
Financial statements and reports for the year ended
30 June 2022

P & R Daniell Super Fund

P & R Daniell Super Fund

Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Investment Summary

Members Statement

Members Summary

Notes to the Financial Statements

Trustees Declaration

Lump Sum Payment Minute

Trustee Minute / Resolution

P & R Daniell Super Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	720,000.00	624,503.00
Shares in Listed Companies (Australian)	3	53,524.15	47,661.55
Stapled Securities	4	2,760.50	6,087.50
Units in Listed Unit Trusts (Australian)	5	1,830.40	2,047.50
Total Investments		<u>778,115.05</u>	<u>680,299.55</u>
Other Assets			
Receivables		0.00	80.37
DIY Super Saver ***6405		1,579.75	753.74
Investment Cash Account ***749		1,337.34	1,403.09
CDIA		153.87	422.39
Commsec 2797345		0.00	2,000.00
Distributions Receivable		62.62	0.00
Total Other Assets		<u>3,133.58</u>	<u>4,659.59</u>
Total Assets		<u>781,248.63</u>	<u>684,959.14</u>
Less:			
Liabilities			
Income Tax Payable		1,083.68	357.10
Limited Recourse Borrowing Arrangements		142,994.90	145,694.31
Total Liabilities		<u>144,078.58</u>	<u>146,051.41</u>
Net assets available to pay benefits		<u>637,170.05</u>	<u>538,907.73</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Daniell, Peter - Accumulation		426,015.91	370,234.96
Daniell, Robyn - Accumulation		211,154.14	168,672.77
Total Liability for accrued benefits allocated to members' accounts		<u>637,170.05</u>	<u>538,907.73</u>

Refer to compilation report

P & R Daniell Super Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2		
13/161 Tamar St, Ballina		720,000.00	624,503.00
Shares in Listed Companies (Australian)	3		
Accent Group Limited		1,860.00	2,790.00
Alumina Limited		439.50	493.50
Amcor Plc		0.00	2,269.50
Bank Of Queensland Limited.		1,000.50	1,366.50
Bapcor Limited		1,216.00	0.00
Blackmores Limited		1,408.00	1,469.40
Brainchip Holdings Ltd		6,400.00	0.00
Bubs Australia Limited		1,210.00	870.00
Cobalt Blue Holdings Limited		837.00	0.00
Core Lithium Ltd		3,820.00	0.00
Elixinol Wellness Limited		34.00	178.50
Fortescue Metals Group Ltd		3,506.00	0.00
G8 Education Limited		738.50	703.50
Galan Lithium Limited		1,635.00	0.00
Hygrovest Limited		96.00	0.00
Insurance Australia Group Limited		1,704.76	2,017.56
IPH Limited		4,080.00	3,900.00
Kogan.com Ltd		556.00	0.00
Latin Resources Limited		1,197.00	0.00
Link Administration Holdings Limited		1,895.00	2,520.00
Liontown Resources Limited		1,266.00	0.00
MMJ Group Holdings Limited		0.00	115.50
Monash Ivf Group Limited		846.00	765.00
Origin Energy Limited		0.00	3,833.50
Praemium Limited		3,487.50	8,175.00
Pureprofile Ltd		880.00	0.00
Retail Food Group Limited		11.70	21.00
South32 Limited		5,910.00	4,395.00
Southern Cross Media Group Limited		149.25	313.50
Telstra Corporation Limited.		0.00	3,760.00
WAM Capital Limited		1,720.00	67.20
Wam Research Limited		1,674.44	3,153.89
Washington H Soul Pattinson & Company Limited		2,354.00	3,373.00
Woodside Energy Group Ltd		1,592.00	0.00
Woodside Petroleum Ltd		0.00	1,110.50

