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Financial statements and reports for the year ended  
30 June 2022

Ian & Kate McIntosh Superannuation Fund

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Prepared for: JANADEL PTY. LIMITED

# Ian & Kate McIntosh Superannuation Fund

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Ian & Kate McIntosh Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	684,265.81	840,513.83
Shares in Listed Companies (Australian)	3	376,199.51	519,202.98
Units in Listed Unit Trusts (Australian)	4	108,576.26	185,315.53
<b>Total Investments</b>		<u>1,169,041.58</u>	<u>1,545,032.34</u>
<b>Other Assets</b>			
Distributions Receivable		11,812.74	17,210.10
Macquarie CMA ***083		148,401.52	58,021.12
Macquarie Term Deposit ***700		225,000.00	225,000.00
NAB Term Deposit ***553		0.00	100,000.00
Sundry Debtors		80,000.00	0.00
Macquarie Term Deposit ***472		100,000.00	0.00
Income Tax Refundable		10,112.16	0.00
<b>Total Other Assets</b>		<u>575,326.42</u>	<u>400,231.22</u>
<b>Total Assets</b>		<u>1,744,368.00</u>	<u>1,945,263.56</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	223.00
Deferred Tax Liability		2,624.22	9,099.56
<b>Total Liabilities</b>		<u>2,624.22</u>	<u>9,322.56</u>
<b>Net assets available to pay benefits</b>		<u>1,741,743.78</u>	<u>1,935,941.00</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
McIntosh, Ian Wilmot - Accumulation		509,238.74	529,382.00
McIntosh, Ian Wilmot - Pension (Account Based Pension)		435,441.47	510,412.00
McIntosh, Katherine Anne - Accumulation		121,225.54	126,697.00
McIntosh, Katherine Anne - Pension (Account Based Pension)		675,838.03	769,450.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,741,743.78</u>	<u>1,935,941.00</u>

The accompanying notes form part of these financial statements.

# Ian & Kate McIntosh Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Betashares Global Sustainability Leaders Etf	1,000.66	0.00
CC JCB Active Bond Fund - Class B	390.42	0.00
ClrBrge RARE Infrast Vluue Fd Unhdd	3,339.68	0.00
Goodman Group	370.80	0.00
Magellan Global Fund (open Class) (managed Fund)	1,650.36	0.00
Mirvac Group - Stapled Securities	308.56	0.00
Mutual Credit Fund	327.09	0.00
PIMCO Global Bond Fd - Ws Class	252.07	0.00
Scentre Group	728.87	0.00
Spark Infrastructure Group	775.63	0.00
Transurban Group	949.20	0.00
Vanguard Int'l Prop Secs Index Fund	1,684.17	0.00
Vanguard International Shares Index	12,569.23	0.00
Vanguard Intl Fxd Int Indx Fd Hedge	1,464.07	0.00
	25,810.81	0.00
Dividends Received		
Amtcor Plc	484.47	0.00
Ampol Limited	344.10	0.00
Australia And New Zealand Banking Group Limited	1,909.90	0.00
BHP Group Limited	13,759.79	0.00
Brambles Limited	481.99	0.00
Commonwealth Bank Of Australia.	956.25	0.00
CSL Limited	512.13	0.00
Fortescue Metals Group Ltd	3,284.82	0.00
James Hardie Industries Plc	247.18	0.00
Macquarie Group Limited	1,760.30	0.00
Newcrest Mining Limited	292.09	0.00
Resmed Inc	126.99	0.00
RIO Tinto Limited	7,541.37	0.00
Seek Limited	303.15	0.00
Treasury Wine Estates Limited	147.00	0.00
Wesfarmers Limited	960.50	0.00
Westpac Banking Corporation	1,168.86	0.00
Woodside Petroleum Ltd	964.04	0.00
	35,244.93	0.00
Interest Received		
Macquarie CMA ***083	57.49	0.00
Macquarie Term Deposit ***700	1,012.50	0.00
NAB Term Deposit ***553	133.31	0.00
	1,203.30	0.00
Other Investment Income		
Other income	79.20	0.00
	79.20	0.00
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Ian Wilmot McIntosh	3,287.00	0.00
	3,287.00	0.00

The accompanying notes form part of these financial statements.

