



Financial Statements

For the year ended 30 June 2022

Table of Contents

Operating Statement	1
Statement of Financial Position	2
Notes to the Financials 1	3
Notes to the Financials 2	6
Member Statement	11
Member Statement	15
Member Account Balances	19
Investment Summary	20
Accrued Capital Gains	22
Trustee Declaration	28
Minutes of Meeting of Trustees	29
Investment Strategy	32
Compilation Letter	34

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	7,319.87	9,262.55
Australian Listed Unit Trust	3	3,584.90	6,617.46
		10,904.77	15,880.01
Contribution Revenue			
Employer Concessional Contributions		48,332.55	40,206.54
		48,332.55	40,206.54
Other Revenue			
Cash at Bank	4	20.06	41.03
Market Movement Non-Realised	5	(317,578.48)	161,071.84
Market Movement Realised	6	32,818.06	24,827.49
		(284,740.36)	185,940.36
Total Revenue		(225,503.04)	242,026.91
EXPENSES			
General Expense			
Fund Administration Expenses	7	6,345.00	2,000.00
Investment Expenses	8	6.72	19.12
Fund Lodgement Expenses	9	259.00	259.00
Member Insurance Premium Fully Deductible		1,114.46	2,958.23
		7,725.18	5,236.35
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		(233,228.22)	236,790.56
Tax Expense			
Fund Tax Expenses	10	(9,888.78)	23,501.91
		(9,888.78)	23,501.91
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		(223,339.44)	213,288.65

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
INVESTMENTS			
Mortgages & Loans	11	120,856.43	136,756.35
Australian Listed Shares	12	482,761.45	786,262.43
Australian Listed Unit Trust	13	152,983.73	186,844.47
Unit Trusts (Unlisted)	14	244,955.82	207,218.77
Cryptocurrency	15	15,824.67	46,295.95
		1,017,382.10	1,363,377.97
OTHER ASSETS			
Cash at Bank	16	180,464.32	67,347.03
Sundry Debtors - Fund Level	17	3,584.90	7,117.79
		184,049.22	74,464.82
TOTAL ASSETS		1,201,431.32	1,437,842.79
LIABILITIES			
Provisions for Tax - Fund	18	11,428.67	25,191.69
Sundry Creditors	19	690.99	-
		12,119.66	25,191.69
TOTAL LIABILITIES		12,119.66	25,191.69
NET ASSETS AVAILABLE TO PAY BENEFITS		1,189,311.66	1,412,651.10
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	20	1,189,311.67	1,412,651.10
		1,189,311.67	1,412,651.10

This Statement is to be read in conjunction with the notes to the Financial Statements

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 Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net market values.

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.

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 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 their net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net market values have 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; and
- iv. investment properties at trustees assessment of their realisable value.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the Funds financial liabilities are equivalent to their net 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 are subject to an insignificant risk of change in value.

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest revenue includes the amortisation of any discount or premium, transactions costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest basis.

Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

Distribution revenue

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

Remeasurement changes in net market values

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

d. Liability for Accrued Benefits

The liability for accrued benefits represents the funds 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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

Notes to the Financial Statements

For the year ended 30 June 2022

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, 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.

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 2: Australian Listed Shares		
Altium Limited - Dividends	-	1,254.00
B.W.X. Limited	240.47	201.68
Bapcor Limited	1,659.00	1,461.50
Blackmores Limited - Dividends	814.72	222.72
Bravura Ordinary Fully Paid	339.50	283.50
Bwxlimited Ordinary Fully Paid Deferred	-	77.57
Challenger F.s.g.ltd - Dividends	899.15	382.66
Costa Group Holdings Limited	-	410.67
Jumbo Interactive Limited	810.00	700.00
Kogan.com Ordinary Fully Paid	-	1,475.00
Macquarie Group Ltd - Dividends	408.05	1,113.25
Soul Pattinson (W.H) - Dividends	1,300.00	1,220.00
Treasury Wine Estates	560.00	460.00
Virgin Money UK Plc	18.98	-
Webjet Limited - Dividends	270.00	-
	7,319.87	9,262.55
Note 3: Australian Listed Unit Trust		
Beta Asia Exchange Traded Fund Units Fully Paid	502.18	2,379.19
Betashares Nasdaq 100 ETF	3,082.72	4,238.27
	3,584.90	6,617.46
Note 4: Cash at Bank		
ANZ Business Premium Saver	4.10	32.00
ANZ E*Trade	3.23	-
ANZ Progress Saver	12.73	9.03
	20.06	41.03
Note 5: Market Movement Non-Realised		
Market Movement Non-Realised - Crypto Currency	(52,518.99)	(20,713.08)
Market Movement Non-Realised - Shares - Listed	(252,196.56)	110,450.94
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	37,737.05	25,099.27
Market Movement Non-Realised - Trusts - Unit	(50,599.98)	46,234.71
	(317,578.48)	161,071.84
Note 6: Market Movement Realised		
Market Movement Realised - Crypto Currency	849.78	(9,490.97)
Market Movement Realised - Shares - Listed	31,968.28	34,318.46
	32,818.06	24,827.49

BIG TREE SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
Note 7: Fund Administration Expenses		
Accountancy Fees	5,300.00	2,000.00
Audit Fees	1,045.00	-
	6,345.00	2,000.00
Note 8: Investment Expenses		
Bank Charges	4.66	19.12
Investment Expense - Other	2.06	-
	6.72	19.12
Note 9: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	259.00	259.00
	259.00	259.00
Note 10: Fund Tax Expenses		
Income Tax Expense	14,192.67	3,879.24
Tax Accrued During Period (Deferred Tax)	(24,081.45)	19,622.67
	(9,888.78)	23,501.91
Note 11: Mortgages & Loans		
CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	120,856.43	131,256.35
Member Loan	-	5,500.00
	120,856.43	136,756.35

