
Financial statements and reports for the year ended
30 June 2022

THE WHITNEY ANDERSEN SUPER FUND

Prepared for: Whitney Anderson Super Fund Pty Ltd

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THE WHITNEY ANDERSEN SUPER FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE WHITNEY ANDERSEN SUPER FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of THE WHITNEY ANDERSEN SUPER FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 30/05/2023

THE WHITNEY ANDERSEN SUPER FUND
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2	44,834	111,557
Real Estate Properties (Australian - Residential)	3	0	300,000
Total Investments		<u>44,834</u>	<u>411,557</u>
Other Assets			
Formation Expenses		704	704
Cash at Bank - NAB Cheque		7	1,099
UBANK Savings Account		0	102
NAB A/c #98-994-9145		282,866	10,531
Macquarie Cash Management Account		15,001	15,001
Distributions Receivable		0	654
Income Tax Refundable		2,197	2,939
Total Other Assets		<u>300,775</u>	<u>31,030</u>
Total Assets		<u>345,609</u>	<u>442,587</u>
Net assets available to pay benefits		<u>345,609</u>	<u>442,587</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Whitney, Brian - Pension (Pension)		342,989	442,587
Whitney, Brian Grant - Accumulation		2,620	0
Total Liability for accrued benefits allocated to members' accounts		<u>345,609</u>	<u>442,587</u>

THE WHITNEY ANDERSEN SUPER FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	8	402	2,775
Interest Received		48	34
Property Income	9	0	13,745
Contribution Income			
Employer Contributions		72	0
Other Contributions		384	0
Other Income			
National Rental Affordability Scheme		2,198	0
Reimbursements Lot 2, 18 Kambany Approach Dalyellup		178	370
Total Income		<u>3,282</u>	<u>16,924</u>
Expenses			
Accountancy Fees		3,630	0
Administration Costs		145	0
ATO Supervisory Levy		777	0
Auditor's Remuneration		2,640	0
Filing Fee		0	270
Investment Expenses		8,626	5,039
Legal Fees		0	1,391
Property Expense - Rental Expenses		314	0
Rental Property Expenses		5,563	7,565
		<u>21,695</u>	<u>14,264</u>
Member Payments			
Pensions Paid		52,802	54,146
Investment Losses			
Changes in Market Values	10	27,960	(6,188)
Total Expenses		<u>102,457</u>	<u>62,223</u>
Benefits accrued as a result of operations before income tax			
Income Tax Expense	11	(99,175)	(45,298)
Benefits accrued as a result of operations		<u>(96,978)</u>	<u>(45,298)</u>

THE WHITNEY ANDERSEN SUPER FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(99,175.00)
Less	
Other Non Taxable Income	178.00
Increase in MV of investments	39,395.00
Exempt current pension income	2,243.00
Realised Accounting Capital Gains	(67,354.00)
Accounting Trust Distributions	402.00
Non Taxable Contributions	384.00
	<u>(24,752.00)</u>
Add	
SMSF non deductible expenses	20,906.00
Pension Payments	52,802.00
	<u>73,708.00</u>
SMSF Annual Return Rounding	1.00
	<u>(714.00)</u>
Taxable Income or Loss	<u>(714.00)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Tax Adjustment - National Rental Affordability Scheme Tax Offset (E3)	2,197.00
	<u>(2,197.00)</u>
CURRENT TAX OR REFUND	<u>(2,197.00)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,375.85)
AMOUNT DUE OR REFUNDABLE	<u>(6,313.85)</u>

* Distribution tax components review process has not been completed for the financial year.

THE WHITNEY ANDERSEN SUPER 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 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

THE WHITNEY ANDERSEN SUPER 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. 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: Managed Investments (Australian)

	2022 \$	2021 \$
Dimensional Two-Year Div Fixed Int Trust	2,498	7,435
Dimensional Global Bond Trust	16,567	42,401
Dimensional Short Term Fixed Int Trust	3,231	8,652
Dimensional Aust Small Company Trust	5,373	13,108
Dimensional Global Small Company Trust	6,666	14,437

THE WHITNEY ANDERSEN SUPER FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Dimensional 5 Year Diversified Fi Trust	10,499	25,523
	44,834	111,556

Note 3: Real Estate Properties (Australian - Residential)

	2022	2021
	\$	\$
Lot 2, 18 Kambany Approach Dalyellup WA	0	300,000
	0	300,000

Note 4: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Cash at Bank - NAB Cheque	7	1,099
Macquarie Cash Management Account	15,001	15,001
NAB A/c #98-994-9145	282,866	10,531
UBANK Savings Account	0	102
	297,874	26,733

Note 5: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	442,588	485,718
Benefits accrued as a result of operations	(96,978)	(45,298)
Current year member movements	0	2,168
	345,609	442,588

Note 6: 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	345,609	442,588

Note 7: Guaranteed Benefits

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

THE WHITNEY ANDERSEN SUPER FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Note 8: Trust Distributions