# Ian & Kate McIntosh Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Total Income</b>	<u>65,625.24</u>	<u>0.00</u>
<b>Expenses</b>		
Accountancy Fees	704.00	0.00
Advisor Fees	15,880.69	0.00
ATO Supervisory Levy	259.00	0.00
Auditor's Remuneration	1,015.00	0.00
	<u>17,858.69</u>	<u>0.00</u>
<b>Member Payments</b>		
Pensions Paid		
McIntosh, Ian Wilmot - Pension (Account Based Pension)	52,000.00	0.00
McIntosh, Katherine Anne - Pension (Account Based Pension)	58,500.00	0.00
	<u>110,500.00</u>	<u>0.00</u>
<b>Investment Losses</b>		
Realised Movements in Market Value		
Managed Investments (Australian)		
Magellan Global Fund (open Class) (managed Fund)	10,410.20	0.00
Vanguard International Shares Index	(8,034.40)	0.00
Winton Global Alpha Fd	(5,256.04)	0.00
	<u>(2,880.24)</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
BHP Group Limited	(9,147.82)	0.00
CSL Limited	(2,588.13)	0.00
Fortescue Metals Group Ltd	796.22	0.00
Macquarie Group Limited	(1,826.78)	0.00
RIO Tinto Limited	(17,463.55)	0.00
	<u>(30,230.06)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Betashares Nasdaq 100 Etf	1,961.36	0.00
Spark Infrastructure Group	(1,761.88)	0.00
Sydney Airport	(5,778.81)	0.00
	<u>(5,579.33)</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Managed Investments (Australian)		
CC JCB Active Bond Fund - Class B	16,647.42	0.00
ClrBrge RARE Infrast Vlue Fd Unhdd	(1,170.86)	0.00
Magellan Global Fund (open Class) (managed Fund)	6,472.00	0.00
Mutual Credit Fund	389.85	0.00
PIMCO Global Bond Fd - Ws Class	5,322.52	0.00
Vanguard Int'l Prop Secs Index Fund	2,588.00	0.00
Vanguard International Shares Index	40,719.50	0.00
Vanguard Intl Fxd Int Indx Fd Hedge	11,281.37	0.00
Winton Global Alpha Fd	(4,485.38)	0.00
	<u>77,764.42</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Amcor Plc	(2,153.40)	0.00
Ampol Limited	(2,227.40)	0.00
Australia And New Zealand Banking Group Limited	8,231.40	0.00
BHP Group Limited	17,311.40	0.00

The accompanying notes form part of these financial statements.

# Ian & Kate McIntosh Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Brambles Limited	1,200.85	0.00
Commonwealth Bank Of Australia.	2,419.95	0.00
CSL Limited	5,846.09	0.00
Fortescue Metals Group Ltd	5,120.45	0.00
James Hardie Industries Plc	8,100.00	0.00
Macquarie Group Limited	1,468.11	0.00
Newcrest Mining Limited	1,953.55	0.00
Resmed Inc	1,589.76	0.00
RIO Tinto Limited	27,859.65	0.00
Seek Limited	8,558.70	0.00
Treasury Wine Estates Limited	173.25	0.00
Wesfarmers Limited	8,582.35	0.00
Westpac Banking Corporation	6,095.46	0.00
Woodside Energy Group Ltd	105.12	0.00
Woodside Petroleum Ltd	(5,572.09)	0.00
	<u>94,663.20</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Betashares Global Sustainability Leaders Etf	7,671.40	0.00
Betashares Nasdaq 100 Etf	4,126.52	0.00
Goodman Group	3,429.90	0.00
Mirvac Group - Stapled Securities	2,858.62	0.00
Scentre Group	767.25	0.00
Spark Infrastructure Group	(437.50)	0.00
Sydney Airport	(3,749.43)	0.00
Transurban Group	(353.45)	0.00
	<u>14,313.31</u>	<u>0.00</u>
Other Investment Gains/Losses	(0.03)	0.00
<b>Changes in Market Values</b>	<u>148,051.27</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>276,409.96</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(210,784.72)</u>	<u>0.00</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(16,587.50)	0.00
<b>Total Income Tax</b>	<u>(16,587.50)</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>(194,197.22)</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

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

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 values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### 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

Revenue is recognised at the fair value of the consideration received or receivable.

##### Interest revenue

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

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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### Dividend revenue

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### 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).

## 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. 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 \$
CC JCB Active Bond Fund - Class B	126,681.08	143,328.50
PIMCO Global Bond Fd - Ws Class	43,999.80	49,322.32
Winton Global Alpha Fd	0.00	35,514.62
Magellan Global Fund (open Class) (managed Fund)	0.00	88,990.00
Mutual Credit Fund	59,610.15	0.00
ClrBrge RARE Infrast Vlue Fd Unhdd	38,388.97	37,218.11
Vanguard International Shares Index	301,533.12	358,218.22
Vanguard Int'l Prop Secs Index Fund	16,409.97	18,997.97
Vanguard Intl Fxd Int Indx Fd Hedge	97,642.72	108,924.09



## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

	684,265.81	840,513.83
<b>Note 3: Shares in Listed Companies (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Ampol Limited	12,665.10	10,437.70
Amtcor Plc	13,349.60	11,196.20
Australia And New Zealand Banking Group Limited	29,630.35	37,861.75
BHP Group Limited	30,236.25	65,812.35
Brambles Limited	17,617.95	18,818.80
Commonwealth Bank Of Australia.	23,046.90	25,466.85
CSL Limited	32,825.32	48,482.30
Fortescue Metals Group Ltd	14,953.09	25,814.04
James Hardie Industries Plc	19,062.00	27,162.00
Macquarie Group Limited	33,231.02	45,364.70
Newcrest Mining Limited	9,296.05	11,249.60
RIO Tinto Limited	29,269.50	67,119.20
Resmed Inc	23,569.92	25,159.68
Seek Limited	14,805.00	23,363.70
Treasury Wine Estates Limited	5,958.75	6,132.00
Westpac Banking Corporation	18,837.00	24,932.46
Woodside Energy Group Ltd	24,166.56	0.00
Wesfarmers Limited	23,679.15	33,391.50
Woodside Petroleum Ltd	0.00	11,438.15
	<b>376,199.51</b>	<b>519,202.98</b>

### Note 4: Units in Listed Unit Trusts (Australian)

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Betashares Global Sustainability Leaders Etf	36,857.59	44,528.99
Goodman Group	18,375.20	21,805.10
Mirvac Group - Stapled Securities	5,974.38	8,833.00
Betashares Nasdaq 100 Etf	0.00	34,165.04
Scentre Group	13,247.85	14,015.10
Spark Infrastructure Group	0.00	9,562.50

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

Sydney Airport	0.00	18,638.01
Transurban Group	34,121.24	33,767.79
	<hr/>	<hr/>
	108,576.26	185,315.53
	<hr/>	<hr/>

### Note 6: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,935,941.00	0.00
Benefits accrued as a result of operations	(194,197.22)	0.00
Current year member movements	0.00	1,935,941.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,741,743.78	1,935,941.00
	<hr/>	<hr/>

### Note 7: 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	<hr/>	<hr/>
	1,741,743.78	1,935,941.00
	<hr/>	<hr/>

### Note 8: Guaranteed Benefits

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

### Note 9: Dividends

	2022 \$	2021 \$
Amcor Plc	484.47	0.00
Ampol Limited	344.10	0.00
Australia And New Zealand Banking Group Limited	1,909.90	0.00
BHP Group Limited	13,759.79	0.00
Brambles Limited	481.99	0.00
CSL Limited	512.13	0.00
Commonwealth Bank Of Australia.	956.25	0.00

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

Fortescue Metals Group Ltd	3,284.82	0.00
James Hardie Industries Plc	247.18	0.00
Macquarie Group Limited	1,760.30	0.00
Newcrest Mining Limited	292.09	0.00
RIO Tinto Limited	7,541.37	0.00
Resmed Inc	126.99	0.00
Seek Limited	303.15	0.00
Treasury Wine Estates Limited	147.00	0.00
Wesfarmers Limited	960.50	0.00
Westpac Banking Corporation	1,168.86	0.00
Woodside Petroleum Ltd	964.04	0.00
	35,244.93	0.00

### Note 10: Trust Distributions

	2022 \$	2021 \$
Scentre Group	728.87	0.00
Mirvac Group - Stapled Securities	308.56	0.00
Vanguard International Shares Index	12,569.23	0.00
CC JCB Active Bond Fund - Class B	390.42	0.00
Magellan Global Fund (open Class) (managed Fund)	1,650.36	0.00
PIMCO Global Bond Fd - Ws Class	252.07	0.00
Goodman Group	370.80	0.00
ClrBrge RARE Infrast Vlue Fd Unhdd	3,339.68	0.00
Mutual Credit Fund	327.09	0.00
Transurban Group	949.20	0.00
Vanguard Int'l Prop Secs Index Fund	1,684.17	0.00
Spark Infrastructure Group	775.63	0.00
Betashares Global Sustainability Leaders Etf	1,000.66	0.00
Vanguard Intl Fxd Int Indx Fd Hedge	1,464.07	0.00
	25,810.81	0.00

### Note 11: Changes in Market Values Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Managed Investments (Australian)</b>		
CC JCB Active Bond Fund - Class B	(16,647.42)	0.00

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

ClrBrge RARE Infrast Vlue Fd Unhdd	1,170.86	0.00
Magellan Global Fund (open Class) (managed Fund)	(6,472.00)	0.00
Mutual Credit Fund	(389.85)	0.00
PIMCO Global Bond Fd - Ws Class	(5,322.52)	0.00
Vanguard Int'l Prop Secs Index Fund	(2,588.00)	0.00
Vanguard International Shares Index	(40,719.50)	0.00
Vanguard Intl Fxd Int Indx Fd Hedge	(11,281.37)	0.00
Winton Global Alpha Fd	4,485.38	0.00
	<hr/>	<hr/>
	(77,764.42)	0.00
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Ancor Plc	2,153.40	0.00
Ampol Limited	2,227.40	0.00
Australia And New Zealand Banking Group Limited	(8,231.40)	0.00
BHP Group Limited	(17,311.40)	0.00
Brambles Limited	(1,200.85)	0.00
CSL Limited	(5,846.09)	0.00
Commonwealth Bank Of Australia.	(2,419.95)	0.00
Fortescue Metals Group Ltd	(5,120.45)	0.00
James Hardie Industries Plc	(8,100.00)	0.00
Macquarie Group Limited	(1,468.11)	0.00
Newcrest Mining Limited	(1,953.55)	0.00
RIO Tinto Limited	(27,859.65)	0.00
Resmed Inc	(1,589.76)	0.00
Seek Limited	(8,558.70)	0.00
Treasury Wine Estates Limited	(173.25)	0.00
Wesfarmers Limited	(8,582.35)	0.00
Westpac Banking Corporation	(6,095.46)	0.00
Woodside Energy Group Ltd	(105.12)	0.00
Woodside Petroleum Ltd	5,572.09	0.00
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	(94,663.20)	0.00
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