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 12: Australian Listed Shares		
A-cap Resources	5,954.89	5,954.89
Alligator Energy Ltd Ordinary Fully Paid	13,340.25	8,910.00
Altium Limited	-	121,077.00
Audinategl Ordinary Fully Paid	15,080.00	16,260.00
B.W.X. Limited	4,964.48	42,198.08
Bapcor Limited	48,032.00	67,150.00
Barra Resources	-	8,874.00
Bigtincan Ordinary Fully Paid	11,520.00	20,920.32
Blackmores Limited	54,067.20	56,424.96
Bravura Ordinary Fully Paid	4,952.50	12,285.00
Catapult Ordinary Fully Paid	5,527.50	13,400.00
Challenger F.s.g.ltd	27,955.08	22,110.67
Corporate Travel Management Limited	47,096.36	54,649.07
E.L.M.O. Software Limited	15,860.25	30,028.74
Emplpayment Ordinary Fully Paid	3,075.00	8,700.00
Experience Co Limited	1,980.00	2,700.00
Greenstone Resources Limited	20,213.00	-
Jumbo Interactive Limited	28,440.00	35,540.00
Knorthgold Ordinary Fully Paid	910.00	910.00
Kogan.com Ordinary Fully Paid	13,900.00	57,900.00
Livetiles Ordinary Fully Paid	1,554.00	5,365.00
Macquarie Group Ltd	44,253.19	25,810.95
Medical Developments	2,190.00	6,750.00
Nanosonics	21,672.00	37,861.50
Nearmap	16,480.00	29,760.00
Prophecy Internation	2,673.00	1,815.00
Retail Food Group	380.25	653.25
Soul Pattinson (W.H)	47,080.00	67,460.00
Treasury Wine Estates	22,700.00	23,360.00
Twenty7 CO Ordinary Fully Paid	247.50	330.00
Virgin Money UK Plc	663.00	1,104.00
	482,761.45	786,262.43

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 13: Australian Listed Unit Trust		
Beta Asia Exchange Traded Fund Units Fully Paid	47,340.00	73,528.28
Betashares Crypto etf Betashares Crypto Innovators etf	7,805.00	-
Betashares Nasdaq 100 ETF	97,838.73	113,316.19
	152,983.73	186,844.47
Note 14: Unit Trusts (Unlisted)		
CENTENNIAL DEVELOPMENTS UNIT TRUST	244,955.82	207,218.77
	244,955.82	207,218.77
Note 15: Cryptocurrency		
Basic Attention Token	4.99	1,018.62
Binance	979.76	1,243.22
Bitcoin	0.03	35,310.98
Enjin Coin	521.54	1,091.65
Ethereum	14,005.95	7,082.93
IOTA	185.56	548.55
Luna	126.84	-
	15,824.67	46,295.95
Note 16: Cash at Bank		
ANZ Business Premium Saver	30,278.06	26,252.93
ANZ Progress Saver	10,521.96	5,575.86
BTC	25,000.00	-
ETrade Investment Acc	114,664.30	35,518.24
	180,464.32	67,347.03
Note 17: Sundry Debtors - Fund Level		
Investment Income Receivable	3,584.90	7,117.79
	3,584.90	7,117.79
Note 18: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	-	24,081.45
Provision for Income Tax (Fund)	11,428.67	1,110.24
	11,428.67	25,191.69
Note 19: Sundry Creditors		
Sundry Creditors Number 1	690.99	-
	690.99	-

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Note 20A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	1,412,651.10	1,199,362.45
Add: Increase (Decrease) in Members' Benefits	(223,339.44)	213,290.65
Liability for Members' Benefits End	1,189,311.67	1,412,651.10

Note 20B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	1,189,037.75	1,412,377.18
Total Vested Benefits	1,189,311.67	1,412,651.10

Member Statement

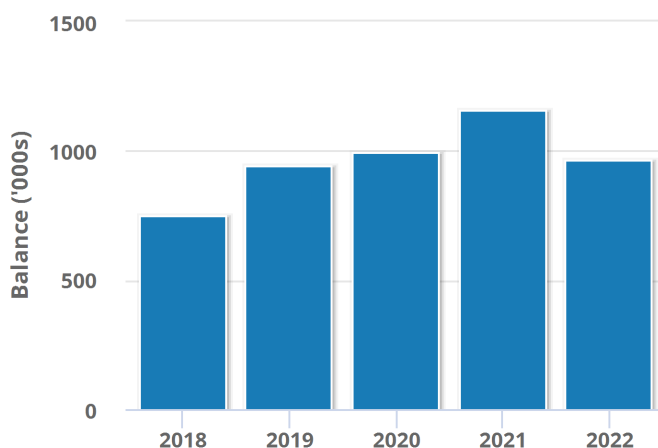
For the year ended 30 June 2022

Member details

Mr Christopher Caspers
23 Seville Street
LANE COVE NSW 2066
AUSTRALIA

Valid TFN Supplied: Yes
 Date of Birth: 23/04/1965
 Date Joined Fund: 01/07/2003
 Date Employed:
 Eligible Service Date: 01/07/2003

Your recent balance history



YOUR OPENING BALANCE

\$1,161,527.76

(\$198,485.53)

Balance Decrease

YOUR CLOSING BALANCE

\$963,042.23

Your Net Fund Return

(18.3614)%

Your account at a glance

Opening Balance as at 01/07/2021 **\$1,161,527.76**

What has been added to your account

Employer Concessional Contributions **\$19,855.00**

What has been deducted from your account

Contribution Tax **\$2,909.78**

Insurance Premiums **\$456.44**

New Earnings **(\$214,974.31)**

Closing Balance at 30/06/2022 **\$963,042.23**

Member Statement

For the year ended 30 June 2022

Consolidated - Mr Christopher Caspers

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$963,042.23

YOUR TAX COMPONENTS

Tax Free Component	\$74,334.00
Taxable Component	\$888,708.23

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$963,042.23
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(18.36)%
--	----------