	2022	2021
	\$	\$
Dimensional 5 Year Diversified Fi Trust	55	174
Dimensional Two-Year Div Fixed Int Trust	14	52
Dimensional Aust Small Company Trust	286	524
Dimensional Global Bond Trust	29	1,406
Dimensional Short Term Fixed Int Trust	17	60
Dimensional Global Small Company Trust	0	558
	401	2,774

Note 9: Rental Income

	2022	2021
	\$	\$
Lot 2, 18 Kambany Approach Dalyellup WA	0	13,745
	0	13,745

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Fixed Interest Securities (Australian) - Unitised		
NAB - Term Deposit #14-006-1761	0	101,716
UBANK - Term Deposit	0	184,439
	0	286,155
Managed Investments (Australian)		
Dimensional 5 Year Diversified Fi Trust	(916)	(164)
Dimensional Aust Small Company Trust	(2,225)	4,190
Dimensional Global Bond Trust	(1,888)	(2,748)
Dimensional Global Small Company Trust	(2,447)	4,588
Dimensional Short Term Fixed Int Trust	(45)	(45)
Dimensional Two-Year Div Fixed Int Trust	(101)	(79)
	(7,622)	5,742
Real Estate Properties (Australian - Residential)		
Lot 2, 18 Kambany Approach Dalyellup WA	47,018	0

THE WHITNEY ANDERSEN SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2022

	47,018	0
Total Unrealised Movement	39,396	291,897
Realised Movements in Market Value		
	2022	2021
	\$	\$
Managed Investments (Australian)		
Dimensional 5 Year Diversified Fi Trust	(513)	(19)
Dimensional Aust Small Company Trust	992	337
Dimensional Global Bond Trust	(1,484)	(297)
Dimensional Global Small Company Trust	1,179	437
Dimensional Short Term Fixed Int Trust	(56)	(4)
Dimensional Two-Year Div Fixed Int Trust	(107)	(6)
	11	448
Real Estate Properties (Australian - Residential)		
Lot 2, 18 Kambany Approach Dalyellup WA	(67,364)	0
	(67,364)	0
Total Realised Movement	(67,353)	448
Changes in Market Values	(27,957)	292,345
Note 11: Income Tax Expense		
	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(2,197)	0
Income Tax Expense	(2,197)	0

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%	(14,876)	(6,795)
Less:		
Tax effect of:		
Non Taxable Contributions	58	0
Increase in MV of Investments	5,909	861

THE WHITNEY ANDERSEN SUPER FUND**Notes to the Financial Statements**

For the year ended 30 June 2022

Exempt Pension Income	336	2,528
Realised Accounting Capital Gains	(10,103)	67
Accounting Trust Distributions	60	0
Tax Adjustment – Investment Expenses (11)	0	0
Other Non-Taxable Income	27	56
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	3,136	2,140
Pension Payments	7,920	8,122
Net Capital Gains	0	45
Tax Losses	107	0
Less credits:		
National Rental Affordability Scheme	2,197	0
Current Tax or Refund	<u>(2,197)</u>	<u>0</u>

THE WHITNEY ANDERSEN SUPER FUND
Members Statement

Brian Whitney
 11 Windmill Drive
 Bibra Lake, Western Australia, 6163, Australia

Your Details

		Nominated Beneficiaries:	Lesley Andersen
Date of Birth :	Provided	Nomination Type:	N/A
Age:	63	Vested Benefits:	342,989
Tax File Number:	Provided	Total Death Benefit:	342,989
Date Joined Fund:	09/09/2018	Current Salary:	0
Service Period Start Date:	23/12/2011	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	WHIBRI00001P		
Account Start Date:	09/09/2018		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	342,989
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	342,989
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (69.25%)	237,504
Taxable	105,486

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	442,588
<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	(46,797)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	52,802
Contributions Tax	
Income Tax	
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	342,989

THE WHITNEY ANDERSEN SUPER FUND
Members Statement

Brian Grant Whitney
 11 Windmill Drive
 Bibra Lake, Western Australia, 6163, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	63	Vested Benefits:	2,620
Tax File Number:	Not Provided	Total Death Benefit:	2,620
Date Joined Fund:	01/07/2021		
Service Period Start Date:			
Date Left Fund:			
Member Code:	WHIBRI00002A		
Account Start Date:	01/07/2021		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	2,620
<u>Preservation Components</u>	
Preserved	2,620
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	384
Taxable	2,236

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	72
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	384
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(33)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	11
Income Tax	(2,208)
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	2,620

THE WHITNEY ANDERSEN SUPER FUND
Members Statement

Brian Whitney
 11 Windmill Drive
 Bibra Lake, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Lesley Andersen
Age:	63	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	342,989
Date Joined Fund:	09/09/2018	Total Death Benefit:	342,989
Service Period Start Date:	23/12/2011	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	09/09/2018		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	342,989
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	342,989
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	237,504
Taxable	105,486

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	442,588
<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	(46,797)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	52,802
Contributions Tax	
Income Tax	
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	342,989

