR
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			2,932.06	2,932.06 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			1,118.18	4,050.24 CR
30/06/2023	Closing Balance				4,050.24 CR
<b>Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			417.90	417.90 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			417.90	835.80 CR
30/06/2023	Closing Balance				835.80 CR
<b>Hub24 Limited</b>					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			153.13	153.13 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			171.50	324.63 CR
30/06/2023	Closing Balance				324.63 CR
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			1,613.50	1,613.50 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			1,215.00	2,828.50 CR
30/06/2023	Closing Balance				2,828.50 CR
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66			2,208.69	2,208.69 CR
30/06/2023	Closing Balance				2,208.69 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			210.00	210.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			147.00	357.00 CR
30/06/2023	Closing Balance				357.00 CR
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			331.10	331.10 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			445.96	777.06 CR
30/06/2023	Closing Balance				777.06 CR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			25.44	25.44 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			22.08	47.52 CR
30/06/2023	Closing Balance				47.52 CR
<b>Dividends - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			22.46	22.46 CR
30/06/2023	Closing Balance				22.46 CR
<b>Interest - Cash At Bank</b>					
<b>Cash at Bank - Ord Minnett</b>					
01/07/2022	Opening Balance				0.00
30/09/2022	Interest			9.92	9.92 CR
31/12/2022	Interest			69.08	79.00 CR
31/03/2023	Interest			159.73	238.73 CR
30/06/2023	Interest			130.20	368.93 CR
30/06/2023	Closing Balance				368.93 CR
<b>Interest - Other Fixed Interest Securities</b>					
<b>Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2022	Opening Balance				0.00
05/07/2022	QUBHA Interest Payment			242.47	242.47 CR
05/10/2022	QUBHA Interest Payment			341.41	583.88 CR
05/01/2023	QUBHA Interest Payment			399.57	983.45 CR
05/04/2023	QUBHA Interest Payment			416.42	1,399.87 CR
30/06/2023	Closing Balance				1,399.87 CR
<b>Expenses</b>					
<b>Member Payments</b>					
<b>Pensions Paid - Mrs Marcia McPherson</b>					
<b>513: McPherson, Marcia</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	Pension Drawdown - Gross		589.80		589.80 DR
01/07/2022	Pension Drawdown - Gross		867.36		1,457.16 DR
01/08/2022	Pension Drawdown - Gross		589.80		2,046.96 DR
01/08/2022	Pension Drawdown - Gross		867.36		2,914.32 DR
01/09/2022	Pension Drawdown - Gross		255.87		3,170.19 DR
01/09/2022	Pension Drawdown - Gross		589.81		3,760.00 DR
03/10/2022	Pension Drawdown - Gross		680.00		4,440.00 DR
01/12/2022	Pension Drawdown - Gross		2,000.00		6,440.00 DR
03/01/2023	Pension Drawdown - Gross		2,000.00		8,440.00 DR
01/02/2023	Pension Drawdown - Gross		2,000.00		10,440.00 DR
01/03/2023	Pension Drawdown - Gross		2,000.00		12,440.00 DR
03/04/2023	Pension Drawdown - Gross		2,000.00		14,440.00 DR
30/06/2023	Closing Balance				14,440.00 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Pensions Paid - Rev James McPherson</b>					
<b>Pension Account 01.07.14</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
01/07/2022	Pension Drawdown - Gross		512.95		512.95 DR
01/07/2022	Pension Drawdown - Gross		754.32		1,267.27 DR
01/08/2022	Pension Drawdown - Gross		512.94		1,780.21 DR
01/08/2022	Pension Drawdown - Gross		754.33		2,534.54 DR
01/09/2022	Pension Drawdown - Gross		512.93		3,047.47 DR
01/09/2022	Pension Drawdown - Gross		1,632.53		4,680.00 DR
03/10/2022	Pension Drawdown - Gross		680.00		5,360.00 DR
03/10/2022	Pension Drawdown - Gross		2,000.00		7,360.00 DR
01/11/2022	Pension Drawdown - Gross		1,360.00		8,720.00 DR
01/11/2022	Pension Drawdown - Gross		2,000.00		10,720.00 DR
01/12/2022	Pension Drawdown - Gross		1,360.00		12,080.00 DR
03/01/2023	Pension Drawdown - Gross		1,360.00		13,440.00 DR
01/02/2023	Pension Drawdown - Gross		1,360.00		14,800.00 DR
01/03/2023	Pension Drawdown - Gross		1,360.00		16,160.00 DR
03/04/2023	Pension Drawdown - Gross		1,360.00		17,520.00 DR
01/05/2023	Pension Drawdown - Gross		1,360.00		18,880.00 DR
01/05/2023	Pension Drawdown - Gross		2,000.00		20,880.00 DR
01/06/2023	Pension Drawdown - Gross		1,360.00		22,240.00 DR
01/06/2023	Pension Drawdown - Gross		2,000.00		24,240.00 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>24,240.00 DR</b>
<b>Pension Account 01.07.15</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
01/07/2022	Pension Drawdown - Gross		257.25		257.25 DR
01/07/2022	Pension Drawdown - Gross		378.32		635.57 DR
01/08/2022	Pension Drawdown - Gross		257.26		892.83 DR
01/08/2022	Pension Drawdown - Gross		378.31		1,271.14 DR
01/09/2022	Pension Drawdown - Gross		111.60		1,382.74 DR
01/09/2022	Pension Drawdown - Gross		257.26		1,640.00 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>1,640.00 DR</b>
<b>Other Expenses</b>					
<b>Accountancy Fee</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		242.00		242.00 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>242.00 DR</b>
<b>Actuarial Fee</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		102.50		102.50 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>102.50 DR</b>
<b>Auditor Fee</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso		385.00		385.00 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>385.00 DR</b>
<b>Fund Administration Fee</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,029.50		2,029.50 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>2,029.50 DR</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Investment Management Fee</b>					
01/07/2022	Opening Balance				0.00
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL - PARS Fee Sep		761.78		761.78 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		727.27		1,489.05 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		811.10		2,300.15 DR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023		806.05		3,106.20 DR
30/06/2023	Closing Balance				<b>3,106.20 DR</b>
<b>Regulatory Fees</b>					
01/07/2022	Opening Balance				0.00
12/07/2022	ASIC, Official Administered Receipts Account, BSB		59.00		59.00 DR
30/06/2023	Closing Balance				<b>59.00 DR</b>
<b>SMSF Supervisory Levy</b>					
01/07/2022	Opening Balance				0.00
30/06/2023	SMSF Supervisory Levy 2023		259.00		259.00 DR
30/06/2023	Closing Balance				<b>259.00 DR</b>
<b>Investment Losses</b>					
<b>Realised Capital Losses - Shares in Listed Companies</b>					
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
23/12/2022	Sale of 329 units of BHP @ \$46.11		788.74		788.74 DR
30/06/2023	Closing Balance				<b>788.74 DR</b>
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
24/08/2022	Sale of 56 units of MQG @ \$173.301964		1,068.27		1,068.27 DR
30/06/2023	Closing Balance				<b>1,068.27 DR</b>
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66		2,837.41		2,837.41 DR
30/06/2023	Closing Balance				<b>2,837.41 DR</b>
<b>Income Tax</b>					
<b>Income Tax Expense</b>					
<b>Imputation Credits - Shares in Listed Companies</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			335.42	335.42 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			367.89	703.31 CR
30/06/2023	Closing Balance				<b>703.31 CR</b>
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			1,256.60	1,256.60 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			479.22	1,735.82 CR
30/06/2023	Closing Balance				<b>1,735.82 CR</b>
<b>Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			179.10	179.10 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			179.10	358.20 CR
30/06/2023	Closing Balance				<b>358.20 CR</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Income Tax</b>					
<b>Hub24 Limited</b>					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			65.63	65.63 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			73.50	139.13 CR
30/06/2023	Closing Balance				139.13 CR
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			276.60	276.60 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			208.29	484.89 CR
30/06/2023	Closing Balance				484.89 CR
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66			946.58	946.58 CR
30/06/2023	Closing Balance				946.58 CR
<b>Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			90.00	90.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			63.00	153.00 CR
30/06/2023	Closing Balance				153.00 CR
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			141.90	141.90 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			191.13	333.03 CR
30/06/2023	Closing Balance				333.03 CR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			10.90	10.90 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			9.46	20.36 CR
30/06/2023	Closing Balance				20.36 CR
<b>Imputation Credits - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			9.63	9.63 CR
30/06/2023	Distribution - Tax Statement			0.58	10.21 CR
30/06/2023	Closing Balance				10.21 CR
<b>Assets</b>					
<b>Investments - Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2022	Opening Balance	235.00000			24,087.50 DR
30/06/2023	Market Value Adjustment			446.50	23,641.00 DR
30/06/2023	Closing Balance	235.00000			23,641.00 DR
<b>Investments - ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</b>					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZ Takeover/Merger	73.00000	1,379.70		1,379.70 DR
03/01/2023	ANZ Takeover/Merger	385.00000	11,734.52		13,114.22 DR
03/01/2023	ANZ Takeover/Merger	702.00000	19,979.40		33,093.62 DR
03/01/2023	ANZDA TO ANZ	-1,160.00000		33,093.62	0.00 CR
30/06/2023	Closing Balance	0.00000			0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - ANZR</b>					
01/07/2022	Opening Balance	0.00000			0.00
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	26.00000			0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	47.00000			0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	-73.00000			0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Investments - Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	1,087.00000			23,946.61 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	73.00000			23,946.61 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		1,379.70		25,326.31 DR
03/01/2023	ANZ Takeover/Merger	-1,160.00000		33,093.62	7,767.31 CR
03/01/2023	ANZDA TO ANZ	73.00000	1,379.70		6,387.61 CR
03/01/2023	ANZDA TO ANZ	385.00000	11,734.52		5,346.91 DR
03/01/2023	ANZDA TO ANZ	702.00000	19,979.40		25,326.31 DR
30/06/2023	Market Value Adjustment		2,177.29		27,503.60 DR
30/06/2023	Closing Balance	1,160.00000			27,503.60 DR
<b>Investments - BHP Group Limited</b>					
01/07/2022	Opening Balance	1,149.00000			47,396.25 DR
23/12/2022	Sale of 329 units of BHP @ \$46.11	-329.00000		15,881.18	31,515.07 DR
30/06/2023	Market Value Adjustment		5,376.73		36,891.80 DR
30/06/2023	Closing Balance	820.00000			36,891.80 DR
<b>Investments - Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance	199.00000			17,985.62 DR
30/06/2023	Market Value Adjustment		1,968.11		19,953.73 DR
30/06/2023	Closing Balance	199.00000			19,953.73 DR
<b>Investments - Hub24 Limited</b>					
01/07/2022	Opening Balance	1,225.00000			24,830.75 DR
30/06/2023	Market Value Adjustment		6,345.50		31,176.25 DR
30/06/2023	Closing Balance	1,225.00000			31,176.25 DR
<b>Investments - Macquarie Group Limited</b>					
01/07/2022	Opening Balance	461.00000			75,839.11 DR
24/08/2022	Sale of 56 units of MQG @ \$173.301964	-56.00000		10,711.68	65,127.43 DR
30/06/2023	Market Value Adjustment		6,808.67		71,936.10 DR
30/06/2023	Closing Balance	405.00000			71,936.10 DR
<b>Investments - Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance	0.00000			0.00
02/09/2022	Purchase of 207 of MMS @ \$14.400193	207.00000	3,042.34		3,042.34 DR
24/10/2022	Buyback of MMS @\$11.66	-207.00000		3,042.34	0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
<b>Investments - National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2022	Opening Balance	240.00000			24,120.00 DR
30/06/2023	Market Value Adjustment			4.80	24,115.20 DR
30/06/2023	Closing Balance	240.00000			24,115.20 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance	350.00000			11,553.50 DR
30/06/2023	Market Value Adjustment		896.00		12,449.50 DR
30/06/2023	Closing Balance	350.00000			12,449.50 DR
<b>Investments - Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance	207.00000			6,590.88 DR
30/06/2023	Market Value Adjustment		538.20		7,129.08 DR
30/06/2023	Closing Balance	207.00000			7,129.08 DR
<b>Investments - Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance	48.00000			1,708.80 DR
30/06/2023	Market Value Adjustment		198.24		1,907.04 DR
30/06/2023	Closing Balance	48.00000			1,907.04 DR
<b>Investments - Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance	4,108.00000			17,541.16 DR
30/06/2023	Market Value Adjustment			1,068.08	16,473.08 DR
30/06/2023	Closing Balance	4,108.00000			16,473.08 DR
<b>Investments - Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance	1,123.00000			16,148.74 DR
30/06/2023	Market Value Adjustment			145.99	16,002.75 DR
30/06/2023	Closing Balance	1,123.00000			16,002.75 DR
<b>Cash At Bank - Cash at Bank - Ord Minnett</b>					
01/07/2022	Opening Balance				5,531.16 DR
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00664927)		782.64		6,313.80 DR
01/07/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	4,953.80 DR
01/07/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,953.80 DR
04/07/2022	Direct Credit (MQG FNL DIV 001277417656)		1,613.50		4,567.30 DR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00801661)		242.47		4,809.77 DR
12/07/2022	ASIC, Official Administered Receipts Account, BSB			59.00	4,750.77 DR
01/08/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	3,390.77 DR
01/08/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	1,390.77 DR
12/08/2022	Direct Credit (CLW DST 001279970486)		313.44		1,704.21 DR
12/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			1,365.77	338.44 DR
16/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			13.93	324.51 DR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00856747)		291.98		616.49 DR
26/08/2022	Transferred from A/C 1146221 - SELL 56 MQG		9,638.91		10,255.40 DR
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			817.52	9,437.88 DR
01/09/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	8,077.88 DR
01/09/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	6,077.88 DR
06/09/2022	Transferred to A/C 1146221 - BUY 207 MMS			3,046.84	3,031.04 DR
20/09/2022	Direct Credit (NABPE SEP PE231/00804612)		244.15		3,275.19 DR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00844119)		210.00		3,485.19 DR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00428528)		2,932.06		6,417.25 DR
27/09/2022	Direct Credit (ATO ATO236147503571001)		490.00		6,907.25 DR
27/09/2022	Direct Credit (WOW FNL DIV 001283384966)		25.44		6,932.69 DR
29/09/2022	Direct Credit (CBA FNL DIV 001280727203)		417.90		7,350.59 DR
30/09/2022	Interest		9.92		7,360.51 DR
03/10/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	6,000.51 DR
03/10/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	4,000.51 DR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00801632)		341.41		4,341.92 DR
06/10/2022	Direct Credit (WOODSIDE INT22/00899477)		331.10		4,673.02 DR
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	4,563.02 DR
14/10/2022	Direct Credit (HUB FNL DIV 001284580224)		153.13		4,716.15 DR
01/11/2022	Direct Credit (MMS BUY BACK BUY22/00801291)		2,413.62		7,129.77 DR



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Cash at Bank - Ord Minnett</b>					
01/11/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	5,769.77 DR
01/11/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	3,769.77 DR
02/11/2022	Direct Credit (ATO ATO009000017253818)		15,758.86		19,528.63 DR
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso			385.00	19,143.63 DR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,420.00	16,723.63 DR
11/11/2022	Direct Credit (CLW DST 001285392180)		287.56		17,011.19 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			780.48	16,230.71 DR
01/12/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	14,870.71 DR
01/12/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	12,870.71 DR
13/12/2022	Direct Credit (MQG ITM DIV 001285912685)		1,215.00		14,085.71 DR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00663167)		858.40		14,944.11 DR
20/12/2022	Direct Credit (NABPE DEC PE232/00804656)		303.55		15,247.66 DR
29/12/2022	Transferred from A/C 1146221 - SELL 329 BHP		15,086.75		30,334.41 DR
31/12/2022	Interest		69.08		30,403.49 DR
03/01/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	29,043.49 DR
03/01/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	27,043.49 DR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00801591)		399.57		27,443.06 DR
01/02/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	26,083.06 DR
01/02/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	24,083.06 DR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00855489)		297.60		24,380.66 DR
14/02/2023	Direct Credit (CLW DST 001289341607)		287.56		24,668.22 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			870.45	23,797.77 DR
01/03/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	22,437.77 DR
01/03/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	20,437.77 DR
20/03/2023	Direct Credit (NABPE MAR PE233/00804652)		319.99		20,757.76 DR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00843573)		147.00		20,904.76 DR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00419953)		1,118.18		22,022.94 DR
30/03/2023	Direct Credit (CBA DIV 001291238098)		417.90		22,440.84 DR
31/03/2023	Interest		159.73		22,600.57 DR
03/04/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	21,240.57 DR
03/04/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	19,240.57 DR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00801561)		416.42		19,656.99 DR
05/04/2023	Direct Credit (WOODSIDE FIN22/00918021)		445.96		20,102.95 DR
13/04/2023	Direct Credit (WOW DIV 001294236386)		22.08		20,125.03 DR
18/04/2023	Direct Credit (HUB ITM DIV 001295055143)		171.50		20,296.53 DR
01/05/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	18,936.53 DR
01/05/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	16,936.53 DR
15/05/2023	Direct Credit (CLW DST 001295693790)		287.56		17,224.09 DR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023			865.03	16,359.06 DR
01/06/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	14,999.06 DR
01/06/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	12,999.06 DR
20/06/2023	Direct Credit (NABPE JUN PE234/00804528)		356.21		13,355.27 DR
30/06/2023	Interest		130.20		13,485.47 DR
30/06/2023	<b>Closing Balance</b>				<b>13,485.47 DR</b>

