

Accounting Profit Breakdown Report
MACARINA SUPER FUND
01/07/2021 to 30/06/2022

Income		
Capital Gains		
Realised capital gains (losses)	See next page	5,581.79 ✓
Distribution capital gains		77.68 ✓
Rent Income		
Rent received		0.00
Interest		
Interest received		163.82 ✓
TFN credits		0.00
Foreign Income		
Income received		27.96 ✓
Australian Franking Credits from New Zealand		
Franking credits		0.00
Other Distribution Income		
Taxable		32.34 ✓
Tax free		0.35
Dividends		
Dividends received		1,567.64 ✓
TFN credits		151.00
Income from Other Assets		
Other income received		0.00
Contributions		
Employer		0.00
Member		0.00
Tax free		0.00
Changes in Net Market Values		
Net market value changes		2,975.41
Unrealised gains (losses)		(2,177.35)
Benefits Received		
Rollover transfers in		0.00
Insurance proceeds		0.00
Total Income		8,400.64
Expenses		
Expenses		
General	H1 \$375.00	2,750.90
Pension payments	J1 \$2318.00	0.00
Insurance premiums		0.00
Depreciation of assets	I1 \$57.90	0.00
Excess Contributions Tax		
Paid		0.00
Unpaid		0.00
Benefits Paid		
Rollover transfers out		0.00
Lump sum		0.00
Total Expenses		2,750.90
Total Profit (Loss)		5,649.74

Tax Reconciliation Report MACARINA SUPER FUND

Accounting Profit as per Operating Statement		5,649.74
Less:		
Utilised Carried Forward Tax Losses	<i>discounted \$ 2446</i>	1,913.63
Accounting Capital Gains		5,581.79
Distributed Capital Gains	<i>✓ \$ 52</i>	77.68
Increase in Net Market Values	<u><i>\$ 2498</i></u>	798.06
Non Taxable Distributions Received		0.35
Exempt Pension Income		0.00
Rollovers Received		0.00
Insurance Proceeds		0.00
Non-Concessional Contributions		0.00
LIC Capital Gain Deduction		0.00
		8,371.51
		(2,721.77)
Add:		
Taxable Capital Gains		5,633.16
Franking/Imputation Credits		597.29
Foreign Credits		0.00
Decrease in Net Market Values		0.00
Pension Non-deductible Expenses		0.00
Other Non-deductible Expense		0.00
Pension Payments		0.00
Benefit Payments		0.00
Rollovers Out		0.00
Untaxed Benefits Received		0.00
Excess Contributions Tax		0.00
		6,230.45
Taxable Income (Loss)	<i>net income after discount \$ 2134.00</i>	3,508.68
Gross Tax	<i>\$ 326.10</i>	526.30
Less:		
Franking/Imputation Credits		597.29
Foreign Credits		0.00
TFN Credits		151.00
PAYG Installments		0.00
	<i>\$ 428.19</i>	748.29
Income Tax Payable (Refundable)		(221.99)
Add:		
Supervisory Levy		259.00
Non Arm's Length Income Tax		0.00
Total Amount Due (Refundable)	<i>(2169.19)</i>	37.01

Member Statement MACARINA SUPER FUND

Detail		Balances
Member	David M MacDonald	
		Total benefits 400,174.12
Date of birth	17/04/1979	
Date joined fund	12/09/2020	comprising: 400,174.12
Service period start date	12/09/2020	- Preserved 0.00
Date left fund		- Restricted non-preserved 0.00
Member mode	Accumulation	- Unrestricted non-preserved 0.00
		Including:
Vested amount	400,174.12	- Taxable component 400,080.61
Insured death benefit	0.00	- Tax free component 93.51
Total death benefit	400,174.12	- Untaxed component 0.00
Disability benefit	0.00	

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 01/07/2021	394,453.39	0.00	0.00	394,453.39
Add:				
Employer contributions	0.00	0.00	0.00	0.00
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	0.00	0.00
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	6,247.03	0.00	0.00	6,247.03
Transfers in and from reserves	0.00	0.00	0.00	0.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	0.00	0.00	0.00	0.00
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	526.30	0.00	0.00	526.30
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2022	400,174.12	0.00	0.00	400,174.12

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MACARINA SUPER FUND ABN 77 217 981 080

Statement of Financial Position as at 30 June 2022

	Note	2022 \$
Investments		
Shares in listed companies	4	166,421.66
Units in managed funds (Australian)	8	8,567.30
Total Investments		174,988.96
Other Assets		
Cash and cash equivalents		224,963.17
Total other assets		224,963.17
Total assets		399,952.13
Liabilities		
Current tax liabilities		(221.99)
Total liabilities		(221.99)
Net assets available to pay benefits		400,174.12
Represented by:		
Liability for accrued benefits allocated to members' accounts	17	400,174.12
		400,174.12

The accompanying notes form part of these financial statements.