Refer to compilation report

P & R Daniell Super Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Investments			
Stapled Securities	4		
National Storage Reit		1,605.00	1,485.00
NEW Energy Solar Limited		402.50	432.50
Rural Funds Group		753.00	795.00
Spark Infrastructure Group		0.00	3,375.00
Units in Listed Unit Trusts (Australian)	5		
Aventus Group		0.00	2,047.50
Homeco Daily Needs Reit		1,830.40	0.00
Total Investments		<u>778,115.05</u>	<u>680,299.55</u>
Other Assets			
Bank Accounts	6		
CDIA		153.87	422.39
Commsec 2797345		0.00	2,000.00
DIY Super Saver ***6405		1,579.75	753.74
Investment Cash Account ***749		1,337.34	1,403.09
Distributions Receivable			
Homeco Daily Needs Reit		16.32	0.00
National Storage Reit		40.50	0.00
Rural Funds Group		5.80	0.00
Receivables		0.00	80.37
Total Other Assets		<u>3,133.58</u>	<u>4,659.59</u>
Total Assets		<u>781,248.63</u>	<u>684,959.14</u>
Less:			
Liabilities			
Income Tax Payable		1,083.68	357.10
Limited Recourse Borrowing Arrangements			
AMP Loan - Tamar St Property		142,994.90	145,694.31
Total Liabilities		<u>144,078.58</u>	<u>146,051.41</u>
Net assets available to pay benefits		<u>637,170.05</u>	<u>538,907.73</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	7, 8		
Daniell, Peter - Accumulation		426,015.91	370,234.96
Daniell, Robyn - Accumulation		211,154.14	168,672.77
Total Liability for accrued benefits allocated to members' accounts		<u>637,170.05</u>	<u>538,907.73</u>

Refer to compilation report

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$

Refer to compilation report

P & R Daniell Super Fund
Operating Statement
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	11	344.76	473.08
Dividends Received	10	1,636.77	1,209.89
Interest Received		0.58	0.32
Property Income	12	22,100.00	20,690.00
Investment Gains			
Changes in Market Values	13	83,973.81	284,738.35
Contribution Income			
Employer Contributions		1,610.30	0.00
Personal Non Concessional		12,564.87	0.00
Transfers In		294.25	0.00
Total Income		<u>122,525.34</u>	<u>307,111.64</u>
Expenses			
Accounting & Audit Fees		2,980.00	1,420.00
Amortisation		0.00	470.82
ATO Supervisory Levy		259.00	259.00
Filing Fees		0.00	410.00
ASIC Fees		332.00	0.00
Bank Charges		120.00	125.00
Depreciation		405.11	497.00
General Expenses		149.00	0.00
Property Expenses - Council Rates		2,379.75	2,343.22
Property Expenses - Insurance Premium		286.48	238.64
Property Expenses - Interest on Loans		8,360.03	8,488.69
Property Expenses - Repairs Maintenance		1,573.87	94.60
Property Expenses - Strata Levy Fees		3,900.20	2,598.00
Property Expenses - Sundry Expenses		550.00	0.00
		<u>21,295.44</u>	<u>16,944.97</u>
Total Expenses		<u>21,295.44</u>	<u>16,944.97</u>
Benefits accrued as a result of operations before income tax			
		<u>101,229.90</u>	<u>290,166.67</u>
Income Tax Expense	14	467.58	0.00
Benefits accrued as a result of operations		<u>100,762.32</u>	<u>290,166.67</u>

Refer to compilation report

P & R Daniell Super Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Trust Distributions		
Aventus Group	61.75	0.00
Distributions Received	0.00	473.08
Homeco Daily Needs Reit	33.06	0.00
National Storage Reit	75.00	0.00
NEW Energy Solar Limited	5.00	0.00
Rural Funds Group	23.20	0.00
Spark Infrastructure Group	146.75	0.00
	344.76	473.08
Dividends Received		
Accent Group Limited	70.00	0.00
Alumina Limited	25.64	0.00
Amcor Plc	73.20	0.00
Bank Of Queensland Limited.	66.00	0.00
Bapcor Limited	20.00	0.00
Blackmores Limited	21.00	0.00
Dividends Received	0.00	1,209.89
Fortescue Metals Group Ltd	172.00	0.00
G8 Education Limited	21.00	0.00
Insurance Australia Group Limited	74.29	0.00
IPH Limited	150.00	0.00
Link Administration Holdings Limited	42.50	0.00
Monash Ivf Group Limited	38.70	0.00
Origin Energy Limited	34.75	0.00
South32 Limited	291.19	0.00
Southern Cross Media Group Limited	14.25	0.00
Telstra Corporation Limited.	80.00	0.00
WAM Capital Limited	155.00	0.00
Wam Research Limited	128.65	0.00
Washington H Soul Pattinson & Company Limited	65.00	0.00
Woodside Petroleum Ltd	93.60	0.00
	1,636.77	1,209.89
Interest Received		
DIY Super Saver ***6405	0.46	0.00
Interest Received	0.00	0.32
Investment Cash Account ***749	0.12	0.00
	0.58	0.32
Property Income		
13/161 Tamar St, Ballina	22,100.00	20,690.00
	22,100.00	20,690.00
Contribution Income		
Employer Contributions - Concessional		
Robyn Daniell	1,610.30	0.00
	1,610.30	0.00
Personal Contributions - Non Concessional		
Robyn Daniell	12,564.87	0.00
	12,564.87	0.00
Transfers In		