**Other Assets - Unsettled Trades**

**Acquisitions - Shares in Listed Companies**

**Australia And New Zealand Banking Group Limited**

01/07/2022	<b>Opening Balance</b>				<b>0.00</b>
12/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		1,365.77		1,365.77 DR
16/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		13.93		1,379.70 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/			1,379.70	0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>0.00</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
02/09/2022	Purchase of 207 of MMS @ \$14.400193			3,046.84	3,046.84 CR
06/09/2022	Purchase of 207 of MMS @ \$14.400193		3,046.84		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Disposals - Shares in Listed Companies</b>					
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
23/12/2022	Sale of 329 units of BHP @ \$46.11		15,086.75		15,086.75 DR
29/12/2022	Sale of 329 units of BHP @ \$46.11			15,086.75	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
24/08/2022	Sale of 56 units of MQG @ \$173.301964		9,638.91		9,638.91 DR
26/08/2022	Sale of 56 units of MQG @ \$173.301964			9,638.91	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66		204.93		204.93 DR
01/11/2022	Buyback of MMS @\$11.66			204.93	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Other Assets - Receivables</b>					
<b>Investment Income Receivable - Distributions - Shares in Listed Companies</b>					
<b>National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2022	Opening Balance				0.00
20/09/2022	NABPE Interest Payment			244.15	244.15 CR
20/09/2022	NABPE Interest Payment		244.15		0.00 CR
09/12/2022	NABPE AUD UNFRANKED, NIL CFI		303.55		303.55 DR
20/12/2022	NABPE AUD UNFRANKED, NIL CFI			303.55	0.00 CR
09/03/2023	NABPE AUD UNFRANKED, NIL CFI		319.99		319.99 DR
20/03/2023	NABPE AUD UNFRANKED, NIL CFI			319.99	0.00 CR
08/06/2023	NABPE AUD UNFRANKED, NIL CFI		356.21		356.21 DR
20/06/2023	NABPE AUD UNFRANKED, NIL CFI			356.21	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Investment Income Receivable - Distributions - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				313.44 DR
12/08/2022	CLW AUD DRP SUSP			313.44	0.00 CR
29/09/2022	CLW AUD DRP SUSP		287.56		287.56 DR
11/11/2022	CLW AUD DRP SUSP			287.56	0.00 CR
29/12/2022	CLW AUD DRP SUSP		287.56		287.56 DR
14/02/2023	CLW AUD DRP SUSP			287.56	0.00 CR
30/03/2023	CLW AUD DRP SUSP		287.56		287.56 DR
15/05/2023	CLW AUD DRP SUSP			287.56	0.00 CR
29/06/2023	CLW AUD DRP SUSP		287.56		287.56 DR
30/06/2023	Closing Balance				287.56 DR
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				269.52 DR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR, DRP NIL DISC			269.52	0.00 CR
29/12/2022	TCL AUD DRP NIL DISC		297.60		297.60 DR
13/02/2023	TCL AUD DRP NIL DISC			297.60	0.00 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC		342.52		342.52 DR
30/06/2023	Closing Balance				342.52 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investment Income Receivable - Dividends - Shares in Listed Companies</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			782.64	782.64 CR
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP		782.64		0.00 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			858.40	858.40 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP		858.40		0.00 CR
30/06/2023	Closing Balance				0.00
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		2,932.06		2,932.06 DR
23/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			2,932.06	0.00 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			1,118.18	1,118.18 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		1,118.18		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			417.90	417.90 CR
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		417.90		0.00 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			417.90	417.90 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		417.90		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Hub24 Limited</b>					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			153.13	153.13 CR
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR		153.13		0.00 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			171.50	171.50 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR		171.50		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			1,613.50	1,613.50 CR
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS		1,613.50		0.00 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			1,215.00	1,215.00 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC		1,215.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66		2,208.69		2,208.69 DR
01/11/2022	Buyback of MMS @\$11.66			2,208.69	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			210.00	210.00 CR
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP		210.00		0.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			147.00	147.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP		147.00		0.00 CR
30/06/2023	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			331.10	331.10 CR
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		331.10		0.00 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			445.96	445.96 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		445.96		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			25.44	25.44 CR
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		25.44		0.00 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			22.08	22.08 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC		22.08		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Investment Income Receivable - Dividends - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			22.46	22.46 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		22.46		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Investment Income Receivable - Interest - Cash At Bank</b>					
<b>Cash at Bank - Ord Minnett</b>					
01/07/2022	Opening Balance				0.00
30/09/2022	Interest			9.92	9.92 CR
30/09/2022	Interest		9.92		0.00 CR
31/12/2022	Interest			69.08	69.08 CR
31/12/2022	Interest		69.08		0.00 CR
31/03/2023	Interest			159.73	159.73 CR
31/03/2023	Interest		159.73		0.00 CR
30/06/2023	Interest			130.20	130.20 CR
30/06/2023	Interest		130.20		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Investment Income Receivable - Interest - Other Fixed Interest Securities</b>					
<b>Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2022	Opening Balance				0.00
05/07/2022	QUBHA Interest Payment			242.47	242.47 CR
05/07/2022	QUBHA Interest Payment		242.47		0.00 CR
05/10/2022	QUBHA Interest Payment			341.41	341.41 CR
05/10/2022	QUBHA Interest Payment		341.41		0.00 CR
05/01/2023	QUBHA Interest Payment			399.57	399.57 CR
05/01/2023	QUBHA Interest Payment		399.57		0.00 CR
05/04/2023	QUBHA Interest Payment			416.42	416.42 CR
05/04/2023	QUBHA Interest Payment		416.42		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Other Assets - Current Tax Assets</b>					
<b>Income Tax Payable</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	Fund Tax Finalisation		16,017.86		16,017.86 DR
02/11/2022	Direct Credit (ATO ATO009000017253818) - 2022 refund			16,017.86	0.00 CR
30/06/2023	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Provision for Income Tax</b>					
01/07/2022	Opening Balance				53.85 CR
01/07/2022	Fund Tax Finalisation		53.85		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Franking Credits - Shares in Listed Companies</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance				661.52 DR
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP		335.42		996.94 DR
01/07/2022	Fund Tax Finalisation			661.52	335.42 DR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP		367.89		703.31 DR
30/06/2023	Closing Balance				703.31 DR
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				3,719.20 DR
01/07/2022	Fund Tax Finalisation			3,719.20	0.00 CR
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		1,256.60		1,256.60 DR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		479.22		1,735.82 DR
30/06/2023	Closing Balance				1,735.82 DR
<b>Commonwealth Bank of Australia</b>					
01/07/2022	Opening Balance				4,782.52 DR
01/07/2022	Fund Tax Finalisation			4,782.52	0.00 CR
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		179.10		179.10 DR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		179.10		358.20 DR
30/06/2023	Closing Balance				358.20 DR
<b>Hub24 Limited</b>					
01/07/2022	Opening Balance				68.26 DR
01/07/2022	Fund Tax Finalisation			68.26	0.00 CR
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR		65.63		65.63 DR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR		73.50		139.13 DR
30/06/2023	Closing Balance				139.13 DR
<b>Jb Hi-Fi Limited</b>					
01/07/2022	Opening Balance				1,864.29 DR
01/07/2022	Fund Tax Finalisation			1,864.29	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Macquarie Group Limited</b>					
01/07/2022	Opening Balance				317.38 DR
01/07/2022	Fund Tax Finalisation			317.38	0.00 CR
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS		276.60		276.60 DR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC		208.29		484.89 DR
30/06/2023	Closing Balance				484.89 DR
<b>Magellan Financial Group Limited</b>					
01/07/2022	Opening Balance				73.35 DR
01/07/2022	Fund Tax Finalisation			73.35	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Mcmillan Shakespeare Limited</b>					
01/07/2022	Opening Balance				0.00
24/10/2022	Buyback of MMS @\$11.66		946.58		946.58 DR
30/06/2023	Closing Balance				946.58 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				1,920.92 DR
01/07/2022	Fund Tax Finalisation			1,920.92	0.00 CR
30/06/2023	Closing Balance				0.00
<b>Sonic Healthcare Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				113.62 DR
01/07/2022	Fund Tax Finalisation			113.62	0.00 CR
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP		90.00		90.00 DR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP		63.00		153.00 DR
30/06/2023	Closing Balance				153.00 DR
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		141.90		141.90 DR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		191.13		333.03 DR
30/06/2023	Closing Balance				333.03 DR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2022	Opening Balance				2,545.50 DR
01/07/2022	Fund Tax Finalisation			2,545.50	0.00 CR
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		10.90		10.90 DR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC		9.46		20.36 DR
30/06/2023	Closing Balance				20.36 DR
<b>Franking Credits - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				5.15 DR
01/07/2022	Fund Tax Finalisation			5.15	0.00 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		9.63		9.63 DR
30/06/2023	Distribution - Tax Statement		0.58		10.21 DR
30/06/2023	Closing Balance				10.21 DR
<b>Other Assets - Other Taxes Refundable</b>					
<b>Activity Statement Payable/Refundable</b>					
01/07/2022	Opening Balance				490.00 DR
27/09/2022	Fund Activity Statement			490.00	0.00 CR
30/06/2023	Closing Balance				0.00
<b>GST Payable/Refundable</b>					
01/07/2022	Opening Balance				0.21 CR
24/08/2022	Sale of 56 units of MQG @ \$173.301964		4.50		4.29 DR
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL - PARS Fee Sep		55.74		60.03 DR
02/09/2022	Purchase of 207 of MMS @ \$14.400193		4.50		64.53 DR
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		7.50		72.03 DR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		148.50		220.53 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		53.21		273.74 DR
23/12/2022	Sale of 329 units of BHP @ \$46.11		5.69		279.43 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		59.35		338.78 DR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023		58.98		397.76 DR
30/06/2023	Closing Balance				397.76 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Other Creditors and Accruals</b>					
<b>Accountancy Fee</b>					
01/07/2022	Opening Balance				0.00
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			242.00	242.00 CR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		242.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Actuarial Fee</b>					
01/07/2022	Opening Balance				0.00
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Auditor Fee</b>					
01/07/2022	Opening Balance				0.00
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso			385.00	385.00 CR
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso		385.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Fund Administration Fee</b>					
01/07/2022	Opening Balance				0.00
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,178.00	2,178.00 CR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,178.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Investment Management Fee</b>					
01/07/2022	Opening Balance				0.00
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL - PARS Fee Sep			817.52	817.52 CR
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL - PARS Fee Sep		817.52		0.00 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			780.48	780.48 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		780.48		0.00 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			870.45	870.45 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		870.45		0.00 CR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023			865.03	865.03 CR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023		865.03		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Regulatory Fees</b>					
01/07/2022	Opening Balance				0.00
12/07/2022	ASIC, Official Administered Receipts Account, BSB			59.00	59.00 CR
12/07/2022	ASIC, Official Administered Receipts Account, BSB		59.00		0.00 CR
30/06/2023	Closing Balance				0.00
<b>SMSF Supervisory Levy</b>					
01/07/2022	Opening Balance				259.00 CR
02/11/2022	SMSF Supervisory Levy		259.00		0.00 CR
30/06/2023	SMSF Supervisory Levy 2023			259.00	259.00 CR
30/06/2023	Closing Balance				259.00 CR
<b>Member Payments</b>					
<b>Pensions Paid - Mrs Marcia McPherson</b>					
<b>513: McPherson, Marcia</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	Pension Drawdown - Net			589.80	589.80 CR
01/07/2022	Pension Drawdown - Net			867.36	1,457.16 CR
01/07/2022	Pension Drawdown - Paid		589.80		867.36 CR
01/07/2022	Pension Drawdown - Paid		867.36		0.00 CR
01/08/2022	Pension Drawdown - Net			589.80	589.80 CR
01/08/2022	Pension Drawdown - Net			867.36	1,457.16 CR
01/08/2022	Pension Drawdown - Paid		589.80		867.36 CR
01/08/2022	Pension Drawdown - Paid		867.36		0.00 CR
01/09/2022	Pension Drawdown - Net			255.87	255.87 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
01/09/2022	Pension Drawdown - Net			589.81	845.68 CR
01/09/2022	Pension Drawdown - Paid		255.87		589.81 CR
01/09/2022	Pension Drawdown - Paid		589.81		0.00 CR
03/10/2022	Pension Drawdown - Net			680.00	680.00 CR
03/10/2022	Pension Drawdown - Paid		680.00		0.00 CR
01/12/2022	Pension Drawdown - Net			2,000.00	2,000.00 CR
01/12/2022	Pension Drawdown - Paid		2,000.00		0.00 CR
03/01/2023	Pension Drawdown - Net			2,000.00	2,000.00 CR
03/01/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
01/02/2023	Pension Drawdown - Net			2,000.00	2,000.00 CR
01/02/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
01/03/2023	Pension Drawdown - Net			2,000.00	2,000.00 CR
01/03/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
03/04/2023	Pension Drawdown - Net			2,000.00	2,000.00 CR
03/04/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Pensions Paid - Rev James McPherson</b>					
<b>Pension Account 01.07.14</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>0.00</b>
01/07/2022	Pension Drawdown - Net			512.95	512.95 CR
01/07/2022	Pension Drawdown - Net			754.32	1,267.27 CR
01/07/2022	Pension Drawdown - Paid		512.95		754.32 CR
01/07/2022	Pension Drawdown - Paid		754.32		0.00 CR
01/08/2022	Pension Drawdown - Net			512.94	512.94 CR
01/08/2022	Pension Drawdown - Net			754.33	1,267.27 CR
01/08/2022	Pension Drawdown - Paid		512.94		754.33 CR
01/08/2022	Pension Drawdown - Paid		754.33		0.00 CR
01/09/2022	Pension Drawdown - Net			512.93	512.93 CR
01/09/2022	Pension Drawdown - Net			1,632.53	2,145.46 CR
01/09/2022	Pension Drawdown - Paid		512.93		1,632.53 CR
01/09/2022	Pension Drawdown - Paid		1,632.53		0.00 CR
03/10/2022	Pension Drawdown - Net			680.00	680.00 CR
03/10/2022	Pension Drawdown - Net			2,000.00	2,680.00 CR
03/10/2022	Pension Drawdown - Paid		680.00		2,000.00 CR
03/10/2022	Pension Drawdown - Paid		2,000.00		0.00 CR
01/11/2022	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/11/2022	Pension Drawdown - Net			2,000.00	3,360.00 CR
01/11/2022	Pension Drawdown - Paid		1,360.00		2,000.00 CR
01/11/2022	Pension Drawdown - Paid		2,000.00		0.00 CR
01/12/2022	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/12/2022	Pension Drawdown - Paid		1,360.00		0.00 CR
03/01/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
03/01/2023	Pension Drawdown - Paid		1,360.00		0.00 CR
01/02/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/02/2023	Pension Drawdown - Paid		1,360.00		0.00 CR
01/03/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/03/2023	Pension Drawdown - Paid		1,360.00		0.00 CR
03/04/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
03/04/2023	Pension Drawdown - Paid		1,360.00		0.00 CR
01/05/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/05/2023	Pension Drawdown - Net			2,000.00	3,360.00 CR
01/05/2023	Pension Drawdown - Paid		1,360.00		2,000.00 CR
01/05/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
01/06/2023	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/06/2023	Pension Drawdown - Net			2,000.00	3,360.00 CR
01/06/2023	Pension Drawdown - Paid		1,360.00		2,000.00 CR
01/06/2023	Pension Drawdown - Paid		2,000.00		0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>0.00</b>



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Pension Account 01.07.15</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	Pension Drawdown - Net			257.25	257.25 CR
01/07/2022	Pension Drawdown - Net			378.32	635.57 CR
01/07/2022	Pension Drawdown - Paid		257.25		378.32 CR
01/07/2022	Pension Drawdown - Paid		378.32		0.00 CR
01/08/2022	Pension Drawdown - Net			257.26	257.26 CR
01/08/2022	Pension Drawdown - Net			378.31	635.57 CR
01/08/2022	Pension Drawdown - Paid		257.26		378.31 CR
01/08/2022	Pension Drawdown - Paid		378.31		0.00 CR
01/09/2022	Pension Drawdown - Net			111.60	111.60 CR
01/09/2022	Pension Drawdown - Net			257.26	368.86 CR
01/09/2022	Pension Drawdown - Paid		111.60		257.26 CR
01/09/2022	Pension Drawdown - Paid		257.26		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Income Tax Suspense</b>					
01/07/2022	Opening Balance				0.00
02/11/2022	Direct Credit (ATO ATO009000017253818) - 2022 refund			259.00	259.00 CR
02/11/2022	Direct Credit (ATO ATO009000017253818) - 2022 refund			15,758.86	16,017.86 CR
02/11/2022	Direct Credit (ATO ATO009000017253818) - 2022 refund		16,017.86		0.00 CR
30/06/2023	Closing Balance				0.00
<b>Fund Suspense</b>					
<b>Cash at Bank - Ord Minnett</b>					
01/07/2022	Opening Balance				0.00
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00664927)			782.64	782.64 CR
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00664927)		782.64		0.00 CR
01/07/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/07/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/07/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/07/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
04/07/2022	Direct Credit (MQG FNL DIV 001277417656)			1,613.50	1,613.50 CR
04/07/2022	Direct Credit (MQG FNL DIV 001277417656)		1,613.50		0.00 CR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00801661)			242.47	242.47 CR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00801661)		242.47		0.00 CR
12/07/2022	ASIC, Official Administered Receipts Account, BSB			59.00	59.00 CR
12/07/2022	ASIC, Official Administered Receipts Account, BSB		59.00		0.00 CR
01/08/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/08/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/08/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/08/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
12/08/2022	Direct Credit (CLW DST 001279970486)			313.44	313.44 CR
12/08/2022	Direct Credit (CLW DST 001279970486)		313.44		0.00 CR
12/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			1,365.77	1,365.77 CR
12/08/2022	Transferred to A/C 1146221 - WITHDRAWAL		1,365.77		0.00 CR
16/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			13.93	13.93 CR
16/08/2022	Transferred to A/C 1146221 - WITHDRAWAL		13.93		0.00 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00856747)			291.98	291.98 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00856747)		22.46		269.52 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00856747)		269.52		0.00 CR
26/08/2022	Transferred from A/C 1146221 - SELL 56 MQG			9,638.91	9,638.91 CR
26/08/2022	Transferred from A/C 1146221 - SELL 56 MQG		9,638.91		0.00 CR
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL			817.52	817.52 CR
29/08/2022	Transferred to A/C 1146221 - WITHDRAWAL		817.52		0.00 CR
01/09/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/09/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/09/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/09/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
06/09/2022	Transferred to A/C 1146221 - BUY 207 MMS			3,046.84	3,046.84 CR
06/09/2022	Transferred to A/C 1146221 - BUY 207 MMS		3,046.84		0.00 CR
20/09/2022	Direct Credit (NABPE SEP PE231/00804612)			244.15	244.15 CR
20/09/2022	Direct Credit (NABPE SEP PE231/00804612)		244.15		0.00 CR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00844119)			210.00	210.00 CR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00844119)		210.00		0.00 CR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00428528)			2,932.06	2,932.06 CR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00428528)		2,932.06		0.00 CR
27/09/2022	Direct Credit (ATO ATO236147503571001)			490.00	490.00 CR
27/09/2022	Direct Credit (ATO ATO236147503571001)		490.00		0.00 CR
27/09/2022	Direct Credit (WOW FNL DIV 001283384966)			25.44	25.44 CR
27/09/2022	Direct Credit (WOW FNL DIV 001283384966)		25.44		0.00 CR
29/09/2022	Direct Credit (CBA FNL DIV 001280727203)			417.90	417.90 CR
29/09/2022	Direct Credit (CBA FNL DIV 001280727203)		417.90		0.00 CR
30/09/2022	Interest			9.92	9.92 CR
30/09/2022	Interest		9.92		0.00 CR
03/10/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/10/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/10/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
03/10/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00801632)			341.41	341.41 CR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00801632)		341.41		0.00 CR
06/10/2022	Direct Credit (WOODSIDE INT22/00899477)			331.10	331.10 CR
06/10/2022	Direct Credit (WOODSIDE INT22/00899477)		331.10		0.00 CR
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
10/10/2022	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
14/10/2022	Direct Credit (HUB FNL DIV 001284580224)			153.13	153.13 CR
14/10/2022	Direct Credit (HUB FNL DIV 001284580224)		153.13		0.00 CR
01/11/2022	Direct Credit (MMS BUY BACK BUY22/00801291)			2,413.62	2,413.62 CR
01/11/2022	Direct Credit (MMS BUY BACK BUY22/00801291)		2,413.62		0.00 CR
01/11/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/11/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/11/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/11/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
02/11/2022	Direct Credit (ATO ATO009000017253818)			15,758.86	15,758.86 CR
02/11/2022	Direct Credit (ATO ATO009000017253818)		15,758.86		0.00 CR
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso			385.00	385.00 CR
02/11/2022	Super Audits, BSB 015-056, a/c 387392386 (McPherso		385.00		0.00 CR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			242.00	242.00 CR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,178.00	2,420.00 CR
08/11/2022	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,420.00		0.00 CR
11/11/2022	Direct Credit (CLW DST 001285392180)			287.56	287.56 CR
11/11/2022	Direct Credit (CLW DST 001285392180)		287.56		0.00 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			780.48	780.48 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		780.48		0.00 CR
01/12/2022	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/12/2022	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/12/2022	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/12/2022	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
13/12/2022	Direct Credit (MQG ITM DIV 001285912685)			1,215.00	1,215.00 CR
13/12/2022	Direct Credit (MQG ITM DIV 001285912685)		1,215.00		0.00 CR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00663167)			858.40	858.40 CR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00663167)		858.40		0.00 CR
20/12/2022	Direct Credit (NABPE DEC PE232/00804656)			303.55	303.55 CR
20/12/2022	Direct Credit (NABPE DEC PE232/00804656)		303.55		0.00 CR
29/12/2022	Transferred from A/C 1146221 - SELL 329 BHP			15,086.75	15,086.75 CR
29/12/2022	Transferred from A/C 1146221 - SELL 329 BHP		15,086.75		0.00 CR
31/12/2022	Interest			69.08	69.08 CR
31/12/2022	Interest		69.08		0.00 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Debits</b>	<b>Credits</b>	<b>Balance</b>
<b>Liabilities</b>					
03/01/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/01/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/01/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
03/01/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00801591)			399.57	399.57 CR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00801591)		399.57		0.00 CR
01/02/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/02/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/02/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/02/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00855489)			297.60	297.60 CR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00855489)		297.60		0.00 CR
14/02/2023	Direct Credit (CLW DST 001289341607)			287.56	287.56 CR
14/02/2023	Direct Credit (CLW DST 001289341607)		287.56		0.00 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			870.45	870.45 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		870.45		0.00 CR
01/03/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/03/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/03/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/03/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
20/03/2023	Direct Credit (NABPE MAR PE233/00804652)			319.99	319.99 CR
20/03/2023	Direct Credit (NABPE MAR PE233/00804652)		319.99		0.00 CR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00843573)			147.00	147.00 CR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00843573)		147.00		0.00 CR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00419953)			1,118.18	1,118.18 CR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00419953)		1,118.18		0.00 CR
30/03/2023	Direct Credit (CBA DIV 001291238098)			417.90	417.90 CR
30/03/2023	Direct Credit (CBA DIV 001291238098)		417.90		0.00 CR
31/03/2023	Interest			159.73	159.73 CR
31/03/2023	Interest		159.73		0.00 CR
03/04/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/04/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/04/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
03/04/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00801561)			416.42	416.42 CR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00801561)		416.42		0.00 CR
05/04/2023	Direct Credit (WOODSIDE FIN22/00918021)			445.96	445.96 CR
05/04/2023	Direct Credit (WOODSIDE FIN22/00918021)		445.96		0.00 CR
13/04/2023	Direct Credit (WOW DIV 001294236386)			22.08	22.08 CR
13/04/2023	Direct Credit (WOW DIV 001294236386)		22.08		0.00 CR
18/04/2023	Direct Credit (HUB ITM DIV 001295055143)			171.50	171.50 CR
18/04/2023	Direct Credit (HUB ITM DIV 001295055143)		171.50		0.00 CR
01/05/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/05/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/05/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/05/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
15/05/2023	Direct Credit (CLW DST 001295693790)			287.56	287.56 CR
15/05/2023	Direct Credit (CLW DST 001295693790)		287.56		0.00 CR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023			865.03	865.03 CR
22/05/2023	PARS Fee 1Apr2023 to 30Jun2023		865.03		0.00 CR
01/06/2023	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/06/2023	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/06/2023	Rev James M McPherson, 013-011, a/c 757875861			2,000.00	2,000.00 CR
01/06/2023	Rev James M McPherson, 013-011, a/c 757875861		2,000.00		0.00 CR
20/06/2023	Direct Credit (NABPE JUN PE234/00804528)			356.21	356.21 CR
20/06/2023	Direct Credit (NABPE JUN PE234/00804528)		356.21		0.00 CR
30/06/2023	Interest			130.20	130.20 CR
30/06/2023	Interest		130.20		0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>0.00</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>Member Entitlement Accounts</b>					
<b>Mrs Marcia McPherson</b>					
<b>513: McPherson, Marcia</b>					
01/07/2022	Opening Balance				150,470.09 CR
01/07/2022	Pension Drawdown - Gross		589.80		149,880.29 CR
01/07/2022	Pension Drawdown - Gross		867.36		149,012.93 CR
01/08/2022	Pension Drawdown - Gross		589.80		148,423.13 CR
01/08/2022	Pension Drawdown - Gross		867.36		147,555.77 CR
01/09/2022	Pension Drawdown - Gross		255.87		147,299.90 CR
01/09/2022	Pension Drawdown - Gross		589.81		146,710.09 CR
03/10/2022	Pension Drawdown - Gross		680.00		146,030.09 CR
01/12/2022	Pension Drawdown - Gross		2,000.00		144,030.09 CR
03/01/2023	Pension Drawdown - Gross		2,000.00		142,030.09 CR
01/02/2023	Pension Drawdown - Gross		2,000.00		140,030.09 CR
01/03/2023	Pension Drawdown - Gross		2,000.00		138,030.09 CR
03/04/2023	Pension Drawdown - Gross		2,000.00		136,030.09 CR
30/06/2023	Income Taxes Allocated			2,377.93	138,408.02 CR
30/06/2023	Investment Profit or Loss			14,430.50	152,838.52 CR
30/06/2023	Closing Balance				152,838.52 CR
<b>Rev James McPherson</b>					
<b>Pension Account 01.07.14</b>					
01/07/2022	Opening Balance				108,954.64 CR
01/07/2022	Pension Drawdown - Gross		512.95		108,441.69 CR
01/07/2022	Pension Drawdown - Gross		754.32		107,687.37 CR
01/08/2022	Pension Drawdown - Gross		512.94		107,174.43 CR
01/08/2022	Pension Drawdown - Gross		754.33		106,420.10 CR
01/09/2022	Pension Drawdown - Gross		512.93		105,907.17 CR
01/09/2022	Pension Drawdown - Gross		1,632.53		104,274.64 CR
03/10/2022	Pension Drawdown - Gross		680.00		103,594.64 CR
03/10/2022	Pension Drawdown - Gross		2,000.00		101,594.64 CR
01/11/2022	Pension Drawdown - Gross		1,360.00		100,234.64 CR
01/11/2022	Pension Drawdown - Gross		2,000.00		98,234.64 CR
01/12/2022	Pension Drawdown - Gross		1,360.00		96,874.64 CR
03/01/2023	Pension Drawdown - Gross		1,360.00		95,514.64 CR
01/02/2023	Pension Drawdown - Gross		1,360.00		94,154.64 CR
01/03/2023	Pension Drawdown - Gross		1,360.00		92,794.64 CR
03/04/2023	Pension Drawdown - Gross		1,360.00		91,434.64 CR
01/05/2023	Pension Drawdown - Gross		1,360.00		90,074.64 CR
01/05/2023	Pension Drawdown - Gross		2,000.00		88,074.64 CR
01/06/2023	Pension Drawdown - Gross		1,360.00		86,714.64 CR
01/06/2023	Pension Drawdown - Gross		2,000.00		84,714.64 CR
30/06/2023	Income Taxes Allocated			1,618.51	86,333.15 CR
30/06/2023	Investment Profit or Loss			9,821.92	96,155.07 CR
30/06/2023	Closing Balance				96,155.07 CR
<b>Pension Account 01.07.15</b>					
01/07/2022	Opening Balance				54,686.96 CR
01/07/2022	Pension Drawdown - Gross		257.25		54,429.71 CR
01/07/2022	Pension Drawdown - Gross		378.32		54,051.39 CR
01/08/2022	Pension Drawdown - Gross		257.26		53,794.13 CR
01/08/2022	Pension Drawdown - Gross		378.31		53,415.82 CR
01/09/2022	Pension Drawdown - Gross		111.60		53,304.22 CR
01/09/2022	Pension Drawdown - Gross		257.26		53,046.96 CR
30/06/2023	Income Taxes Allocated			888.09	53,935.05 CR
30/06/2023	Investment Profit or Loss			5,389.33	59,324.38 CR
30/06/2023	Closing Balance				59,324.38 CR