Betashares Global Sustainability Leaders Etf	(7,671.40)	0.00
Betashares Nasdaq 100 Etf	(4,126.52)	0.00
Goodman Group	(3,429.90)	0.00
Mirvac Group - Stapled Securities	(2,858.62)	0.00
Scentre Group	(767.25)	0.00
Spark Infrastructure Group	437.50	0.00
Sydney Airport	3,749.43	0.00
Transurban Group	353.45	0.00
	(14,313.31)	0.00
<b>Total Unrealised Movement</b>	(186,740.93)	0.00
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
Magellan Global Fund (open Class) (managed Fund)	(10,410.20)	0.00
Vanguard International Shares Index	8,034.40	0.00
Winton Global Alpha Fd	5,256.04	0.00
	2,880.24	0.00
<b>Shares in Listed Companies (Australian)</b>		
BHP Group Limited	9,147.82	0.00
CSL Limited	2,588.13	0.00
Fortescue Metals Group Ltd	(796.22)	0.00
Macquarie Group Limited	1,826.78	0.00
RIO Tinto Limited	17,463.55	0.00
	30,230.06	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
Betashares Nasdaq 100 Etf	(1,961.36)	0.00
Spark Infrastructure Group	1,761.88	0.00
Sydney Airport	5,778.81	0.00
	5,579.33	0.00
<b>Total Realised Movement</b>	38,689.63	0.00

## Ian & Kate McIntosh Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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<b>Changes in Market Values</b>	(148,051.30)	0.00
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### Note 12: Income Tax Expense

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(16,587.50)	0.00
Deferred Tax Liability/Asset	(6,475.34)	9,099.56
Income Tax Expense	(23,062.84)	9,099.56

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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%	(31,617.71)	0.00
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Less:

Tax effect of:

Exempt Pension Income	9,547.80	0.00
Realised Accounting Capital Gains	5,803.44	0.00
Accounting Trust Distributions	3,871.62	0.00

Add:

Tax effect of:

Decrease in MV of Investments	28,011.14	0.00
SMSF Non-Deductible Expenses	1,661.55	0.00
Pension Payments	16,575.00	0.00
Franking Credits	2,144.46	0.00
Foreign Credits	180.17	0.00
Net Capital Gains	5,322.15	0.00
Taxable Trust Distributions	575.58	0.00
Distributed Foreign Income	974.92	0.00
Rounding	(0.45)	0.00
Income Tax on Taxable Income or Loss	4,603.95	0.00

Less credits:

Franking Credits	14,296.43	0.00
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Ian & Kate McIntosh Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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Foreign Credits	419.68	0.00
Current Tax or Refund	(10,112.16)	0.00

**Ian & Kate McIntosh Superannuation Fund**

**JANADEL PTY. LIMITED ACN: 005404759**

**Trustees Declaration**

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

Specifically, the directors of the trustee company declares that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....  
Ian Wilmot McIntosh  
JANADEL PTY. LIMITED  
Director

.....  
Katherine Anne McIntosh  
JANADEL PTY. LIMITED  
Director

Dated this ..... day of .....



## Ian & Kate McIntosh Superannuation Fund

# Compilation Report

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We have compiled the accompanying special purpose financial statements of the Ian & Kate McIntosh Superannuation 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**

The Trustee of Ian & Kate McIntosh Superannuation 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, 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.

Superhelp Australia Pty Limited

of

PO BOX 1906, Macquarie Centre, New South Wales 2113

Signed:

Dated:

# Ian & Kate McIntosh Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(210,784.72)
<b>Less</b>	
Other Non Taxable Income	0.03
Exempt current pension income	63,652.00
Realised Accounting Capital Gains	38,689.63
Accounting Trust Distributions	25,810.81
	<u>128,152.47</u>
<b>Add</b>	
Decrease in MV of investments	186,740.93
SMSF non deductible expenses	11,077.00
Pension Payments	110,500.00
Franking Credits	14,296.43
Foreign Credits	1,201.15
Net Capital Gains	35,481.00
Taxable Trust Distributions	3,837.22
Distributed Foreign income	6,499.46
	<u>369,633.19</u>
SMSF Annual Return Rounding	(3.00)
<b>Taxable Income or Loss</b>	<u>30,693.00</u>
Income Tax on Taxable Income or Loss	4,603.95
<b>Less</b>	
Franking Credits	14,296.43
Foreign Credits	419.68
	<u>(10,112.16)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(10,112.16)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(9,853.16)</u>

# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H	S	T				
---	---	---	---	---	---	---	--	--	--	--

- Place  in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes

---

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

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

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

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

**No** **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Loss

Code

**Assessable contributions** **R** \$  
(**R1** plus **R2** plus **R3** less **R6**)

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income** **U** \$  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)

Code

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** **V** \$  
(**W** less **Y**)

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

TOTAL DEDUCTIONS  
**N \$**  
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES  
**Y \$**  
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss  
**O \$**  
(**TOTAL ASSESSABLE INCOME** less  
**TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES  
**Z \$**  
(**N** plus **Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A,T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**  
*(T1 plus J)*

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	

SUBTOTAL 2  
**T3 \$**  
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G \$**



Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

PAYG instalments raised  
**K \$**  
Supervisory levy  
**L \$**  
Supervisory levy adjustment for wound up funds  
**M \$**  
Supervisory levy adjustment for new funds  
**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years **U \$**  
Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

**A** \$ Employer contributions

**A1** \$ ABN of principal employer

**B** \$ Personal contributions

**C** \$ CGT small business retirement exemption

**D** \$ CGT small business 15-year exemption amount

**E** \$ Personal injury election

**F** \$ Spouse and child contributions

**G** \$ Other third party contributions

**H** \$ Proceeds from primary residence disposal

**H1** \$ Receipt date / /  
Day Month Year

**I** \$ Assessable foreign superannuation fund amount

**J** \$ Non-assessable foreign superannuation fund amount

**K** \$ Transfer from reserve: assessable amount

**L** \$ Transfer from reserve: non-assessable amount

**M** \$ Contributions from non-complying funds and previously non-complying funds

**T** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

### Other transactions

**S1** \$ Accumulation phase account balance

**S2** \$ Retirement phase account balance - Non CDBIS

**S3** \$ Retirement phase account balance - CDBIS

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

**O** \$ Allocated earnings or losses

Loss

**P** \$ Inward rollovers and transfers

**Q** \$ Outward rollovers and transfers

**R1** \$ Lump Sum payments

Code

**R2** \$ Income stream payments

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions** OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- |   |  |
|---|--|
| <p><b>A \$</b> Employer contributions</p> <p><b>A1</b> ABN of principal employer</p> <p><b>B \$</b> Personal contributions</p> <p><b>C \$</b> CGT small business retirement exemption</p> <p><b>D \$</b> CGT small business 15-year exemption amount</p> <p><b>E \$</b> Personal injury election</p> <p><b>F \$</b> Spouse and child contributions</p> <p><b>G \$</b> Other third party contributions</p> | <p><b>H \$</b> Proceeds from primary residence disposal</p> <p><b>H1</b> Receipt date <span style="margin-left: 20px;">Day</span> / <span style="margin-left: 20px;">Month</span> / <span style="margin-left: 20px;">Year</span></p> <p><b>I \$</b> Assessable foreign superannuation fund amount</p> <p><b>J \$</b> Non-assessable foreign superannuation fund amount</p> <p><b>K \$</b> Transfer from reserve: assessable amount</p> <p><b>L \$</b> Transfer from reserve: non-assessable amount</p> <p><b>M \$</b> Contributions from non-complying funds and previously non-complying funds</p> <p><b>T \$</b> Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|---|--|

**TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)

**Other transactions**

<p><b>S1 \$</b> Accumulation phase account balance</p> <p><b>S2 \$</b> Retirement phase account balance – Non CDBIS</p> <p><b>S3 \$</b> Retirement phase account balance – CDBIS</p>	<p><b>O \$</b> Allocated earnings or losses <span style="float: right;">Loss</span></p> <p><b>P \$</b> Inward rollovers and transfers</p> <p><b>Q \$</b> Outward rollovers and transfers</p> <p><b>R1 \$</b> Lump Sum payments <span style="float: right;">Code</span></p> <p><b>R2 \$</b> Income stream payments <span style="float: right;">Code</span></p>
<p style="text-align: center;"><b>CLOSING ACCOUNT BALANCE S \$</b> <span style="float: right;">(S1 plus S2 plus S3)</span></p>	

TRIS Count

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments	Listed trusts	<b>A \$</b>
	Unlisted trusts	<b>B \$</b>
	Insurance policy	<b>C \$</b>
	Other managed investments	<b>D \$</b>

15b Australian direct investments	Cash and term deposits	<b>E \$</b>	
<div style="border: 1px solid black; padding: 5px;"> <p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1 \$</b></p> <p>Australian non-residential real property <b>J2 \$</b></p> <p>Overseas real property <b>J3 \$</b></p> <p>Australian shares <b>J4 \$</b></p> <p>Overseas shares <b>J5 \$</b></p> <p>Other <b>J6 \$</b></p> <p>Property count <b>J7</b></p> </div>	Debt securities	<b>F \$</b>	
		Loans	<b>G \$</b>
		Listed shares	<b>H \$</b>
		Unlisted shares	<b>I \$</b>
		Limited recourse borrowing arrangements	<b>J \$</b>
		Non-residential real property	<b>K \$</b>
		Residential real property	<b>L \$</b>
	Collectables and personal use assets	<b>M \$</b>	
	Other assets	<b>O \$</b>	