Refer to compilation report

P & R Daniell Super Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Daniell, Robyn - Accumulation (Accumulation)	294.25	0.00
	<u>294.25</u>	<u>0.00</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Amcors Plc	134.70	0.00
Origin Energy Limited	(33.40)	0.00
Telstra Corporation Limited.	(1,025.75)	0.00
	<u>(924.45)</u>	<u>0.00</u>
Stapled Securities		
Spark Infrastructure Group	694.45	0.00
	<u>694.45</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Aventus Group	3,400.45	0.00
	<u>3,400.45</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
13/161 Tamar St, Ballina	95,902.11	0.00
	<u>95,902.11</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Accent Group Limited	(2,041.90)	0.00
Alumina Limited	(54.00)	0.00
Amcors Plc	(57.60)	0.00
Bank Of Queensland Limited.	(366.00)	0.00
Bapcor Limited	(317.90)	0.00
Blackmores Limited	(61.40)	0.00
Brainchip Holdings Ltd	(3,175.70)	0.00
Bubs Australia Limited	340.00	0.00
Cobalt Blue Holdings Limited	(433.65)	0.00
Core Lithium Ltd	238.10	0.00
Elixinol Wellness Limited	(144.50)	0.00
Fortescue Metals Group Ltd	(87.90)	0.00
G8 Education Limited	35.00	0.00
Galan Lithium Limited	53.10	0.00
Hygrovest Limited	(559.00)	0.00
Insurance Australia Group Limited	(312.80)	0.00
IPH Limited	180.00	0.00
Kogan.com Ltd	(1,649.90)	0.00
Latin Resources Limited	63.10	0.00
Link Administration Holdings Limited	(625.00)	0.00
Liontown Resources Limited	(729.90)	0.00
MMJ Group Holdings Limited	539.50	0.00
Monash Ivf Group Limited	81.00	0.00
Origin Energy Limited	1,146.25	0.00
Praemium Limited	(4,687.50)	0.00
Pureprofile Ltd	(341.90)	0.00
Retail Food Group Limited	(9.30)	0.00
South32 Limited	1,515.00	0.00
Southern Cross Media Group Limited	(164.25)	0.00
Telstra Corporation Limited.	1,383.85	0.00
WAM Capital Limited	465.90	0.00

Refer to compilation report

P & R Daniell Super Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Wam Research Limited	(1,479.45)	0.00
Washington H Soul Pattinson & Company Limited	(1,019.00)	0.00
Woodside Energy Group Ltd	106.30	0.00
Woodside Petroleum Ltd	375.20	0.00
	<u>(11,796.25)</u>	<u>0.00</u>
Stapled Securities		
National Storage Reit	120.00	0.00
NEW Energy Solar Limited	(30.00)	0.00
Rural Funds Group	(42.00)	0.00
Spark Infrastructure Group	81.80	0.00
	<u>129.80</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Aventus Group	(586.60)	0.00
Homeco Daily Needs Reit	(2,845.70)	0.00
	<u>(3,432.30)</u>	<u>0.00</u>
Other Revaluations	0.00	284,738.35
	<u>0.00</u>	<u>284,738.35</u>
Changes in Market Values	<u>83,973.81</u>	<u>284,738.35</u>
Total Income	<u>122,525.34</u>	<u>307,111.64</u>
Expenses		
Accounting & Audit Fees	2,980.00	1,420.00
Amortisation	0.00	470.82
ASIC Fees	332.00	0.00
ATO Supervisory Levy	259.00	259.00
Bank Charges	120.00	125.00
Filing Fees	0.00	410.00
General Expenses	149.00	0.00
	<u>3,840.00</u>	<u>2,684.82</u>
Depreciation		
13/161 Tamar St, Ballina	405.11	497.00
	<u>405.11</u>	<u>497.00</u>
Property Expenses - Council Rates		
13/161 Tamar St, Ballina	2,379.75	2,343.22
	<u>2,379.75</u>	<u>2,343.22</u>
Property Expenses - Insurance Premium		
13/161 Tamar St, Ballina	286.48	238.64
	<u>286.48</u>	<u>238.64</u>
Property Expenses - Interest on Loans		
13/161 Tamar St, Ballina	8,360.03	8,488.69
	<u>8,360.03</u>	<u>8,488.69</u>
Property Expenses - Repairs Maintenance		
13/161 Tamar St, Ballina	1,573.87	94.60
	<u>1,573.87</u>	<u>94.60</u>
Property Expenses - Strata Levy Fees		

