
Financial statements and reports for the year ended
30 June 2022

The RESE Family Superannuation Fund

Prepared for: Eugene Resnikoff and Helen Resnikoff

The RESE Family Superannuation Fund

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The RESE Family Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2	340,160	392,411
Real Estate Properties (Australian - Non Residential)	3	1,960,000	1,677,000
Shares in Listed Companies (Australian)	4	154,554	157,159
Units in Listed Unit Trusts (Australian)	5	19,003	33,502
Total Investments		<u>2,473,717</u>	<u>2,260,072</u>
Other Assets			
Sundry Debtors		7,731	9,173
Distributions Receivable		9,985	17,125
CBA Cheque Account - 10365553		368,469	307,155
CBA Business Online Saver - 10473255		305	5
CBA Term Deposit - 50068115		398,926	395,877
BT Cash Account		18,195	11,829
Income Tax Refundable		5,399	1,879
Total Other Assets		<u>809,010</u>	<u>743,043</u>
Total Assets		<u>3,282,727</u>	<u>3,003,115</u>
Less:			
Liabilities			
GST Payable		7,812	981
PAYG Payable		1,050	1,286
GST Adjustment		125	(608)
Bonds Held		18,920	0
Total Liabilities		<u>27,907</u>	<u>1,659</u>
Net assets available to pay benefits		<u>3,254,820</u>	<u>3,001,456</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Resnikoff, Eugene - Pension (Pension (01/09/2013))		1,294,027	1,191,156
Resnikoff, Eugene - Accumulation		3,046	16,556
Resnikoff, Eugene - Pension (Pension (01/07/2020))		603,556	548,700
Resnikoff, Helen - Pension (Pension (01/09/2013))		812,928	739,454
Resnikoff, Helen - Accumulation		3,869	17,168
Resnikoff, Helen - Pension (Pension (01/07/2020))		537,394	488,422

The RESE Family Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		<u>3,254,820</u>	<u>3,001,456</u>

The RESE Family Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	11	16,634	31,290
Dividends Received	10	4,955	1,533
Interest Received		3,084	3,003
Property Income	12	176,909	106,800
Investment Gains			
Changes in Market Values	13	197,434	72,110
Contribution Income			
Employer Contributions		3,900	4,096
Personal Concessional		12,000	35,000
Total Income		<u>414,916</u>	<u>253,832</u>
Expenses			
Accountancy Fees		3,362	3,198
Administration Costs		5,439	5,453
ATO Supervisory Levy		518	0
Bank Charges		58	60
Depreciation		320	403
Insurance		345	345
Legal Fees		1,558	0
Property Expenses - Council Rates		10,936	11,092
Property Expenses - Garden and Lawn		1,612	1,640
Property Expenses - Insurance Premium		3,529	3,191
Property Expenses - Land Tax		1,960	1,960
Property Expenses - Repairs Maintenance		0	509
		<u>29,638</u>	<u>27,850</u>
Member Payments			
Pensions Paid		75,600	74,400
Benefits Paid/Transfers Out		57,400	0
Total Expenses		<u>162,637</u>	<u>102,251</u>
Benefits accrued as a result of operations before income tax			
		<u>252,280</u>	<u>151,582</u>
Income Tax Expense	14	(1,085)	4,315
Benefits accrued as a result of operations		<u>253,365</u>	<u>147,267</u>

The RESE Family Superannuation Fund

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 Trustee(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

The RESE Family Superannuation Fund

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. Goods and Services Tax (GST)

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

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

f. 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.

g. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2022 \$	2021 \$
AB Managed Volatility Eqs - MVE C	15,218	16,130