15c Other investments	Crypto-Currency	<b>N \$</b>
-----------------------	-----------------	-------------

15d Overseas direct investments	Overseas shares	<b>P \$</b>
	Overseas non-residential real property	<b>Q \$</b>
	Overseas residential real property	<b>R \$</b>
	Overseas managed investments	<b>S \$</b>
	Other overseas assets	<b>T \$</b>

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

### 15e In-house assets

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

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

---

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$	
Permissible temporary borrowings <b>V2</b> \$	
Other borrowings <b>V3</b> \$	
	Borrowings <b>V</b> \$
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$
	Reserve accounts <b>X</b> \$
	Other liabilities <b>Y</b> \$
	<b>TOTAL LIABILITIES Z</b> \$

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**


If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

## Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### **Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### **Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

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

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

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

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule

# 2022

### When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

### Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b>		<b>K \$</b>
Other shares	<b>B \$</b>		<b>L \$</b>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b>		<b>M \$</b>
Other units	<b>D \$</b>		<b>N \$</b>
Real estate situated in Australia	<b>E \$</b>		<b>O \$</b>
Other real estate	<b>F \$</b>		<b>P \$</b>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b>		
Collectables	<b>H \$</b>		<b>Q \$</b>
Other CGT assets and any other CGT events	<b>I \$</b>		<b>R \$</b>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b>		
<b>Total current year capital gains</b>	<b>J \$</b>		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

---

**2 Capital losses**Total current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

---

**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

---

**4 CGT discount**Total CGT discount applied **A \$**

---

**5 CGT concessions for small business**Small business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

---

**6 Net capital gain**Net capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.



---

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer **Yes, as a seller** **No**  
(Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / <sup>LOSS</sup>

**!** **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / <sup>LOSS</sup>

---

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

---

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

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

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*I declare that the information on this form is true and correct.*

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

.....**Electronic Lodgment Declaration (SMSF)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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

**Important**

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

**Declaration:**

I declare that:

- ..... ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

**5 Wt i bhBUa Y**.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

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

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number.....

HU '5 [ YbhBi a VYf



Ian & Kate McIntosh Superannuation Fund

# Minutes of a meeting of the Director(s)

held on \_\_\_\_\_ at 113 Tucks Road, Main Ridge, Victoria 3928

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- PRESENT:** Ian Wilmot McIntosh and Katherine Anne McIntosh
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.
- 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.
- 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 this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return 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:** It was resolved that  
Super Audits Pty Ltd  
of  
Box 3376, Rundle Mall, South Australia 5000  
act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that

# Minutes of a meeting of the Director(s)

held on \_\_\_\_\_ at 113 Tucks Road, Main Ridge, Victoria 3928

---

Superhelp Australia Pty Limited

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 –

.....

Ian Wilmot McIntosh

Chairperson

# Ian & Kate McIntosh Superannuation Fund

## Members Statement

Ian Wilmot McIntosh  
 113 Tucks Road  
 Main Ridge, Victoria, 3928, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	509,238.74
Date Joined Fund:	28/11/2007	Total Death Benefit:	509,238.74
Service Period Start Date:	01/05/1978		
Date Left Fund:			
Member Code:	MCIAN00001A		
Account Start Date:	28/11/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	509,238.74
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	509,238.74
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	28,179.00
Taxable	481,059.74

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	529,382.00
<u>Increases to Member account during the period</u>	
Employer Contributions	3,287.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(24,845.79)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	493.05
Income Tax	(1,908.58)
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	509,238.74

# Ian & Kate McIntosh Superannuation Fund

## Members Statement

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### 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

---

Ian Wilmot McIntosh  
Director

---

Katherine Anne McIntosh  
Director



# Ian & Kate McIntosh Superannuation Fund

## Members Statement

Ian Wilmot McIntosh  
 113 Tucks Road  
 Main Ridge, Victoria, 3928, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	435,441.47
Date Joined Fund:	28/11/2007	Total Death Benefit:	435,441.47
Service Period Start Date:	01/05/1978		
Date Left Fund:			
Member Code:	MCIIAN00002P		
Account Start Date:	01/07/2011		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

### Your Balance

Total Benefits	435,441.47
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	435,441.47
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (60.06%)	261,519.70
Taxable	173,921.77

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	510,412.00
<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	(22,970.53)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	52,000.00
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	435,441.47

# Ian & Kate McIntosh Superannuation Fund

## Members Statement

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### 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