Refer to compilation report

P & R Daniell Super Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
13/161 Tamar St, Ballina	3,900.20	2,598.00
	<u>3,900.20</u>	<u>2,598.00</u>
Property Expenses - Sundry Expenses		
13/161 Tamar St, Ballina	550.00	0.00
	<u>550.00</u>	<u>0.00</u>
Total Expenses	<u>21,295.44</u>	<u>16,944.97</u>
Benefits accrued as a result of operations before income tax	<u>101,229.90</u>	<u>290,166.67</u>
Income Tax Expense		
Income Tax Expense	208.58	0.00
Prior Years Under/Over Provision for Income Tax	259.00	0.00
Total Income Tax	<u>467.58</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>100,762.32</u>	<u>290,166.67</u>

Refer to compilation report

P & R Daniell Super Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
CDIA		153.870000	153.87	153.87	153.87			0.02 %	
DIY Super Saver ***6405		1,579.750000	1,579.75	1,579.75	1,579.75			0.20 %	
Investment Cash Account ***749		1,337.340000	1,337.34	1,337.34	1,337.34			0.17 %	
			3,070.96		3,070.96			0.39 %	
Real Estate Properties (Australian - Residential)									
IP1- P&RDANIE3 448	13/161 Tamar St, Ballina 1.00	720,000.000000	720,000.00	353,179.06	353,179.06	366,820.94	103.86 %	92.17 %	
			720,000.00		353,179.06	366,820.94	103.86 %	92.17 %	
Shares in Listed Companies (Australian)									
AX1.AX	Accent Group Limited	1,500.00	1.240000	1,860.00	1.75	2,631.85	(771.85)	(29.33) %	0.24 %
AWC.AX	Alumina Limited	300.00	1.465000	439.50	2.90	869.95	(430.45)	(49.48) %	0.06 %
BOQ.AX	Bank Of Queensland Limited.	150.00	6.670000	1,000.50	9.77	1,464.90	(464.40)	(31.70) %	0.13 %
BAP.AX	Bapcor Limited	200.00	6.080000	1,216.00	7.67	1,533.90	(317.90)	(20.72) %	0.16 %
BKL.AX	Blackmores Limited	20.00	70.400000	1,408.00	114.09	2,281.75	(873.75)	(38.29) %	0.18 %
BRN.AX	Brainchip Holdings Ltd	8,000.00	0.800000	6,400.00	1.20	9,575.70	(3,175.70)	(33.16) %	0.82 %
BUB.AX	Bubs Australia Limited	2,000.00	0.605000	1,210.00	0.94	1,888.85	(678.85)	(35.94) %	0.15 %
COB.AX	Cobalt Blue Holdings Limited	1,350.00	0.620000	837.00	0.94	1,270.65	(433.65)	(34.13) %	0.11 %
CXO.AX	Core Lithium Ltd	4,000.00	0.955000	3,820.00	0.90	3,581.90	238.10	6.65 %	0.49 %
EXL.AX	Elixinol Wellness Limited	1,700.00	0.020000	34.00	0.32	547.45	(513.45)	(93.79) %	0.00 %
FMG.AX	Fortescue Metals Group Ltd	200.00	17.530000	3,506.00	17.97	3,593.90	(87.90)	(2.45) %	0.45 %
GEM.AX	G8 Education Limited	700.00	1.055000	738.50	3.52	2,463.90	(1,725.40)	(70.03) %	0.09 %
GLN.AX	Galan Lithium Limited	1,500.00	1.090000	1,635.00	1.05	1,581.90	53.10	3.36 %	0.21 %
HGV.AX	Hygrovest Limited	1,500.00	0.064000	96.00	0.44	655.00	(559.00)	(85.34) %	0.01 %
IAG.AX	Insurance Australia Group Limited	391.00	4.360000	1,704.76	5.61	2,193.90	(489.14)	(22.30) %	0.22 %
IPH.AX	IPH Limited	500.00	8.160000	4,080.00	5.88	2,939.90	1,140.10	38.78 %	0.52 %