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Bennelong Australian Equities Fund	11,068	14,940
BlackRock High Con Aus EQT Fd CI D	0	16,331
PIMCO Global Bond Fd - Ws Class	8,445	9,452
Allan Gray Aust Eq Fd Class A	15,079	0
T. Rowe Price Glob Equity Fd	11,657	17,876
Fidelity Global Emerging Markets Fd	13,303	15,853
NovaPort Smaller Companies Fund	14,557	18,375
Magellan Global Fd	34,114	40,132
Magellan Infra Fund (Unhedged)	19,898	18,720
Platinum International Health Care	15,428	26,568
Clrbrdge RARE Infrast Value Fd Hgd	10,959	0
Vanguard Aust Fixed Interest Index	8,055	9,227
Vanguard Aus Prop Secs Index Fd	27,933	33,696
Vanguard Conservative Index Fund	8,387	9,494
Vanguard Growth Index Fund	126,061	145,617
	340,162	392,411

Note 3: Real Estate Properties (Australian - Non Residential)

	2022	2021
	\$	\$
64 Eastern Road Browns Plains Qld 4118	1,958,740	1,675,421
Air Condition	750	937
Hot Water System	292	366
Roller Doors	203	254
Skylights	14	23
	1,959,999	1,677,001

Note 4: Shares in Listed Companies (Australian)

	2022	2021
	\$	\$
Aristocrat Leisure Limited	10,142	12,712
BHP Group Limited	9,322	10,977
Commonwealth Bank Of Australia.	12,744	14,082
Cochlear Limited	8,743	11,073
CSL Limited	13,991	14,830

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Betashares Global Sustainability Leaders Etf	14,671	17,725
Betashares Australian Sustainability Leaders Etf	13,970	16,680
Etf's Metal Securities Australia Limited.	13,965	12,468
IGO Limited	5,248	0
Macquarie Group Limited	12,174	11,576
National Australia Bank Limited	15,119	14,473
Pilbara Minerals Limited	5,464	0
Qube Holdings Limited	9,509	11,041
Sonic Healthcare Limited	8,186	9,523
Woodside Energy Group Ltd	1,305	0
	154,553	157,160

Note 5: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
Goodman Group	8,367	9,929
Vanguard Australian Shares Index Etf	10,636	11,943
Vanguard Msci Index International Shares Etf	0	11,630
	19,003	33,502

Note 6: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
BT Cash Account	18,195	11,829
CBA Business Online Saver - 10473255	305	5
CBA Cheque Account - 10365553	368,469	307,155
CBA Term Deposit - 50068115	398,926	395,877
	785,895	714,866

Note 7: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	3,001,455	2,854,188
Benefits accrued as a result of operations	253,365	147,267

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Current year member movements	0	0
Liability for accrued benefits at end of year	3,254,820	3,001,455

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	3,254,820	3,001,455

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 \$
Amcors Plc	0	190
Aristocrat Leisure Limited	121	30
BHP Group Limited	2,299	612
CSL Limited	157	87
Cochlear Limited	130	51
Commonwealth Bank Of Australia.	529	212
Goodman Group	28	0
IGO Limited	79	0
Macquarie Group Limited	449	100
National Australia Bank Limited	701	166
Qube Holdings Limited	226	87
Sonic Healthcare Limited	236	0
	4,955	1,535

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Note 11: Trust Distributions

	2022	2021
	\$	\$
NovaPort Smaller Companies Fund	1,334	639
Platinum International Health Care	361	3,306
Vanguard Aus Prop Secs Index Fd	1,998	1,936
Fidelity Global Emerging Markets Fd	115	25
Betashares Australian Sustainability Leaders Etf	507	497
Clrbrdge RARE Infrast Value Fd Hgd	884	0
Bennelong Australian Equities Fund	532	672
T. Rowe Price Glob Equity Fd	102	2,345
Magellan Infra Fund (Unhedged)	768	802
PIMCO Global Bond Fd - Ws Class	48	235
Vanguard Aust Fixed Interest Index	135	231
Goodman Group	129	42
Magellan Global Fd	1,495	1,283
Vanguard Msci Index International Shares Etf	142	216
AB Managed Volatility Eqs - MVE C	385	548
Allan Gray Aust Eq Fd Class A	1,261	0
Vanguard Conservative Index Fund	177	888
Vanguard Growth Index Fund	5,018	14,194
Vanguard Australian Shares Index Etf	795	279
BlackRock High Con Aus EQT Fd Cl D	49	1,878
Betashares Global Sustainability Leaders Etf	398	938
Solaris Aust Equity Long Short Fund	0	80
Vanguard Int'l Prop Secs Index Fund	0	258
	16,633	31,292