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

	WP Ref	Amount	Percentage
CASH AT BANK	<a href="#">E</a>	13,485.47	4.37%
LISTED INVESTMENTS	<a href="#">E1</a>	289,179.13	93.71%
UNLISTED INVESTMENTS	<a href="#">E2</a>	-	0.00%
PROPERTY	<a href="#">E3</a>	-	0.00%
RECEIVABLES	<a href="#">E</a>	5,912.37	1.92%
OTHER ASSETS	<a href="#">E</a>	-	0.00%
		<b>\$ 308,576.97</b>	<b>100.00%</b>

Total Assets per Balance Sheet

308,576.97

Variance (must be nil)

0.00

**McPherson Family Super Fund**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
Investments			
Other Fixed Interest Securities	6A	23,641.00	24,087.50
Shares in Listed Companies	6B	233,062.30	233,971.52
Stapled Securities	6C	32,475.83	33,689.90
Other Assets			
Cash At Bank		13,485.47	5,531.16
Receivables		630.08	582.96
Current Tax Assets		4,884.53	16,017.86
Other Taxes Refundable		397.76	489.79
<b>Total Assets</b>		<b>308,576.97</b>	<b>314,370.69</b>
<b>Liabilities</b>			
Other Creditors and Accruals		259.00	259.00
<b>Total Liabilities</b>		<b>259.00</b>	<b>259.00</b>
<b>Net Assets Available to Pay Benefits</b>		<b>308,317.97</b>	<b>314,111.69</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>			
	2		
Mrs Marcia McPherson		152,838.52	150,470.09
Rev James McPherson		155,479.45	163,641.60
<b>Total Liability for Accrued Benefits</b>		<b>308,317.97</b>	<b>314,111.69</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001		<a href="#">Back to Cover</a>

Select a random sample of investments and from the sample selected:

- \* Agree name of holding and quantity of shares with Share Registry
- \* Obtain market price on balance date and agree market valuation to Broker/AFR
- \* Attach our valuation report and reconcile for differences
- \* Agree to minutes for proper authorisation
- \* Agree to source documents, bank statements and transfer forms
- \* Unrealised are properly recorded in financial report
- \* Disposals are at market value
- \* Investments are at armslength, in accordance with investment strategy and conform with sole purpose
- \* Attach all printed registries' confirmation

ASX Code	Company	Units Held	Market Price	Market Valuation
1	ANZ ANZ GROUP HOLDINGS	1,160	23.710	27,503.60
2	BHP BHP GROUP LIMITED	820	44.990	36,891.80
3	MQG MACQUARIE GROUP LTD	405	177.620	71,936.10
4			-	-
5			-	-
6			-	-
7			-	-
8			-	-
9			-	-
10			-	-
<b>Total</b>				<b>136,331.50</b>

Reconciliation		Sampling %	47.1%
Roach & Bruce's Valuation	302,664.60		
Less Cash	13,485.47		289,179.13
Broker's Valuation	302,664.60		
Less Cash	13,485.47		289,179.13
Variance			<b>0.00</b>

Variance is explained by:

Item	Description	Account	Amount
1			
2			
3			
4			
5			
6			
			<b>0.00</b>
		Balance should be nil	<b>0.00</b>

**McPherson Family Super Fund**  
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Cash at Bank - Ord Minnett				13,485.47	13,485.47			4.46%
				<b>13,485.47</b>	<b>13,485.47</b>			<b>4.46%</b>
<b><u>Listed Securities Market</u></b>								
Australia And New Zealand Banking Group Limited (ASX:ANZ)	1,160.00000	28.5290	23.7100	33,093.62	27,503.60	(5,590.02)	(16.89)%	9.09%
BHP Group Limited (ASX:BHP)	820.00000	38.2271	44.9900	31,346.26	36,891.80	5,545.54	17.69%	12.19%
Commonwealth Bank of Australia (ASX:CBA)	199.00000	84.3565	100.2700	16,786.95	19,953.73	3,166.78	18.86%	6.59%
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	4,108.00000	5.1765	4.0100	21,264.98	16,473.08	(4,791.90)	(22.53)%	5.44%
Hub24 Limited (ASX:HUB)	1,225.00000	10.1059	25.4500	12,379.75	31,176.25	18,796.50	151.83%	10.30%
Macquarie Group Limited (ASX:MQG)	405.00000	138.1775	177.6200	55,961.87	71,936.10	15,974.23	28.54%	23.77%
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)	240.00000	102.5133	100.4800	24,603.19	24,115.20	(487.99)	(1.98)%	7.97%
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	235.00000	107.1590	100.6000	25,182.37	23,641.00	(1,541.37)	(6.12)%	7.81%
Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)	350.00000	28.7957	35.5700	10,078.50	12,449.50	2,371.00	23.53%	4.11%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	1,123.00000	14.6690	14.2500	16,473.30	16,002.75	(470.55)	(2.86)%	5.29%
Woodside Energy Group Ltd (ASX:WDS)	207.00000	29.7600	34.4400	6,160.32	7,129.08	968.76	15.73%	2.36%
Woolworths Limited - Ordinary Fully Paid (ASX:WOW)	48.00000	41.5363	39.7300	1,993.74	1,907.04	(86.70)	(4.35)%	0.63%
				<b>255,324.85</b>	<b>289,179.13</b>	<b>33,854.28</b>	<b>13.26%</b>	<b>95.54%</b>
				<b>268,810.32</b>	<b>302,664.60</b>	<b>33,854.28</b>	<b>12.59%</b>	<b>100.00%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.



**PRIVATE AND CONFIDENTIAL**

McPherson J&M Pty Ltd  
<McPherson Family S/F A/C>  
39 Lagoda Drive  
Mount Coolum QLD 4573

Account Code: 1146221  
Adviser Code: AM2  
Product: GUARDIAN

Dear Jim & Marcia,

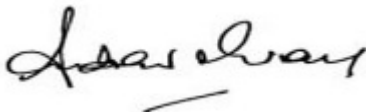
**Portfolio Administration & Reporting Service  
Taxation Report - 1 July 2022 to 30 June 2023**

Please find enclosed your PARS Taxation Report providing information for the preparation of your income tax return for the financial year ended 30 June 2023\*. A copy has also been forwarded to your accountant.

In accordance with ASIC requirements, we have also enclosed a copy of the Annual Auditor's Reports that have been performed for Ord Minnett Limited. The Taxation Report only contains investments that have been disclosed to Ord Minnett as part of the Portfolio Administration & Reporting Service. Accordingly, this Report does not claim to be a complete taxation statement. Original dividend and distribution statements are not included with your Taxation Report.

We would like to thank you for working with us over the past year, and look forward to the year ahead. In the meantime, please let us know if you have any questions regarding this Report or if you wish to discuss your investment portfolio.

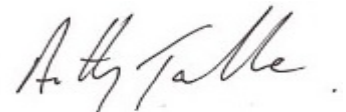
Yours sincerely,



Andrew Murray  
Adviser



Amelia Teasdale  
Adviser



Anthony Teasdale  
Adviser

(02) 8216 6462

(02) 8216 6458

(02) 8216 6754

\* Note: If your Ord Minnett reporting service commenced or ceased during this period, this report may only include tax related information for part of the year.

**Ord Minnett Limited**

AFS Licence 237121 ABN 86 002 733 048  
Grosvenor Place Level 18, 225 George Street, Sydney NSW 2000 GPO Box 2613, Sydney NSW 2001 Australia

**A Market Participant of the Australian Securities Exchange Limited - Licenced Securities Dealer**

This document was prepared for the private use of the addressee and may not be passed to any third party without the prior written consent of Ord Minnett. We believe the advice and information herein to be accurate and reliable, but no warranty of accuracy or reliability is given.

# ORD MINNETT

## PRIVATE AND CONFIDENTIAL

McPherson J&M Pty Ltd  
<McPherson Family S/F A/C>  
39 Lagoda Drive  
Mount Coolum QLD 4573

### **Portfolio Administration & Reporting Service Financial Year Ended 30 June 2023 Tax Report**

This report contains the following information:

- Portfolio Valuation as at 30 June 2023
- Unsettled Accruals
- Investment Income Received
- Investment Income Annual Tax - Summary
- Investment Income Received Annual Tax
- Realised Capital Gains / Losses
- Realised Options Profit & Loss
- Transaction Statement
- Cash Transaction Statement
- Expense Summary
- Corporate Action Appendix

Account Code: 1146221  
Adviser Code: AM2  
Product: GUARDIAN

#### **Ord Minnett Limited**

AFS Licence 237121 ABN 86 002 733 048  
Grosvenor Place Level 18, 225 George Street, Sydney NSW 2000 GPO Box 2613, Sydney NSW 2001 Australia

**A Market Participant of the Australian Stock Exchange Limited - Licenced Securities Dealer**

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We believe the advice and information herein to be accurate and reliable, but no warranty of accuracy or reliability is given.

# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
<b>EQUITIES</b>											
<b>Energy Sector</b>											
<b>Energy</b>											
WDS	WOODSIDE ENERGY	207	6,160.32	34.44	7,129.08	2.36	9.86	703.26	100.00	301.40	14.09
<b>Sub Total</b>			<b>6,160.32</b>		<b>7,129.08</b>	<b>2.36</b>		<b>703.26</b>		<b>301.40</b>	
<b>Materials Sector</b>											
<b>Materials</b>											
BHP	BHP GROUP LIMITED	820	36,222.27	44.99	36,891.80	12.19	5.81	2,143.72	100.00	918.74	8.30
<b>Sub Total</b>			<b>36,222.27</b>		<b>36,891.80</b>	<b>12.19</b>		<b>2,143.72</b>		<b>918.74</b>	
<b>Industrials Sector</b>											
<b>Transportation</b>											
TCL	TRANSURBAN GROUP	1,123	15,590.67	14.25	16,002.75	5.29	4.07	651.34	1.93	5.38	4.10
<b>Sub Total</b>			<b>15,590.67</b>		<b>16,002.75</b>	<b>5.29</b>		<b>651.34</b>		<b>5.38</b>	
<b>Consumer Staples Sector</b>											
<b>Consumer Staples Distribution &amp; Retail</b>											
WOW	WOOLWORTHS GROUP LTD	48	1,994.64	39.73	1,907.04	0.63	2.62	49.92	100.00	21.39	3.74

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

*Note: Estimate information based on rolling 12 months actual data.*

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources and persons who rely on it do so at their own risk. Accordingly you should satisfy yourself as to the correctness or otherwise of the statements contained herein.

# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
<b>Sub Total</b>			<b>1,994.64</b>		<b>1,907.04</b>	<b>0.63</b>		<b>49.92</b>		<b>21.39</b>	
<b>Health Care Sector</b>											
<b>Health Care Equipment &amp; Services</b>											
SHL	SONIC HEALTHCARE	350	10,083.00	35.57	12,449.50	4.11	2.92	364.00	100.00	156.00	4.18
<b>Sub Total</b>			<b>10,083.00</b>		<b>12,449.50</b>	<b>4.11</b>		<b>364.00</b>		<b>156.00</b>	
<b>Financials Sector</b>											
<b>Banks</b>											
ANZ	ANZ GROUP HOLDINGS	1,160	33,093.62	23.71	27,503.60	9.09	6.54	1,798.00	100.00	770.57	9.34
CBA	COMMONWEALTH BANK.	199	16,789.46	100.27	19,953.73	6.59	4.49	895.50	100.00	383.79	6.41
<b>Sub Total</b>			<b>49,883.08</b>		<b>47,457.33</b>	<b>15.68</b>		<b>2,693.50</b>		<b>1,154.36</b>	
<b>Financial Services</b>											
HUB	HUB24 LTD	1,225	15,262.04	25.45	31,176.25	10.30	1.28	398.13	100.00	170.63	1.82
MQG	MACQUARIE GROUP LTD	405	59,886.41	177.62	71,936.10	23.77	4.22	3,037.50	40.00	520.71	4.95
<b>Sub Total</b>			<b>75,148.45</b>		<b>103,112.35</b>	<b>34.07</b>		<b>3,435.63</b>		<b>691.34</b>	
<b>Real Estate Sector</b>											
<b>Equity Real Estate Investment Trusts (REITs)</b>											
CLW	CHARTER HALL LONG WALE REIT	4,108	18,901.17	4.01	16,473.08	5.44	6.98	1,150.24			6.98

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

*Note: Estimate information based on rolling 12 months actual data.*

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
<b>Sub Total</b>			<b>18,901.17</b>		<b>16,473.08</b>	<b>5.44</b>		<b>1,150.24</b>			
<b>Sub Total</b>			<b>213,983.60</b>		<b>241,422.93</b>	<b>79.77</b>		<b>11,191.60</b>		<b>3,248.60</b>	
<b>HYBRID SECURITIES</b>											
NABPE	NATIONAL AUST. BANK CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	240	24,531.57	100.48	24,115.20	7.97	5.70	1,374.05			5.70
QUBHA	HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	235	25,184.25	100.60	23,641.00	7.81	7.37	1,741.75			7.37
<b>Sub Total</b>			<b>49,715.82</b>		<b>47,756.20</b>	<b>15.78</b>		<b>3,115.80</b>			
<b>CASH</b>											
OMMCMT	ORD MINNETT CASH MANAGEMENT TRUST	13,485	13,485.47	1.00	13,485.47	4.46	3.36	452.81			3.36
<b>Sub Total</b>			<b>13,485.47</b>		<b>13,485.47</b>	<b>4.46</b>		<b>452.81</b>			
<b>TOTAL PORTFOLIO</b>			<b>277,184.89</b>		<b>302,664.60</b>	<b>100.00</b>	<b>4.88</b>	<b>14,760.20</b>		<b>3,248.60</b>	<b>5.95</b>

\*The cash balance on the Portfolio Valuation will take into account transactions that have a settlement date after the report date and income that is due but not yet paid. Please refer to the Unsettled Accruals report for transaction details.