P & R Daniell Super Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
KGN.AX	Kogan.com Ltd	200.00	2.780000	556.00	11.03	2,205.90	(1,649.90)	(74.79) %	0.07 %
LRS.AX	Latin Resources Limited	19,000.00	0.063000	1,197.00	0.06	1,133.90	63.10	5.56 %	0.15 %
LNK.AX	Link Administration Holdings Limited	500.00	3.790000	1,895.00	5.58	2,791.90	(896.90)	(32.13) %	0.24 %
LTR.AX	Liontown Resources Limited	1,200.00	1.055000	1,266.00	1.66	1,995.90	(729.90)	(36.57) %	0.16 %
MVF.AX	Monash Ivf Group Limited	900.00	0.940000	846.00	1.41	1,273.00	(427.00)	(33.54) %	0.11 %
PPS.AX	Praemium Limited	7,500.00	0.465000	3,487.50	0.50	3,759.85	(272.35)	(7.24) %	0.45 %
PPL.AX	Pureprofile Ltd	20,000.00	0.044000	880.00	0.06	1,221.90	(341.90)	(27.98) %	0.11 %
RFG.AX	Retail Food Group Limited	300.00	0.039000	11.70	6.97	2,091.90	(2,080.20)	(99.44) %	0.00 %
S32.AX	South32 Limited	1,500.00	3.940000	5,910.00	2.61	3,916.80	1,993.20	50.89 %	0.76 %
SXL.AX	Southern Cross Media Group Limited	150.00	0.995000	149.25	15.72	2,357.40	(2,208.15)	(93.67) %	0.02 %
WAM.AX	WAM Capital Limited	1,000.00	1.720000	1,720.00	2.19	2,188.85	(468.85)	(21.42) %	0.22 %
WAX.AX	Wam Research Limited	1,293.00	1.295000	1,674.44	1.54	1,988.26	(313.82)	(15.78) %	0.21 %
SOL.AX	Washington H Soul Pattinson & Company Limited	100.00	23.540000	2,354.00	16.11	1,610.95	743.05	46.12 %	0.30 %
WDS.AX	Woodside Energy Group Ltd	50.00	31.840000	1,592.00	29.71	1,485.70	106.30	7.15 %	0.20 %
			53,524.15			69,097.61	(15,573.46)	(22.54) %	6.85 %
Stapled Securities									
NSR.AX	National Storage Reit	750.00	2.140000	1,605.00	1.53	1,144.95	460.05	40.18 %	0.21 %
NEW.AX	NEW Energy Solar Limited	500.00	0.805000	402.50	1.46	731.95	(329.45)	(45.01) %	0.05 %
RFF.AX	Rural Funds Group	300.00	2.510000	753.00	2.36	709.00	44.00	6.21 %	0.10 %
			2,760.50			2,585.90	174.60	6.75 %	0.35 %
Units in Listed Unit Trusts (Australian)									
HDN.AX	Homeco Daily Needs Reit	1,430.00	1.280000	1,830.40	3.27	4,676.10	(2,845.70)	(60.86) %	0.23 %
			1,830.40			4,676.10	(2,845.70)	(60.86) %	0.23 %
			781,186.01			432,609.63	348,576.38	80.58 %	100.00 %

P & R Daniell Super Fund

Members Statement

Peter Douglas Daniell
 33 Highfield Terrace
 Cumbalum, New South Wales, 2478, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	426,015.91
Date Joined Fund:	02/10/2015	Total Death Benefit:	426,015.91
Service Period Start Date:	02/10/2015		
Date Left Fund:			
Member Code:	DANPET00003A		
Account Start Date:	02/10/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	426,015.91
<u>Preservation Components</u>	
Preserved	367,734.96
Unrestricted Non Preserved	58,280.95
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	426,015.91

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	370,234.96
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	59,026.65
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	745.70
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	2,500.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	426,015.91

P & R Daniell Super Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Peter Daniell

