

# Self-managed superannuation fund annual return 2022

## Section A: Fund Information

### 1 Your tax file number

The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the declaration.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 ABN

### 4 Current postal address

Street

Suburb/State/P'code





### 5 Annual return status

Is this the first required return for a newly registered SMSF?

 N

### 6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code





Date audit was completed

 A

Was Part A of the audit report qualified?

 B

 N

Was Part B of the audit report qualified?

 C

 N

### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

 Y

### 8 Status of SMSF

Australian superannuation fund

 A

 Y

Fund benefit structure

 B

 A

Does the fund trust deed allow acceptance

 C

 Y

of the Government's Super Co-contributions and Low Income Super-Contribution?

**MARTIN SUPERANNUATION FUND**

Client ref

MARTSF

File no 97 265 693

ABN 49 427 510 782

**9 Was the fund wound up during the income year?**

N

**10 Exempt current pension income**

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

Y

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

Exempt current pension amount

**A**

Unsegregated assets method

**C**  Y

Was an actuarial certificate obtained?

**D**  Y

Did the fund have any other income that was assessable?

**E**  Y

**MARTIN SUPERANNUATION FUND**

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ABN 49 427 510 782

**Section B: Income****11 Income**

Did you have a CGT event during the year?  
Have you applied an exemption or rollover?

<b>G</b>	<input type="checkbox"/>	<b>Y</b>	
<b>M</b>	<input type="checkbox"/>	<b>N</b>	<input type="checkbox"/>

Net capital gain

<b>A</b>		101853	
----------	--	--------	--

Gross interest

<b>C</b>		207	
----------	--	-----	--

Net foreign income

<b>D</b>		17578	<input type="checkbox"/>
----------	--	-------	--------------------------

Gross foreign income

<b>D1</b>		17578	
-----------	--	-------	--

Unfranked dividend amount

<b>J</b>		147	
----------	--	-----	--

Franked dividend amount

<b>K</b>		13174	
----------	--	-------	--

Dividend franking credit

<b>L</b>		5646	
----------	--	------	--

Gross trust distributions

<b>M</b>		23429	<input type="checkbox"/>
----------	--	-------	--------------------------

**Calculation of assessable contributions**

<b>R</b>		0	
----------	--	---	--

plus No-TFN-quoted contributions

<b>R3</b>		0	
-----------	--	---	--

GROSS INCOME

<b>W</b>		162034	<input type="checkbox"/>
----------	--	--------	--------------------------

Exempt current pension income

<b>Y</b>		132706	
----------	--	--------	--

TOTAL ASSESSABLE INCOME

<b>V</b>		29328	<input type="checkbox"/>
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**Section C: Deductions and non-deductible expenses****12 Deductions and non-deductible expenses**

	Deductions		Non-deductible expenses	
Investment expenses	<b>I1</b>	3784	<b>I2</b>	17120
Management and administration expenses	<b>J1</b>	1999	<b>J2</b>	7873
TOTAL DEDUCTIONS (A1 to M1)	<b>N</b>	5783		
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)			<b>Y</b>	24993
TOTAL SMSF EXPENSES (N + Y)	<b>Z</b>	30776		
TOTAL INCOME OR LOSS (Total assessable income less deductions)	<b>O</b>	23545		<input type="checkbox"/>

**MARTIN SUPERANNUATION FUND**

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**Section D: Income tax calculation statement****13 Income tax calculation statement**