Note 12: Rental Income

	2022	2021
	\$	\$
64 Eastern Road Browns Plains Qld 4118	176,909	106,800
	176,909	106,800

Note 13: Changes in Market Values

Unrealised Movements in Market Value

2022	2021
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The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Managed Investments (Australian)		
AB Managed Volatility Eqs - MVE C	(912)	1,431
Allan Gray Aust Eq Fd Class A	(2,203)	0
Bennelong Australian Equities Fund	(3,872)	661
BlackRock High Con Aus EQT Fd CI D	(676)	676
Clrbrdge RARE Infrast Value Fd Hgd	(692)	0
Fidelity Global Emerging Markets Fd	(2,550)	807
Magellan Global Fd	(6,019)	1,828
Magellan Infra Fund (Unhedged)	1,178	(275)
NovaPort Smaller Companies Fund	(3,818)	3,510
PIMCO Global Bond Fd - Ws Class	(1,006)	(192)
Platinum International Fund	0	115
Platinum International Health Care	(11,141)	6,568
Solaris Aust Equity Long Short Fund	0	(310)
T. Rowe Price Glob Equity Fd	(6,219)	1,380
Vanguard Aus Prop Secs Index Fd	(5,764)	6,749
Vanguard Aust Fixed Interest Index	(1,172)	(372)
Vanguard Conservative Index Fund	(1,108)	(186)
Vanguard Growth Index Fund	(19,556)	10,322
Vanguard Int'l Prop Secs Index Fund	0	186
	(65,529)	32,900
Real Estate Properties (Australian - Non Residential)		
64 Eastern Road Browns Plains Qld 4118	283,320	403
	283,320	403
Shares in Listed Companies (Australian)		
Aristocrat Leisure Limited	(2,569)	3,716
BHP Group Limited	(1,654)	2,495
Betashares Australian Sustainability Leaders Etf	(2,710)	1,905
Betashares Global Sustainability Leaders Etf	(3,054)	3,047
CSL Limited	(839)	364
Cochlear Limited	(2,331)	2,140
Commonwealth Bank Of Australia.	(1,338)	5,128
Etf's Metal Securities Australia Limited.	1,497	(1,370)

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

IGO Limited	262	0
Macquarie Group Limited	598	2,658
National Australia Bank Limited	646	4,416
Pilbara Minerals Limited	441	0
Qube Holdings Limited	(1,533)	2,042
Sonic Healthcare Limited	(1,337)	568
Woodside Energy Group Ltd	90	0
	<hr/>	<hr/>
	(13,830)	27,111
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Goodman Group	(1,562)	930
Vanguard Australian Shares Index Etf	(1,307)	2,170
Vanguard Msci Index International Shares Etf	(2,164)	2,172
	<hr/>	<hr/>
	(5,032)	5,272
	<hr/>	<hr/>
Total Unrealised Movement	198,929	65,686
	<hr/>	<hr/>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Managed Investments (Australian)		
BlackRock High Con Aus EQT Fd Cl D	(3,460)	0
Platinum International Fund	0	2,230
Solaris Aust Equity Long Short Fund	0	1,782
Vanguard Aus Prop Secs Index Fd	0	123
Vanguard Int'l Prop Secs Index Fund	0	1,064
	<hr/>	<hr/>
	(3,460)	5,199
	<hr/>	<hr/>
Shares in Listed Companies (Australian)		
Ancor Plc	0	160
Aristocrat Leisure Limited	66	0
BHP Group Limited	0	1,065
	<hr/>	<hr/>
	66	1,225
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Vanguard Msci Index International Shares Etf	1,899	0
	<hr/>	<hr/>
	1,899	0
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The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Total Realised Movement	(1,495)	6,424
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Changes in Market Values	197,434	72,110
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Note 14: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(1,085)	4,315
Income Tax Expense	(1,085)	4,315