Peter Douglas Daniell
Director

R Daniell

Robyn Margaret Daniell
Director

P & R Daniell Super Fund

Members Statement

Robyn Margaret Daniell
 33 Highfield Terrace
 Cumbalum, New South Wales, 2478, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	211,154.14
Date Joined Fund:	02/10/2015	Total Death Benefit:	211,154.14
Service Period Start Date:	02/10/2015		
Date Left Fund:			
Member Code:	DANROB00004A		
Account Start Date:	02/10/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	211,154.14
<u>Preservation Components</u>	
Preserved	168,967.02
Unrestricted Non Preserved	42,187.12
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	12,859.12
Taxable	198,295.02

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	168,672.77
<u>Increases to Member account during the period</u>	
Employer Contributions	1,610.30
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	12,564.87
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	294.25
Net Earnings	28,615.00
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	241.55
Income Tax	361.50
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	211,154.14

P & R Daniell Super Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Peter Daniell

Peter Douglas Daniell
Director

R Daniell

Robyn Margaret Daniell
Director

P & R Daniell Super Fund
Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Peter Douglas Daniell (Age: 69)											
DANPET00003A - Accumulation											
370,234.96			59,026.65				745.70	2,500.00			426,015.91
370,234.96			59,026.65				745.70	2,500.00			426,015.91
Robyn Margaret Daniell (Age: 67)											
DANROB00004A - Accumulation											
168,672.77	14,175.17	294.25	28,615.00			241.55	361.50				211,154.14
168,672.77	14,175.17	294.25	28,615.00			241.55	361.50				211,154.14
538,907.73	14,175.17	294.25	87,641.65			241.55	1,107.20	2,500.00			637,170.05

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Notes to the Financial Statements

For the year ended 30 June 2022

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Real Estate Properties (Australian - Residential)

	2022 \$	2021 \$
13/161 Tamar St, Ballina	720,000.00	624,503.00
	720,000.00	624,503.00

Note 3: Shares in Listed Companies (Australian)

2022 \$	2021 \$
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Notes to the Financial Statements

For the year ended 30 June 2022

Ancor Plc	0.00	2,269.50
Alumina Limited	439.50	493.50
Accent Group Limited	1,860.00	2,790.00
Bapcor Limited	1,216.00	0.00
Blackmores Limited	1,408.00	1,469.40
Bank Of Queensland Limited.	1,000.50	1,366.50
Brainchip Holdings Ltd	6,400.00	0.00
Bubs Australia Limited	1,210.00	870.00
Cobalt Blue Holdings Limited	837.00	0.00
Core Lithium Ltd	3,820.00	0.00
Elixinol Wellness Limited	34.00	178.50
Fortescue Metals Group Ltd	3,506.00	0.00
G8 Education Limited	738.50	703.50
Galan Lithium Limited	1,635.00	0.00
Hygrovest Limited	96.00	0.00
Insurance Australia Group Limited	1,704.76	2,017.56
IPH Limited	4,080.00	3,900.00
Kogan.com Ltd	556.00	0.00
Link Administration Holdings Limited	1,895.00	2,520.00
Latin Resources Limited	1,197.00	0.00
Liontown Resources Limited	1,266.00	0.00
MMJ Group Holdings Limited	0.00	115.50
Monash Ivf Group Limited	846.00	765.00
Origin Energy Limited	0.00	3,833.50
Pureprofile Ltd	880.00	0.00
Praemium Limited	3,487.50	8,175.00
Retail Food Group Limited	11.70	21.00
South32 Limited	5,910.00	4,395.00
Washington H Soul Pattinson & Company Limited	2,354.00	3,373.00
Southern Cross Media Group Limited	149.25	313.50
Telstra Corporation Limited.	0.00	3,760.00
WAM Capital Limited	1,720.00	67.20
Wam Research Limited	1,674.44	3,153.89

Notes to the Financial Statements

For the year ended 30 June 2022

Woodside Energy Group Ltd	1,592.00	0.00
Woodside Petroleum Ltd	0.00	1,110.50
	53,524.15	47,661.55

Note 4: Stapled Securities

	2022	2021
	\$	\$
NEW Energy Solar Limited	402.50	432.50
National Storage Reit	1,605.00	1,485.00
Rural Funds Group	753.00	795.00
Spark Infrastructure Group	0.00	3,375.00
	2,760.50	6,087.50