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Note: Estimate information based on rolling 12 months actual data.

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# ORD MINNETT

## TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
<b>PURCHASES</b>										
ANZ	Australia and New Zealand Banking Group Limited - 1:1 Renounceable Rights Issue @ \$18.90 AUD (Allotment of ANZ Shares)	24-Aug-2022	24-Aug-2022	73	18.90	1,379.70	0.00	0.00	0.00	1,379.70
MMS	Bght 207 MMS @ 14.4002	02-Sep-2022	06-Sep-2022	207	14.4002	2,980.84	60.00	6.00	0.00	3,046.84
<b>Sub Total</b>						<b>4,360.54</b>				<b>4,426.54</b>
<b>SALES</b>										
MQG	Sold 56 MQG @ 173.3020	24-Aug-2022	26-Aug-2022	(56)	173.302	(9,704.91)	60.00	6.00	0.00	(9,638.91)
MMS	McMillan Shakespeare Limited - Off Market Share Buy-Back (Deemed Capital Proceeds of \$1.55 per share - Capital Component of \$0.99 and Excess Tax Value of \$0.56)	24-Oct-2022	01-Nov-2022	(207)	1.55	(320.85)	0.00	0.00	0.00	(320.85)
BHP	Sold 329 BHP @ 46.1100	23-Dec-2022	29-Dec-2022	(329)	46.11	(15,170.19)	75.85	7.59	0.00	(15,086.75)
<b>Sub Total</b>						<b>(25,195.95)</b>				<b>(25,046.51)</b>
<b>Corporate Action Transactions</b>										
<b>Capital Reorganisations</b>										
ANZR	ANZ - 1:15 Renounceable Rights Issue @ \$ 18.90	21-Jul-2022	21-Jul-2022	73	0.00	0.00	0.00	0.00	0.00	0.00
ANZR	Australia and New Zealand Banking Group Limited - 1:15 Renounceable Rights Issue @ 18.90 AUD (Removal of Rights)	12-Aug-2022	12-Aug-2022	(73)	0.00	0.00	0.00	0.00	0.00	0.00
ANZR	Australia and New Zealand Banking Group Limited - 1:15 Renounceable Rights Issue @ 18.90 AUD (Allotment of Entitlement Shares)	12-Aug-2022	12-Aug-2022	73	18.90	1,379.70	0.00	0.00	0.00	1,379.70

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

\* All transaction values are in Australian Dollars (AUD)

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# ORD MINNETT

## TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
ANZR	Australia and New Zealand Banking Group Limited - 1:1 Renounceable Rights Issue @ \$18.90 AUD (Conversion to fully paid shares)	24-Aug-2022	24-Aug-2022	(73)	18.90	(1,379.70)	0.00	0.00	0.00	(1,379.70)
<b>Sub Total</b>										
	Total Portfolio					\$302,664.60 (Market Value on )				
	Portfolio Turnover					9.74 % (Total - Net Amount purchases plus Total Net Amount Sales divided by Portfolio Total)				

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# ORD MINNETT

## UNSETTLED ACCRUALS

Unsettled Accruals as at: 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Security	Description	Trade/Ex Date	Settlement Date	Value
<b>Income Accruals</b>				
ANZ	ANZ Group Holdings Limited - Dividend	15-May-23	03-Jul-23	939.60
CLW	Charter Hall Long WALE REIT - Distribution	29-Jun-23	14-Aug-23	287.56
MQG	Macquarie Group Limited - Dividend	15-May-23	04-Jul-23	1,822.50
QUBHA	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest	26-Jun-23	05-Jul-23	441.94
TCL	Transurban Group - Dividend (FY24)	29-Jun-23	21-Aug-23	11.23
TCL	Transurban Group - Distribution (FY23)	29-Jun-23	21-Aug-23	342.52
<b>Sub Total</b>				<b>3,845.35</b>
<b>TOTAL ACCRUALS</b>				<b>3,845.35</b>

*Adviser Name:* Andrew Murray  
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## Transactions

### ANZ GROUP HOLDINGS LIMITED

#### Recent Transactions

#### Mcperson J&M Pty Ltd X\*\*\*\*\*2584

ANZ SUBORDINATED NOTES MARGIN 2.75% PA - MATURITY 20/06/2022

Date	Transaction	Movement	Running balance
20/06/2017	2017 REDEMPTION ANZHA	-300	0
21/08/2014	CHESS DAILY MOVEMENT UP	+300	300

#### ORDINARY SHARES

Date	Transaction	Movement	Running balance
3/01/2023	X ISSUANCE OF ANZ GROUP SHARES	+1160	1160
3/01/2023	X TRNSFR ANZBGL SHARES TO NOHC	-1160	0
24/08/2022	2022 RETAIL OFFER ALLOTMENT	+73	1160
19/12/2017	CHESS DAILY MOVEMENT UP	+702	1087
13/11/2017	CHESS DAILY MOVEMENT UP	+385	385

## Transactions

### BHP GROUP LIMITED

#### Recent Transactions

#### Mcperson J&M Pty Ltd X\*\*\*\*\*2584

ORDINARY FULLY PAID SHARES

Date	Transaction	Movement	Running balance
28/12/2022	CHESS DAILY MOVEMENT DOWN	-329	820
26/05/2022	CHESS DAILY MOVEMENT UP	+624	1149
5/05/2020	CHESS DAILY MOVEMENT UP	+163	525
19/12/2018	CHESS DAILY MOVEMENT UP	+200	362
17/12/2018	CHESS DAILY MOVEMENT DOWN	-278	162
5/11/2018	CHESS DAILY MOVEMENT UP	+440	440

## Balance History

Currency Australian Dollar 

◀ View: MQG, X\*\*\*\*\*2584 (MCPHERSON J&M PTY LTD <MCPHERSON FAMILY S/F A/C>)

Balance as at date (dd/mm/yyyy) 30/06/2023 

Displaying Balance History as at **30 Jun 2023**

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****2584	MQG	177.62	405	405	71,936.10

Viewing 1 - 1 of 1

**Total Value: \$ 71,936.10**



# SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

F

Client name	McPHERSON FAMILY SUPER FUND	Fin Accounts Prepared by	TANIA CARTER
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

1 Have all appropriate Class Super data feeds (bank and investment) been setup properly?

Additional Notes:

Yes

2 For Class Super bank data feed clients, was there a change of bank accounts during the year? *If yes, please ensure authority forms are completed for the new accounts.*

*Bank audit confirmations are not necessary for those on Class Super. Ensure data feed agrees with ledger balance. For those not on Class Super data feeds, a bank confirmation is necessary if risks are high.*

No

**Debit Balance** - considered circumstances that caused bank account to be in debit, and was satisfied that no further action was required.

## Bank and Term Deposit Accounts

AC No.	Description	GL Account No	Amount
1	Ord Minnett Cash account		13,485.47
2			
3			
4			
5			
6			
7			
8			
9			
10			
<b>Total Cash</b>			<b>13,485.47</b>



# SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

F

Client name	McPHERSON FAMILY SUPER FUND	Fin Accounts Prepared by	TANIA CARTER
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

## Receivables

- 3 Reviewed deposits after balance date and confirmed that there were receivables (from dividends, trust distributions, income tax refund) and were recorded properly in the accounts at year end.
- 4 Reviewed bank statements and there were no transactions with related parties by the super fund.

Yes
Yes

*If yes, details of receivables*

Item	Description	GL Account No	Amount
1	Distributions Receivable		630.08
2	Current Tax Assets		4,884.53
3	GST Refundable		397.76
4			
5			
<b>Total Receivables</b>			<b>5,912.37</b>

## Other Assets

- 5 - 7 Reviewed trustee minutes and investments report and confirmed that there were no other investments held apart from publicly listed shares, unlisted shares, managed funds and properties.

Yes
-----

*If yes, details of other assets*

Item	Description	GL Account No	Amount
1			
2			
<b>Total Other Assets</b>			<b>-</b>

## General

- 8 Where appropriate, additions and disposals were supported with external source documents. Reviewed minutes and bank statements and there were no other investments made.
- 9 Reviewed and no external source documentation required since there were no other investments.
- 10 Reviewed and no valuation required since there were no other investments.
- 11 Reviewed and there were no investments in other assets (arms length).



## SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

**F**

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001		<a href="#">Back to Cover</a>

12 Reviewed and since there were no investments in other assets, therefore, no disposals.

13 Reviewed since there were no investment in other assets. This is consistent with the fund's investment strategy.

# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
<b>Ord Minnett Cash Management Trust</b>				
01-Jul-22	Opening Balance			5,531.16
01-Jul-22	Australia and New Zealand Banking Group Limited - Dividend		782.64	6,313.80
01-Jul-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		4,953.80
01-Jul-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		2,953.80
04-Jul-22	Macquarie Group Limited - Dividend		1,613.50	4,567.30
05-Jul-22	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		242.47	4,809.77
12-Jul-22	ASIC; Official Administered Receipts Account; BSB 093-003; a/c 317118 (2296005805140)	(59.00)		4,750.77
01-Aug-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		3,390.77
01-Aug-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		1,390.77
12-Aug-22	Charter Hall Long WALE REIT - Distribution		313.44	1,704.21
12-Aug-22	Transferred to A/C 1146221 - WITHDRAWAL	(1,365.77)		338.44
16-Aug-22	Transferred to A/C 1146221 - WITHDRAWAL	(13.93)		324.51
17-Aug-22	PARS Fee 01Jul2022 to 30Sep2022	(817.52)		(493.01)
17-Aug-22	Contra PARS Fee 01Jul2022 to 30Sep2022		817.52	324.51
23-Aug-22	Transurban Group - Distribution (FY23)		22.46	346.97
23-Aug-22	Transurban Group - Distribution (FY22)		269.52	616.49
26-Aug-22	Cash Deposit - Sold 56 MQG @ 173.3020		9,638.91	10,255.40
29-Aug-22	Transferred to A/C 1146221 - WITHDRAWAL	(817.52)		9,437.88
01-Sep-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		8,077.88
01-Sep-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		6,077.88
06-Sep-22	Cash Withdrawal - Bght 207 MMS @ 14.4002	(3,046.84)		3,031.04
20-Sep-22	NAB Subordinated Notes 2 - Interest		244.15	3,275.19
21-Sep-22	Sonic Healthcare Limited - Dividend		210.00	3,485.19

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

*Phone No:* (02) 8216 6462

*Account No:* 1146221

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
22-Sep-22	BHP Billiton Limited - Dividend		2,932.06	6,417.25
27-Sep-22	Woolworths Limited - Dividend		25.44	6,442.69
27-Sep-22	Direct Credit (ATO ATO23614750357I001)		490.00	6,932.69
29-Sep-22	Commonwealth Bank of Australia - Dividend		417.90	7,350.59
30-Sep-22	Cash Deposit - Interest		9.92	7,360.51
03-Oct-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		6,000.51
03-Oct-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		4,000.51
05-Oct-22	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		341.41	4,341.92
06-Oct-22	Woodside Petroleum Limited - Dividend		331.10	4,673.02
10-Oct-22	Verus Actuaries Pty Ltd; BSB 012-263; a/c 286181627 (ZC13490024262)	(110.00)		4,563.02
14-Oct-22	HUB24 Limited - Dividend		153.13	4,716.15
01-Nov-22	McMillan Shakespeare Limited - Off Market Share Buy-Back (Cash Proceeds of Capital Component of \$0.99 per share)		204.93	4,921.08
01-Nov-22	McMillan Shakespeare Limited - Off Market Share Buy-Back (Dividend Component of \$10.67 per share)		2,208.69	7,129.77
01-Nov-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		5,769.77
01-Nov-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		3,769.77
02-Nov-22	Super Audits; BSB 015-056; a/c 387392386 (McPherson Fam SF)	(385.00)		3,384.77
02-Nov-22	Direct Credit (ATO ATO009000017253818)		15,758.86	19,143.63
08-Nov-22	Roach & Bruce Consulting Pty Ltd; BSB 032-024; a/c 229586 (MCPFASF Inv7078)	(2,420.00)		16,723.63
11-Nov-22	Charter Hall Long WALE REIT - Distribution		287.56	17,011.19
17-Nov-22	PARS Fee 01Oct2022 to 31Dec2022	(780.48)		16,230.71
01-Dec-22	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		14,870.71
01-Dec-22	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		12,870.71
13-Dec-22	Macquarie Group Limited - Dividend		1,215.00	14,085.71

*Adviser Name: Andrew Murray*

*Location: SYDNEY*

*Phone No: (02) 8216 6462*

*Account No: 1146221*

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
15-Dec-22	Australia and New Zealand Banking Group Limited - Dividend		858.40	14,944.11
20-Dec-22	NAB Subordinated Notes 2 - Interest		303.55	15,247.66
29-Dec-22	Cash Deposit - Sold 329 BHP @ 46.1100		15,086.75	30,334.41
31-Dec-22	Cash Deposit - Interest		69.08	30,403.49
03-Jan-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		29,043.49
03-Jan-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		27,043.49
05-Jan-23	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		399.57	27,443.06
01-Feb-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		26,083.06
01-Feb-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		24,083.06
13-Feb-23	Transurban Group - Distribution (FY23)		297.60	24,380.66
14-Feb-23	Charter Hall Long WALE REIT - Distribution		287.56	24,668.22
16-Feb-23	PARS Fee 01Jan2023 to 31Mar2023	(870.45)		23,797.77
01-Mar-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		22,437.77
01-Mar-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		20,437.77
20-Mar-23	NAB Subordinated Notes 2 - Interest		319.99	20,757.76
22-Mar-23	Sonic Healthcare Limited - Dividend		147.00	20,904.76
30-Mar-23	BHP Group Limited - Dividend		1,118.18	22,022.94
30-Mar-23	Commonwealth Bank of Australia - Dividend		417.90	22,440.84
31-Mar-23	Cash Deposit - Interest		159.73	22,600.57
03-Apr-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		21,240.57
03-Apr-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		19,240.57
05-Apr-23	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		416.42	19,656.99
05-Apr-23	Woodside Energy Group Ltd - Dividend		445.96	20,102.95
13-Apr-23	Woolworths Limited - Dividend		22.08	20,125.03
18-Apr-23	HUB24 Limited - Dividend		171.50	20,296.53

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

*Phone No:* (02) 8216 6462

*Account No:* 1146221

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
01-May-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		18,936.53
01-May-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		16,936.53
15-May-23	Charter Hall Long WALE REIT - Distribution		287.56	17,224.09
22-May-23	PARS Fee 01Apr2023 to 30Jun2023	(865.03)		16,359.06
01-Jun-23	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		14,999.06
01-Jun-23	Rev James M McPherson; 013-011; a/c 757875861	(2,000.00)		12,999.06
20-Jun-23	NAB Subordinated Notes 2 - Interest		356.21	13,355.27
30-Jun-23	Cash Deposit - Interest		130.20	13,485.47
30-Jun-23	Closing Balance	(51,871.54)	59,825.85	13,485.47

*Adviser Name: Andrew Murray*

*Location: SYDNEY*

*Phone No: (02) 8216 6462*

*Account No: 1146221*

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<b>Client name</b>	<b>McPHERSON FAMILY SUPER FUND</b>	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**1 Income Tax Reconciliation**

Attach a tax reconciliation report. Tax reconciliation was reviewed to ensure that tax details are correct and agreed DTA/DTL. *Please note that for super funds predominantly in pension phase, DTA and DTL should be nil.*

**2 Tax Receipts and Payments**

Attach ATO portal printouts for ITA and ICA  
Reviewed tax payments and receipts and agreed to the ATO portal

**3 Deducted Members Contribution**

Were there member deducted contributions during the financial year? *If yes, please ensure that members meet conditions of acceptance and that members' election and trustees' acknowledgement under s290-170 have been documented in financial account*

<b>No</b>
-----------

**4,5,6 Calculations**

Reviewed tax WP, tax rec and tax return - correct application of Tax Laws  
Expenses were recorded correctly  
Refer to attached tax reconciliation report

---

# McPherson Family Super Fund

## Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

---

<b>Operating Statement Profit vs. Provision for Income Tax</b>		<b>2023</b>
		<b>\$</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(10,678.25)</b>
<b><u>ADD:</u></b>		
Franking Credits		4,884.53
Pension Non-deductible Expenses		6,183.20
Pensions Paid		40,320.00
Realised Capital Losses		4,694.42
<b><u>LESS:</u></b>		
Increase in Market Value		22,643.37
Pension Exempt Income		21,557.00
Distributed Capital Gains		215.90
Non-Taxable Income		984.66
Rounding		2.97
<b>Taxable Income or Loss</b>		<b>0.00</b>
		<hr/> <hr/>
	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	0.00	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
<b>Provision for Income Tax</b>		<b>0.00</b>
		<hr/> <hr/>

### Provision for Income Tax vs. Income Tax Expense

---

<b>Provision for Income Tax</b>	<b>0.00</b>
<b><u>LESS:</u></b>	
Franking Credits	4,884.53
<b>Income Tax Expense</b>	<b>(4,884.53)</b>
	<hr/> <hr/>

### Provision for Income Tax vs. Income Tax Payable

---

<b>Provision for Income Tax</b>	<b>0.00</b>
<b><u>LESS:</u></b>	
Franking Credits	4,884.53
<b>Income Tax Payable (Receivable)</b>	<b>(4,884.53)</b>
	<hr/> <hr/>

### Exempt Current Pension Income Settings

---

Pension Exempt % (Actuarial)	99.9800%
Pension Exempt % (Expenses)	100.0000%
Assets Segregated For Pensions	No

**McPherson Family Super Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Bank</u></b>														
Cash at Bank - Ord Minnett														
368.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.93	0.00	0.00	0.00	0.00
<b>368.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>368.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>														
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
1,641.04	703.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,344.35	0.00	0.00	0.00	0.00
BHP Group Limited (ASX:BHP)														
4,050.24	1,735.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,786.06	0.00	0.00	0.00	0.00
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)														
1,150.24	0.00	0.00	0.00	0.00	640.52	0.00	214.08	0.00	0.00	295.64	0.00	107.04	0.00	107.04
Commonwealth Bank of Australia (ASX:CBA)														
835.80	358.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,194.00	0.00	0.00	0.00	0.00
Hub24 Limited (ASX:HUB)														
324.63	139.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463.76	0.00	0.00	0.00	0.00
Macquarie Group Limited (ASX:MQG)														
2,828.50	484.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,313.39	0.00	0.00	0.00	0.00
Mcmillan Shakespeare Limited (ASX:MMS)														
2,208.69	946.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,155.27	0.00	0.00	0.00	0.00
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)														
1,223.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223.90	0.00	0.00	0.00	0.00
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)														
1,399.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,399.87	0.00	0.00	0.00	0.00
Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)														
357.00	153.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510.00	0.00	0.00	0.00	0.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)														
662.58	10.21	0.00	0.00	0.00	344.14	0.00	1.82	0.00	0.00	326.83	0.00	0.91	0.00	0.91
Woodside Energy Group Ltd (ASX:WDS)														

**McPherson Family Super Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
777.06	333.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,110.09	0.00	0.00	0.00	0.00
Woolworths Limited - Ordinary Fully Paid (ASX:WOW)													
47.52	20.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.88	0.00	0.00	0.00	0.00
<b>17,507.07</b>	<b>4,884.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984.66</b>	<b>0.00</b>	<b>215.90</b>	<b>0.00</b>	<b>21,191.04</b>	<b>0.00</b>	<b>107.95</b>	<b>0.00</b>	<b>107.95</b>
<b>17,876.00</b>	<b>4,884.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984.66</b>	<b>0.00</b>	<b>215.90</b>	<b>0.00</b>	<b>21,559.97</b>	<b>0.00</b>	<b>107.95</b>	<b>0.00</b>	<b>107.95</b>

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

**McPherson Family Super Fund**  
**Realised Capital Gains**  
For the period from 1 July 2022 to 30 June 2023

	Accounting Treatment					Taxation Treatment					
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<b><u>Listed Derivatives Market</u></b>											
<b>ANZR (ASX:ANZR)</b>											
25/08/2022	Sale	73.00	0.00	0.00							
		73.00	0.00	0.00						0.00	
<b>Listed Derivatives Market</b>											
<b>Total</b>											
		0.00		0.00						0.00	
<b><u>Listed Securities Market</u></b>											
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)</b>											
03/01/2023	Sale	73.00	1,379.70	1,379.70	0.00						
03/01/2023	Sale	702.00	19,979.40	19,979.40	0.00						
03/01/2023	Sale	385.00	11,734.52	11,734.52	0.00						
		1,160.00	33,093.62	33,093.62	0.00					0.00	
<b>Australia And New Zealand Banking Group Limited (ASX:ANZ)</b>											
03/01/2023	Sale	702.00	19,979.40	19,979.40	0.00						
03/01/2023	Sale	73.00	1,379.70	1,379.70	0.00						
03/01/2023	Sale	385.00	11,734.52	11,734.52	0.00						
		1,160.00	33,093.62	33,093.62	0.00					0.00	
<b>BHP Group Limited (ASX:BHP)</b>											
23/12/2022	Sale	329.00	15,092.44	15,881.18	(788.74)						
		329.00	15,092.44	15,881.18	(788.74)					0.00	
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)</b>											
30/06/2023	Dist	0.00	0.00	0.00							
30/06/2023	Dist	0.00	0.00	0.00							
30/06/2023	Dist	0.00	0.00	0.00							
30/06/2023	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00						0.00	
<b>Macquarie Group Limited (ASX:MQG)</b>											
24/08/2022	Sale	56.00	9,643.41	10,711.68	(1,068.27)						
		56.00	9,643.41	10,711.68	(1,068.27)					0.00	

**McPherson Family Super Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Accounting Treatment						Taxation Treatment						
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<b><u>Listed Securities Market</u></b>												
<b>Mcmillan Shakespeare Limited (ASX:MMS)</b>												
24/10/2022	Sale	207.00	320.85	115.92	3,042.34	(2,837.41)						
		207.00	320.85	115.92	3,042.34	(2,837.41)						0.00
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)</b>												
30/06/2023	Dist	0.00	0.00		0.00							
		0.00	0.00		0.00							0.00
<b>Listed Securities Market Total</b>		91,243.94	115.92	95,822.44	(4,694.42)							0.00
<b>Grand Total</b>		<b>91,243.94</b>	<b>115.92</b>	<b>95,822.44</b>	<b>(4,694.42)</b>							<b>0.00</b>

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.