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%	37,842	22,737
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Less:

Tax effect of:

Increase in MV of Investments	29,839	9,853
Exempt Pension Income	30,036	21,756
Realised Accounting Capital Gains	(224)	964
Accounting Trust Distributions	2,495	4,694

Add:

Tax effect of:

SMSF Non-Deductible Expenses	4,205	3,885
Pension Payments	11,340	11,160
Benefit Payments	8,610	0
Franking Credits	532	192
Foreign Credits	58	55
Net Capital Gains	953	3,443
Taxable Trust Distributions	755	940
Distributed Foreign Income	318	453

Income Tax on Taxable Income or Loss	2,467	5,598
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Less credits:

Franking Credits	3,548	1,283
Foreign Credits	4	0

The RESE Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Current Tax or Refund

(1,085)

4,314

The RESE Family Superannuation Fund

Trustees Declaration

The trustees 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 trustees 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 trustees by:

.....
Eugene Resnikoff

Trustee

.....
Helen Resnikoff

Trustee

13 July 2023

The RESE Family Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	252,280.00
Less	
Increase in MV of investments	198,929.00
Exempt current pension income	200,238.00
Realised Accounting Capital Gains	(1,494.00)
Accounting Trust Distributions	16,634.00
	<u>414,307.00</u>
Add	
SMSF non deductible expenses	28,034.00
Pension Payments	75,600.00
Franking Credits	3,548.00
Foreign Credits	384.00
Net Capital Gains	6,351.00
Taxable Trust Distributions	5,034.00
Distributed Foreign income	2,123.00
Benefits Paid/Transfers Out	57,400.00
	<u>178,474.00</u>
SMSF Annual Return Rounding	(2.00)
Taxable Income or Loss	<u>16,445.00</u>
Income Tax on Taxable Income or Loss	2,466.75
Less	
Franking Credits	3,548.08
Foreign Credits	4.07
	<u>(1,085.40)</u>
CURRENT TAX OR REFUND	<u>(1,085.40)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,314.00)
AMOUNT DUE OR REFUNDABLE	<u>(5,140.40)</u>