Note 5: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
Aventus Group	0.00	2,047.50
Homeco Daily Needs Reit	1,830.40	0.00
	1,830.40	2,047.50

Note 6: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
CDIA	153.87	422.39
Commsec 2797345	0.00	2,000.00
DIY Super Saver ***6405	1,579.75	753.74
Investment Cash Account ***749	1,337.34	1,403.09
	3,070.96	4,579.22

Note 7: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	538,907.73	0.00
Benefits accrued as a result of operations	101,021.32	290,166.67

Notes to the Financial Statements

For the year ended 30 June 2022

Current year member movements	(2,759.00)	248,741.06
Liability for accrued benefits at end of year	637,170.05	538,907.73

Note 8: Vested Benefits

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

	2022 \$	2021 \$
Vested Benefits	637,170.05	538,907.73

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2022 \$	2021 \$
Accent Group Limited	70.00	0.00
Alumina Limited	25.64	0.00
Amcor Plc	73.20	0.00
Bank Of Queensland Limited.	66.00	0.00
Bapcor Limited	20.00	0.00
Blackmores Limited	21.00	0.00
Dividends Received	0.00	1,209.89
Fortescue Metals Group Ltd	172.00	0.00
G8 Education Limited	21.00	0.00
IPH Limited	150.00	0.00
Insurance Australia Group Limited	74.29	0.00
Link Administration Holdings Limited	42.50	0.00
Monash Ivf Group Limited	38.70	0.00
Origin Energy Limited	34.75	0.00
South32 Limited	291.19	0.00
Southern Cross Media Group Limited	14.25	0.00
Telstra Corporation Limited.	80.00	0.00
WAM Capital Limited	155.00	0.00
Wam Research Limited	128.65	0.00
Washington H Soul Pattinson & Company Limited	65.00	0.00
Woodside Petroleum Ltd	93.60	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

	1,636.77	1,209.89
Note 11: Trust Distributions		
	2022	2021
	\$	\$
Aventus Group	61.75	0.00
National Storage Reit	75.00	0.00
NEW Energy Solar Limited	5.00	0.00
Homeco Daily Needs Reit	33.06	0.00
Spark Infrastructure Group	146.75	0.00
Rural Funds Group	23.20	0.00
Distributions Received	0.00	473.08
	<u>344.76</u>	<u>473.08</u>
Note 12: Rental Income		
	2022	2021
	\$	\$
13/161 Tamar St, Ballina	22,100.00	20,690.00
	<u>22,100.00</u>	<u>20,690.00</u>
Note 13: Changes in Market Values		
Unrealised Movements in Market Value		
	2022	2021
	\$	\$
Other Revaluations		
Other Revaluations	0.00	284,738.35
	<u>0.00</u>	<u>284,738.35</u>
Real Estate Properties (Australian - Residential)		
13/161 Tamar St, Ballina	95,902.11	0.00
	<u>95,902.11</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Accent Group Limited	(2,041.90)	0.00
Alumina Limited	(54.00)	0.00
Amcor Plc	(57.60)	0.00
Bank Of Queensland Limited.	(366.00)	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

Bapcor Limited	(317.90)	0.00
Blackmores Limited	(61.40)	0.00
Brainchip Holdings Ltd	(3,175.70)	0.00
Bubs Australia Limited	340.00	0.00
Cobalt Blue Holdings Limited	(433.65)	0.00
Core Lithium Ltd	238.10	0.00
Elixinol Wellness Limited	(144.50)	0.00
Fortescue Metals Group Ltd	(87.90)	0.00
G8 Education Limited	35.00	0.00
Galan Lithium Limited	53.10	0.00
Hygrovest Limited	(559.00)	0.00
IPH Limited	180.00	0.00
Insurance Australia Group Limited	(312.80)	0.00
Kogan.com Ltd	(1,649.90)	0.00
Latin Resources Limited	63.10	0.00
Link Administration Holdings Limited	(625.00)	0.00
Liontown Resources Limited	(729.90)	0.00
MMJ Group Holdings Limited	539.50	0.00
Monash Ivf Group Limited	81.00	0.00
Origin Energy Limited	1,146.25	0.00
Praemium Limited	(4,687.50)	0.00
Pureprofile Ltd	(341.90)	0.00
Retail Food Group Limited	(9.30)	0.00
South32 Limited	1,515.00	0.00
Southern Cross Media Group Limited	(164.25)	0.00
Telstra Corporation Limited.	1,383.85	0.00
WAM Capital Limited	465.90	0.00
Wam Research Limited	(1,479.45)	0.00
Washington H Soul Pattinson & Company Limited	(1,019.00)	0.00
Woodside Energy Group Ltd	106.30	0.00
Woodside Petroleum Ltd	375.20	0.00
	<hr/>	<hr/>
	(11,796.25)	0.00
	<hr/>	<hr/>