		Taxable income	<b>A</b>	23545.00
		Tax on taxable income	<b>T1</b>	3531.75
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b>	<b>Gross tax</b>	<b>B</b>	3531.75
Rebates and tax offsets	<b>C2</b>	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	1000.00
ESVCLP tax offset	<b>D1</b>	<b>SUBTOTAL 1</b>	<b>T2</b>	2531.75
ESVCLP tax offset c/f from previous year	<b>D2</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
ESIC tax offset	<b>D3</b>	<b>SUBTOTAL 2</b>	<b>T3</b>	2531.75
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	9389.64
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>	<b>TAX PAYABLE</b>	<b>T5</b>	0.00
Exploration cr. tax offset	<b>E4</b>	Section 102AAM int. charge	<b>G</b>	
<i>Credit:</i>		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
Int. on early payments	<b>H1</b>	Tax offset refunds	<b>I</b>	6857.89
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	PAYG installments raised	<b>K</b>	
ABN/TFN not quoted	<b>H3</b>	Supervisory levy	<b>L</b>	259.00
TFN w/held from closely held trusts	<b>H5</b>	Supervisory levy adj. for wound up funds	<b>M</b>	
Int. on no-TFN tax offset	<b>H6</b>	Supervisory levy adj. for new funds	<b>N</b>	
Credit for foreign res. capital gains w/holding	<b>H8</b>	<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	6598.89

**Section E: Losses****14 Losses information**

Net capital losses carried forward to later years

**V** 0

**MARTIN SUPERANNUATION FUND**

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File no 97 265 693  
 ABN 49 427 510 782

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="HARRY"/>		
Other names	<input type="text" value="ALAN"/>		
Surname	<input type="text" value="MARTIN"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="117 642 868"/>	Date of birth	<input type="text" value="13/10/1944"/>

See the Privacy note in the Declaration

<b>OPENING ACCOUNT BALANCE</b>	<input type="text" value="2130986.62"/>
<b>TOTAL CONTRIBUTIONS</b> (Sum of labels A to M)	<b>N</b> <input type="text" value="0.00"/>

**Other transactions**

Allocated earnings or losses	<b>O</b> <input type="text" value="176168.66"/>	<input type="text" value="L"/>
Income stream payment	<b>R2</b> <input type="text" value="52390.00"/>	<input type="text" value="M"/>
Accumulation phase account balance	<b>S1</b> <input type="text" value="351014.79"/>	
Retirement phase account bal. - Non CDBIS	<b>S2</b> <input type="text" value="1551413.17"/>	
Retirement phase account balance - CDBIS	<b>S3</b> <input type="text" value="0.00"/>	
TRIS Count	<input type="text" value="0"/>	
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> <input type="text" value="1902427.96"/>	

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments  
 Other managed investments **D**

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<b>J1</b> <input type="text"/>	Cash and term deposits	<b>E</b> <input type="text" value="17864"/>
Australian non-residential real property	<b>J2</b> <input type="text"/>	Debt securities	<b>F</b> <input type="text"/>
Overseas real property	<b>J3</b> <input type="text"/>	Loans	<b>G</b> <input type="text"/>
Australian shares	<b>J4</b> <input type="text"/>	Listed shares	<b>H</b> <input type="text"/>
Overseas shares	<b>J5</b> <input type="text"/>	Unlisted shares	<b>I</b> <input type="text"/>
Other	<b>J6</b> <input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	<b>J</b> <input type="text"/>
Property count	<b>J7</b> <input type="text"/>	Non-residential real property	<b>K</b> <input type="text"/>
		Residential real property	<b>L</b> <input type="text"/>
		Collectables and personal use assets	<b>M</b> <input type="text"/>
		Other assets	<b>O</b> <input type="text" value="28154"/>

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U**   
 (sum of labels A to T)

15e In-house assets  
 Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A N**

**MARTIN SUPERANNUATION FUND**

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ABN 49 427 510 782

**16 Liabilities**

Borrowings for limited

recourse borrowing

arrangements

Permissible temporary

borrowings

Other borrowings

V1 V2 V3 

Borrowings

Total member closing

account balances

Reserve accounts

Other liabilities

**TOTAL LIABILITIES**V W X Y Z **Section K: Declarations****Important**

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's,  
director's or public  
officer's signature