The RESE Family Superannuation 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								
BT Cash Account		18,194.780000	18,194.78	18,194.78	18,194.78			0.56 %
CBA Business Online Saver - 10473255		305.020000	305.02	305.02	305.02			0.01 %
CBA Cheque Account - 10365553		368,469.390000	368,469.39	368,469.39	368,469.39			11.30 %
CBA Term Deposit - 50068115		398,926.320000	398,926.32	398,926.32	398,926.32			12.24 %
			785,895.51		785,895.51			24.11 %
Managed Investments (Australian)								
ACM0006AU AB Managed Volatility Eqs - MVE C	9,057.20	1.680200	15,217.91	1.59	14,400.00	817.91	5.68 %	0.47 %
ETL0060AU Allan Gray Aust Eq Fd Class A	9,099.14	1.657200	15,079.10	1.90	17,282.00	(2,202.90)	(12.75) %	0.46 %
BFL0001AU Bennelong Australian Equities Fund	4,717.22	2.346200	11,067.55	3.03	14,279.04	(3,211.49)	(22.49) %	0.34 %
TGP0008AU Clrbrdge RARE Infrast Value Fd Hgd	10,102.32	1.084800	10,958.99	1.15	11,651.00	(692.01)	(5.94) %	0.34 %
FID0031AU Fidelity Global Emerging Markets Fd	669.58	19.867900	13,303.15	22.47	15,046.13	(1,742.98)	(11.58) %	0.41 %
MGE0001AU Magellan Global Fd	14,654.27	2.327900	34,113.68	2.62	38,400.00	(4,286.32)	(11.16) %	1.05 %
MGE0006AU Magellan Infra Fund (Unhedged)	10,549.81	1.886100	19,898.00	1.82	19,200.00	698.00	3.64 %	0.61 %
HOW0016AU NovaPort Smaller Companies Fund	6,048.65	2.406600	14,556.68	2.38	14,400.00	156.68	1.09 %	0.45 %
ETL0018AU PIMCO Global Bond Fd - Ws Class	9,466.85	0.892100	8,445.38	1.01	9,600.00	(1,154.62)	(12.03) %	0.26 %
PLA0005AU Platinum International Health Care	8,820.29	1.749100	15,427.57	2.27	20,000.00	(4,572.43)	(22.86) %	0.47 %
ETL0071AU T. Rowe Price Glob Equity Fd	8,420.85	1.384300	11,656.99	1.96	16,495.61	(4,838.62)	(29.33) %	0.36 %
VAN0004AU Vanguard Aus Prop Secs Index Fd	32,307.01	0.864600	27,932.64	0.81	26,202.24	1,730.40	6.60 %	0.86 %
VAN0001AU Vanguard Aust Fixed Interest Index	7,920.86	1.016900	8,054.72	1.21	9,600.00	(1,545.28)	(16.10) %	0.25 %
VAN0109AU Vanguard Conservative Index Fund	7,672.25	1.093100	8,386.53	1.25	9,600.00	(1,213.47)	(12.64) %	0.26 %
VAN0110AU Vanguard Growth Index Fund	94,201.67	1.338200	126,060.68	1.41	133,000.00	(6,939.32)	(5.22) %	3.87 %

The RESE Family Superannuation 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%	
			340,159.57		369,156.02	(28,996.45)	(7.85) %	10.44 %	
Real Estate Properties (Australian - Non Residential)									
RES201	64 Eastern Road Browns Plains Qld 4118	1.00	1,958,740.410000	1,958,740.41	1,187,020.73	1,187,020.73	771,719.68	65.01 %	60.09 %
77250/RES201_AirConditioning	Air Condition	1.00	749.870000	749.87	2,795.45	2,795.45	(2,045.58)	(73.18) %	0.02 %
RES201_HO TWATERSY STEM	Hot Water System	1.00	292.420000	292.42	1,080.00	1,080.00	(787.58)	(72.92) %	0.01 %
RES201_RO LLERDOOR	Roller Doors	1.00	203.070000	203.07	650.00	650.00	(446.93)	(68.76) %	0.01 %
RES201_SK YLIGHTS	Skylights	1.00	14.130000	14.13	1,140.00	1,140.00	(1,125.87)	(98.76) %	0.00 %
			1,959,999.90		1,192,686.18	767,313.72	64.33 %	60.13 %	
Shares in Listed Companies (Australian)									
ALL.AX	Aristocrat Leisure Limited	295.00	34.380000	10,142.10	30.49	8,995.25	1,146.85	12.75 %	0.31 %
FAIR.AX	Betashares Australian Sustainability Leaders Etf	834.00	16.750000	13,969.50	17.23	14,368.30	(398.80)	(2.78) %	0.43 %
ETHI.AX	Betashares Global Sustainability Leaders Etf	1,388.00	10.570000	14,671.16	10.37	14,392.56	278.60	1.94 %	0.45 %
BHP.AX	BHP Group Limited	226.00	41.250000	9,322.50	30.30	6,848.30	2,474.20	36.13 %	0.29 %
COH.AX	Cochlear Limited	44.00	198.700000	8,742.80	203.02	8,933.01	(190.21)	(2.13) %	0.27 %
CBA.AX	Commonwealth Bank Of Australia.	141.00	90.380000	12,743.58	63.50	8,953.31	3,790.27	42.33 %	0.39 %
CSL.AX	CSL Limited	52.00	269.060000	13,991.12	278.96	14,506.18	(515.06)	(3.55) %	0.43 %
GOLD.AX	Etf's Metal Securities Australia Limited.	570.00	24.500000	13,965.00	24.19	13,789.92	175.08	1.27 %	0.43 %
IGO.AX	IGO Limited	528.00	9.940000	5,248.32	9.44	4,986.26	262.06	5.26 %	0.16 %
MQG.AX	Macquarie Group Limited	74.00	164.510000	12,173.74	120.52	8,918.16	3,255.58	36.51 %	0.37 %
NAB.AX	National Australia Bank Limited	552.00	27.390000	15,119.28	16.41	9,059.78	6,059.50	66.88 %	0.46 %
PLS.AX	Pilbara Minerals Limited	2,386.00	2.290000	5,463.94	2.11	5,022.79	441.15	8.78 %	0.17 %
QUB.AX	Qube Holdings Limited	3,483.00	2.730000	9,508.59	2.58	8,998.64	509.95	5.67 %	0.29 %
SHL.AX	Sonic Healthcare Limited	248.00	33.010000	8,186.48	36.11	8,955.38	(768.90)	(8.59) %	0.25 %

