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Period: 30th June 2022

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Financial statements and reports for the year ended 30 June 2022

Golden Arrow Superfund

Prepared for: Trevor Johns and Sandra Johns

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Golden Arrow Superfund
Operating Statement

For the year ended 30 June 2022



	Note	2022	2021
		\$	\$
Income			
Investment Income			
Interest Received		4	41
Other Investment Income		28,177	0
Contribution Income			
Personal Non Concessional		3,034	159,777
Transfers In		0	15,000
Other Income			
Other Income		0	1,600
Total Income		<u>31,215</u>	<u>176,418</u>
Expenses			
Accountancy Fees		1,650	669
Administration Costs		150	0
ATO Supervisory Levy		259	259
Auditor's Remuneration		385	330
Investment Expenses		45	270
Legal Fees		0	397
		<u>2,489</u>	<u>1,925</u>
Member Payments			
Pensions Paid		26,810	5,461
Investment Losses			
Changes in Market Values	6	693,883	(841,761)
Total Expenses		<u>723,182</u>	<u>(834,375)</u>
Benefits accrued as a result of operations before income tax		<u>(691,967)</u>	<u>1,010,792</u>
Income Tax Expense		11,194	0
Benefits accrued as a result of operations		<u>(703,161)</u>	<u>1,010,792</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Golden Arrow Superfund
Statement of Financial Position



As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Cryptocurrency	2	560,268	1,235,796
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)	3	81,710	97,634
Other Assets	4	545	545
Total Investments		<u>642,523</u>	<u>1,333,975</u>
Other Assets			
ANZ V2 Plus Statement #6653		51	362
Independent Reserve Cash Account		1	1
GST Refundable		0	29
Income Tax Refundable		0	176
Total Other Assets		<u>52</u>	<u>568</u>
Total Assets		<u>642,575</u>	<u>1,334,543</u>
Less:			
Liabilities			
Income Tax Payable		11,194	0
Total Liabilities		<u>11,194</u>	<u>0</u>
Net assets available to pay benefits		<u>631,381</u>	<u>1,334,543</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Johns, Trevor - Accumulation		214,630	440,897
Johns, Trevor - Pension (Account Based Pension 1)		278,223	610,129
Johns, Sandra - Accumulation		138,528	283,517
Total Liability for accrued benefits allocated to members' accounts		<u>631,381</u>	<u>1,334,543</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Golden Arrow Superfund

Notes to the Financial Statements

For the year ended 30 June 2022



Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Golden Arrow Superfund
Notes to the Financial Statements

For the year ended 30 June 2022



Interest revenue

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

Dividend revenue

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Goods and Services Tax (GST)

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

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

f. 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: Cryptocurrency

	2022 \$	2021 \$
Cryptocurrency	560,268	1,235,796

Golden Arrow Superfund
Notes to the Financial Statements

For the year ended 30 June 2022



560,268

1,235,796

Note 3: Collectables (Coins, Stamps, Wine and Other Personal Use Assets)

	2022	2021
	\$	\$
1oz Gold GBA Cast 9999	0	23,420
1oz Gold Coin PM Cap Kangaroo	23,805	21,078
1oz Gold PAMP Mint	23,805	21,078
1oz Baird Mint Bar 9999	26,450	23,420
1oz Silver Coin PM No Cap 999	7,650	8,638
	<u>81,710</u>	<u>97,634</u>

Note 4: Other Assets

	2022	2021
	\$	\$
Key Deposit	275	275
Deposit Box (Small)	270	270
	<u>545</u>	<u>545</u>

Note 5: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
ANZ V2 Plus Statement #6653	51	362
Independent Reserve Cash Account	1	1
	<u>52</u>	<u>363</u>

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		
1oz Baird Mint Bar 9999	3,030	(2,470)
1oz Gold Coin PM Cap Kangaroo	2,727	(2,223)
1oz Gold GBA Cast 9999	1,562	(2,470)
1oz Gold PAMP Mint	2,727	(2,223)
1oz Silver Coin PM No Cap 999	(988)	2,072

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2022

	9,058	(7,313)
Cryptocurrency		
Cryptocurrency	(839,272)	824,158
	(839,272)	824,158
Other Revaluations		
Other Revaluations	45,810	0
	45,810	0
Shares in Unlisted Private Companies (Australian)		
TIGER RESOURCES LIMITED	2,219	0
	2,219	0
Total Unrealised Movement	(782,185)	816,845
Realised Movements in Market Value		
	2022	2021
	\$	\$
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		
1oz Gold GBA Cast 9999	718	0
	718	0
Cryptocurrency		
Cryptocurrency	89,802	24,916
	89,802	24,916
Shares in Unlisted Private Companies (Australian)		
TIGER RESOURCES LIMITED	(2,219)	0
	(2,219)	0
Total Realised Movement	88,301	24,916
Changes in Market Values	(693,884)	841,761

Trustees Declaration

The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the trustees declare 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 trustees, 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 trustees by:

.....
Trevor Johns

Trustee

.....
Sandra Johns

Trustee

Dated this day of

Golden Arrow Superfund
Statement of Taxable Income



For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(691,967.00)
Less	
Exempt current pension income	63,933.00
Realised Accounting Capital Gains	718.00
Non Taxable Contributions	\$1,517 + \$1,517 3,034.00
	<u>67,685.00</u>
Add	
Decrease in MV of investments	782,185.00
SMSF non deductible expenses	1,016.00
Pension Payments	26,810.00
Net Capital Gains	111,849.00
	<u>921,860.00</u>
SMSF Annual Return Rounding	(87,582.00)
Taxable Income or Loss	<u>74,626.00</u>
Income Tax on Taxable Income or Loss	11,193.90
 CURRENT TAX OR REFUND	 <u>11,193.90</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>11,452.90</u>

Golden Arrow Superfund Members Statement



Trevor Keith Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	214,631
Date Joined Fund:	30/06/2020	Total Death Benefit:	214,631
Service Period Start Date:	21/10/1985		
Date Left Fund:			
Member Code:	JOHTRE00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	214,631
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	214,631
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	181,405
Taxable	33,225
Investment Earnings Rate	-52%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	440,896	100,823
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,517	79,888
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(220,970)	260,185
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	6,812	
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	214,631	440,896

Golden Arrow Superfund Members Statement



Trevor Keith Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	69	Vested Benefits:	278,223
Tax File Number:	Provided	Total Death Benefit:	278,223
Date Joined Fund:	30/06/2020		
Service Period Start Date:	21/10/1985		
Date Left Fund:			
Member Code:	JOHTRE00003P		
Account Start Date:	30/06/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 1		

Your Balance

Total Benefits	278,223
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	278,223
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (1.88%)	5,235
Taxable	272,988
Investment Earnings Rate	-50%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	610,129	173,899
<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	(305,096)	441,691
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	26,810	5,461
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	278,223	610,129

Golden Arrow Superfund Members Statement



Sandra Michelle Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	138,528
Date Joined Fund:	01/07/2020	Total Death Benefit:	138,528
Service Period Start Date:	01/10/1987		
Date Left Fund:			
Member Code:	JOHSAN00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	138,528
<u>Preservation Components</u>	
Preserved	138,528
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	106,816
Taxable	31,712
Investment Earnings Rate	-52%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	283,517	49,028
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,517	79,888
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		15,000
Net Earnings	(142,123)	139,601
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	4,383	
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	138,528	283,517

Golden Arrow Superfund Investment Summary Report



As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ V2 Plus Statement #6653		51.150000	51.15	51.15	51.15			0.01 %
Independent Reserve Cash Account		0.550000	0.55	0.55	0.55			0.00 %
			51.70		51.70			0.01 %
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)								
Mint Bar 1oz Baird Mint Bar 9999	10.00	2,645.000000	26,450.00	2,056.00	20,560.00	5,890.00	28.65 %	4.12 %
GOLDCOIN 1oz Gold Coin PM Cap Kangaroo	9.00	2,645.000000	23,805.00	2,241.11	20,170.00	3,635.00	18.02 %	3.70 %
GOLDMINT 1oz Gold PAMP Mint	9.00	2,645.000000	23,805.00	2,103.67	18,933.00	4,872.00	25.73 %	3.70 %
SILVERCOIN 1oz Silver Coin PM No Cap 999	250.00	30.600000	7,650.00	30.00	7,499.00	151.00	2.01 %	1.19 %
			81,710.00		67,162.00	14,548.00	21.66 %	12.72 %
Cryptocurrency								
CRYPTO.CO Cryptocurrency IN	1.00	559,634.434186	560,268.50	508,195.90	508,771.69	51,496.81	10.12 %	87.19 %
			560,268.50		508,771.69	51,496.81	10.12 %	87.19 %
Other Assets								
002 Deposit Box (Small)	12.00	22.500000	270.00	22.50	270.00	0.00	0.00 %	0.04 %
001 Key Deposit	1.00	275.000000	275.00	275.00	275.00	0.00	0.00 %	0.04 %
			545.00		545.00	0.00	0.00 %	0.08 %
Other Revaluations								
Other Revaluations						135,611.88		
Other Revaluations						(184,769.28)		
Other Revaluations						94,967.05		
						45,809.65		0.00 %
			642,575.20		576,530.39	111,854.46	19.40 %	100.00 %