Date

**Preferred trustee, director or public officer's contact details:**

Title

MR

Family name and suffix

MARTIN

Given and other names

HARRY ALAN

Phone number

02 92621966

Non-individual trustee name

NANIPO PTY LIMITED

**Time taken to prepare and complete this tax return (hours)**J

MARTIN SUPERANNUATION FUND

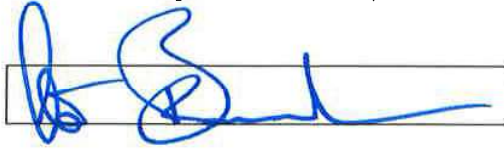
File no 97 265 693

ABN 49 427 510 782

TAX AGENT'S DECLARATION:

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

Tax agent's signature



Date

24/4/2023

Tax agent's contact details

Title

MR

Family name and suffix

BIANCHI

Given and other names

NB

Tax agent's practice

KAYLANI PARTNERS PTY LTD

Tax agent's phone

02 9060 2295

Reference number

MARTSF

Tax agent number

26172472

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

MARTIN SUPERANNUATION FUND

Client ref

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File no 97 265 693

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**1. Current year capital gains and capital losses**

	Capital gain	Capital loss
Units in unit trusts listed on an Australian securities exchange	<b>C</b> 324259	<b>M</b> 6727
Amount of capital gains from a trust (including a managed fund)	<b>G</b> 18323	
<b>Total current year capital gains</b>	<b>J</b> 342582	

**2. Capital losses**

<b>Total current year capital losses</b>	<b>A</b> 6727
Total current year capital losses applied	<b>B</b> 6727
Total prior year net capital losses applied	<b>C</b> 183075
<b>Total capital losses applied</b>	<b>E</b> 189802

**3. Unapplied net capital losses carried forward**

Net capital losses from collectables carried forward to later income years	<b>A</b> 0
Other net capital losses carried forward to later income years	<b>B</b> 0

**4. CGT discount**

Total CGT discount applied	<b>A</b> 50927
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**6. Net capital gain**

Net capital gain	<b>A</b> 101853
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NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.



**PART A**

**Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

Tax File Number  Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="29328"/>	<input type="text" value="5783"/>	<input type="text" value="23545"/>

**Privacy**

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

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

**The Australian Business Register**

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

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

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

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

**Declaration:** I declare that:

- \* all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- \* I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director



Date

**PART B**

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

Account name:

MARTIN SUPERANNUATION FUND

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

Signature



Date

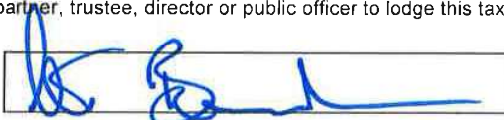
**PART D**

**Tax agent's certificate (shared facilities only)**

We, KAYLANI PARTNERS PTY LTD declare that:

- \* We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- \* We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- \* We are authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature



Date

24/4/2023

Agent's phone

02 9060 2295

Client's reference

MARTSF

Agent's Contact Name

NB BIANCHI

Agent's reference number

26172472

The Accounting and Professional and Ethical Standards Board (APESB) has determined in APES 220 that we advise you of the following:

- (a) The responsibility for the accuracy and completeness of the particulars and information provided by the Client rests with the Client;
- (b) Any advice given to the Client by this firm is only an opinion based on our knowledge of the Client's particular circumstances; and
- (c) A taxpayer has obligations under self assessment to keep full and proper records in order to facilitate the preparation of accurate returns.

Confirmed as received.



Taxpayer

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2022**

**Liability limited by a scheme approved under  
Professional Standards Legislation**

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

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**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>INVESTMENTS</b>			
HUB24 Investment Portfolios - Market Value	2	1,879,863.88	2,062,488.69
<b>TOTAL INVESTMENTS</b>		<u>1,879,863.88</u>	<u>2,062,488.69</u>
<b>OTHER ASSETS</b>			
Macquarie Cash Management Account		135.88	16,536.11
Sundry Debtors		28,154.31	58,749.79
<b>TOTAL OTHER ASSETS</b>		<u>28,290.19</u>	<u>75,285.90</u>
<b>TOTAL ASSETS</b>		<u>1,908,154.07</u>	<u>2,137,774.59</u>
<b>LIABILITIES</b>			
Sundry Creditors		12,584.00	12,584.00
Current tax liabilities	7	(6,857.89)	(5,796.03)
<b>TOTAL LIABILITIES</b>		<u>5,726.11</u>	<u>6,787.97</u>
<b>Net assets available to pay members' benefits</b>		<u>1,902,427.96</u>	<u>2,130,986.62</u>
Represented by:			
<b>Liability for accrued members' benefits</b>			
Allocated to members' accounts	5	1,902,427.96	2,130,986.62
		<u>1,902,427.96</u>	<u>2,130,986.62</u>

The accompanying notes form part of these financial statements.