THE WHITNEY ANDERSEN SUPER FUND

Members Statement

Brian Grant Whitney
 11 Windmill Drive
 Bibra Lake, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	63	Nomination Type:	N/A
Tax File Number:	Not Provided	Vested Benefits:	2,620
Date Joined Fund:	01/07/2021	Total Death Benefit:	2,620
Service Period Start Date:			
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	01/07/2021		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	2,620
<u>Preservation Components</u>	
Preserved	2,620
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	384
Taxable	2,236

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	72
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	384
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(33)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	11
Income Tax	(2,208)
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	2,620

THE WHITNEY ANDERSEN SUPER FUND

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank - NAB Cheque		1,099.06		299,326.56		(300,418.32)			7.30	7.30
Macquarie Cash Management Account		15,001.29		60,175.08		(60,175.36)			15,001.01	15,001.01
NAB A/c #98-994-9145		10,531.21		287,234.53		(14,900.00)			282,865.74	282,865.74
UBANK Savings Account		101.87				(101.87)			0.00	0.00
		26,733.43		646,736.17		(375,595.55)			297,874.05	297,874.05
Managed Investments (Australian)										
DFA0108AU - Dimensional 5 Year Diversified Fi Trust	2,436.91	25,593.48			(1,343.38)	(14,108.72)	(513.32)	1,093.53	11,484.76	10,498.81
DFA0104AU - Dimensional Aust Small Company Trust	503.23	10,875.11			(254.96)	(5,509.89)	992.26	248.27	5,365.22	5,373.23
DFA0028AU - Dimensional Global Bond Trust	3,993.14	43,414.37			(2,202.52)	(23,946.29)	(1,484.31)	1,790.62	19,468.08	16,566.66
DFA0106AU - Dimensional Global Small Company Trust	466.42	11,394.71			(217.91)	(5,323.45)	1,178.70	248.51	6,071.26	6,665.77
DFA0100AU - Dimensional Short Term Fixed Int Trust	829.00	8,678.09			(513.54)	(5,375.74)	(55.80)	315.47	3,302.35	3,231.23
DFA0002AU1 - Dimensional Two-Year Div Fixed Int Trust	723.46	7,461.58			(468.90)	(4,836.17)	(107.31)	254.56	2,625.41	2,498.41

THE WHITNEY ANDERSEN SUPER FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
		107,417.34				(59,100.26)	10.22		48,317.08	44,834.11
Real Estate Properties (Australian - Residential)										
DALYELLUP - Lot 2, 18 Kambany Approach Dalyellup WA	1.00	347,017.65			(1.00)	(347,017.65)	(67,364.50)		0.00	
		347,017.65				(347,017.65)	(67,364.50)		0.00	
		481,168.42		646,736.17		(781,713.46)	(67,354.28)		346,191.13	342,708.16

THE WHITNEY ANDERSEN 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								
Cash at Bank - NAB Cheque		7.300000	7.30	7.30	7.30			0.00 %
Macquarie Cash Management Account		15,001.010000	15,001.01	15,001.01	15,001.01			4.38 %
NAB A/c #98-994-9145		282,865.740000	282,865.74	282,865.74	282,865.74			82.54 %
			297,874.05		297,874.05			86.92 %
Managed Investments (Australian)								
DFA0108AU Dimensional 5 Year Diversified Fi Trust	1,093.53	9.600800	10,498.81	10.50	11,484.76	(985.95)	(8.58) %	3.06 %
DFA0104AU Dimensional Aust Small Company Trust	248.27	21.642800	5,373.23	21.61	5,365.22	8.01	0.15 %	1.57 %
DFA0028AU Dimensional Global Bond Trust	1,790.62	9.251900	16,566.66	10.87	19,468.08	(2,901.42)	(14.90) %	4.83 %
DFA0106AU Dimensional Global Small Company Trust	248.51	26.822400	6,665.77	24.43	6,071.26	594.51	9.79 %	1.95 %
DFA0100AU Dimensional Short Term Fixed Int Trust	315.47	10.242700	3,231.23	10.47	3,302.35	(71.12)	(2.15) %	0.94 %
DFA0002AU Dimensional Two-Year Div Fixed Int Trust	254.56	9.814800	2,498.41	10.31	2,625.41	(127.00)	(4.84) %	0.73 %
			44,834.11		48,317.08	(3,482.97)	(7.21) %	13.08 %
			342,708.16		346,191.13	(3,482.97)	(1.01) %	100.00 %

THE WHITNEY ANDERSEN SUPER FUND

Trustees Declaration

Whitney Anderson Super Fund Pty Ltd ACN: 610910766

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:

.....
Brian Grant Whitney
Whitney Anderson Super Fund Pty Ltd
Director

30 May 2023

Minutes of a meeting of the Director(s)

held on 30 May 2023 at 11 Windmill Drive, Bibra Lake, Western Australia 6163

PRESENT:	Brian Grant Whitney
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 William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, 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>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 30 May 2023 at 11 Windmill Drive, Bibra Lake, Western Australia 6163

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 –

.....

Brian Grant Whitney

Chairperson