Golden Arrow Superfund Market Movement Report



As at 30 June 2022

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
0011 - Key Deposit										
	01/07/2021	Opening Balance	1.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00
	30/06/2022		1.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00
002 - Deposit Box (Small)										
	01/07/2021	Opening Balance	12.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00
	30/06/2022		12.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00
CRYPTO.COIN - Cryptocurrency										
	01/07/2021	Opening Balance	1.00	0.00	0.00	0.00	1,235,796.22	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(703,025.01)	0.00	532,771.21	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(634.78)	0.00	532,136.43	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	153,462.34	0.00	685,598.77	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(247,184.92)	0.00	438,413.85	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	0.49	0.00	438,414.34	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	219,052.36	0.00	657,466.70	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(246,904.66)	0.00	410,562.04	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(280.13)	0.00	410,281.91	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	0.39	0.00	410,282.30	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(13,683.98)	0.00	396,598.32	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	244,939.65	0.00	641,537.97	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(32,457.71)	0.00	609,080.26	0.00	0.00	0.00
	30/06/2022	Purchase	0.00	94,967.05	0.00	0.00	704,047.31	0.00	0.00	0.00
	30/06/2022	Disposal	(0.00)	(94,967.05)	0.00	0.00	609,080.26	184,769.28	94,967.05	89,802.23
	30/06/2022	Revaluation	0.00	0.00	(76,645.33)	0.00	532,434.93	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(86.65)	0.00	532,348.28	0.00	0.00	0.00
	30/06/2022	Writeback	0.00	0.00	(211.75)	0.00	532,136.53	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(13,306.80)	0.00	518,829.73	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	17,417.73	0.00	536,247.46	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(17,738.77)	0.00	518,508.69	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	49,307.70	0.00	567,816.39	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(34,396.19)	0.00	533,420.20	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(46,196.01)	0.00	487,224.19	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(62,567.57)	0.00	424,656.62	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(28,132.07)	0.00	396,524.55	0.00	0.00	0.00

Golden Arrow Superfund Market Movement Report



As at 30 June 2022

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	30/06/2022	Instalment	0.00	163,743.95	0.00	0.00	560,268.50	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	135,611.88	0.00	695,880.38	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(107,479.81)	0.00	588,400.57	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(28,132.07)	0.00	560,268.50	0.00	0.00	0.00
	30/06/2022		1.00	163,743.95	(839,271.67)	0.00	560,268.50	184,769.28	94,967.05	89,802.23
GOLDCAST - 1oz Gold GBA Cast 9999										
	01/07/2021	Opening Balance	10.00	0.00	0.00	0.00	23,420.00	0.00	0.00	0.00
	30/06/2022	Disposal	(10.00)	(24,982.00)	0.00	0.00	(1,562.00)	25,700.00	24,982.00	718.00
	30/06/2022	Writeback	0.00	0.00	1,562.00	0.00	0.00	0.00	0.00	0.00
	30/06/2022		0.00	(24,982.00)	1,562.00	0.00	0.00	25,700.00	24,982.00	718.00
GOLDCOIN - 1oz Gold Coin PM Cap Kangaroo										
	01/07/2021	Opening Balance	9.00	0.00	0.00	0.00	21,078.00	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	2,727.00	0.00	23,805.00	0.00	0.00	0.00
	30/06/2022		9.00	0.00	2,727.00	0.00	23,805.00	0.00	0.00	0.00
GOLDMINT - 1oz Gold PAMP Mint										
	01/07/2021	Opening Balance	9.00	0.00	0.00	0.00	21,078.00	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	2,727.00	0.00	23,805.00	0.00	0.00	0.00
	30/06/2022		9.00	0.00	2,727.00	0.00	23,805.00	0.00	0.00	0.00
Mint Bar - 1oz Baird Mint Bar 9999										
	01/07/2021	Opening Balance	10.00	0.00	0.00	0.00	23,420.00	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	3,030.00	0.00	26,450.00	0.00	0.00	0.00
	30/06/2022		10.00	0.00	3,030.00	0.00	26,450.00	0.00	0.00	0.00
SILVERCOIN - 1oz Silver Coin PM No Cap 999										
	01/07/2021	Opening Balance	250.00	0.00	0.00	0.00	8,637.50	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(987.50)	0.00	7,650.00	0.00	0.00	0.00
	30/06/2022		250.00	0.00	(987.50)	0.00	7,650.00	0.00	0.00	0.00
TGS - TIGER RESOURCES LIMITED										
	01/07/2021	Opening Balance	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	19/11/2021	Disposal	(50,000.00)	(2,218.59)	0.00	0.00	(2,218.59)	0.00	2,218.59	(2,218.59)
	19/11/2021	Writeback	0.00	0.00	2,218.59	0.00	0.00	0.00	0.00	0.00
	30/06/2022		0.00	(2,218.59)	2,218.59	0.00	0.00	0.00	2,218.59	(2,218.59)
Total Market Movement					(827,994.58)				88,301.64	(739,692.94)

$$(\$827,994.58) + \$135,611.88 + \$94,967.05 + (\$184,769.28) + \$88,301.64 = \$693,883.29$$

Golden Arrow Superfund CGT Register Report



As at 30 June 2022

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)													
GOLDCAST - 1oz Gold GBA Cast 9999													
	30/06/2022	30/06/2022	Disposal	(4.00)		0.00		10,180.00	10,180.00			100.00	
	30/06/2022	30/06/2022	Disposal	(6.00)		0.00		14,802.00	14,802.00			618.00	
Cryptocurrency													
CRYPTO.COIN - Cryptocurrency													
	30/06/2022	30/06/2022	Purchase	0.00	94,967.05								
	30/06/2022	30/06/2022	Disposal	(0.00)		0.00		94,967.05	94,967.05	89,802.23			
	30/06/2022	30/06/2022	DistributionIn							0.00	0.00	35,679.96	
	30/06/2022	30/06/2020	Instalment		163,743.95								
Shares in Unlisted Private Companies (Australian)													
TGS - TIGER RESOURCES LIMITED													
	19/11/2021	19/11/2021	Disposal	(50,000.00)		0.00		2,218.59	2,218.59				(2,218.59)