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**OPERATING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
<b>Investment revenue</b>			
<b>Interest Received</b>			
Macquarie Cash Management Account		14.09	22.19
HUB24		192.47	-
ATO Income Tax Account		-	2.17
Change in net market values of investments	3	(540,129.25)	288,428.72
<b>Foreign Income Received - HUB24</b>			
Foreign Dividends		3,439.07	3,393.74
Other Foreign income		-	20.04
<b>Dividends Received - HUB24</b>			
Unfranked Amount		147.34	-
Franked Amount		13,173.55	4,349.76
Franking Credits		5,645.80	1,864.19
<b>Net investment revenue</b>		<u>(517,516.93)</u>	<u>298,080.81</u>
<b>Other revenue</b>			
Other revenue	4	<u>374,656.44</u>	<u>127,660.99</u>
Total other revenue		<u>374,656.44</u>	<u>127,660.99</u>
<b>Total revenue</b>		<u>(142,860.49)</u>	<u>425,741.80</u>
<b>Expenses</b>			
Accountancy Fees		9,614.00	25,773.00
Direct Investment Fees		20,903.42	17,928.29
Filing Fees		259.00	518.00
		<u>30,776.42</u>	<u>44,219.29</u>
<b>Benefits accrued as a result of operations before income tax</b>		(173,636.91)	381,522.51
Income tax expense		2,531.75	-
<b>Benefits accrued as a result of operations</b>		<u>(176,168.66)</u>	<u>381,522.51</u>

The accompanying notes form part of these financial statements.

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**1 Statement of Significant Accounting Policies**

The trustee of the fund is Nanipo Pty Ltd (A.B.N.: 49 427 510 782).

The trustees have prepared the financial statements on the basis that the fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the requirements of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis.

**(a) Measurement of Investments**

Investments of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the end of the reporting period;
- units in managed funds by reference to the unit redemption price at the end of the reporting period;
- fixed interest securities by reference to the redemption price at the end of the reporting period; and
- insurance policies by reference to an actuarial assessment of the amount receivable from the insurer in respect of the policy; and
- investment properties at trustees' assessment of their realisable value.

**(b) Liability for Accrued Benefits**

The liability for accrued benefits represent the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at the end of the reporting period.



## MARTIN SUPERANNUATION FUND

ABN: 49 427 510 782

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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#### (c) Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund and include benefits which members are entitled to receive had they terminated their membership of the fund at the reporting date.

#### (d) Income Tax

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (or recovered from) the relevant taxation authority.

The fund does not adopt AASB 112. This is a departure from Accounting Standards but is more applicable to the operations of this fund.

#### (e) Superannuation Contributions Surcharge

The superannuation fund recognising the superannuation contributions surcharge as an expense at the time of receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant members' account.

#### (f) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term, investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### (g) Revenue

##### Interest revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

##### Movement in the net market value

Movement in the net market values of investments is calculated as the change in the fair value of the investment between the previous and current reporting dates (or disposal date).

##### Distribution revenue

Trust distributions are recognised when the right to receive the payment is established.

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**(h) Contributions**

Contributions are recognised when control of the asset has been obtained and is recorded in the period to which they relate.