# ORD MINNETT

## INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

	Cash Distribution	Tax Paid/Offsets	Taxable Income
<b>Australian Income</b>			
Franked Dividends	11,397.18	4,884.52	16,281.70
Unfranked Dividends	1,697.10	0.00	1,697.10
Interest	3,131.52	0.00	3,131.52
Other Income	449.62	0.00	449.62
Rental Income	0.00	0.00	0.00
Non-Primary Production Income (A)	16,675.42	4,884.52	21,559.94
<b>Capital Gains</b>			
Discounted Capital Gain	107.95	0.00	107.95
CGT Other	0.00	0.00	0.00
CGT Concession	107.95	0.00	0.00
Distributed Capital Gain (B)	215.90	0.00	107.95
<b>Foreign Income</b>			
Assessable Foreign Income	0.00	0.00	0.00
Total Foreign Income (C)	0.00	0.00	0.00
<b>Cash Distribution Sub Total (A + B + C)</b>	16,891.32		

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

	Cash Distribution	Tax Paid/Offsets	Taxable Income
<b>Other Non-assessable Amounts</b>			
Tax Free	0.00		
Tax Deferred	0.00		
Return of Capital	0.00		
Other Non Taxable	984.66		
<b>Gross Cash Distribution</b>	<b>17,875.98</b>		
<b>Other deductions from distributions</b>			
TFN Amounts Deducted	0.00		
Non Resident Withholding Tax	0.00		
<b>Net Cash Distribution</b>	<b>17,875.98</b>		
<b>AMIT Cost Base Adjustment and Gross Up</b>			
AMIT Cost Base Adjustment	(984.66)		
AMIT Gross Up	0.00		

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>DISTRIBUTIONS</b>													
<b>CLW - CHARTER HALL LONG WALE REIT</b>													
4,108	29-Sep-22			73.91		26.76	26.76	100.67			127.43		(160.13)
										160.13			
4,108	29-Dec-22			73.91		26.76	26.76	100.67			127.43		(160.13)
										160.13			
4,108	30-Mar-23			73.91		26.76	26.76	100.67			127.43		(160.13)
										160.13			
4,108	29-Jun-23			73.91		26.76	26.76	100.67			127.43		(160.13)
										160.13			
<b>Sub Total</b>				<b>295.64</b>		<b>107.04</b>	<b>107.04</b>	<b>402.68</b>			<b>509.72</b>		<b>(640.52)</b>
											<b>640.52</b>		

*Adviser Name:* Andrew Murray  
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*Account No:* 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23</b>													
240	20-Sep-22			244.15				244.15			244.15		
240	20-Dec-22			303.55				303.55			303.55		
240	20-Mar-23			319.99				319.99			319.99		
240	20-Jun-23			356.21				356.21			356.21		
<b>Sub Total</b>								<b>1,223.90</b>			<b>1,223.90</b>		
<b>Sub Total</b>				<b>1,223.90</b>									

Adviser Name: Andrew Murray  
 Location: SYDNEY  
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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST</b>													
7,361	30-Sep-22			9.92				9.92			9.92		
30,403	31-Dec-22			69.08				69.08			69.08		
22,601	31-Mar-23			159.73				159.73			159.73		
13,485	30-Jun-23			130.20				130.20			130.20		
<b>Sub Total</b>				<b>368.93</b>				<b>368.93</b>			<b>368.93</b>		
<b>Sub Total</b>				<b>368.93</b>									

*Adviser Name:* Andrew Murray  
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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA	
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM</b>														
235	05-Jul-22							242.47			242.47			
				242.47										
235	05-Oct-22							341.41			341.41			
				341.41										
235	05-Jan-23							399.57			399.57			
				399.57										
235	05-Apr-23							416.42			416.42			
				416.42										
<b>Sub Total</b>								<b>1,399.87</b>			<b>1,399.87</b>			
<b>Sub Total</b>												<b>1,399.87</b>		
<b>TCL - TRANSURBAN GROUP</b>														
1,123	23-Aug-22	22.46	9.63					32.09			32.09			
1,123	29-Dec-22			76.20				148.57			148.57		(149.02)	
				72.37							149.02			
1,123	29-Jun-23	1.35	0.57	77.78		0.91	0.91	147.06			147.97		(195.12)	
				66.45							195.12			
<b>Sub Total</b>											<b>328.63</b>		<b>(344.14)</b>	
<b>Sub Total</b>								<b>327.72</b>			<b>344.14</b>			
<b>Sub Total</b>												<b>344.14</b>		

Adviser Name: Andrew Murray  
 Location: SYDNEY  
 Phone No: (02) 8216 6462  
 Account No: 1146221

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>Distributions Total</b>		23.81	10.20	449.62		107.95	107.95	3,723.10			3,831.05		(984.66)
				3,131.52							984.66		

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>DIVIDENDS</b>													
<b>ANZ - ANZ GROUP HOLDINGS</b>													
1,087	01-Jul-22	782.64	335.42					1,118.06			1,118.06		
1,160	15-Dec-22	858.40	367.89					1,226.29			1,226.29		
<b>Sub Total</b>		<b>1,641.04</b>	<b>703.31</b>					<b>2,344.35</b>			<b>2,344.35</b>		
<b>BHP - BHP GROUP LIMITED</b>													
1,149	22-Sep-22	2,932.06	1,256.60					4,188.66			4,188.66		
820	30-Mar-23	1,118.18	479.22					1,597.40			1,597.40		
<b>Sub Total</b>		<b>4,050.24</b>	<b>1,735.82</b>					<b>5,786.06</b>			<b>5,786.06</b>		
<b>CBA - COMMONWEALTH BANK.</b>													
199	29-Sep-22	417.90	179.10					597.00			597.00		
199	30-Mar-23	417.90	179.10					597.00			597.00		
<b>Sub Total</b>		<b>835.80</b>	<b>358.20</b>					<b>1,194.00</b>			<b>1,194.00</b>		

Adviser Name: Andrew Murray  
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Account No: 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>HUB - HUB24 LTD</b>													
	1,225	14-Oct-22	153.12	65.63				218.75			218.75		
	1,225	18-Apr-23	171.50	73.50				245.00			245.00		
	<b>Sub Total</b>		<b>324.62</b>	<b>139.13</b>				<b>463.75</b>			<b>463.75</b>		
<b>MMS - MCMILLAN SHAKESPEARE</b>													
		01-Nov-22	2,208.69	946.58				3,155.27			3,155.27		
	<b>Sub Total</b>		<b>2,208.69</b>	<b>946.58</b>				<b>3,155.27</b>			<b>3,155.27</b>		
<b>MQG - MACQUARIE GROUP LTD</b>													
	461	04-Jul-22	645.40	276.60				1,890.10			1,890.10		
			968.10										
	405	13-Dec-22	486.00	208.29				1,423.29			1,423.29		
			729.00										
	<b>Sub Total</b>		<b>1,131.40</b>	<b>484.89</b>				<b>3,313.39</b>			<b>3,313.39</b>		
	<b>Sub Total</b>		<b>1,697.10</b>										

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>SHL - SONIC HEALTHCARE</b>													
350	21-Sep-22	210.00	90.00					300.00			300.00		
350	22-Mar-23	147.00	63.00					210.00			210.00		
<b>Sub Total</b>		<b>357.00</b>	<b>153.00</b>					<b>510.00</b>			<b>510.00</b>		
<b>WDS - WOODSIDE ENERGY</b>													
207	06-Oct-22	331.10	141.90					473.00			473.00		
207	05-Apr-23	445.96	191.13					637.09			637.09		
<b>Sub Total</b>		<b>777.06</b>	<b>333.03</b>					<b>1,110.09</b>			<b>1,110.09</b>		
<b>WOW - WOOLWORTHS GROUP LTD</b>													
48	27-Sep-22	25.44	10.90					36.34			36.34		
48	13-Apr-23	22.08	9.46					31.54			31.54		
<b>Sub Total</b>		<b>47.52</b>	<b>20.36</b>					<b>67.88</b>			<b>67.88</b>		

Adviser Name: Andrew Murray  
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# **ORD MINNETT**

## **INVESTMENT INCOME RECEIVED (ANNUAL TAX)**

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>Dividends Total</b>		11,373.37 1,697.10	4,874.32					17,944.79			17,944.79		

<b>TOTAL</b>		11,397.18 1,697.10	4,884.52	449.62 3,131.52		107.95	107.95	21,667.89			21,775.84 984.66		(984.66)
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*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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# ORD MINNETT

## REALISED CAPITAL GAINS

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Purchase Date	Sale Date	Quantity	Capital Proceeds	Cost	Indexed Cost Base	Gross Gain / Loss	Discounted Gain	Indexed Gain	Net Gain / Loss
<b>BHP - BHP GROUP LIMITED</b>									
01 Nov 2018	23 Dec 2022	162	7,428.73	5,454.28	0.00	1,974.46	1,316.30	0.00	1,316.30
17 Dec 2018	23 Dec 2022	167	7,658.02	5,573.17	0.00	2,084.84	1,389.89	0.00	1,389.89
<b>SubTotal</b>		<b>329</b>	<b>15,086.75</b>	<b>11,027.45</b>	<b>0.00</b>	<b>4,059.30</b>	<b>2,706.20</b>	<b>0.00</b>	<b>2,706.20</b>
<b>MMS - MCMILLAN SHAKESPEARE</b>									
02 Sep 2022	01 Nov 2022	207	320.85	3,046.84	0.00	(2,725.99)	0.00	0.00	(2,725.99)
<b>SubTotal</b>		<b>207</b>	<b>320.85</b>	<b>3,046.84</b>	<b>0.00</b>	<b>(2,725.99)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,725.99)</b>
<b>MQG - MACQUARIE GROUP LTD</b>									
27 May 2019	24 Aug 2022	56	9,638.91	6,795.30	0.00	2,843.61	1,895.74	0.00	1,895.74
<b>SubTotal</b>		<b>56</b>	<b>9,638.91</b>	<b>6,795.30</b>	<b>0.00</b>	<b>2,843.61</b>	<b>1,895.74</b>	<b>0.00</b>	<b>1,895.74</b>
<b>TOTAL</b>			<b>25,046.51</b>	<b>20,869.59</b>	<b>0.00</b>	<b>4,176.92</b>	<b>4,601.94</b>	<b>0.00</b>	<b>1,875.95</b>

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# **ORD MINNETT**

## **REALISED OPTIONS PROFIT & LOSS**

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

<b>Security</b>	<b>Description</b>	<b>Purchase Date</b>	<b>Sale Date</b>	<b>Quantity</b>	<b>Purchase Cost</b>	<b>Sale Proceeds</b>	<b>Net Profit / Loss</b>
<hr/> <b>TOTAL</b> <hr/> <hr/>							

This report details your realised options profit and loss activity so you can consider how to handle appropriately for your tax return. Previously this information appeared in the Realised Capital Gains statement.

Please refer to the Transaction Statement for the tax component breakdown of the purchase costs and sale proceeds (Brokerage, ACH Fee & GST).

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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## Activity statement 001

---

<b>Date generated</b>	08 September 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

4 results found - from **08 September 2021** to **08 September 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
21 Sep 2022	15 May 2023	Original Activity Statement for the period ending 30 Jun 22 - GST		\$490.00	\$0.00
21 Sep 2022	27 Sep 2022	EFT refund for GST for the period from 01 Jul 21 to 30 Jun 22	\$490.00		\$490.00 DR
4 Jan 2022	7 Jan 2022	EFT refund for GST for the period from 01 Jul 20 to 30 Jun 21	\$442.00		\$0.00
23 Dec 2021	16 May 2022	Original Activity Statement for the period ending 30 Jun 21 - GST		\$442.00	\$442.00 CR

---



## Income tax 551

---

<b>Date generated</b>	08 September 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

4 results found - from **08 September 2021** to **08 September 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
28 Oct 2022	2 Nov 2022	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$15,758.86		\$0.00
28 Oct 2022	28 Oct 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$15,758.86	\$15,758.86 CR
4 Jan 2022	7 Jan 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$1,350.91		\$0.00
23 Dec 2021	23 Dec 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$1,350.91	\$1,350.91 CR

---





**Agent** ROACH & BRUCE CONSULTING  
P/L  
**Client** MCPHERSON FAMILY SUPER  
FUND  
**ABN** 23 614 750 357

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – MCPHERSON FAMILY SUPER FUND	Jul 2022 – Jun 2023	47822750551	Cash

**Receipt ID** 4217731392  
**Date lodged** 25 October 2023  
**Payment due date** 15 May 2024

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>Goods and services tax (GST)</b>			
1A Owed to ATO		\$0.00	
1B Owed by ATO			\$398.00
G1 Total sales	\$0.00		
Does this include GST?	No		
1H Owed by ATO			\$0.00

## Total amount available

\$398.00 CR

We will refund the credit from this activity statement to your nominated bank account.

If you owe other tax debts or obligations, this may be used to offset them.

## Breakdown of this activity statement lodgment

---

<b>GST</b>	\$398.00 CR
<b>Activity statement result</b>	\$398.00 CR

## Your new activity statement account balance

---

<b>Account balance before lodgment</b>	\$0.00
<b>Activity statement result</b>	\$398.00 CR
<b>Account balance after lodgment</b>	\$398.00 CR

as at 6:31 PM AEDT 25 October 2023

Account balances may:

**Include** amounts that are either

- > not yet due and payable
- > under an existing payment plan
- > under dispute.

**Not include** amounts that are either

- > related to **outstanding** activity statements
- > interest and penalties including any general interest charges accrued due to outstanding amounts not yet applied
- > from payments **submitted but not yet processed**
- > relating to credits held in other accounts, such as GST property credits.

Refunds:

- > may be used to offset any other tax debts or obligations you owe
- > are usually issued **within 12-business days**.

BPAY®



**Biller code** 75556  
**Ref** 236147503575560

**Telephone and Internet Banking - BPAY®**

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

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Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number**  
236147503575560



\*171 236147503575560

**McPherson Family Super Fund**  
**ABN: 23 614 750 357**  
**Activity Statement Preparation Report - Detail**  
**For the period 1 July 2022 to 30 June 2023**

**GST Detail**

Description	Return Item	Gross (Inc GST)	GST
<b><i>Income (GST Collected)</i></b>			
<b><u>Sales Detail</u></b>			
QUBHA Interest Payment		242.47	0.00
QUBHA Interest Payment		341.41	0.00
QUBHA Interest Payment		399.57	0.00
QUBHA Interest Payment		416.42	0.00
Interest		9.92	0.00
Interest		69.08	0.00
Interest		159.73	0.00
Interest		130.20	0.00
<b>Total Sales</b>	<b>G1</b>	<b>1,768.80</b>	<b>0.00</b>
<b><u>Export Sales Detail</u></b>			
Nil			
<b>Export Sales</b>	<b>G2</b>		
<b><u>Other GST-Free Sales Detail</u></b>			
<b>Other GST-Free Sales</b>	<b>G3</b>		
<b>Total GST Collect on Sales</b>	<b>1A</b>		<b>0.00</b>
<b><i>Outgoings (GST Paid)</i></b>			
<b><u>Capital Purchases Detail</u></b>			
Nil			
<b>Capital Purchases</b>	<b>G10</b>		
<b><u>Non-Capital Purchases Detail</u></b>			
Sale of 56 units of MQG @ \$173.301964		66.00	4.50
Purchase of 207 of MMS @ \$14.400193		66.00	4.50
ASIC, Official Administered Receipts Account, BSB		59.00	0.00
Sale of 329 units of BHP @ \$46.11		83.44	5.69
PARS Fee 1Oct2022 to 31Dec2022		780.48	53.21
Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00	7.50
Super Audits, BSB 015-056, a/c 387392386 (McPherso		385.00	0.00
PARS Fee 1Jan2023 to 31Mar2023		870.45	59.35
PARS Fee 1Apr2023 to 30Jun2023		865.03	58.98
Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		242.00	0.00
Transferred to A/C 1146221 - WITHDRAWAL - PARS Fee Sep22 quarter		817.52	55.74
Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,178.00	148.50
SMSF Supervisory Levy 2023		259.00	0.00
<b>Non-Capital Purchases</b>	<b>G11</b>	<b>6,781.92</b>	<b>397.97</b>
<b>Total GST Paid on Purchases</b>	<b>1B</b>		<b>397.97</b>

---

**McPherson Family Super Fund**  
**ABN: 23 614 750 357**  
**Activity Statement Preparation Report - Detail**  
**For the period 1 July 2022 to 30 June 2023**

---

**PAYG Withholding Tax Detail**

Description	Return Item	Gross	Tax Withheld
<b>Benefit Payment Detail</b>			
<u>James McPherson</u>			
			0.00
 <u>Marcia McPherson</u>			
			0.00
Total Benefit Payments	<b>W1</b>		
Amounts withheld from benefit payments (W1)	<b>W2</b>		<b>0.00</b>
Total Amounts Withheld	<b>W5</b>		<b>0.00</b>



## Year to date revenue product summary report 2022/2023

**Client Name** MCPHERSON FAMILY SUPER FUND  
**Last Updated** 02/09/2023  
**TFN** 851829875

### Net amounts applicable for the year to date.

<b>Description</b>	<b>ICA001 Total (\$)</b>
Fringe benefits tax instalments	
Wine equalisation tax	
Deferred company/fund instalments	
Pay as you go income tax instalments	
Pay as you go income tax withholding	
Luxury car tax	
Goods and services tax	0.00
Goods and services tax instalments	0.00
Goods and services return	0.00
Fuel tax credit	

**Total clients for this tax agent : 1**

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	27-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Benefits Paid**

b Did the member participate in early access to super?