Golden Arrow Superfund Investment Income Report



As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
ANZ V2 Plus Statement #6653	4.32			4.32	0.00	0.00	0.00	4.32			0.00	0.00
	4.32			4.32	0.00	0.00	0.00	4.32			0.00	0.00
Cryptocurrency												
CRYPTO.CO Cryptocurrency IN	0.00				0.00	0.00	0.00	0.00		0.00	0.00	0.00
CRYPTO.CO Cryptocurrency IN	28,177.35							28,177.35				
	28,177.35				0.00	0.00	0.00	28,177.35		0.00	0.00	0.00
	28,181.67			4.32	0.00	0.00	0.00	28,181.67		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **28,181.67**

Net Capital Gain **0.00**

Total Assessable Income 28,181.67

* 1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Golden Arrow Superfund

Realised Capital Gains Report



For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Cryptocurrency												
CRYPTO.COIN - Cryptocurrency												
30/06/2022	30/06/2022	0.00	94,967.05	184,769.28	89,802.23	94,967.05	94,967.05	0.00	0.00	0.00	89,802.23	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,679.96	0.00	0.00
		0.00	94,967.05	184,769.28	89,802.23	94,967.05	94,967.05	0.00	0.00	35,679.96	89,802.23	0.00
		0.00	94,967.05	184,769.28	89,802.23	94,967.05	94,967.05	0.00	0.00	35,679.96	89,802.23	0.00
Shares in Unlisted Private Companies (Australian)												
TGS - TIGER RESOURCES LIMITED												
24/05/2016	19/11/2021	50,000.00	2,218.59	0.00	(2,218.59)	2,218.59	2,218.59	0.00	0.00	0.00	0.00	(2,218.59)
		50,000.00	2,218.59	0.00	(2,218.59)	2,218.59	2,218.59	0.00	0.00	0.00	0.00	(2,218.59)
		50,000.00	2,218.59	0.00	(2,218.59)	2,218.59	2,218.59	0.00	0.00	0.00	0.00	(2,218.59)
		50,000.00	97,185.64	184,769.28	87,583.64	97,185.64	97,185.64	0.00	0.00	35,679.96	89,802.23	(2,218.59)
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)												
GOLDCAST - 1oz Gold GBA Cast 9999												
16/06/2020	30/06/2022	4.00	10,180.00	10,280.00	100.00	10,180.00	10,180.00	0.00	0.00	100.00	0.00	0.00
08/06/2020	30/06/2022	6.00	14,802.00	15,420.00	618.00	14,802.00	14,802.00	0.00	0.00	618.00	0.00	0.00
		10.00	24,982.00	25,700.00	718.00	24,982.00	24,982.00	0.00	0.00	718.00	0.00	0.00
		10.00	24,982.00	25,700.00	718.00	24,982.00	24,982.00	0.00	0.00	718.00	0.00	0.00
		10.00	24,982.00	25,700.00	718.00	24,982.00	24,982.00	0.00	0.00	718.00	0.00	0.00

50,010.00	122,167.64	210,469.28	88,301.64	122,167.64	122,167.64	0.00	0.00	36,397.96	89,802.23	(2,218.59)
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Golden Arrow Superfund
Unrealised Capital Gains Report



As at 30 June 2022

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Cryptocurrency									
CRYPTO.COIN - Cryptocurrency	1.00	508,771.69	0.00	508,771.69	560,268.5000	51,496.81	0.00	143,129.35	0.00
		508,771.69	0.00	508,771.69	560,268.5000	51,496.81	0.00	143,129.35	0.00
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)									
GOLDCOIN - 1oz Gold Coin PM Cap Kangaroo	9.00	20,170.00	0.00	20,170.00	23,805.0000	3,635.00	0.00	2,423.33	0.00
GOLDMINT - 1oz Gold PAMP Mint	9.00	18,933.00	0.00	18,933.00	23,805.0000	4,872.00	0.00	3,248.00	0.00
Mint Bar - 1oz Baird Mint Bar 9999	10.00	20,560.00	0.00	20,560.00	26,450.0000	5,890.00	0.00	3,926.67	0.00
SILVERCOIN - 1oz Silver Coin PM No Cap 999	250.00	7,499.00	0.00	7,499.00	7,650.0000	151.00	0.00	100.67	0.00
		67,162.00	0.00	67,162.00	81,710.0000	14,548.00	0.00	9,698.67	0.00
Other Assets									
0011 - Key Deposit	1.00	275.00	0.00	275.00	275.0000	0.00	0.00	0.00	0.00
002 - Deposit Box (Small)	12.00	270.00	0.00	270.00	270.0000	0.00	0.00	0.00	0.00
		545.00	0.00	545.00	545.0000	0.00	0.00	0.00	0.00
		576,478.69	0.00	576,478.69	642,523.5000	66,044.81	0.00	152,828.02	0.00

Memorandum of Resolutions of

Trevor Johns and Sandra Johns

ATF Golden Arrow Superfund

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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

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:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

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

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

Memorandum of Resolutions of

Trevor Johns and Sandra Johns

ATF Golden Arrow Superfund

TAX AGENTS:

It was resolved that

Mora Wealth Accountants Pty Ltd

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:

Signed as a true record –

.....