Stapled Securities*Refer to compilation report*

P & R Daniell Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

NEW Energy Solar Limited	(30.00)	0.00
National Storage Reit	120.00	0.00
Rural Funds Group	(42.00)	0.00
Spark Infrastructure Group	81.80	0.00
	<hr/>	<hr/>
	129.80	0.00
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Aventus Group	(586.60)	0.00
Homeco Daily Needs Reit	(2,845.70)	0.00
	<hr/>	<hr/>
	(3,432.30)	0.00
	<hr/>	<hr/>
Total Unrealised Movement	80,803.36	284,738.35
	<hr/>	<hr/>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Ancor Plc	134.70	0.00
Origin Energy Limited	(33.40)	0.00
Telstra Corporation Limited.	(1,025.75)	0.00
	<hr/>	<hr/>
	(924.45)	0.00
	<hr/>	<hr/>
Stapled Securities		
Spark Infrastructure Group	694.45	0.00
	<hr/>	<hr/>
	694.45	0.00
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Aventus Group	3,400.45	0.00
	<hr/>	<hr/>
	3,400.45	0.00
	<hr/>	<hr/>
Total Realised Movement	3,170.45	0.00
	<hr/>	<hr/>
Changes in Market Values	83,973.81	284,738.35
	<hr/>	<hr/>
Note 14: Income Tax Expense		
	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	208.58	0.00
Prior Year Over/Under Provision for Income Tax	259.00	0.00

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2022

Income Tax Expense	467.58	0.00
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The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	15,184.49	0.00
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Less:

Tax effect of:

Non Taxable Contributions	1,884.73	0.00
Non Taxable Transfer In	44.14	0.00
Increase in MV of Investments	12,120.50	0.00
Realised Accounting Capital Gains	475.57	0.00
Accounting Trust Distributions	51.71	0.00

Add:

Tax effect of:

Franking Credits	102.92	0.00
Foreign Credits	0.01	0.00
Net Capital Gains	318.90	0.00
TFN Credits	4.35	0.00
Taxable Trust Distributions	56.11	0.00
Distributed Foreign Income	0.19	0.00
Rounding	(0.57)	0.00

Income Tax on Taxable Income or Loss	1,089.75	0.00
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Less credits:

Franking Credits	686.10	0.00
Foreign Credits	0.07	0.00
TFN Credits	195.00	0.00

Current Tax or Refund	208.58	0.00
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P & R Daniell Super Fund
Trustees Declaration

Daniell Management Pty Ltd ACN: 608554516

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

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

Peter Daniell

.....
Peter Daniell
Daniell Management Pty Ltd
Director

R Daniell

.....
Robyn Daniell
Daniell Management Pty Ltd
Director

28 June 2023

Minutes of a Meeting of the Director(s)

held on 28 June 2023 at 33 Highfield Terrace, Cumbalum, New South Wales 2478

PRESENT: Peter Daniell and Robyn Daniell

LUMP SUM PAYMENT: Member Peter Daniell wishes to make the following lump sum payment(s)

Lump Sum Date	Account Name	Amount
29/04/2022	Accumulation	2,500.00

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The Trustee(s) will notify the member, in writing, of their lump sum amount.
- The Trustee(s) will comply with the ATO obligations.

CLOSURE: Signed by the chairperson pursuant to the Fund Deed.

Peter Daniell

.....
Peter Daniell
Chairperson

Minutes of a meeting of the Director(s)

held on 28 June 2023 at 33 Highfield Terrace, Cumbalum, New South Wales 2478

PRESENT:	Peter Daniell and Robyn Daniell
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>Box 3376 Rundle Mall, Adelaide, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Andrew Ferguson</p>

Minutes of a meeting of the Director(s)

held on 28 June 2023 at 33 Highfield Terrace, Cumbalum, New South Wales 2478

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

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

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

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

Peter Daniell

.....
Peter Daniell

Chairperson