No

1.1 a Were there pension benefits paid to members during the financial year?

Yes

c Have you confirmed with the ATO, the tax free low rate cap of the Superannuation Lump Sum benefit for the following members?

N/A

[Enter name of member 1]

[Enter name of member 2]

[Enter name of member 3]

[Enter name of member 4]

*This amount is beneficial to members who have reached preservation age and are permanently retired (never intending to work again) as it is tax free. For the year ended 30 June 2019, 30 June 2020, 30 June 2021 & 30 June 2023 the thresholds are \$205,000, \$210,000, \$215,000 & \$230,000 respectively.*

Was there also an accumulation account for more than one day?

No

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	27-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

<b>Minimum pension for the financial year beginning</b>	01-Jul-2022	
Days in financial year	365.00	
Name of members	<b>James McPherson</b>	<b>Marcia McPherson</b>
Account ID (please use M0000X format)	<b>M00001</b>	<b>M00002</b>
Member's date of birth	23-Aug-1946	24-Sep-1948
Age at beginning of financial year audited	75	73
Pension commencement date	01-Jul-2015	01-Jul-2013
Is this a transition to retirement pension?	<b>No</b>	<b>No</b>
Days in pension during financial year	365	365
Member's account balance at the end of the previous financial year or when pension is commenced	163,641.60	150,470.09
Account based percentage for previous financial year	3.0%	2.5%
Minimum pension amount	4,910.00	3,760.00
Maximum pension amount		
Pension taken for the financial year ending 30 Jun 2023	25,880.00	14,440.00



<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	27-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Minimum pension for the next financial year beginning**

01-Jul-2023

	<b>James McPherson</b>	<b>Marcia McPherson</b>
Name of members		
Account ID (please use M0000X format)	<b>M00001</b>	<b>M00002</b>
Age at beginning of next financial year	76	74
Is this a transition to retirement pension?	<b>No</b>	<b>No</b>
Member's account balance at the beginning of the financial year	155,479.45	152,838.52
Account based percentage for next financial year	6.0%	5.0%
Minimum pension amount	9,330.00	7,640.00
Maximum pension amount		

- 1.2 Has the minimum pension requirement been met and paid out correctly?
- 1.3 Was the pension paid consistent with prior years?
- 1.4 Is the pension reversionary?
- 1.5 Does the pension member have a Commonwealth Seniors Health Card?

Yes

Yes

Yes

Yes

**Please note that pensions commenced (including commutations) from 1 January 2015 are now included in the income test for this card. Ensure this is factored in when commencing pensions post 1 January 2015 and documented in a file note.**

- 1.6 Was TBAR Reporting update to date? Add Relevant tag in Class Super.

Yes

**Creditors**

- 2 & 3 Super fund does not have any creditors apart from tax liabilities (current and deferred) and/or accrued accounting/audit fees.

**Borrowings**

- 4 Reviewed records and reasonably confirm that there were no borrowings that would cause the

**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2022 to 30 June 2023**

**Rev James McPherson**  
**YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Pension 01.07.21	0.00	OK!	0.00	OK!	0.00	-	-	0.00%
Pension 26.08.21	0.00	OK!	0.00	OK!	0.00	-	-	46.61%
Pension Account 01.07.14	24,240.00	OK!	3,270.00	OK!	3,270.00	-	-	47.25%
Pension Account 01.07.15	1,640.00	OK!	1,640.00	OK!	1,640.00	-	-	53.60%
Pension Account 01.07.17	0.00	OK!	0.00	OK!	0.00	-	-	29.32%
Pension Account 01.07.18	0.00	OK!	0.00	OK!	0.00	-	-	0.00%
Pension Account 01.07.2020	0.00	OK!	0.00	OK!	0.00	-	-	1.15%
<b>Totals</b>								
Gross Drawdowns	25,880.00	0.00	4,910.00	0.00	4,910.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	25,880.00	0.00	4,910.00	0.00	4,910.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2022 to 30 June 2023**

**Pension Payments**

Pension Account 01.07.14

<b>Date</b>	<b>Gross Amount</b>	<b>PAYG</b>	<b>Net Amount</b>	<b>Description</b>
01/07/2022	512.95	0.00	512.95	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/07/2022	754.32	0.00	754.32	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/08/2022	512.94	0.00	512.94	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/08/2022	754.33	0.00	754.33	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/09/2022	512.93	0.00	512.93	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/09/2022	1,632.53	0.00	1,632.53	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
03/10/2022	680.00	0.00	680.00	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
03/10/2022	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
01/11/2022	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/11/2022	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
01/12/2022	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
03/01/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/02/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/03/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
03/04/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/05/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/05/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
01/06/2023	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/06/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
<b>Totals:</b>	<b>24,240.00</b>	<b>0.00</b>	<b>24,240.00</b>	

Pension Account 01.07.15

<b>Date</b>	<b>Gross Amount</b>	<b>PAYG</b>	<b>Net Amount</b>	<b>Description</b>
01/07/2022	257.25	0.00	257.25	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/07/2022	378.32	0.00	378.32	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/08/2022	257.26	0.00	257.26	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/08/2022	378.31	0.00	378.31	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/09/2022	111.60	0.00	111.60	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/09/2022	257.26	0.00	257.26	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
<b>Totals:</b>	<b>1,640.00</b>	<b>0.00</b>	<b>1,640.00</b>	

**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2022 to 30 June 2023**

**Mrs Marcia McPherson**  
**YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
513: McPherson, Marcia	14,440.00	OK!	3,760.00	OK!	3,760.00	-	-	73.73%

**Totals**

Gross Drawdowns	14,440.00	0.00	3,760.00	0.00	3,760.00
PAYG Tax	0.00	0.00	0.00	0.00	0.00
Net Drawdowns	14,440.00	0.00	3,760.00	0.00	3,760.00

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**Pension Payments**

513: McPherson, Marcia

Date	Gross Amount	PAYG	Net Amount	Description
01/07/2022	589.80	0.00	589.80	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/07/2022	867.36	0.00	867.36	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/08/2022	589.80	0.00	589.80	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/08/2022	867.36	0.00	867.36	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/09/2022	255.87	0.00	255.87	part of \$2,000.00 Rev James M McPherson, 013-011, a/c 757875861
01/09/2022	589.81	0.00	589.81	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
03/10/2022	680.00	0.00	680.00	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/12/2022	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
03/01/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
01/02/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
01/03/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
03/04/2023	2,000.00	0.00	2,000.00	Rev James M McPherson, 013-011, a/c 757875861
<b>Totals:</b>	<b>14,440.00</b>	<b>0.00</b>	<b>14,440.00</b>	



CHARTERED ACCOUNTANTS  
AUSTRALIA - NEW ZEALAND

## SMSF AUDIT WORKPAPERS - Member Benefits

M

Client name	McPHERSON FAMILY SUPER FUND	Fin Accounts Prepared by	TANIA CARTER
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

### 1 Benefits (member's balances)

Reviewed member statements and agreed to financial report  
*Referred to attached Member Benefit Statements*

Yes

### 2 Earnings

Reviewed member statements and confirmed that incomes and expenses have been recorded and allocated correctly to members accounts.

Yes

### 3 Reserves

All earnings were allocated to members accounts. Ensure reserves were permitted and recorded in the financial report in accordance with the trustees' policy.

N/A

### 4 Contributions

Confirmed all contributions received have been allocated to the correct members account. Otherwise must be rejected within 28 days after the end of the month in which it is received. Refer to Schedule N

N/A

### 5 External Superannuation Interests

Do the member(s) have superannuation interests outside of the SMSF?

No

Has this been entered into Class?

N/A

**If No, enter into Class using the following steps: Select "Members" --> "Contribution Caps" --> "Edit" (bottom left corner) --> Under Total Superannuation Balance include it in the accumulation/retirement phase "External" box**

### 6 Binding Death Benefit Nominations (BDBNs)

BDBNs have been reviewed and are still valid?  
*Ensure has been entered into Class Super*

Yes

**Note: Does the trust deed provide for non-lapsing BDBNs? All new and amended Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)**

**BDBNs can only be left to financial dependants Check trust deed in the event of death of member and there is no binding death nomination**

**Witnesses to the BDBNs should not be trustees or beneficiaries of the super fund i.e. independent**

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
	Eligible Service Date: 12 October 2006
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2022	
Pension Account 01.07.14	108,954.64
Pension Account 01.07.15	54,686.96
<b>Total</b> as at 1 Jul 2022	<b>163,641.60</b>

<b>Withdrawal Benefit</b> as at 30 Jun 2023	
Pension Account 01.07.14	96,155.07
Pension Account 01.07.15	59,324.38
<b>Total</b> as at 30 Jun 2023	<b>155,479.45</b>

**Your Tax Components**

Tax Free	77,229.96
Taxable - Taxed	78,249.49
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	155,479.45

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

100% Marcia McPherson

\* Nomination in effect from **16 March 2022**

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
Number: MCPHEJ0	Eligible Service Date: 12 October 2006
Pension Account	Tax File Number Held: Yes
<b>Pension Account 01.07.14</b>	Account Start Date: 1 July 2014

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>108,954.64</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	9,821.92
Tax on Net Fund Income	1,618.51
<u>Total Increases</u>	<u>11,440.43</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	24,240.00
<u>Total Decreases</u>	<u>24,240.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>96,155.07</u></b>

Your Tax Components		
Tax Free	47.2466 %	45,429.97
Taxable - Taxed		50,725.10
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		96,155.07
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Marcia McPherson has been selected as the Reversionary Beneficiary for this Pension Account.		

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
<b>Pension Account</b>	Eligible Service Date: 12 October 2006
<b>Pension Account 01.07.15</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2015

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>54,686.96</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	5,389.33
Tax on Net Fund Income	888.09
<u>Total Increases</u>	<u>6,277.42</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	1,640.00
<u>Total Decreases</u>	<u>1,640.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>59,324.38</b>

Your Tax Components		
Tax Free	53.6036 %	31,799.99
Taxable - Taxed		27,524.39
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		59,324.38
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Marcia McPherson has been selected as the Reversionary Beneficiary for this Pension Account.		



## **Trustee**

The Trustee of the Fund is as follows:

McPherson J&M Pty Ltd

The directors of the Trustee company are:

James McPherson and  
Marcia McPherson

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
James McPherson  
Director - McPherson J&M Pty Ltd

.....  
Marcia McPherson  
Director - McPherson J&M Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**

phone **0292328211**

mail **McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000**

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b>	Number: MCPHEM0
<b>Mrs Marcia McPherson</b>	Date of Birth: 24 September 1948 Date Joined Fund: 12 October 2006 Eligible Service Date: 12 October 2006 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2022	
513: McPherson, Marcia	150,470.09
<b>Total</b> as at 1 Jul 2022	<b>150,470.09</b>

<b>Withdrawal Benefit</b> as at 30 Jun 2023	
513: McPherson, Marcia	152,838.52
<b>Total</b> as at 30 Jun 2023	<b>152,838.52</b>

**Your Tax Components**

Tax Free	112,690.46
Taxable - Taxed	40,148.06
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	152,838.52

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

100% James McPherson (Spouse)

\* Nomination in effect from **16 March 2022**

**For Enquiries:**

phone **0292328211**

mail **McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000**

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEM0	Date of Birth: 24 September 1948
<b>Mrs Marcia McPherson</b>	Date Joined Fund: 12 October 2006
<b>Pension Account</b>	Eligible Service Date: 12 October 2006
<b>513: McPherson, Marcia</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2013

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>150,470.09</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	14,430.50
Tax on Net Fund Income	2,377.93
<i><u>Total Increases</u></i>	<u>16,808.43</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	14,440.00
<i><u>Total Decreases</u></i>	<u>14,440.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>152,838.52</u></b>

Your Tax Components		
Tax Free	73.7317 %	112,690.46
Taxable - Taxed		40,148.06
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		152,838.52
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
James McPherson has been selected as the Reversionary Beneficiary for this Pension Account.		

## **Trustee**

The Trustee of the Fund is as follows:

McPherson J&M Pty Ltd

The directors of the Trustee company are:

James McPherson and  
Marcia McPherson

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
James McPherson  
Director - McPherson J&M Pty Ltd

.....  
Marcia McPherson  
Director - McPherson J&M Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**

phone **0292328211**

mail **McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000**

## McPherson Family Super Fund

### Members Summary Report - For the period 01/07/2022 to 30/06/2023

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
<b>Rev James McPherson</b>												
39 Lagoda Drive Mount Coolum QLD 4573												
Pension	<b>Pension Account 01.07.14</b>	108,954.64	0.00	0.00	9,821.92	0.00	1,618.51	0.00	0.00	0.00	(24,240.00)	96,155.07
Pension	<b>Pension Account 01.07.15</b>	54,686.96	0.00	0.00	5,389.33	0.00	888.09	0.00	0.00	0.00	(1,640.00)	59,324.38
		163,641.60	0.00	0.00	15,211.25	0.00	2,506.60	0.00	0.00	0.00	(25,880.00)	155,479.45
<b>Mrs Marcia McPherson</b>												
39 Lagoda Drive Mount Coolum QLD 4573												
Pension	<b>513: McPherson, Marcia</b>	150,470.09	0.00	0.00	14,430.50	0.00	2,377.93	0.00	0.00	0.00	(14,440.00)	152,838.52
		150,470.09	0.00	0.00	14,430.50	0.00	2,377.93	0.00	0.00	0.00	(14,440.00)	152,838.52
		314,111.69	0.00	0.00	29,641.75	0.00	4,884.53	0.00	0.00	0.00	(40,320.00)	308,317.97

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30/06/2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**1 Contributions**

Did the Super Fund receive any contributions during the financial year? No

For contributions received during the financial year, confirmed that contributions were received and allocated correctly to members' account and that where conditions of acceptance are not met, contributions have been rejected within allowed timeframe.

Where applicable, ensure s290-170 deduction notices are dated prior to commencement of pension (e.g. if there are deducted contributions made during the year and those contributions are rolled into a pension that same financial year, the contribution notices must be dated before the commencement date of the pension)

**2 Analysis of Employer Contributions**

Analytical review (10.5% of Wages and Salary or up to the annual maximum contribution base)

	Member 1	Member 2
Wages and Salary		
Super Guarantee Rate	10.50%	10.50%
Compulsory employer contribution	-	-
Contribution received by super fund		
Maximum Contribution Base is (minimum required by employer)	25,292.40	25,292.40

Confirmed with the employer the total contributions received by the super fund is correct and have been allocated correctly to individual member's account. Please Select

**3 Conditions of Acceptance**

	Member 1	Member 2
Member's date of birth		
Member's age at the end of the financial year	-	-

**Concessional Contribution (CC)**

	Please Select	Please Select
Does the member have super balance below \$500,000 in the financial year ending 30 Jun 2022		
Member's concessional contribution cap is	25,000.00	25,000.00
Concessional contribution received in financial year ending 30 Jun 2019		
Member's concessional contribution cap is	25,000.00	25,000.00
Concessional contribution received in financial year ending 30 Jun 2020		
Member's concessional contribution cap is	25,000.00	25,000.00
Concessional contribution received in financial year ending 30 Jun 2021		
Member's concessional contribution cap is	27,500.00	27,500.00
Concessional contribution received in financial year ending 30 Jun 2022		
Member's concessional contribution cap is	27,500.00	27,500.00
Concessional contribution received in financial year ending 30 Jun 2023		

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30/06/2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

Unused concessional cap carry forward contributions

Total unused available cap carried forward to the financial year ending 30 Jun 2024 130,000.00 130,000.00

**Non-Concessional Contribution (NCC)**

Member's non-concessional contribution cap is 110,000.00 110,000.00

Non-concessional contribution in the financial year ending 30 Jun 2023

Non-concessional contribution in the financial year ending 30 Jun 2022

Non-concessional contribution in the financial year ending 30 Jun 2021

Total non-concessional contribution in the current FY and the prior 2 years

-

-

Did the member bring forward contributions prior to 30 June 2023?

[Please Select](#) [Please Select](#)

Have the members satisfy conditions of acceptance listed below

[Please Select](#)

**Under 67** - all contributions can be accepted

**Age 67 - 75**

**Over 75**

**Concessional Contributions Cap**

FY2022 all ages \$27,500

27,500 27,500

**Non-Concessional Contributions Cap**

FY2022 \$110,000 (for aged under 74, work test no longer needed from 1 July 2022)

110,000 110,000

Bring Forward 3 years for 75 and under (FY2022 depending on total superannuation balance)

330,000 330,000

If the member turned 67 during the year, can only bring forward two years.

**Changes to Non-Concessional Contributions Cap from 1 July 2022**

<u>Total superannuation balance</u> at 30 June of the previous financial year	Less than \$1.7m	Greater than or equal to \$1.7m
Non-concessional contributions cap	110,000	Nil

<u>Bring forward rules</u> Total superannuation balance on 30 June 2022	Max non-concessional contributions cap for the first year	Bring-forward period
Less than \$1.48m	330,000	3 years
\$1.48m to less than \$1.59m	220,000	2 years
\$1.59m to less than \$1.7m	110,000	No-bring-forward

Client name	McPHERSON FAMILY SUPER FUND	Fin Accounts Prepared by	TANIA CARTER
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30/06/2023	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

\$1.7m	Nil	N/A
--------	-----	-----

**4 Transfer In**

Obtained a copy of the rollover statement  
 Confirmed that where applicable all transfers/rollovers have been recorded correctly ensuring that benefits characteristics are maintained and there were no other issues in relation to any benefits transferred/rolled over during the year

**5 Contributions Splitting**

Was spouse splitting applicable during the year? **Confirm with AJB and clients**

Please Select

Ensure the trust deed allows for contribution splitting  
 Ensure spouse meet conditions for splitting, either:  
 - less than their preservation age **or**  
 - between preservation age and 65 years and not retired  
 Ensure contributions splitting application is completed correctly prior to processing  
 Check amounts are consistent with prior year and ensure benefit paid and rollover statements are attached to workpapers

**6 Recontribution Strategy**

Have you considered a re-contribution strategy for members of this fund?  
 \* Work-test requirement for members aged 67 or over for Non-concessional contributions  
 \* Members currently receiving transition to retirement pension - need to consider cost and benefits of this strategy  
 \* Tax-free and taxable components (less attractive if current tax-free component is already high)

Please Select

Summarise your decision below:



**McPherson Family Super Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Mrs Marcia McPherson**

**Date of Birth:** 24 Sep 1948  
**Age:** 74 (at 30/06/2023)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

**Prior Year Contributions**

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older	<b>Non-Concessional</b>
3-year cap in effect from previous years	N/A
Total non-concessional contributions in previous 2 years	N/A

<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1,2	27,500.00	110,000.00
Cumulative Available Unused Cap	3	102,500.00	0.00
Contributions made (to this fund)	4	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	5	0.00	0.00
Available		130,000.00	110,000.00

**Notes**

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

**McPherson Family Super Fund**  
**Contribution Caps**  
**For the Period From 1 July 2022 to 30 June 2023**

**Rev James McPherson**

**Date of Birth:** 23 Aug 1946  
**Age:** 76 (at 30/06/2023)  
**Status:** Generally no contributions allowed, some exceptions apply

**Contributions Summary**

**Prior Year Contributions**

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older	<b>Non-Concessional</b>
3-year cap in effect from previous years	N/A
Total non-concessional contributions in previous 2 years	N/A

<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1,2	27,500.00	0.00
Cumulative Available Unused Cap	3	66,275.45	0.00
Contributions made (to this fund)	4	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	5	0.00	0.00
Available		93,775.45	0.00

**Notes**

- 1 . 'Bring Forward Rule' can NOT be triggered on and after the date of member's 75th birthday
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30-Jun-2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure revenues are correctly recorded and exist

**Procedure** Randomly sampled items of revenue and checked with source documents, GL and bank statements

Date	Type	Company	Amount	Bank Statement
22/09/2022	DIV	BHP	2,932.06	2,932.06
1/11/2022	DIV	MMS (McMillan Shakespeare)	2,208.69	2,208.69
4/07/2022	DIV	MQG	1,613.50	1,613.50
				-
				-
				-

\*Attach sampled source documents

Total Value of Sample	6,754.25
Total Revenue (Excl Realised & Unrealised CG + Contributions)	17,876.00
Percentage of Sample	37.78%

- 1 Correct measurement and recording of unrealised gains on changes in the net market value in accordance with AAS25.