Trevor Johns

/ /

.....

Sandra Johns

/ /

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(79,888.38)	24200/JOHSAN00001 A	(Contributions) Johns, Sandra - Accumulation			1,517.00
(79,888.37)	24200/JOHTRE00001A	(Contributions) Johns, Trevor - Accumulation			1,517.00
(841,760.86)	24700	Changes in Market Values of Investments		693,883.29	
	25000	Interest Received			
(41.13)	25000/ANZ299676653	ANZ V2 Plus Statement #6653			4.32
	26500	Other Investment Income			
	26500/CRYPTO.COIN	Cryptocurrency			28,177.35
(1,600.00)	26700	Other Income			
	28500	Transfers In			
(15,000.00)	28500/JOHSAN00001 A	(Transfers In) Johns, Sandra - Accumulation			
669.00	30100	Accountancy Fees		1,650.00	
	30200	Administration Costs		150.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		385.00	
	37500	Investment Expenses			
270.00	37500/002	Deposit Box (Small)			
	37500/CRYPTO.COIN	Cryptocurrency		45.28	
397.40	38700	Legal Fees			
	41600	Pensions Paid			
5,461.00	41600/JOHTRE00003P	(Pensions Paid) Johns, Trevor - Pension (Account Based Pension 1)		26,810.00	
	48500	Income Tax Expense		11,193.90	
	48600	Prior Years Under/Over Provision for Income Tax		0.24	
1,010,792.34	49000	Profit/Loss Allocation Account			703,161.04
	50010	Opening Balance			
(49,028.00)	50010/JOHSAN00001 A	(Opening Balance) Johns, Sandra - Accumulation			283,517.35
(100,823.00)	50010/JOHTRE00001A	(Opening Balance) Johns, Trevor - Accumulation			440,895.93
(173,899.00)	50010/JOHTRE00003P	(Opening Balance) Johns, Trevor - Pension (Account Based Pension 1)			610,129.06
	52420	Contributions			

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(79,888.38)	52420/JOHSAN00001 A	(Contributions) Johns, Sandra - Accumulation			1,517.00
(79,888.37)	52420/JOHTRE00001A	(Contributions) Johns, Trevor - Accumulation			1,517.00
	52850	Transfers In			
(15,000.00)	52850/JOHSAN00001 A	(Transfers In) Johns, Sandra - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(139,600.97)	53100/JOHSAN00001 A	(Share of Profit/(Loss)) Johns, Sandra - Accumulation		142,124.21	
(260,184.56)	53100/JOHTRE00001A	(Share of Profit/(Loss)) Johns, Trevor - Accumulation		220,970.73	
(441,691.06)	53100/JOHTRE00003P	(Share of Profit/(Loss)) Johns, Trevor - Pension (Account Based Pension 1)		305,095.96	
	53330	Income Tax			
0.00	53330/JOHSAN00001 A	(Income Tax) Johns, Sandra - Accumulation		4,382.51	
	53330/JOHTRE00001A	(Income Tax) Johns, Trevor - Accumulation		6,811.63	
	54160	Pensions Paid			
5,461.00	54160/JOHTRE00003P	(Pensions Paid) Johns, Trevor - Pension (Account Based Pension 1)		26,810.00	
	60400	Bank Accounts			
362.07	60400/ANZ299676653	ANZ V2 Plus Statement #6653		51.15	
0.55	60400/CryptoCash	Independent Reserve Cash Account		0.55	
	70040	Cryptocurrency			
1,235,796.22	70040/CRYPTO.COIN	Cryptocurrency	1.0011	560,268.50	
	71000	Collectables (Coins, Stamps, Wine and Other Personal Use Assets)			
23,420.00	71000/GOLDCAST	1oz Gold GBA Cast 9999	0.0000		0.00
21,078.00	71000/GOLDCOIN	1oz Gold Coin PM Cap Kangaroo	9.0000	23,805.00	
21,078.00	71000/GOLDMINT	1oz Gold PAMP Mint	9.0000	23,805.00	
23,420.00	71000/Mint Bar	1oz Baird Mint Bar 9999	10.0000	26,450.00	
8,637.50	71000/SILVERCOIN	1oz Silver Coin PM No Cap 999	250.0000	7,650.00	
	76000	Other Assets			
275.00	76000/0011	Key Deposit	1.0000	275.00	
270.00	76000/002	Deposit Box (Small)	12.0000	270.00	

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
29.00	84000	GST Payable/Refundable			0.00
176.00	85000	Income Tax Payable/Refundable			11,193.90
				2,083,146.95	2,083,146.95

Current Year Profit/(Loss): (691,966.90)

T - TAX RETURN

SMSF Tax Return

2022

1 Jul 2021—30 Jun 2022

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). 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 to disclose it to other government agencies. For information about your privacy go to 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) 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.