---

Ian Wilmot McIntosh  
Director

---

Katherine Anne McIntosh  
Director

# Ian & Kate McIntosh Superannuation Fund

## Members Statement

Katherine Anne McIntosh  
 113 Tucks Road  
 Main Ridge, Victoria, 3928, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	121,225.54
Date Joined Fund:	28/11/2007	Total Death Benefit:	121,225.54
Service Period Start Date:	01/01/1978		
Date Left Fund:			
Member Code:	MCIKAT00001A		
Account Start Date:	28/11/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	121,225.54
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	121,225.54
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,923.00
Taxable	117,302.54

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	126,697.00
<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	(5,927.32)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(455.86)
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	121,225.54

# Ian & Kate McIntosh Superannuation 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

---

Ian Wilmot McIntosh  
Director

---

Katherine Anne McIntosh  
Director

# Ian & Kate McIntosh Superannuation Fund

## Members Statement

Katherine Anne McIntosh  
 113 Tucks Road  
 Main Ridge, Victoria, 3928, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	675,838.03
Date Joined Fund:	28/11/2007	Total Death Benefit:	675,838.03
Service Period Start Date:	01/01/1978		
Date Left Fund:			
Member Code:	MCIKAT00002P		
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

### Your Balance

Total Benefits	675,838.03
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	675,838.03
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (76.96%)	520,091.23
Taxable	155,746.80

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	769,450.00
<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	(35,111.97)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	58,500.00
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	675,838.03

# Ian & Kate McIntosh Superannuation 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

---

Ian Wilmot McIntosh  
Director

---

Katherine Anne McIntosh  
Director

**Ian & Kate McIntosh Superannuation Fund**

**Members Summary Report**

As at 30 June 2022

Opening Balance	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
<b>Ian Wilmot McIntosh (Age: 75)</b>											
MCIIAN00001A - Accumulation											
529,382.00	3,287.00		(24,845.79)			493.05	(1,908.58)				509,238.74
MCIIAN00002P - Account Based Pension - Tax Free: 60.06%											
510,412.00			(22,970.53)		52,000.00						435,441.47
<b>1,039,794.00</b>	<b>3,287.00</b>		<b>(47,816.32)</b>		<b>52,000.00</b>	<b>493.05</b>	<b>(1,908.58)</b>				<b>944,680.21</b>
<b>Katherine Anne McIntosh (Age: 74)</b>											
MCIKAT00001A - Accumulation											
126,697.00			(5,927.32)				(455.86)				121,225.54
MCIKAT00002P - Account Based Pension - Tax Free: 76.96%											
769,450.00			(35,111.97)		58,500.00						675,838.03
<b>896,147.00</b>			<b>(41,039.29)</b>		<b>58,500.00</b>		<b>(455.86)</b>				<b>797,063.57</b>
<b>1,935,941.00</b>	<b>3,287.00</b>		<b>(88,855.61)</b>		<b>110,500.00</b>	<b>493.05</b>	<b>(2,364.44)</b>				<b>1,741,743.78</b>

# Ian & Kate McIntosh 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%
<b>Cash/Bank Accounts</b>								
Macquarie CMA ***083		148,401.520000	148,401.52	148,401.52	148,401.52			9.04 %
Macquarie Term Deposit ***472		100,000.000000	100,000.00	100,000.00	100,000.00			6.09 %
Macquarie Term Deposit ***700		225,000.000000	225,000.00	225,000.00	225,000.00			13.70 %
			<b>473,401.52</b>		<b>473,401.52</b>			<b>28.82 %</b>
<b>Managed Investments (Australian)</b>								
CHN3749AU CC JCB Active Bond Fund - Class B	140,960.36	0.898700	126,681.08	1.06	150,000.00	(23,318.92)	(15.55) %	7.71 %
TGP0034AU CtrBrge RARE Infrast Vluе Fd Unhdd	29,344.88	1.308200	38,388.97	1.36	40,000.00	(1,611.03)	(4.03) %	2.34 %
PRM8256AU Mutual Credit Fund	59,958.39	0.994192	59,610.15	1.00	60,000.00	(389.85)	(0.65) %	3.63 %
ETL0018AU PIMCO Global Bond Fd - Ws Class	49,465.77	0.889500	43,999.80	1.01	50,000.00	(6,000.20)	(12.00) %	2.68 %
VAN0018AU Vanguard Int'l Prop Secs Index Fund	16,475.82	0.996003	16,409.97	1.21	20,000.00	(3,590.03)	(17.95) %	1.00 %
VAN0003AU Vanguard International Shares Index	120,860.82	2.494879	301,533.12	1.90	230,034.40	71,498.72	31.08 %	18.36 %
VAN0103AU Vanguard Intl Fxd Int Indx Fd Hedge	101,436.34	0.962601	97,642.72	1.23	125,000.00	(27,357.28)	(21.89) %	5.94 %
			<b>684,265.81</b>		<b>675,034.40</b>	<b>9,231.41</b>	<b>1.37 %</b>	<b>41.66 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMC.AX Amcor Plc	740.00	18.040000	13,349.60	16.24	12,020.80	1,328.80	11.05 %	0.81 %
ALD.AX Ampol Limited	370.00	34.230000	12,665.10	27.02	9,996.90	2,668.20	26.69 %	0.77 %
ANZ.AX Australia And New Zealand Banking Group Limited	1,345.00	22.030000	29,630.35	13.71	18,438.61	11,191.74	60.70 %	1.80 %
BHP.AX BHP Group Limited	733.00	41.250000	30,236.25	27.00	19,793.05	10,443.20	52.76 %	1.84 %
BXB.AX Brambles Limited	1,645.00	10.710000	17,617.95	12.04	19,811.45	(2,193.50)	(11.07) %	1.07 %
CBA.AX Commonwealth Bank Of Australia.	255.00	90.380000	23,046.90	78.15	19,927.15	3,119.75	15.66 %	1.40 %
CSL.AX CSL Limited	122.00	269.060000	32,825.32	204.39	24,936.01	7,889.31	31.64 %	2.00 %
FMG.AX Fortescue Metals Group Ltd	853.00	17.530000	14,953.09	22.69	19,354.34	(4,401.25)	(22.74) %	0.91 %
JHX.AX James Hardie Industries Plc	600.00	31.770000	19,062.00	18.39	11,035.00	8,027.00	72.74 %	1.16 %
MQG.AX Macquarie Group Limited	202.00	164.510000	33,231.02	121.20	24,482.33	8,748.69	35.73 %	2.02 %