Unrecorded revenues eg trust distributions - checked distribution statements for unrecorded income  
 Checked dividends declared with dividends received. Agreed to external confirmations.  
 Ensure that earnings were allocated using member weighted balances.

- 2 Confirmed that income is net of tax when appropriate.
- 3 Confirmed that income was earned on an arm's length basis.

**McPherson Family Super Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2022 to 30 June 2023**

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
<b>Cash At Bank</b>										
<b>604: Cash at Bank - Ord Minnett</b>										
30/09/2022	Interest	9.92	0.00							
31/12/2022	Interest	69.08	0.00							
31/03/2023	Interest	159.73	0.00							
30/06/2023	Interest	130.20	0.00							
		<u>368.93</u>	<u>0.00</u>							
<b>Total</b>		<b>368.93</b>	<b>0.00</b>							
<b>Other Fixed Interest Securities</b>										
<b>QUBHA: Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)</b>										
05/07/2022	Interest	242.47	0.00		235	0	1.0318	242.47	0.00	
05/10/2022	Interest	341.41	0.00		235	0	1.4528	341.41	0.00	
05/01/2023	Interest	399.57	0.00		235	0	1.7003	399.57	0.00	
05/04/2023	Interest	416.42	0.00		235	0	1.7720	416.42	0.00	
		<u>1,399.87</u>	<u>0.00</u>					<u>1,399.87</u>	<u>0.00</u>	
<b>Total</b>		<b>1,399.87</b>	<b>0.00</b>					<b>1,399.87</b>	<b>0.00</b>	
<b>Shares in Listed Companies</b>										
<b>ANZ: Australia And New Zealand Banking Group Limited (ASX:ANZ)</b>										
01/07/2022	Dividend	782.64	335.42		1,087	0	0.7200	782.64	335.42	
15/12/2022	Dividend	858.40	367.89		1,160	0	0.7400	858.40	367.89	
		<u>1,641.04</u>	<u>703.31</u>					<u>1,641.04</u>	<u>703.31</u>	
<b>BHP: BHP Group Limited (ASX:BHP)</b>										
22/09/2022	Dividend	2,932.06	1,256.60		1,149	0	2.5518	2,932.06	1,256.60	
30/03/2023	Dividend	1,118.18	479.22		820	0	1.3636	1,118.18	479.22	
		<u>4,050.24</u>	<u>1,735.82</u>					<u>4,050.24</u>	<u>1,735.82</u>	
<b>CBA: Commonwealth Bank of Australia (ASX:CBA)</b>										
29/09/2022	Dividend	417.90	179.10		199	0	2.1000	417.90	179.10	
30/03/2023	Dividend	417.90	179.10		199	0	2.1000	417.90	179.10	
		<u>835.80</u>	<u>358.20</u>					<u>835.80</u>	<u>358.20</u>	
<b>HUB: Hub24 Limited (ASX:HUB)</b>										
14/10/2022	Dividend	153.13	65.63	*	1,225	0	0.1250	153.12	65.62	
18/04/2023	Dividend	171.50	73.50		1,225	0	0.1400	171.50	73.50	
		<u>324.63</u>	<u>139.13</u>					<u>324.62</u>	<u>139.12</u>	
<b>MMS: Mcmillan Shakespeare Limited (ASX:MMS)</b>										
24/10/2022	Dividend	2,208.69	946.58	*						
		<u>2,208.69</u>	<u>946.58</u>					<u>0.00</u>	<u>0.00</u>	
<b>MQG: Macquarie Group Limited (ASX:MQG)</b>										
04/07/2022	Dividend	1,613.50	276.60		461	0	3.5000	1,613.50	276.60	
13/12/2022	Dividend	1,215.00	208.29		405	0	3.0000	1,215.00	208.29	
		<u>2,828.50</u>	<u>484.89</u>					<u>2,828.50</u>	<u>484.89</u>	
<b>NABPE: National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)</b>										
20/09/2022	Distribution	244.15	0.00	*						
20/09/2022	Interest	0.00	0.00	*	240	0	1.0173	244.15	0.00	
09/12/2022	Distribution	303.55	0.00		240	0	1.2648	303.55	0.00	
09/03/2023	Distribution	319.99	0.00		240	0	1.3333	319.99	0.00	
08/06/2023	Distribution	356.21	0.00		240	0	1.4842	356.21	0.00	
		<u>1,223.90</u>	<u>0.00</u>					<u>1,223.90</u>	<u>0.00</u>	
<b>SHL: Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)</b>										

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

**McPherson Family Super Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2022 to 30 June 2023**

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data				
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
21/09/2022	Dividend	210.00	90.00		350	0	0.6000	210.00	90.00
22/03/2023	Dividend	147.00	63.00		350	0	0.4200	147.00	63.00
		357.00	153.00					357.00	153.00
<b>WDS: Woodside Energy Group Ltd (ASX:WDS)</b>									
06/10/2022	Dividend	331.10	141.90		207	0	1.5995	331.10	141.90
05/04/2023	Dividend	445.96	191.13		207	0	2.1544	445.96	191.13
		777.06	333.03					777.06	333.03
<b>WOW: Woolworths Limited - Ordinary Fully Paid (ASX:WOW)</b>									
27/09/2022	Dividend	25.44	10.90		48	0	0.5300	25.44	10.90
13/04/2023	Dividend	22.08	9.46		48	0	0.4600	22.08	9.46
		47.52	20.36					47.52	20.36
<b>Total</b>		<b>14,294.38</b>	<b>4,874.32</b>					<b>12,085.68</b>	<b>3,927.73</b>
<b>Stapled Securities</b>									
<b>CLW: Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)</b>									
29/09/2022	Distribution	287.56	0.00		4,108	0	0.0700	287.56	0.00
29/12/2022	Distribution	287.56	0.00		4,108	0	0.0700	287.56	0.00
30/03/2023	Distribution	287.56	0.00		4,108	0	0.0700	287.56	0.00
29/06/2023	Distribution	287.56	0.00		4,108	0	0.0700	287.56	0.00
		1,150.24	0.00					1,150.24	0.00
<b>TCL: Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)</b>									
23/08/2022	Dividend	22.46	9.63		1,123	0	0.0200	22.46	9.63
29/12/2022	Distribution	297.60	0.00		1,123	0	0.2650	297.60	0.00
29/06/2023	Distribution	342.52	0.00	*	1,123	0	0.3050	342.52	0.58
		662.58	9.63					662.58	10.21
<b>Total</b>		<b>1,812.82</b>	<b>9.63</b>					<b>1,812.82</b>	<b>10.21</b>
<b>Total</b>		<b>0.00</b>	<b>0.00</b>					<b>0.00</b>	<b>0.00</b>

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

# ORD MINNETT

## INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other <sup>1</sup> Income	Total Income	Tax <sup>2</sup> Withheld	Income Received	Imputation Credit
ANZ - ANZ GROUP HOLDINGS	1,087	01-Jul-22		782.64			782.64		782.64	335.42
MQG - MACQUARIE GROUP LTD	461	04-Jul-22	968.10	645.40			1,613.50		1,613.50	276.60
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	235	05-Jul-22			242.47		242.47		242.47	
CLW - CHARTER HALL LONG WALE REIT	4,108	12-Aug-22				313.44	313.44		313.44	
TCL - TRANSURBAN GROUP	1,123	23-Aug-22		22.46			22.46		22.46	9.63
TCL - TRANSURBAN GROUP	1,123	23-Aug-22		1.91	37.40	230.21	269.52		269.52	0.82
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	240	20-Sep-22			244.15		244.15		244.15	
SHL - SONIC HEALTHCARE	350	21-Sep-22		210.00			210.00		210.00	90.00
BHP - BHP GROUP LIMITED	1,149	22-Sep-22		2,932.06			2,932.06		2,932.06	1,256.60
WOW - WOOLWORTHS GROUP LTD	48	27-Sep-22		25.44			25.44		25.44	10.90
CBA - COMMONWEALTH BANK.	199	29-Sep-22		417.90			417.90		417.90	179.10
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	7,361	30-Sep-22			9.92		9.92		9.92	
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	235	05-Oct-22			341.41		341.41		341.41	
WDS - WOODSIDE ENERGY	207	06-Oct-22		331.10			331.10		331.10	141.90
HUB - HUB24 LTD	1,225	14-Oct-22		153.12			153.12		153.12	65.63
MMS - MCMILLAN SHAKESPEARE	207	01-Nov-22		2,208.69			2,208.69		2,208.69	946.58
CLW - CHARTER HALL LONG WALE REIT	4,108	11-Nov-22				287.56	287.56		287.56	
MQG - MACQUARIE GROUP LTD	405	13-Dec-22	729.00	486.00			1,215.00		1,215.00	208.29
ANZ - ANZ GROUP HOLDINGS	1,160	15-Dec-22		858.40			858.40		858.40	367.89

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other <sup>1</sup> Income	Total Income	Tax <sup>2</sup> Withheld	Income Received	Imputation Credit
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	240	20-Dec-22			303.55		303.55		303.55	
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	30,403	31-Dec-22			69.08		69.08		69.08	
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	235	05-Jan-23			399.57		399.57		399.57	
TCL - TRANSURBAN GROUP	1,123	13-Feb-23			72.37	225.22	297.59		297.59	
CLW - CHARTER HALL LONG WALE REIT	4,108	14-Feb-23				287.56	287.56		287.56	
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	240	20-Mar-23			319.99		319.99		319.99	
SHL - SONIC HEALTHCARE	350	22-Mar-23		147.00			147.00		147.00	63.00
BHP - BHP GROUP LIMITED	820	30-Mar-23		1,118.18			1,118.18		1,118.18	479.22
CBA - COMMONWEALTH BANK.	199	30-Mar-23		417.90			417.90		417.90	179.10
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	22,601	31-Mar-23			159.73		159.73		159.73	
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	235	05-Apr-23			416.42		416.42		416.42	
WDS - WOODSIDE ENERGY	207	05-Apr-23		445.96			445.96		445.96	191.13
WOW - WOOLWORTHS GROUP LTD	48	13-Apr-23		22.08			22.08		22.08	9.46
HUB - HUB24 LTD	1,225	18-Apr-23		171.50			171.50		171.50	73.50
CLW - CHARTER HALL LONG WALE REIT	4,108	15-May-23				287.56	287.56		287.56	
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	240	20-Jun-23			356.21		356.21		356.21	
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	13,485	30-Jun-23			130.20		130.20		130.20	

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 1146221

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# **ORD MINNETT**

## **INVESTMENT INCOME RECEIVED**

From 1 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

<b>Security Name</b>	<b>Units</b>	<b>Payable Date</b>	<b>Unfranked Dividend</b>	<b>Franked Dividends</b>	<b>Interest</b>	<b>All Other <sup>1</sup> Income</b>	<b>Total Income</b>	<b>Tax <sup>2</sup> Withheld</b>	<b>Income Received</b>	<b>Imputation Credit</b>
<b>TOTAL</b>			<b>1,697.10</b>	<b>11,397.74</b>	<b>3,102.47</b>	<b>1,631.55</b>	<b>17,828.86</b>	<b>0.00</b>	<b>17,828.86</b>	<b>4,884.77</b>

1. All Other Income (“Other income is used for trust distributions which components are not known until the trust distributes annual tax statements. Please note that the income components will be updated at the end of the financial year and provided with your Tax Report.”)
  2. Tax Withheld (“Tax withheld includes both TFN withholding as well as Non-resident/Foreign withholding tax.”)
- # International sourced income is displayed in Australian dollars based on the exchange rate on the payable date.
- \* As at the ex-dividend date, this security has been held for less than 45 days. Please review this transaction as the investor may not be entitled to any imputation credit.

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources and persons who rely on it do so at their own risk. Accordingly you should satisfy yourself as to the correctness or otherwise of the statements contained herein.





BHP Group Limited  
ABN 49 004 028 077

021624 000 BHP



MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

## Update Your Details:



[www.computershare.com.au/investor](http://www.computershare.com.au/investor)



(within Australia) 1300 656 780  
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

## Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Quoted	428528
RECORD DATE	PAYMENT DATE
2 September 2022	22 September 2022

You must keep this document for your tax records.

## BHP Group Limited Shares

### FY2022 Final Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your final dividend for the full year ended 30 June 2022. This dividend is paid at the rate of US\$1.75 (equivalent to A\$2.55183878) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the Record Date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.55183878	1,149	A\$2,932.06	A\$0.00	A\$2,932.06
<b>Net Payment</b>				<b>A\$2,932.06</b>
Australian Franking Credit				A\$1,256.60

## Your Payment Instruction

WESTPAC BANKING CORPORATION  
BSB: 032-847  
Account Number: XXXXX01

Amount Deposited

**A\$2,932.06**

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.



To start receiving your statements online simply visit [www.computershare.com.au/easyupdate/bhp](http://www.computershare.com.au/easyupdate/bhp)

## Transactions

### MCMILLAN SHAKESPEARE LIMITED

#### Recent Transactions

#### Mcperson J&M Pty Ltd X\*\*\*\*\*2584

ORDINARY FULLY PAID

<b>Date</b>	<b>Transaction</b>	<b>Movement</b>	<b>Running balance</b>
24/10/2022	CHESS DAILY MOVEMENT DOWN	-207	0
6/09/2022	CHESS DAILY MOVEMENT UP	+207	207
23/10/2019	CHESS DAILY MOVEMENT DOWN	-334	0
14/10/2019	CHESS DAILY MOVEMENT DOWN	-596	334
29/08/2019	CHESS DAILY MOVEMENT UP	+930	930



Macquarie Group Limited  
ABN 94 122 169 279

MACQUARIE

All Registry communications to:  
Link Market Services Limited  
Locked Bag A14  
Sydney South NSW 1235 Australia  
Telephone: +61 1300 554 096  
Email: macquarie@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au



016 023701

MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

### Dividend Statement

**ASX Code:** MQG  
**Payment Date:** 4 July 2022  
**Record Date:** 17 May 2022  
**SRN/HIN:** X\*\*\*\*\*2584  
**TFN/ABN Status:** Quoted

Dear Shareholder,

This dividend statement is for your Macquarie Group Limited final ordinary dividend for the six months ended 31 March 2022.

This dividend is franked at 40% at the Australian corporate tax rate of 30%. Macquarie Group Limited declares the whole of the unfranked amount to be conduit foreign income.

Description	Dividend Rate per share \$	Shares Held	Unfranked Amount \$	Franked Amount \$	Gross Amount \$	Franking Credits \$
Ordinary Shares	3.50	461	968.10	645.40	1,613.50	276.60

### DIVIDEND REMITTED TO:

WESTPAC BANK  
(NBFI AGENCY TO 032-003)  
SYDNEY NSW 2000  
BSB: \*\*\*-847  
ACC: \*\*\*1901  
Account Name: MCPHERSON J & M PTY LTD ATF MCPH  
Direct Credit Reference No.: 001277417656

**Amount Deposited**  
\$1,613.50

### IMPORTANT INFORMATION

See overleaf for instructions on how to update your details online.

**This statement contains important information to assist you in preparing any tax returns you may be required to lodge.  
Please retain this statement for taxation purposes as a charge may be levied for replacement.**

<b>Client name</b>	McPHERSON FAMILY SUPER FUND	<b>Fin Accounts Prepared by</b>	TANIA CARTER
<b>Client code</b>	MCPFAMSF	<b>Date prepared</b>	25-Oct-2023
<b>Year ended</b>	30/06/2023	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure expenditures are correctly recorded and exists

**Procedures** Randomly sampled items of expenditures and check with source documents, general ledger and bank statements.

Date	Company	GL	Bank Statement	Source Documents*
30/06/2023	ATO Super Levy 2023	259.00	259.00	259.00
8/11/2022	Accountancy Fees	2,271.50	2,271.50	2,271.50
2/11/2022	Audit Fees	385.00	385.00	385.00
30/06/2023	PARS fees	3,106.20	3,106.20	3,106.20
			-	-
			-	-

\* Attached source documents here

Total Value of Sample	6,021.70
Total Expenses	
Sampling Percentage	0.00%

- 1 Agreed to external source documents.
- 2 Agreed that expenditures were reasonable and incurred by the super fund.

### Insurance

- 3 Did super fund provide life insurance for members?
- 4 If yes, obtain a copy of policy and certificate of currency to ensure that insurance premiums have been paid.
- 5 Ensure that the policy owner is in the name of the super fund.

# ROACH & BRUCE Consulting Pty Ltd

ABN: 38 069 661 141

## CHARTERED ACCOUNTANT

ANTHONY BRUCE, B.Comm, FCA

Suite 7, Level 5  
66 Hunter Street  
SYDNEY NSW 2000  
Tel: (02) 9232 8211  
[enquiries@rabca.com.au](mailto:enquiries@rabca.com.au)  
[www.roachandbruce.com.au](http://www.roachandbruce.com.au)

McPherson Family Super Fund  
39 Lagoda Drive  
MOUNT COOLUM QLD 4573

07 November 2022

## TAX INVOICE

Inv No. 7078

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### To our fee for professional services rendered:

Writing up the books of account of the McPherson Family Super Fund for the year ended 30 June 2022 and preparing therefrom a balance sheet and supporting accounts for the year then ended.

Preparation and lodgement of the income tax return for the year ended 30 June 2022.

Forwarding to you a copy of the annual review statement together with a Minute of Solvency for McPherson J&M Pty Ltd.

Arranging for an actuarial certificate to be obtained for the year ended 30 June 2022.

Emailing Ord Minnett Ltd the minimum pension entitlements for the year ending 30 June 2023.

Preparing and lodging an annual GST return to claim back the GST paid on the PARS fees.

Receiving a copy of Jim's Binding Death Benefit Nomination form from Ord Minnett in April 2022 and noting it is invalid as one of the signature dates is incorrect. Email Hugh at Ord Minnett and ask that a new BDBN be completed.

Receiving an email from Hugh at Ord Minnett on 12 October 2022 requesting member balances and pension amounts to complete Centrelink documents.

Fee	2,200.00
GST	220.00
<b>TOTAL</b>	<b>\$2,420.00</b>

## TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 27 October 2022

**Recipient:** McPherson Family Super Fund

**Address:** C/- Suite 7 Level 5 66 Hunter Street SYDNEY NSW 2000

### Description of Services

Statutory audit of the McPherson Family Super Fund for the financial year ending 30 June 2022.

**Fee:** \$350.00

**GST:** \$35.00

**Total:** \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

# ORD MINNETT

## EXPENSE SUMMARY

From 01 July 2022 Through 30 June 2023

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Date	Description	Net Amount	GST	Gross Amount
	<b>Management Fee</b>			
17-Aug-2022	PARS Fee 01Jul2022 to 30Sep2022	743.20	74.32	817.52
17-Nov-2022	PARS Fee 01Oct2022 to 31Dec2022	709.53	70.95	780.48
16-Feb-2023	PARS Fee 01Jan2023 to 31Mar2023	791.32	79.13	870.45
22-May-2023	PARS Fee 01Apr2023 to 30Jun2023	786.39	78.64	865.03
	Management Fee Total	<b>3,030.44</b>	<b>303.04</b>	<b>3,333.48</b>
	<b>TOTAL EXPENSES</b>	<b>3,030.44</b>	<b>303.04</b>	<b>3,333.48</b>

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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## Corporate Actions Appendix - Financial Year Ending 30 June 2023

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### Section 1: Specific Information on Major Corporate Action Transactions

#### **Australia and New Zealand Banking Group Limited (ANZ) - Renounceable Right Issue**

Eligible Australia and New Zealand Banking Group Limited shareholders, as at the Record Date of 21st July 2022, were able to participate in the ANZ Renounceable Entitlement Offer. ANZ Shareholders were provided the opportunity to acquire new ANZ Shares at \$18.90 per share on a 1 for 15 basis.