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Golden Arrow Superfund	2022

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

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:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director	Date
---	------

PART B 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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
24742602	012141	299676653	Golden Arrow Superfund

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

Signature	Date
-----------	------

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
JOHNT040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date
-------------------	------

Section A: Fund information

Period start				01/07/2021
Period end				30/06/2022
1 TAX FILE NUMBER				TFN Recorded
2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)				Golden Arrow Superfund
3 AUSTRALIAN BUSINESS NUMBER				28 223 482 649
4 CURRENT POSTAL ADDRESS				
Address	Town/City	State	Postcode	
PO Box 1792	Malaga	WA	6944	
5 ANNUAL RETURN STATUS				
Is this the first required return for a newly registered SMSF?				No
6 SMSF AUDITOR				
Title				Mr
First name				Anthony
Other name				William
Family name				Boys
SMSF auditor number				100014140
Contact number				61-410712708
Auditor Address	Town/City	State	Postcode	
PO Box 3376	RUNDLE MALL	SA	5000	
Was part A of the audit report qualified?				B No
Was part B of the audit report qualified?				C No
7 ELECTRONIC FUNDS TRANSFER (EFT)				
A. Fund's financial institution account details				
BSB number				012141
Account number				299676653
Account name				Golden Arrow Superfund
I would like my tax refunds made to this account				Yes
8 STATUS OF SMSF				
Australian superannuation fund?				A Yes
Fund benefit structure				B A
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?				C 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? Yes

Exempt current pension income amount **A** \$63,933.00

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

Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable? **E** Yes

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**11 INCOME****Prior year losses brought forward**

Did you have a CGT event during the year? **G** Yes

Have you applied an exemption or rollover? **M** No

Net capital gain **A** \$111,848.00

Losses carried forward

Gross interest income **C** \$4.00

Tax file number amounts withheld from gross interest \$0.00

Transfers from foreign funds income Number 0 **F**

Assessable contributions (R1 + R2 + R3 less R6) **R** \$0.00

No-TFN-quoted contributions **R3** \$0.00

Other income \$28,177.00

Total other income **S** \$28,177.00

Gross income **W** \$140,029.00

Exempt current pension income **Y** \$63,933.00

Total assessable income **V** \$76,096.00

Section C: Deductions and non-deductible expenses**12 DEDUCTIONS**

		Deductions		Non-Deductible Expenses
SMSF auditor fee	H1	\$209.00	H2	\$175.00
Investment expenses	I1	\$24.00	I2	\$20.00
Management and administration expenses	J1	\$1,237.00	J2	\$821.00
Totals	N	\$1,470.00	Y	\$1,016.00
Total SMSF expenses		(N + Y)	Z	\$2,486.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		O \$74,626.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT		
Taxable income		A \$74,626.00
Tax on taxable income		T1 \$11,193.90
Tax on no-TFN-quoted contributions		J \$0.00
Gross tax		B \$11,193.90
Subtotal	(B less C - cannot be less than zero)	T2 \$11,193.90
Non-refundable carry forward tax offsets	(D1 + D2 + D3 + D4)	D \$0.00
Early stage venture capital limited partnership tax offset		D1 \$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		D2 \$0.00
Early stage investor tax offset		D3 \$0.00
Early stage investor tax offset carried forward from previous year		D4 \$0.00
Subtotal	(T2 less D - cannot be less than zero)	T3 \$11,193.90
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4)	E \$0.00
Complying fund's franking credits tax offset		E1 \$0.00
Exploration credit tax offset		E4 \$0.00
Tax Payable		T5 \$11,193.90
Eligible credits	(H1 + H2 + H3 + H5 + H6 + H8)	H \$0.00
Credit for tax withheld - where ABN or TFN not quoted (non-individual)		H3 \$0.00
Credit for TFN amounts withheld from payments from closely held trusts		H5 \$0.00
Credit for amounts withheld from foreign resident capital gains withholding		H8 \$0.00
Tax offset refunds (Remainder of refundable tax offsets)		I \$0.00
Supervisory levy		L \$259.00
Supervisory levy adjustment for wound up funds		M \$0.00
Supervisory levy adjustment for new funds		N \$0.00
Amount payable		S \$11,452.90

Section H: Assets and liabilities

15 ASSETS		
15b Australian direct investments		
Cash and term deposits	\$51.15 + \$0.55	E \$52.00
Collectables and personal use assets		M \$81,710.00
Other assets		O \$545.00
15c Other investments		
Crypto-Currency		N \$560,268.00
15d Overseas direct investments		
Total Australian and overseas assets		U \$642,575.00

16 LIABILITIES

Total member closing account balances	\$214,630 + \$278,223 + \$138,528	W	\$631,381.00
Other liabilities		Y	\$11,194.00
Total liabilities		Z	\$642,575.00

Section K : Declarations**PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mr
First name	Trevor
Other name	Keith
Family name	Johns
Contact number	04 02905487
Email address	JOHNSY1953@YAHOO.COM.AU

TAX AGENT'S CONTACT DETAILS

Practice name	Mora Wealth Accountants Pty Ltd
Title	Mr
First name	Alex
Family name	Mora
Contact number	08 93091233