Member Statement

For the year ended 30 June 2022

Accumulation Account - Mr Christopher Caspers

ACCOUNT SUMMARY

Opening Balance as at 01/07/2021	\$1,161,527.76
---	-----------------------

What has been added to your account

Employer Concessional Contributions	\$19,855.00
-------------------------------------	-------------

What has been deducted from your account

Contribution Tax	\$2,909.78
------------------	------------

Insurance Premiums	\$456.44
--------------------	----------

New Earnings	(\$214,974.31)
---------------------	-----------------------

Closing Balance at 30/06/2022	\$963,042.23
--------------------------------------	---------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
--	--------

Restricted non-preserved (Generally available when you leave your employer)	\$0.00
---	--------

Preserved (Generally available once you retire, after reaching your preservation age)	\$963,042.23
---	--------------

YOUR TAX COMPONENTS

Tax Free Component	\$74,334.00
--------------------	-------------

Taxable Component	\$888,708.23
-------------------	--------------

Member Statement

For the year ended 30 June 2022

YOUR BENEFICIARY(S) - Mr Christopher Caspers

Legal Personal Representative 100.00%

Non-Binding

Email:

Phone:

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Member Statement

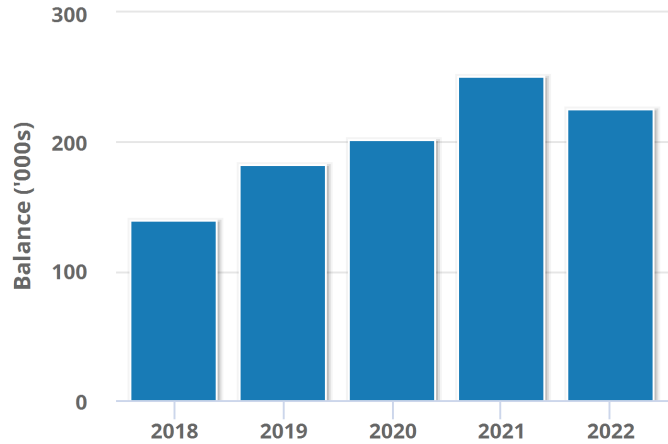
For the year ended 30 June 2022

Member details

Ms Francine Hendriks
23 Seville Street
LANE COVE NSW 2066
AUSTRALIA

Valid TFN Supplied: Yes
 Date of Birth: 17/07/1968
 Date Joined Fund: 01/07/2003
 Date Employed:
 Eligible Service Date: 27/02/1991

Your recent balance history



YOUR OPENING BALANCE

\$251,123.34

(\$24,853.90)

Balance Decrease

YOUR CLOSING BALANCE

\$226,269.44

Your Net Fund Return

(18.3614)%

Your account at a glance

Opening Balance as at 01/07/2021 **\$251,123.34**

What has been added to your account

Employer Concessional Contributions **\$28,477.55**

What has been deducted from your account

Contribution Tax **\$4,172.93**

Insurance Premiums **\$658.02**

New Earnings **(\$48,500.50)**

Closing Balance at 30/06/2022 **\$226,269.44**

Member Statement

For the year ended 30 June 2022

Consolidated - Ms Francine Hendriks

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$273.92
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$225,995.52

YOUR TAX COMPONENTS

Tax Free Component	\$8,234.15
Taxable Component	\$218,035.29

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$226,269.44
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(18.36)%
--	----------

Member Statement

For the year ended 30 June 2022

Accumulation Account - Ms Francine Hendriks

ACCOUNT SUMMARY

Opening Balance as at 01/07/2021	\$251,123.34
---	---------------------

What has been added to your account

Employer Concessional Contributions	\$28,477.55
-------------------------------------	-------------

What has been deducted from your account

Contribution Tax	\$4,172.93
------------------	------------

Insurance Premiums	\$658.02
--------------------	----------

New Earnings	(\$48,500.50)
---------------------	----------------------

Closing Balance at 30/06/2022	\$226,269.44
--------------------------------------	---------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$273.92
--	----------

Restricted non-preserved (Generally available when you leave your employer)	\$0.00
---	--------

Preserved (Generally available once you retire, after reaching your preservation age)	\$225,995.52
---	--------------

YOUR TAX COMPONENTS

Tax Free Component	\$8,234.15
--------------------	------------

Taxable Component	\$218,035.29
-------------------	--------------

Member Statement

For the year ended 30 June 2022

YOUR BENEFICIARY(S) - Ms Francine Hendriks

Legal Personal Representative 100.00%

Non-Binding

Email:

Phone:

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Member Account Balances

For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Caspers, Christopher (57)									
Accumulation									
Accum (00001)	1,161,527.76	-	19,855.00	-	2,909.78	456.44	-	(214,974.31)	963,042.23
	1,161,527.76	-	19,855.00	-	2,909.78	456.44	-	(214,974.31)	963,042.23
Hendriks, Francine (53)									
Accumulation									
Accum (00002)	251,123.34	-	28,477.55	-	4,172.93	658.02	-	(48,500.50)	226,269.44
	251,123.34	-	28,477.55	-	4,172.93	658.02	-	(48,500.50)	226,269.44
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	1,412,651.10	-	48,332.55	-	7,082.71	1,114.46	-	(263,474.81)	1,189,311.67

CALCULATED FUND EARNING RATE:

(18.3614)%

APPLIED FUND EARNING RATE:

(18.3614)%

Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
ANZ Business Premium Saver	-	-	-	-	30,278.06	30,278.06	-	-	2.53
ANZ Progress Saver	-	-	-	-	10,521.96	10,521.96	-	-	0.88
BTC	-	-	-	-	25,000.00	25,000.00	-	-	2.09
ETrade Investment Acc	-	-	-	-	114,664.30	114,664.30	-	-	9.57
					180,464.32	180,464.32	-	-	15.07
Cryptocurrency									
Basic Attention Token	BAT	1,248.1553000000	1.6024	0.0040	2,000.00	4.99	(1,995.01)	(99.75)	-
Binance	BNB	3.0816000000	676.6615	317.9400	2,085.20	979.76	(1,105.44)	(53.01)	0.08
Bitcoin	BTC	0.7576000000	57,168.8886	0.0400	43,311.15	0.03	(43,311.12)	(100.00)	-
Enjin Coin	ENJ	708.8659000000	2.8214	0.7357	2,000.00	521.54	(1,478.46)	(73.92)	0.04
Ethereum	ETH	9.0514000000	4,001.5003	1,547.3800	36,219.18	14,005.96	(22,213.22)	(61.33)	1.17
IOTA	IOTA	477.0000000000	2.5755	0.3890	1,228.53	185.56	(1,042.97)	(84.90)	0.02
Luna	LUNA	41.2100000000	49.9961	3.0780	2,060.34	126.84	(1,933.50)	(93.84)	0.01
					88,904.40	15,824.68	(73,079.72)	(82.20)	1.32
Domestic Shares									
A-cap Resources	ACB	94,522.0000	0.4311	0.0630	40,749.24	5,954.89	(34,794.35)	(85.39)	0.50
Alligator Energy Ltd Ordinary Fully Paid	AGE	272,250.0000	0.0264	0.0490	7,181.37	13,340.25	6,158.88	85.76	1.11
Audinategl Ordinary Fully Paid	AD8	2,000.0000	7.9650	7.5400	15,929.90	15,080.00	(849.90)	(5.34)	1.26
B.W.X. Limited	BWX	7,757.0000	4.7131	0.6400	36,559.34	4,964.48	(31,594.86)	(86.42)	0.41
Bapcor Limited	BAP	7,900.0000	4.8261	6.0800	38,125.85	48,032.00	9,906.15	25.98	4.01
Bigtincan Ordinary Fully Paid	BTH	23,040.0000	0.6592	0.5000	15,187.79	11,520.00	(3,667.79)	(24.15)	0.96
Blackmores Limited	BKL	768.0000	84.6253	70.4000	64,992.23	54,067.20	(10,925.03)	(16.81)	4.51
Bravura Ordinary Fully Paid	BVS	3,500.0000	4.2786	1.4150	14,974.95	4,952.50	(10,022.45)	(66.93)	0.41
Catapult Ordinary Fully Paid	CAT	6,700.0000	1.1444	0.8250	7,667.68	5,527.50	(2,140.18)	(27.91)	0.46
Challenger F.s.g.ltd	CGF	4,087.0000	10.2681	6.8400	41,965.78	27,955.08	(14,010.70)	(33.39)	2.33
Corporate Travel Management Limited	CTD	2,543.0000	18.8426	18.5200	47,916.70	47,096.36	(820.34)	(1.71)	3.93
E.L.M.O. Software Limited	ELO	7,049.0000	5.6798	2.2500	40,036.90	15,860.25	(24,176.65)	(60.39)	1.32
Emplpayment Ordinary Fully Paid	EML	2,500.0000	3.6100	1.2300	9,024.94	3,075.00	(5,949.94)	(65.93)	0.26
Experience Co Limited	EXP	9,000.0000	0.8522	0.2200	7,669.95	1,980.00	(5,689.95)	(74.18)	0.17
Greenstone Resources Limited	GSR	493,000.0000	0.1071	0.0410	52,801.31	20,213.00	(32,588.31)	(61.72)	1.69
Jumbo Interactive Limited	JIN	2,000.0000	8.0600	14.2200	16,119.95	28,440.00	12,320.05	76.43	2.37
Knorthgold Ordinary Fully Paid	KGM	70,000.0000	0.4514	0.0130	31,600.00	910.00	(30,690.00)	(97.12)	0.08
Kogan.com Ordinary Fully Paid	KGN	5,000.0000	4.0044	2.7800	20,022.00	13,900.00	(6,122.00)	(30.58)	1.16
Livetiles Ordinary Fully Paid	LVT	37,000.0000	0.2657	0.0420	9,829.95	1,554.00	(8,275.95)	(84.19)	0.13
Macquarie Group Ltd	MQG	269.0000	152.5638	164.5100	41,039.65	44,253.19	3,213.54	7.83	3.69
Medical Developments	MVP	1,500.0000	5.5100	1.4600	8,264.95	2,190.00	(6,074.95)	(73.50)	0.18

Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Nanosonics	NAN	6,450.0000	2.8219	3.3600	18,201.57	21,672.00	3,470.43	19.07	1.81
Nearmap	NEA	16,000.0000	0.5216	1.0300	8,344.95	16,480.00	8,135.05	97.48	1.38
Prophecy Internation	PRO	3,300.0000	2.2576	0.8100	7,449.95	2,673.00	(4,776.95)	(64.12)	0.22
Retail Food Group	RFG	9,750.0000	4.5732	0.0390	44,589.13	380.25	(44,208.88)	(99.15)	0.03
Soul Pattinson (W.H)	SOL	2,000.0000	15.3667	23.5400	30,733.40	47,080.00	16,346.60	53.19	3.93
Treasury Wine Estates	TWE	2,000.0000	14.8250	11.3500	29,649.90	22,700.00	(6,949.90)	(23.44)	1.90
Twenty7 CO Ordinary Fully Paid	TSC	82,500.0000	0.0735	0.0030	6,067.62	247.50	(5,820.12)	(95.92)	0.02
Virgin Money UK Plc	VUK	300.0000	4.0100	2.2100	1,203.00	663.00	(540.00)	(44.89)	0.06
					713,899.95	482,761.45	(231,138.50)	(32.38)	40.30
Loans									
CENTENNIAL DEVELOPMENTS UNIT TRU	-	-	-	-	134,023.11	120,856.43	-	-	10.09
					134,023.11	120,856.43	-		10.09
Non-Public & Non-PST Trusts									
CENTENNIAL DEVELOPMENTS UNIT TRU	CENDUT	328,271.0000	0.3750	0.7462	123,102.00	244,955.82	121,853.82	98.99	20.45
					123,102.00	244,955.82	121,853.82	98.99	20.45
Unit Trusts									
Beta Asia Exchange Traded Fund Units F	ASIA	6,312.0000	5.8605	7.5000	36,991.30	47,340.00	10,348.70	27.98	3.95
Betashares Crypto etf Betashares Crypto	CRYP	3,500.0000	2.9186	2.2300	10,214.95	7,805.00	(2,409.95)	(23.59)	0.65
Betashares Nasdaq 100 ETF	NDQ	3,663.0000	16.0515	26.7100	58,796.73	97,838.73	39,042.00	66.40	8.17
					106,002.98	152,983.73	46,980.75	44.32	12.77
Total Investments					1,346,396.76	1,197,846.43	(135,383.65)	(10.06)	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
205 00021 Experience Co Limited (EXP)	9/01/2018	9,000.0000	1,980.00	7,669.95	-	Loss	7,669.95	(5,689.95)
		9,000.0000	1,980.00	7,669.95	-		7,669.95	(5,689.95)
205 00023 E.L.M.O. Software Limited (ELO)	7/02/2018	1,600.0000	3,600.00	7,720.95	-	Loss	7,720.95	(4,120.95)
	26/03/2019	1,300.0000	2,925.00	7,421.95	-	Loss	7,421.95	(4,496.95)
	11/10/2019	4,149.0000	9,335.25	24,894.00	-	Loss	24,894.00	(15,558.75)
		7,049.0000	15,860.25	40,036.90	-		40,036.90	(24,176.65)
205 0007 A-cap Resources (ACB)	11/09/2009	70,000.0000	4,410.00	30,450.00	-	Loss	30,450.00	(26,040.00)
	20/12/2010	24,522.0000	1,544.89	10,299.24	-	Loss	10,299.24	(8,754.35)
		94,522.0000	5,954.89	40,749.24	-		40,749.24	(34,794.35)
205 0036 Knorthgold Ordinary Fully Paid (KGM)	22/01/2010	20,000.0000	260.00	20,000.00	-	Loss	20,000.00	(19,740.00)
	8/04/2010	15,000.0000	195.00	11,250.00	-	Loss	11,250.00	(11,055.00)
	19/12/2013	35,000.0000	455.00	350.00	-	Discount	350.00	105.00
		70,000.0000	910.00	31,600.00	-		31,600.00	(30,690.00)
205 0278 Twenty7 CO Ordinary Fully Paid (TSC)	9/10/2009	26,023.0000	78.07	232.42	-	Loss	232.42	(154.35)
	13/10/2009	12,244.0000	36.73	1,224.40	-	Loss	1,224.40	(1,187.67)
	19/11/2009	36,733.0000	110.20	3,673.30	-	Loss	3,673.30	(3,563.10)
	30/12/2010	7,500.0000	22.50	937.50	-	Loss	937.50	(915.00)
		82,500.0000	247.50	6,067.62	-		6,067.62	(5,820.12)
205 0406 Blackmores Limited (BKL)	8/08/2017	10.0000	704.00	893.05	-	Loss	893.05	(189.05)
	15/08/2017	120.0000	8,448.00	10,477.20	-	Loss	10,477.20	(2,029.20)
	30/04/2018	130.0000	9,152.00	15,388.55	-	Loss	15,388.55	(6,236.55)
	26/03/2019	100.0000	7,040.00	9,684.95	-	Loss	9,684.95	(2,644.95)
	1/07/2019	4.0000	281.60	390.00	-	Loss	390.00	(108.40)
	12/09/2019	4.0000	281.60	254.80	-	Discount	254.80	26.80
	17/12/2019	100.0000	7,040.00	8,374.95	-	Loss	8,374.95	(1,334.95)
	3/03/2020	300.0000	21,120.00	19,528.73	-	Discount	19,528.73	1,591.27
		768.0000	54,067.20	64,992.23	-		64,992.23	(10,925.03)
205 0469 Virgin Money UK Plc (VUK)	7/02/2016	300.0000	663.00	1,203.00	-	Loss	1,203.00	(540.00)

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
		300.0000	663.00	1,203.00	-		1,203.00	(540.00)
205 0508	Catapult Ordinary Fully Paid (CAT)							
	30/10/2018	6,700.0000	5,527.50	7,667.68	-	Loss	7,667.68	(2,140.18)
		6,700.0000	5,527.50	7,667.68	-		7,667.68	(2,140.18)
205 0561	Bigtincan Ordinary Fully Paid (BTH)							
	28/05/2019	15,000.0000	7,500.00	8,049.95	-	Loss	8,049.95	(549.95)
	16/06/2020	3,432.0000	1,716.00	2,299.44	-	Loss	2,299.44	(583.44)
	16/09/2021	3,750.0000	1,875.00	3,937.50	-	Loss	3,937.50	(2,062.50)
	16/09/2021	858.0000	429.00	900.90	-	Loss	900.90	(471.90)
		23,040.0000	11,520.00	15,187.79	-		15,187.79	(3,667.79)
205 0562	Audinategl Ordinary Fully Paid (AD8)							
	28/05/2019	1,000.0000	7,540.00	7,324.95	-	Discount	7,324.95	215.05
	16/07/2019	1,000.0000	7,540.00	8,604.95	-	Loss	8,604.95	(1,064.95)
		2,000.0000	15,080.00	15,929.90	-		15,929.90	(849.90)
205 0577	Challenger F.s.g.ltd (CGF)							
	28/02/2017	1,350.0000	9,234.00	15,949.95	-	Loss	15,949.95	(6,715.95)
	26/09/2017	19.0000	129.96	236.25	-	Loss	236.25	(106.29)
	27/03/2018	19.0000	129.96	239.58	-	Loss	239.58	(109.62)
	18/04/2018	1,350.0000	9,234.00	15,254.70	-	Loss	15,254.70	(6,020.70)
	26/03/2019	1,000.0000	6,840.00	7,539.95	-	Loss	7,539.95	(699.95)
	1/07/2019	48.0000	328.32	492.84	-	Loss	492.84	(164.52)
	1/07/2019	59.0000	403.56	487.55	-	Loss	487.55	(83.99)
	25/09/2019	99.0000	677.16	692.10	-	Loss	692.10	(14.94)
	24/03/2020	84.0000	574.56	690.20	-	Loss	690.20	(115.64)
	23/03/2021	59.0000	403.56	382.66	-	Discount	382.66	20.90
		4,087.0000	27,955.08	41,965.78	-		41,965.78	(14,010.70)
205 101	Nanosonics (NAN)							
	27/10/2016	3,225.0000	10,836.00	9,856.20	-	Discount	9,856.20	979.80
	5/09/2017	3,225.0000	10,836.00	8,345.37	-	Discount	8,345.37	2,490.63
		6,450.0000	21,672.00	18,201.57	-		18,201.57	3,470.43
205 1023	Emplpayment Ordinary Fully Paid (EML)							
	17/09/2019	911.0000	1,120.53	3,299.55	-	Loss	3,299.55	(2,179.02)
	18/09/2019	1,589.0000	1,954.47	5,725.39	-	Loss	5,725.39	(3,770.92)
		2,500.0000	3,075.00	9,024.94	-		9,024.94	(5,949.94)
205 1036	Bravura Ordinary Fully Paid (BVS)							
	6/03/2020	3,500.0000	4,952.50	14,974.95	-	Loss	14,974.95	(10,022.45)