The RESE Family Superannuation 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%	
WDS.AX	Woodside Energy Group Ltd	41.00	31.840000	1,305.44	29.64	1,215.35	90.09	7.41 %	0.04 %
			154,553.55			137,943.19	16,610.36	12.04 %	4.74 %
Units in Listed Unit Trusts (Australian)									
GMG.AX	Goodman Group	469.00	17.840000	8,366.96	19.19	8,998.54	(631.58)	(7.02) %	0.26 %
VAS.AX	Vanguard Australian Shares Index Etf	127.00	83.750000	10,636.25	74.75	9,493.25	1,143.00	12.04 %	0.33 %
			19,003.21			18,491.79	511.42	2.77 %	0.58 %
			3,259,611.74			2,504,172.69	755,439.05	30.17 %	100.00 %

The RESE Family Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Cash at Bank												
BT Cash Account	2.80			2.80				2.80				
CBA Cheque Account - 10365553	31.65			31.65				31.65				
CBA Term Deposit - 50068115	3,049.47			3,049.47				3,049.47				
	3,083.92	0.00	0.00	3,083.92	0.00	0.00	0.00	3,083.92	0.00	0.00	0.00	0.00
Managed Investments (Australian)												
ACM0006AU AB Managed Volatility Eqs - MVE C	384.97	249.09	26.50	11.69	126.47	97.69		511.44				
ETL0060AU Allan Gray Aust Eq Fd Class A	1,261.43	348.56	99.60	2.34	192.47	27.47	3.70	674.14			783.46	
BFL0001AU Bennelong Australian Equities Fund	532.42	247.56	26.19	0.22	144.43	15.00	0.51	433.91			215.30	28.15
BLK0012AU BlackRock High Con Aus EQT Fd CI D	49.05	6.42	1.44	0.95	3.08	0.40	0.02	12.31			79.66	-39.82
TGP0008AU Clrbrdge RARE Infrast Value Fd Hgd	884.44			219.53		122.14	18.91	360.58			541.54	1.23
FID0031AU Fidelity Global Emerging Markets Fd	114.95					114.95	27.68	142.63				
MGE0001AU Magellan Global Fd	1,494.74					161.04	72.93	233.97			1,448.80	-115.10
MGE0006AU Magellan Infra Fund (Unhedged)	768.04	4.84	1.88	27.35	4.76	334.88	66.79	440.50			744.92	-345.83
HOW0016AU NovaPort Smaller Companies Fund	1,334.25	249.89	29.59	0.68	159.39	62.10	13.80	515.45			991.99	
ETL0018AU PIMCO Global Bond Fd - Ws Class	48.24											48.24
PLA0005AU Platinum International Health Care	360.85			105.88		254.97	14.40	375.25				
ETL0071AU T. Rowe Price Glob Equity Fd	102.01	1.14		0.03	2.28	19.30	10.68	33.43			81.54	
VAN0004AU Vanguard Aus Prop Secs Index Fd	1,997.69	31.81	19.95	455.99	15.56	38.99	1.85	564.15			1,437.55	13.40
VAN0001AU Vanguard Aust Fixed Interest Index	134.77			78.01		4.09		82.10				52.67