Member 1 — Johns, Trevor Keith (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	Trevor
Other given names	Keith
Family name	Johns
Suffix	
Date of birth	21 May 1953
Date of death	
CONTRIBUTIONS	
Opening account balance	\$1,051,024.99
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B \$1,517.00
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
Total Contributions	N \$1,517.00

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$532,878.32)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$214,630.57
Retirement phase account balance - Non CDBIS	S2	\$278,223.10
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	\$26,810.00
Closing account balance	S	\$492,853.67

Member 2 — Johns, Sandra Michelle (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Ms
Given name	Sandra
Other given names	Michelle
Family name	Johns
Suffix	
Date of birth	10 Sep 1963
Date of death	
CONTRIBUTIONS	
Opening account balance	\$283,517.35
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B \$1,517.00
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
Total Contributions	N \$1,517.00

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$146,506.72)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$138,527.63
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$138,527.63

Capital Gains Tax Schedule

1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES	Capital gains	Capital losses
Shares in companies listed on an Australian securities exchange	A	K
Other shares	B	L \$2,218.00
Units in unit trusts listed on an Australian securities exchange	C	M
Other units	D	N
Real estate situated in Australia	E	O
Other real estate	F	P
Amount of capital gains from a trust (including a managed fund)	G	
Collectables	H \$718.00	Q
Other CGT assets and any other CGT events	I \$125,480.00	R
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$0.00	
Total current year	J \$126,198.00	A \$2,218.00
2 CAPITAL LOSSES		
Total current year capital losses applied		B \$2,218.00
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 \$2,218.00
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
4 CGT DISCOUNT		
Total CGT discount applied		A \$12,132.00
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 \$0.00
6 NET CAPITAL GAIN		
		A \$111,848.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, Net capital gain on your tax return		
7 EARNOUT ARRANGEMENTS		
Income year earnout right created		F
Amended net capital gain or capital losses carried forward		G

8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)

Small business 15 year exemption – exempt capital gains	A
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

Worksheets

10 EXEMPT CURRENT PENSION INCOME

EXEMPT CURRENT PENSION INCOME AMOUNT

Description	Amount
Imported from SF360	\$63,933.00
Total	\$63,933.00

11 INCOME

C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$4.00
Total	\$0.00	\$4.00

Other income

Description	Amount
Imported from SF360	\$28,177.00
Total	\$28,177.00

12 DEDUCTIONS

H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$209.00	\$175.00
Total	\$209.00	\$175.00

I Investment Expenses

Description	Deductible	Non deductible
Imported from SF360	\$24.00	\$20.00
Total	\$24.00	\$20.00

J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$1,237.00	\$821.00
Total	\$1,237.00	\$821.00

13 CALCULATION STATEMENT**D1** Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D2 Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

H5 Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

15 ASSETS**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

Description	Amount
Imported from SF360	\$52.00
Total	\$52.00

M Collectables and personal use assets

Description	Amount
Imported from SF360	\$81,710.00
Total	\$81,710.00

Other assets

Description	Amount
Imported from SF360	\$545.00
Total	\$545.00

15c OTHER INVESTMENTS

N Crypto-currency

Description	Amount
Imported from SF360	\$560,268.00
Total	\$560,268.00

16 LIABILITIES

Y Other liabilities

Description	Amount
Imported from SF360	\$11,194.00
Total	\$11,194.00

W - WORKING PAPER

Golden Arrow Superfund Contributions Breakdown Report



For The Period 01 July 2021 - 30 June 2022

Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Johns, Sandra	Provided	57	283,517.35	0.00	1,517.00	0.00	0.00	1,517.00
Johns, Trevor	Provided	68 *3	1,051,024.99	0.00	1,517.00	0.00	0.00	1,517.00
All Members				0.00	3,034.00	0.00	0.00	3,034.00

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

*3 Members aged 67 to 74 must satisfy work test or meet work test exemption criteria (applies from 1 July 2019) for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Johns, Sandra	Concessional (5 year carry forward cap available)	0.00	102,500.00	102,500.00 Below Cap
	Non-Concessional	1,517.00	110,000.00	108,483.00 Below Cap
Johns, Trevor	Concessional	0.00	27,500.00	27,500.00 Below Cap
	Non-Concessional	1,517.00	110,000.00	108,483.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Johns, Sandra							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	25,000.00	27,500.00	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	75,000.00	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	102,500.00	102,500.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	49,028.00	283,517.35	

Total - Johns, Trevor

0.00 1,517.00 0.00 0.00

0.00 0.00 0.00

Total for All Members

0.00 3,034.00 0.00 0.00

Golden Arrow Superfund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>ANZ V2 Plus Statement #6653 (ANZ299676653)</u>					
01/07/2021	QUARTERLY INTEREST			3.23	3.23 CR
01/10/2021	QUARTERLY INTEREST			0.40	3.63 CR
01/01/2022	QUARTERLY INTEREST			0.69	4.32 CR
				4.32	4.32 CR
Other Investment Income (26500)					
<u>Cryptocurrency (CRYPTO.COIN)</u>					
30/06/2022	To record other Income and Expense and purchase			28,177.35	28,177.35 CR
				28,177.35	28,177.35 CR
Total Debits:	0.00				
Total Credits:	28,181.67				