# Ian & Kate McIntosh 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%	
NCM.AX	Newcrest Mining Limited	445.00	20.890000	9,296.05	26.94	11,989.90	(2,693.85)	(22.47) %	0.57 %
RMD.AX	Resmed Inc	768.00	30.690000	23,569.92	26.15	20,084.44	3,485.48	17.35 %	1.44 %
RIO.AX	RIO Tinto Limited	285.00	102.700000	29,269.50	40.78	11,621.07	17,648.43	151.87 %	1.78 %
SEK.AX	Seek Limited	705.00	21.000000	14,805.00	16.18	11,406.24	3,398.76	29.80 %	0.90 %
TWE.AX	Treasury Wine Estates Limited	525.00	11.350000	5,958.75	15.27	8,019.25	(2,060.50)	(25.69) %	0.36 %
WES.AX	Wesfarmers Limited	565.00	41.910000	23,679.15	27.10	15,310.09	8,369.06	54.66 %	1.44 %
WBC.AX	Westpac Banking Corporation	966.00	19.500000	18,837.00	16.95	16,374.21	2,462.79	15.04 %	1.15 %
WDS.AX	Woodside Energy Group Ltd	759.00	31.840000	24,166.56	31.98	24,271.68	(105.12)	(0.43) %	1.47 %
			<b>376,199.51</b>			<b>298,872.52</b>	<b>77,326.99</b>	<b>25.87 %</b>	<b>22.90 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
ETHI.AX	Betashares Global Sustainability Leaders Etf	3,487.00	10.570000	36,857.59	11.48	40,016.02	(3,158.43)	(7.89) %	2.24 %
GMG.AX	Goodman Group	1,030.00	17.840000	18,375.20	19.47	20,057.60	(1,682.40)	(8.39) %	1.12 %
MGR.AX	Mirvac Group - Stapled Securities	3,025.00	1.975000	5,974.38	3.31	10,007.25	(4,032.87)	(40.30) %	0.36 %
SCG.AX	Scentre Group	5,115.00	2.590000	13,247.85	3.91	20,003.50	(6,755.65)	(33.77) %	0.81 %
TCL.AX	Transurban Group	2,373.00	14.378947	34,121.24	6.17	14,633.81	19,487.43	133.17 %	2.08 %
			<b>108,576.26</b>			<b>104,718.18</b>	<b>3,858.08</b>	<b>3.68 %</b>	<b>6.61 %</b>
			<b>1,642,443.10</b>			<b>1,552,026.62</b>	<b>90,416.48</b>	<b>5.83 %</b>	<b>100.00 %</b>

# Ian & Kate McIntosh Superannuation Fund

## Contributions Summary Report

For The Period 01 July 2021 - 30 June 2022

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### Ian Wilmot McIntosh

Date of Birth:	Provided
Age:	75 (at year end)
Member Code:	MCIIAN00001A
Total Super Balance* <sup>1</sup> as at 30/06/2021:	1,039,794.00

<b>Contributions Summary</b>	<b>2022</b>	<b>2021</b>
<b>Concessional Contribution</b>		
Employer	3,287.00	0.00
	<hr/>	<hr/>
	3,287.00	0.00
	<hr/>	<hr/>
<b>Total Contributions</b>	<hr/>	<hr/>
	3,287.00	0.00
	<hr/>	<hr/>

I, IAN WILMOT MCINTOSH, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.

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IAN WILMOT MCINTOSH

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

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