The RESE Family Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
VAN0109AU	Vanguard Conservative Index Fund	176.66	42.81	3.38	15.64	20.44	16.46	2.65	101.38			82.94	15.43
VAN0110AU	Vanguard Growth Index Fund	5,018.45	1,566.68	123.21	197.10	719.26	580.89	95.25	3,282.39			2,442.28	108.29
		14,662.96	2,748.80	331.74	1,115.41	1,388.14	1,850.37	329.17	7,763.63	0.00	0.00	8,849.98	-233.34
Other Investment Income													
	Other Investment Income	0.02							0.02				
		0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
Real Estate Properties (Australian - Non Residential)													
RES201	64 Eastern Road Browns Plains Qld 4118	176,909.44							176,909.44				
		176,909.44	0.00	0.00	0.00	0.00	0.00	0.00	176,909.44	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)													
ALL.AX	Aristocrat Leisure Limited	120.95	120.95			51.83			172.78				
FAIR.AX	Betashares Australian Sustainability Leaders Etf	507.47	157.38	44.46	60.11	82.65	35.06	6.97	386.63			193.80	16.66
ETHI.AX	Betashares Global Sustainability Leaders Etf	398.32					107.38	29.67	137.05			283.68	7.26
BHP.AX	BHP Group Limited	2,299.21	2,299.21			985.37			3,284.58				
COH.AX	Cochlear Limited	129.80		129.80					129.80				
CBA.AX	Commonwealth Bank Of Australia.	528.75	528.75			226.61			755.36				
CSL.AX	CSL Limited	156.65	8.27	148.38		3.54			160.19				
IGO.AX	IGO Limited	79.20	79.20			33.94			113.14				
MQG.AX	Macquarie Group Limited	449.18	179.67	269.51		77.00			526.18				
NAB.AX	National Australia Bank Limited	701.04	701.04			300.44			1,001.48				
QUB.AX	Qube Holdings Limited	226.40	226.40			97.03			323.43				
SHL.AX	Sonic Healthcare Limited	235.60	187.86	47.74		80.51			316.11				
		5,832.57	4,488.73	639.89	60.11	1,938.92	142.44	36.64	7,306.73	0.00	0.00	477.48	23.92
Units in Listed Unit Trusts (Australian)													
GMG.AX	Goodman Group	28.14					28.14		28.14				
GMG.AX	Goodman Group	128.97			12.62		19.47	0.74	32.83			89.96	6.92

The RESE Family Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
VAS.AX	Vanguard Australian Shares Index Etf	794.94	499.51	39.43	22.98	221.02	10.05	0.67	793.66			252.50	-29.53
VGS.AX	Vanguard Msci Index International Shares Etf	141.78			1.75		100.36	16.59	118.70			38.78	0.89
		1,093.83	499.51	39.43	37.35	221.02	158.02	18.00	973.33	0.00	0.00	381.24	-21.72
		201,582.74	7,737.04	1,011.06	4,296.79	3,548.08	2,150.83	383.81	196,037.07	0.00	0.00	9,708.70	-231.14

Assessable Income (Excl. Capital Gains) **196,037.07**

Net Capital Gain **7,495.38**

Total Assessable Income 203,532.45

*1 Includes foreign credits from foreign capital gains.

*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

The RESE Family Superannuation Fund
Investment Income Report
As at 30 June 2022