Eligible ANZ Shareholders who left their Entitlements to lapse, had their Entitlements offered for sale through the Retail Shortfall Bookbuild. The Bookbuild cleared at a price of \$23.00 per New Share, and each eligible Shareholder who elected to let all, or part of their Entitlement lapse was paid \$4.10 for each Entitlement sold on their behalf via the bookbuild facility.

#### **National Australia Bank Capital Notes 2 (NABPD) - Reinvestment Offer**

Under the Reinvestment Offer, eligible NAB Capital Notes 2 securityholders (NABPD), as at the record date of 1st June 2021, had the opportunity to reinvest their NABPD securities into NAB Capital Notes 6 (NABPI) on a 1 for 1 basis.

#### **McMillan Shakespeare Limited (MMS) - Off-Market Buy-Back**

Eligible McMillan Shakespeare Limited shareholders had the opportunity to sell all or some of their MMS shares, held as at the record date of 6th September 2022. Tenders could be lodged at the final price tender or at a discount between 10% and 14% (inclusive) at 1% intervals to the market price. As a result of the strong demand for the Buyback, Shares were only bought back from Shareholders who tendered their shares at a Tender Discount of 14% or as Final Price Tenders.

The ATO Class Ruling confirmed that the Off-Market Buy-Back Price of \$11.67 is made up of a fully franked dividend component of \$10.67 and a capital component of \$0.99. The deemed capital proceeds were \$1.55 comprising of the capital component of \$0.99 and the excess tax value over the Buy-Back price of \$0.56.

#### **Telstra Group Limited (TLS) - Scheme of Arrangement**

Telstra Group Limited acquired approvals for the Corporate Restructure. Eligible Telstra Group Limited shareholders, as at the record date of 24th October 2022, were entitled to receive one New Telstra Corp Share for every existing Telstra Share. New Telstra Corp Shares will have the same dividend and voting rights as Telstra Shares.

#### **ANZ Group Holdings Limited (ANZ) - Scheme of Arrangement**

ANZ Group Holdings Limited acquired approvals for the Corporate Restructure. Eligible ANZ Group Holdings Limited shareholders, as at the record date of 29th December 2022, were entitled to receive one ANZ NOHC Share for every existing ANZ Share. New ANZ NOHC Shares will have the same dividend and voting rights as ANZ Shares.

#### **CommBank PERLS VII Capital Notes (CBAPD) - Reinvestment Offer**

Under the Reinvestment Offer, eligible CBA PERLS VII securityholders (CBAPD), as at the record date of 7th October 2022, had the opportunity to reinvest their CBAPD securities into CBA PERLS XV Capital Notes (CBAPL) on a 1 for 1 basis.

#### **Insurance Australia Group Limited Capital Notes 1 (IAGPD) - Reinvestment Offer**

Under the Reinvestment Offer, eligible IAGPE Capital Notes 1 (IAGPD), as at the record date of 17th November 2022, had the opportunity to reinvest their IAGPE securities into IAG Capital Notes 2 (IAGPE) on a 1 for 1 basis.

#### **Link Administration Holdings Limited (LNK) - Demerger of PEXA Group Limited**

Eligible Link Administration Holdings Limited shareholders, as at the record date 3rd January 2023, were entitled to receive one PEXA (PXA) share for every 7.52 Link Group shares. Following the demerger, Link shareholders owned shares in both Link and PEXA.

#### **Pendal Group Limited (PDL) - Scheme of Arrangement**

Perpetual Limited (PPT) acquired all of the shares in Pendal Group Limited (PDL) through a scheme of arrangement. Eligible Pendal Group Limited shareholders, as at the record date of 16th January 2023, were entitled to receive a total of \$1.65 cash per Pendal share held, less the Permitted Dividend Amount of 3.5 cents per share which was paid to Pendal shareholders on 15 December 2022, and one Perpetual share (PPT) for every seven Pendal shares held.

#### **ANZ Capital Notes 3 (AN3PF) - Reinvestment Offer**

Under the Reinvestment Offer, eligible ANZ Capital Notes 3 (AN3PF) noteholders, as at the record date of 10th February 2023, had the opportunity to reinvest their AN3PF securities into ANZ Capital Notes 8 (AN3PK) on a 1 for 1 basis.

#### **PropTech Group Limited (PTG) - Scheme of Arrangement**

Rockend Technology Pty Limited (BidCo) acquired all of the shares in PropTech Group Limited (PTG) through a scheme of arrangement. Eligible PropTech Group Limited shareholders, as at the record date of 15th February 2023, were entitled to receive a total of \$0.60 cash per PropTech Group Limited share held.



## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### **Carsales.Com Limited (CAR) - Renounceable Right Issue**

Eligible Carsales.Com Limited shareholders, as at the record date of 13th March 2023, were able to participate in the CAR Renounceable Entitlement Offer. CAR shareholders were provided the opportunity to acquire new CAR shares at \$19.95 per share on a 1 for 14.01 basis.

Eligible CAR Shareholders who left their entitlements to lapse, had their entitlements offered for sale through the Retail Shortfall Bookbuild. The Bookbuild cleared at a price of \$22.45 per new share, and each eligible shareholder who elected to let all, or part of their Entitlement lapse were paid \$2.50 for each entitlement sold on their behalf via the Bookbuild Facility.

### **OZ Minerals Limited (OZL) - Scheme of Arrangement**

BHP Lonsdale Investments Pty Limited acquired all of the shares in OZ Minerals Limited (OZL) through a scheme of arrangement. Eligible OZ Minerals Limited shareholders, as at the record date of 24th April 2023, were entitled to receive a total of \$28.25 cash per OZL share held, less the Permitted Dividend Amount of \$1.75 per share which was paid to OZL shareholders on 21 April 2023.

### **Challenger Limited Capital Note 2 (CGFPB) - Reinvestment Offer**

Under the Reinvestment Offer, eligible Challenger Capital Note 2 (CGFPB) noteholders, as at the record date of 3rd March 2023, had the opportunity to reinvest their CGFPB securities into Challenger Capital Notes 4 (CGFPD) on a 1 for 1 basis.

### **Sezzle Inc. (SZL) - Capital Reconstruction**

Sezzle Inc. completed a Capital Reconstruction. SZL unitholders as at the record date of 17th May 2023, had there SZL Holdings reconstructed on the basis that every 38 units were consolidated into 1 unit. Fractional units were rounded up to the next whole number.

## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### **Section 2: Attribution Managed Investment Trust (AMIT) - Changes to report format**

#### **Attribution Managed Investment Trust (AMIT) - Report fields**

The following information has been prepared to assist you in interpreting the AMIT related fields on your Investment Income Received (Annual Tax) report for 2023.

The AMIT related fields are labelled as follows:

- AMIT CBA - AMIT Cost Base Net Adjustment
- AMIT CGU - AMIT CGT Gross Up Amount
- Other Non Taxable - Non-Taxable/Non-Assessable Amounts

Please see below for an explanation of the new components.

Clients are strongly advised to obtain professional advice in regards to the tax treatment of the cost base adjustments, CGT Gross Up amounts and non-assessable/non-taxable amounts.

Please refer to the companies' websites and their FY2023 Tax Return Guides for further information.

#### **AMIT Cost Base Net Adjustment**

An attribution managed investment trust (AMIT) can make non-assessable payments to unit holders, which can affect the cost base or reduced cost base of your holding. If you receive non-assessable payments from an AMIT, the cost base and reduced cost base of your units may need to be adjusted upward or downward:

- A cost base reduction occurs when the actual payments received (or which you have a right to receive) from the AMIT (including any tax offsets) are greater than the amounts attributed to you by the AMIT (to be included in your assessable income).
- A cost base increase occurs when the amounts that have been attributed to you by the AMIT (to be included in your assessable income) are greater than the actual payments received (or which you have a right to receive).

The reduction and the increase amounts are netted off against each other to arrive at your 'cost base net adjustment amount', which is then applied to your asset cost base.

Note that these adjustments are automatically applied to your cost bases on the PARS platform, and are reflected in your 'Reduced Cost Base' on both the Unrealised Capital Gains and Realised Capital gains reports.

This value is provided in your Investment Income Received (Annual Tax) report under the "AMIT CBA" heading.

#### **AMIT CGT Gross Up Amount**

The AMIT CGT Gross Up amount is used to reconcile the total current year capital gains amount to be included on your tax return. AMIT CGT Gross Up amounts are generally present when the total current year capital gains attributed to you are not paid or are only partially paid. This amount is included in the AMIT cost base increase.

This value is provided in your Investment Income Received (Annual Tax) report under the "AMIT CGU" heading.

When completing Tax Return Label 18H (Total Current Year Capital Gains), the amounts provided under the following Investment Income Received (Annual Tax) report headings should be added:

- Discount Capital Gain
- Capital Gain Other
- CGT Concession
- AMIT CGU

#### **Non-Taxable/Non-Assessable Amounts**

These values consist of other non-attributable amounts, net exempt income and non-assessable non-exempt income that have been distributed to you. This may include the amounts previously known as tax-free amounts and tax deferred amounts (including returns of capital).

Non-assessable amounts are not assessable for income tax purposes, and are reflected in the AMIT cost base net adjustment amount.

For the purposes of these annual tax reports, the other non-attributable amounts represent the difference between cash distributions and other entitlements from an AMIT

## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

to the amount of attribution income. These amounts may be a positive number or a negative number. To reconcile the actual payments received with the total reportable tax attribution value, the amounts provided under the following Investment Income Received (Annual Tax) report headings should be added:

- Gross Income
- Other Non Taxable

### **CGT event E10**

Where a cost base reduction amount exceeds a cost base increase amount, the resulting cost base net adjustment amount reduces an asset's cost base or reduced cost base. If the net amount is greater than the cost base, it will reduce the cost base to nil, and any remaining excess will give rise to a capital gain as a result of CGT event E10.

Where the cost base increase amount exceeds the cost base reduction amount, the resulting cost base net adjustment amount increases your asset's cost base and reduced cost base. This will not trigger a CGT event; however, it may result in a reduced capital gain or increased capital loss in the future if you dispose of your CGT asset.

### **NCMI Components**

'NCMI' tax components relate to income from a trust that is a Managed Investment Trust (MIT) that is classified as 'Non-Concessional MIT income' (NCMI). 'Excluded from NCMI' amounts are payments that would be NCMI payments were not for the application of transitional arrangements.

NCMI payments are subject to a withholding tax rate of 30% when paid to a non-resident. Standard withholding tax rates (those applicable after taking into account the investors country of residence) apply to these 'Excluded from NCMI' amounts.

In most instances, NCMI tax components are irrelevant to resident taxpayers. For this reason, NCMI payments, and excluded from NCMI payments, are added together and included under the 'Other Income' report field.

## **Section 3: General Taxation Treatment of Corporate Actions**

### **i) New shares issued under Rights and Security/Share Purchase Plans**

New Shares will be treated for the purposes of the capital gains tax (CGT) discount as having been acquired when the Eligible Shareholder exercised the Entitlement to subscribe for them. Accordingly, in order to benefit from the CGT discount in respect of a disposal of those Shares, they must have been held for at least 12 months after the date of exercise before the disposal occurs.

### **ii) Treatment of dividends**

Dividends are taxable on the payment date. It is this date that will determine in which income year you include the dividend in your assessable income. Where the dividend is paid by cheque, it is deemed to have been paid to you on the date the cheque was posted and not on the date the cheque was received, banked or cleared.

### **iii) Treatment of distributions from trusts and managed funds**

Distributions from trusts and managed funds are taxable on the date in which you become entitled to the distribution. This is usually the "ex-date". You should use the ex-date to determine which income year the distribution components are to be included in your assessable income. Some stapled securities pay both dividends and distributions. In this case we have split the income in our reports. The dividend component will generally be taxable in the year in which it is paid and the distribution component will generally be taxable in the year in which the security holder is entitled to receive the distribution.

For the purpose of our reports foreign dividends, foreign interest, passive foreign income and other foreign income have all been entered under the heading "Foreign Income". Any associated tax offsets have been entered under the heading "Foreign Tax Credits".

### **iv) Treatment of tax deferred amounts from trusts and managed funds**

Tax deferred payments from trusts or managed funds do not contribute to assessable income. We have accounted for tax deferred amounts by adjusting the cost base or reduced cost base of your units for the tax deferred component of distributions you have received. If the tax deferred amount is greater than the cost base of your units, you need to include the excess as a capital gain.

## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### **v) Treatment of Returns of Capital**

Return of capital amounts are generally not treated as assessable income. We have accounted for Return of Capital amounts by adjusting the cost base or reduced cost base of your shares or units for the Return of Capital amounts received. If the Return of Capital amount is greater than the cost base of your units, you need to include the excess as a capital gain.

### **vi) Retail premiums paid to shareholders where entitlements are not taken up or are not available.**

The Australian Taxation Office (“ATO”) has issued Taxation Ruling TR 2017/4 dealing with taxation of rights granted, and retail premiums paid, to retail shareholders in connection with renounceable rights offers. The ruling is applicable where a shareholder was offered share entitlements which were not taken up and which expired, or when a shareholder was not offered share entitlements, and a retail premium was paid in respect of entitlements sold in the retail bookbuild process.

We have treated the retail premiums paid to shareholders for unexercised security entitlements as capital proceeds, in line with Part A of the ruling. These capital proceeds are eligible for the CGT discount where the eligible shareholders original shares have been held for 12 months or more.

However, shareholders who received a retail premium as described above should seek their own tax advice on the Australian taxation treatment of the retail premium in their income tax returns.

### **vii) Treatment of CGT rollover on Schemes of Arrangement**

The methodology used in apportioning cost bases in schemes and takeovers where CGT rollover has been assumed is the relative value method. The values used in the relative value method are company or ATO provided values when available. If no value or price has been published the volume weighted average price (VWAP) of the securities traded on the ASX on the implementation date is used as a reasonable estimate.

### **viii) Treatment of Bonus Share Plans**

Bonus shares issued under Bonus Share Plans have not been treated as income and not subject to imputation. Such ordinary shares are regarded as having been acquired at the same time as the existing holding for no extra cost and the cost of the existing holding then becomes the cost of the aggregate of the existing holding and the new ordinary shares. Shareholders are advised to seek independent tax advice to determine the potential impact of the bonus share plans.

### **ix) Managed Funds - AET and HUB Platform Holdings**

Components reported may be different based on each custodian's method of calculating the underlying components associated with each investment and the methodology used by them to reconcile to the Fund Manager Statements issued for their particular holding.

## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### **Section 4: Additional Information**

#### **31 December 2022 Financial Year End**

Where an entity has a Financial Year End 31 December 2022, your 2023 Annual Tax Report will include the distributions that fall within the calendar year ended 31 December 2022.

#### **Non-Residents of Australia for Tax Purposes**

The Australian Federal Government enacted a Non-Resident Withholding Tax regime also referred to as 12H Withholding tax. Foreign investors receiving distributions as “*Other Income*” may be able to claim a credit for the amount of tax withheld when they lodge an *Australian income tax return* in respect of their final tax liability. Please contact our office if you would like further information as to whether this may be applicable for you.

This information does not take into account your overall individual taxation circumstances and has been provided to assist you in completing your tax obligations. It is not advice. To determine whether this is applicable to you, please contact your financial accountant or tax adviser.

#### **Listed Investment Company Capital Gain Information**

If you received a distribution as a Listed Investment Company (“LIC”) Capital Gain, are an Australian resident (except complying Superannuation entity) or resident partnership for taxation purposes, you may be entitled to a deduction which you may be able to claim in your tax return.

This information does not take into account your overall individual taxation circumstances and has been provided to assist you in completing your tax obligations. It is not advice. To determine whether this is applicable to you, please contact your accountant or tax adviser.

#### **Exploration Development Incentive Credits (EDI Credits)**

The Exploration Development Incentive Credits have been entered as Franking Credits. The correct tax treatment will however be dependent on the type of entity the shares have been registered under. Shareholders are strongly advised to obtain professional advice on the taxation of these credits. For further information, please refer to the ATO guide.

<https://www.ato.gov.au/Business/Exploration-Development-Incentive/What-to-do-when-you-receive-exploration-credits>

#### **Bonds**

Bond transactions are not captured in the realised CGT report and are captured in the Transaction Statement. Please refer to the Bond transactions contained in this report to calculate any realised positions.

If you require further transaction information for Bond purchases recorded outside of the current financial year, please contact your Adviser.

## **Corporate Actions Appendix - Financial Year Ending 30 June 2023**

For information purposes we have included the treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this may not be applicable to your investments. If these corporate activities do not apply to you please disregard this Appendix .

### **Section 5: Issuer Annual Tax Statements Yet to Be Received at 30th September 2023**

As at the 30th of September 2023, the following companies, trusts, managed funds and unlisted securities/funds have not released a 2023 annual tax statement, and/or have not provided tax component information via company websites.

- 114 Albert Fund - Unlisted Units (114ALBERT.UNL)
- Abacus Group (ABG.ASX)
- Arena REIT (ARF.ASX)
- Elanor Commercial Property Fund (ECF.ASX)
- Elanor Hotel Accomodation Fund - Unlisted Units (EHAF.UNL)
- StoreInvest Property Trust Enhanced Income Fund No. 1 (EIF1.UNL)
- India Avenue Equity Fund - Retail Class (ETL0478AU.FND)
- Geometrica Fund - Founder Class - Lead Series (GEOMETRICA.UNL)
- Geometrica Fund - Founder Class - Series 17 (GEOMETRICA\_AUG21.UNL)
- Antipodes Global Fund - (Class P) (IOF0045AU.FND)
- Mandurah Shopping Centre Unit Trust (MANDURAH.UNL)
- Munro Concentrated Global Growth (MCGG.AXW)
- Magellan Global Fund (MGE0001AU.FND)
- Vicinity Centres (VCX.ASX)

If you derived income from any of the above assets, you will receive an updated annual tax report when the issuer annual tax statements and tax component information have been received and the information has been updated on our reporting platform.

### **Disclaimer:**

For information purposes we have included the Portfolio Services platform treatment(s) that have been used to reflect mainstream corporate activity within the financial year ending 30 June 2023. Please note that this information may not be applicable to your particular investments and associated Portfolio Service tax reports. If these corporate activities do not apply to you then please disregard this Appendix. While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources. Persons relying on this information do so at their own risk. Accordingly if this information is applicable to your investments then you should satisfy yourself as to the correctness or otherwise of the information provided and independent taxation advice should be sought pertaining to your individual situation.

Client name	McPHERSON FAMILY SUPER FUND	Fin Accounts Prepared by	TANIA CARTER
Client code	MCPFAMSF	Date prepared	25-Oct-2023
Year ended	30-Jun-2023	Reivewed by	
SRN/HIN	X0067432584	Partner/Director	
Postcode	2001		<a href="#">Back to Cover</a>

**Objective** To ensure benefits paid were in accordance with condition of release of the trust deed and stated correctly

**Benefits Paid**

- Documentation of conditions of release were obtained and agreed to trust deed and SIS Act/Regulations.  
 Prior year member statements were reviewed and benefit payments were found to be reasonable.  
 Confirmed benefit paid with exited member (if applicable).  
 Confirmed minimum pension standards were met.

**Pensions commenced during the financial year**

Confirmed accounts were drawn up correctly up to commencement date for a new account based pension.  
 Commencement of account based pension was documented in the minutes of the fund (including reversionary beneficiary where applicable).  
 PAYG withholding was registered correctly and correct amounts were withheld taking into account tax free amounts and tax offsets (pension member under 60 years).  
 For transition to retirement pension, ensure that maximum pension amount is 10% only.  
 (need to register for PAYG withholding if member has been paid a pension prior to turning 60).

- Reviewed accounts and there were no transfers out during the year.