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
		3,500.0000	4,952.50	14,974.95	-		14,974.95	(10,022.45)
205 106 B.W.X. Limited (BWX)	16/12/2016	3,600.0000	2,304.00	15,139.95	-	Loss	15,139.95	(12,835.95)
	21/04/2017	3,000.0000	1,920.00	14,569.95	-	Loss	14,569.95	(12,649.95)
	20/11/2017	1,157.0000	740.48	6,849.44	-	Loss	6,849.44	(6,108.96)
		7,757.0000	4,964.48	36,559.34	-		36,559.34	(31,594.86)
205 107 Nearmap (NEA)	28/02/2017	16,000.0000	16,480.00	8,344.95	-	Discount	8,344.95	8,135.05
		16,000.0000	16,480.00	8,344.95	-		8,344.95	8,135.05
205 1097 Livetiles Ordinary Fully Paid (LVT)	29/01/2020	37,000.0000	1,554.00	9,829.95	-	Loss	9,829.95	(8,275.95)
		37,000.0000	1,554.00	9,829.95	-		9,829.95	(8,275.95)
205 12364 Bapcor Limited (BAP)	12/02/2016	3,500.0000	21,280.00	14,449.95	-	Discount	14,449.95	6,830.05
	10/05/2016	1,750.0000	10,640.00	8,577.45	-	Discount	8,577.45	2,062.55
	11/01/2018	2,650.0000	16,112.00	15,098.45	-	Discount	15,098.45	1,013.55
		7,900.0000	48,032.00	38,125.85	-		38,125.85	9,906.15
205 1289 Jumbo Interactive Limited (JIN)	17/03/2020	2,000.0000	28,440.00	16,119.95	-	Discount	16,119.95	12,320.05
		2,000.0000	28,440.00	16,119.95	-		16,119.95	12,320.05
205 1290 Kogan.com Ordinary Fully Paid (KGN)	17/03/2020	2,117.0000	5,885.26	8,487.95	-	Loss	8,487.95	(2,602.69)
	18/03/2020	2,883.0000	8,014.74	11,534.05	-	Loss	11,534.05	(3,519.31)
		5,000.0000	13,900.00	20,022.00	-		20,022.00	(6,122.00)
205 1480 Macquarie Group Ltd (MQG)	5/08/2019	165.0000	27,144.15	21,146.53	-	Discount	21,146.53	5,997.62
	22/11/2021	104.0000	17,109.04	19,893.12	-	Loss	19,893.12	(2,784.08)
		269.0000	44,253.19	41,039.65	-		41,039.65	3,213.54
205 1541 Medical Developments (MVP)	16/07/2019	1,500.0000	2,190.00	8,264.95	-	Loss	8,264.95	(6,074.95)
		1,500.0000	2,190.00	8,264.95	-		8,264.95	(6,074.95)
205 1937 Prophecy Internation (PRO)	2/12/2015	3,300.0000	2,673.00	7,449.95	-	Loss	7,449.95	(4,776.95)
		3,300.0000	2,673.00	7,449.95	-		7,449.95	(4,776.95)
205 2042 Retail Food Group (RFG)								