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>2 HUB24 Investment Portfolios - Market Value</b>		
Managed Funds, Portfolios & Listed Securities- Cost	1,897,232.56	1,549,021.15
Increase (Decrease) in Market Value	(37,838.99)	498,369.85
HUB24 Cash Account	17,728.13	15,097.69
Unsettled Cash	2,742.18	-
	<u>1,879,863.88</u>	<u>2,062,488.69</u>
<b>3 Movement in Net Market Values</b>		
<b>Investments</b>		
Unrealised movements in net market values:		
Movement in Net Market Values	<u>(540,129.25)</u>	<u>288,428.72</u>
<b>4 Other Revenue</b>		
<b>Trust Distributions - HUB24</b>		
Managed Funds & Other Securities	53,380.88	99,208.32
Franking Credits	3,743.84	3,931.84
	<u>57,124.72</u>	<u>103,140.16</u>
Capital Gains (Losses)-Realised Assets	317,531.72	24,520.83
	<u>374,656.44</u>	<u>127,660.99</u>
<b>5 Liability for Accrued Benefits</b>		
<b>Changes in the liability for accrued benefits</b>		
Liability for accrued benefits at beginning of year	2,130,986.62	1,793,754.11
Add Benefits accrued as a result of operations (Less Loss from operations)	(176,168.66)	381,522.51
Less Benefits Paid	(52,390.00)	(44,290.00)
<b>Benefits accrued at end of financial year</b>	<u>1,902,427.96</u>	<u>2,130,986.62</u>
<b>6 Guaranteed Benefits</b>		

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

MARTIN SUPERANNUATION FUND  
ABN: 49 427 510 782

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>7 Tax</b>		
<b>Liabilities</b>		
<b>Current</b>		
<b>Provision for Income Tax</b>		
2021	-	(5,796.03)
2022	(6,857.89)	-
	<u>(6,857.89)</u>	<u>(5,796.03)</u>

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**TRUSTEE'S DECLARATION**

The director of the trustee company has determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

In the opinion of the director of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 2 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the director of the trustee company by:

Director:

  
\_\_\_\_\_  
Harry Alan Martin

Dated this

24th day of April 2023

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**MEMBER'S INFORMATION STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>
	<b>\$</b>
<hr/>	
<b>Member - H.A. MARTIN (ACCUM. ACC)</b>	
Balance at Beginning of Year	384,974.82
Allocated Losses	(31,428.28)
Income Tax Expense on Earnings	(2,531.75)
<b>Withdrawal benefit at end of year</b>	<u>351,014.79</u>
 Withdrawal benefit at 30 June 2022 which is unrestricted non-preserved	 351,014.79

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Withdrawing Funds**

Tax Free	208,934.43
Taxable - Taxed in fund	142,080.36

**Contact Details**

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Nino Bianchi on (02) 9060 2295 or write to Courtney & Co., P.O. Box 3889, Sydney New South Wales 2001.

**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**MEMBER'S INFORMATION STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>
	<b>\$</b>
<hr/>	
<b>Member - H.A. MARTIN (ABP 01-07-18)</b>	
Balance at Beginning of Year	818,177.58
Allocated Losses	(66,638.96)
Benefits Paid During Year	(24,550.00)
<b>Withdrawal benefit at end of year</b>	<u>726,988.62</u>
 Withdrawal benefit at 30 June 2022 which is unrestricted non-preserved	 726,988.62

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Withdrawing Funds**

Tax Free	77,898.79
Taxable - Taxed in fund	649,089.83

**Contact Details**

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**MARTIN SUPERANNUATION FUND**  
**ABN: 49 427 510 782**

**MEMBER'S INFORMATION STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>
	<b>\$</b>
<hr/>	
<b>Member - EST. LATE N.A. MARTIN (REVERSIONARY ABP 01-07-18)</b>	
Balance at Beginning of Year	927,834.22
Allocated Losses	(75,569.67)
Benefits Paid During Year	(27,840.00)
<b>Withdrawal benefit at end of year</b>	<u>824,424.55</u>
Withdrawal benefit at 30 June 2022 which is unrestricted non-preserved	824,424.55

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Withdrawing Funds**

Tax Free	142,854.50
Taxable - Taxed in fund	681,570.05

**Contact Details**

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