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	12/01/2016	3,350.0000	130.65	14,937.45	-	Loss	14,937.45	(14,806.80)
	28/01/2016	3,500.0000	136.50	14,541.73	-	Loss	14,541.73	(14,405.23)
	18/04/2017	2,900.0000	113.10	15,109.95	-	Loss	15,109.95	(14,996.85)
		9,750.0000	380.25	44,589.13	-		44,589.13	(44,208.88)
205 2219 Soul Pattinson (W.H) (SOL)	19/12/2016	1,000.0000	23,540.00	14,919.95	-	Discount	14,919.95	8,620.05
	6/10/2017	1,000.0000	23,540.00	15,813.45	-	Discount	15,813.45	7,726.55
		2,000.0000	47,080.00	30,733.40	-		30,733.40	16,346.60
205 2635 Greenstone Resources Limited (GSR)	17/07/2008	50,000.0000	2,050.00	7,782.95	-	Loss	7,782.95	(5,732.95)
	30/07/2008	70,000.0000	2,870.00	10,204.51	-	Loss	10,204.51	(7,334.51)
	1/07/2012	18,000.0000	738.00	5,072.95	-	Loss	5,072.95	(4,334.95)
	1/07/2012	20,000.0000	820.00	4,732.95	-	Loss	4,732.95	(3,912.95)
	1/07/2012	85,000.0000	3,485.00	20,007.95	-	Loss	20,007.95	(16,522.95)
	17/10/2019	250,000.0000	10,250.00	5,000.00	-	Discount	5,000.00	5,250.00
		493,000.0000	20,213.00	52,801.31	-		52,801.31	(32,588.31)
205 2645 Alligator Energy Ltd Ordinary Fully Paid (AGE)	1/07/2020	247,500.0000	12,127.50	6,067.62	-	Discount	6,067.62	6,059.88
	29/12/2021	24,750.0000	1,212.75	1,113.75	-	Other	1,113.75	99.00
		272,250.0000	13,340.25	7,181.37	-		7,181.37	6,158.88
205 28 Corporate Travel Management Limited (CTD)	13/11/2016	900.0000	16,668.00	16,004.95	-	Discount	16,004.95	663.05
	16/01/2017	43.0000	796.36	645.00	-	Discount	645.00	151.36
	9/01/2018	750.0000	13,890.00	15,776.80	-	Loss	15,776.80	(1,886.80)
	24/09/2019	850.0000	15,742.00	15,489.95	-	Discount	15,489.95	252.05
		2,543.0000	47,096.36	47,916.70	-		47,916.70	(820.34)
205 8999 Treasury Wine Estates (TWE)	30/10/2018	1,000.0000	11,350.00	15,019.95	-	Loss	15,019.95	(3,669.95)
	16/01/2019	1,000.0000	11,350.00	14,629.95	-	Loss	14,629.95	(3,279.95)
		2,000.0000	22,700.00	29,649.90	-		29,649.90	(6,949.90)
207 0103 Beta Asia Exchange Traded Fund Units Fully Paid (ASIA)	31/10/2018	6,000.0000	45,000.00	31,354.45	(2,337.51)	Discount	33,691.96	11,308.04
	17/01/2020	25.0000	187.50	179.53	(9.74)	Loss	189.27	(1.77)
	16/07/2020	82.0000	615.00	698.93	(31.95)	Loss	730.88	(115.88)
	16/07/2021	205.0000	1,537.50	2,379.19	-	Loss	2,379.19	(841.69)
		6,312.0000	47,340.00	34,612.10	(2,379.20)		36,991.30	10,348.70

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
207 0104	Betashares Nasdaq 100 ETF (NDQ)							
	8/08/2017	1,600.0000	42,736.00	20,518.55	(1,346.53)	Discount	21,865.08	20,870.92
	11/01/2018	1,050.0000	28,045.50	15,528.45	(883.66)	Discount	16,412.11	11,633.39
	6/12/2018	700.0000	18,697.00	11,618.95	(589.11)	Discount	12,208.06	6,488.94
	2/07/2019	79.0000	2,110.09	1,462.39	(66.49)	Discount	1,528.88	581.21
	17/01/2020	5.0000	133.55	119.49	(4.21)	Discount	123.70	9.85
	16/07/2020	92.0000	2,457.32	2,227.91	(77.43)	Discount	2,305.34	151.98
	19/01/2021	3.0000	80.13	93.17	(2.52)	Loss	95.69	(15.56)
	16/07/2021	134.0000	3,579.14	4,145.10	(112.77)	Loss	4,257.87	(678.73)
		3,663.0000	97,838.73	55,714.01	(3,082.72)		58,796.73	39,042.00
207 0133	Betashares Crypto etf Betashares Crypto Innovators etf (CRYP)							
	30/05/2022	3,500.0000	7,805.00	10,214.95	-	Loss	10,214.95	(2,409.95)
		3,500.0000	7,805.00	10,214.95	-		10,214.95	(2,409.95)
208 9898	CENTENNIAL DEVELOPMENTS UNIT TRUST (CENDUT)							
	20/09/2013	100,000.0000	74,620.00	100,000.00	-	Loss	100,000.00	(25,380.00)
	1/07/2014	23,102.0000	17,238.71	23,102.00	-	Loss	23,102.00	(5,863.29)
	30/06/2019	205,169.0000	153,097.11	-	-	Discount	-	153,097.11
		328,271.0000	244,955.82	123,102.00	-		123,102.00	121,853.82
242 0001	Basic Attention Token (BAT)							
	14/05/2021	1,248.1553000000	4.99	2,000.00	-	Loss	2,000.00	(1,995.01)
		1,248.1553000000	4.99	2,000.00	-		2,000.00	(1,995.01)
242 0002	Enjin Coin (ENJ)							
	14/05/2021	708.8659000000	521.54	2,000.00	-	Loss	2,000.00	(1,478.46)
		708.8659000000	521.54	2,000.00	-		2,000.00	(1,478.46)
242 0003	Ethereum (ETH)							
	12/02/2021	0.0174000000	26.92	41.13	-	Loss	41.13	(14.21)
	24/02/2021	0.2498000000	386.54	1,096.34	-	Loss	1,096.34	(709.80)
	23/04/2021	0.3127000000	483.87	9,280.31	-	Loss	9,280.31	(8,796.44)
	28/04/2021	0.3612000000	558.91	1,228.72	-	Loss	1,228.72	(669.81)
	27/05/2021	1.0000000000	1,547.38	3,375.12	-	Loss	3,375.12	(1,827.74)
	27/07/2021	4.0000000000	6,189.52	11,932.83	-	Loss	11,932.83	(5,743.31)
	27/07/2021	0.1825000000	282.40	543.46	-	Loss	543.46	(261.06)
	27/07/2021	0.7178000000	1,110.71	2,137.48	-	Loss	2,137.48	(1,026.77)
	27/07/2021	2.2100000000	3,419.71	6,583.79	-	Loss	6,583.79	(3,164.08)
		9.0514000000	14,005.96	36,219.18	-		36,219.18	(22,213.22)
242 0004	Bitcoin (BTC)							

Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	19/04/2021	0.0207000000	-	1,550.41	-	Loss	1,550.41	(1,550.41)
	19/04/2021	0.0189000000	-	1,414.44	-	Loss	1,414.44	(1,414.44)
	19/04/2021	0.2103000000	0.01	15,721.42	-	Loss	15,721.42	(15,721.41)
	27/05/2021	0.2500000000	0.01	13,624.88	-	Loss	13,624.88	(13,624.87)
	4/06/2021	0.2577000000	0.01	11,000.00	-	Loss	11,000.00	(10,999.99)
		0.7576000000	0.03	43,311.15	-		43,311.15	(43,311.12)
242 0005 Binance (BNB)								
	26/02/2021	0.1040000000	33.07	70.32	-	Loss	70.32	(37.25)
	26/02/2021	2.8540000000	907.40	1,929.68	-	Loss	1,929.68	(1,022.28)
	20/04/2021	0.0550000000	17.49	35.64	-	Loss	35.64	(18.15)
	20/04/2021	0.0100000000	3.18	6.48	-	Loss	6.48	(3.30)
	28/04/2021	0.0001000000	0.03	0.03	-	N/A	0.03	-
	28/04/2021	0.0585000000	18.60	43.05	-	Loss	43.05	(24.45)
		3.0816000000	979.77	2,085.20	-		2,085.20	(1,105.43)
242 0006 IOTA (IOTA)								
	28/04/2021	477.0000000000	185.56	1,228.53	-	Loss	1,228.53	(1,042.97)
		477.0000000000	185.56	1,228.53	-		1,228.53	(1,042.97)
242 0007 Luna (LUNA)								
	19/10/2021	41.2100000000	126.84	2,060.34	-	Loss	2,060.34	(1,933.50)
		41.2100000000	126.84	2,060.34	-		2,060.34	(1,933.50)
TOTALS			896,525.69	1,026,447.41	(5,461.92)		1,031,909.33	(135,383.64)
GRAND TOTAL								(135,383.64)

Provision for Deferred Income Tax = (135,383.64) x 0.15 = 0.00

BIG TREE SUPERANNUATION FUND

Trustee Declaration

For the year ended 30 June 2022

The trustees have determined that the fund is not a reporting entity. The trustees have determined that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member 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 then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member statements have been prepared in accordance with the requirements of the Trust Deed; and
- iii. The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:

Christopher Caspers

Francine Hendriks

Date: __/__/____

Minutes of Meeting of the Trustees of BIG TREE SUPERANNUATION FUND

Held at: 23 Seville Street
LANE COVE NSW 2066

Held on: 05/05/2023

Present:
Christopher Caspers
Francine Hendriks

Minutes: The Chair reported that the minutes of the previous meeting had been signed as a true record.

Financial Statements: It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the 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 30th June 2022 and it was resolved that such statements be and are hereby adopted as tabled.

Trustee Declaration: It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.

Income Tax 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 30th June 2022, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by Jennifer Gibbon.

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, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

Allocation of Income: It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

Investment Acquisitions/Disposals: It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2022.

01/07/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
16/07/2021	BUY	Beta Asia Exchange Traded Fund Units Fully Paid	2,379.19
16/07/2021	BUY	Betashares Nasdaq 100 ETF	4,145.10
23/07/2021	SELL	Altium Limited	66,127.18
27/07/2021	SELL	Altium Limited	42,990.79
27/07/2021	BUY	Ethereum	11,932.83
27/07/2021	BUY	Ethereum	543.46
27/07/2021	BUY	Ethereum	2,137.48
27/07/2021	BUY	Ethereum	6,583.79
02/08/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
26/08/2021	RIGHTS	Bigtincan Holdings Limited	0.00
01/09/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
16/09/2021	SELL	Bigtincan Holdings Limited	0.00
16/09/2021	BUY	Bigtincan Ordinary Fully Paid	4,838.40
01/10/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
19/10/2021	SELL	Ethereum	1,060.37
19/10/2021	SELL	Ethereum	999.60
19/10/2021	BUY	Luna	2,060.34
01/11/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
02/11/2021	SELL	Barra Resources	52,801.31
02/11/2021	BUY	Greenstone Resources Limited	52,801.31
22/11/2021	BUY	Macquarie Group Ltd	19,893.12
01/12/2021	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66

29/12/2021	BUY	Alligator Energy Ltd Ordinary Fully Paid	1,113.75
04/01/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
01/02/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
01/03/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
01/04/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
02/05/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
30/05/2022	BUY	Betashares Crypto etf Betashares Crypto Innovators etf	10,214.95
01/06/2022	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66

Auditors and Tax Agents:

It was resolved that SuperAudits will continue acting as auditor and Jennifer Gibbon will continue as tax agent of the fund for the year ending 30th June 2023.

Trustee's Status:

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:

Investment Strategy

As at 30 June 2022

The following Investment Strategy was reviewed on 30 June 2019.

	Benchmark %	Minimum %	Maximum %
Cash	5.00	-	100.00
Australian Shares	50.00	-	100.00
Australian Fixed Interest	15.00	-	100.00
Mortgages	5.00	-	100.00
Direct Property	10.00	-	100.00
Listed Property	5.00	-	100.00
International Shares	-	-	100.00
International Fixed Interest	-	-	100.00
Other Assets	10.00	-	100.00

Investment Aims and Objectives

1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;

Investment Strategy

As at 30 June 2022

- c) ability of the Fund to discharge existing and prospective liabilities;
- d) liquidity of the funds investments having regard to expected cash flow requirements; and
- e) the decision not to implement a reserving policy.

Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

Review and Performance Monitoring

Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

Performance Monitoring

The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Funds investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Funds investments in accordance with the investment objectives and the Funds expected cash flow requirements.

Life Insurance

The Trustee has given consideration to the current members' age, work status and their superannuation balances. The trustee will discuss with the members should insurance be considered appropriate or necessary and obtain relevant levels of insurance coverage.

Trustee(s) Signature

Date

DD	MM	YYYY

BIG TREE SUPERANNUATION FUND

Compilation Report

For the year ended 30 June 2022

We have compiled the accompanying special purpose financial statements of BIG TREE 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 Trustees

The Trustees of BIG TREE 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 Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 Trustees 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.

Firm: Jennifer Gibbon
Address: PO BOX 65
Mount Colah NSW 2079

Signature: _____

Date: _____