Golden Arrow Superfund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
20/06/2022	Accountancy and Audit Fees		1,650.00		1,650.00 DR
			1,650.00		1,650.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
27/10/2021	WITHDRAWAL ANZ INTERNET BANKING PAYMENT 445712		150.00		150.00 DR
			150.00		150.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
12/07/2021	ANZ INTERNET BANKING BILLPAY TAX OFFICE PAYMENTS 268654		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
20/06/2022	Accountancy and Audit Fees		385.00		385.00 DR
			385.00		385.00 DR
Investment Expenses (37500)					
<u>Cryptocurrency (CRYPTO.COIN)</u>					
30/06/2022	To record other Income and Expense and purchase		45.28		45.28 DR
			45.28		45.28 DR
Total Debits:	2,489.28				
Total Credits:	0.00				

Golden Arrow Superfund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				176.00 DR
12/07/2021	ANZ INTERNET BANKING BILLPAY TAX OFFICE PAYMENTS 268654			175.76	0.24 DR
30/06/2022	To bring the correct balance			0.24	0.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			11,193.90	11,193.90 CR
				11,369.90	11,193.90 CR

Total Debits: 0.00

Total Credits: 11,369.90

Golden Arrow Superfund
Pension Summary

As at 30 June 2022



Member Name : Johns, Trevor

Member Age : 68* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
JOHTRE0003P	Account Based Pension	30/06/2020	1.88%	2.50%	\$15,250.00*	N/A	\$26,810.00	\$0.00	\$26,810.00	NIL

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$15,250.00	\$0.00	\$26,810.00	\$0.00	\$26,810.00	\$0.00
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

Total :

					\$15,250.00	\$0.00	\$26,810.00	\$0.00	\$26,810.00	\$0.00
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*Age as at 01/07/2021 or pension start date for new pensions.

23 March 2023

Reference number: 124858192

The Trustees
Golden Arrow Superfund
c/o Mora Wealth Accountants
PO Box 1792
MALAGA WA 6944

Dear Trustees,

SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME

This certificate has been prepared for the Trustees of Golden Arrow Superfund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2021/22 income year.

I hereby certify that the proportion of the applicable income of Golden Arrow Superfund ("the Fund") for the year ending 30 June 2022 that should be exempt from income tax is: **45.658%**

This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- ◆ Appendix A: Information used to calculate the exempt income proportion
- ◆ Appendix B: Fund liabilities
- ◆ Appendix C: Exempt current pension income result and adequacy opinion
- ◆ Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



Doug McBirnie, B.Sc. (Hons), FIAA

Appendix A – Information used to calculate the exempt income proportion

Fund data and financials

This certificate has been prepared at the request of, and based on data supplied by, Mora Wealth Accountants on behalf of the Trustees for the 2021/22 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

Name of fund: Golden Arrow Superfund
Fund ABN: 28223482649
Trustees: Trevor Johns
Sandra Johns
Members: (1) Trevor Johns
(2) Sandra Johns

	Member 1	Member 2
Date of birth	21 May 1953	10 Sep 1963
Value of retirement phase income streams as at 1 Jul 2021	\$610,129	\$0
Value of retirement phase income streams at 1 Jul 2021 excluding liabilities in respect to segregated current pension assets.	\$610,129	\$0

The aggregate operating statement information is:

Assets available at 1 July 2021	\$1,334,542
Plus	
Non-concessional contributions	\$3,034
Less	
Pension payments and lump sum withdrawals	\$26,810
Equals	
Balance before income and expenses	\$1,310,766
Preliminary net income	(\$688,822)
Gross assets available at year end (before tax)	\$621,944

We understand that the financial information provided to us when applying for this certificate may be unaudited. Should the financial information provided to us change, as a result of audit or otherwise, this may affect the results of our calculations and we recommend you apply for an amended certificate.

In addition to relying on the data provided to us, we have made the following assumption when completing this actuarial certificate:

- ◆ The tax exempt percentage calculation was completed based on the data supplied to us, no further assumptions were required.

The information provided to us indicated that this Fund did not have disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. Based on the information provided to us, there were no segregated current pension assets or segregated non-current assets during the income year.

Minimum pension standards

Based on the information provided, the Fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). The Fund contains no other types of income stream benefits such as defined benefits in growth or pension phase.

The Superannuation Industry Supervision (SIS) Regulations for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax, and the exempt income proportion shown in this certificate may not be correct. It was confirmed upon submission of the data for this report that all assets shown as supporting retirement phase superannuation income streams are eligible for an exemption from income tax by virtue of having met the minimum pension standards for the Income year. We have not checked that this is the case and recommend that the Fund's auditor satisfies him or herself that the relevant standards have been met.

Appendix B – Fund liabilities

Segregated current pension assets

Section 295.385 of the ITAA 1997 defines segregated current pension assets as those assets that are set aside to solely support retirement phase income streams. Assessable income (excluding non-arm's length income and assessable contributions) earned on these assets is exempt from income tax.

Guidance from the Australian Tax Office states that where a fund's only superannuation liabilities are in respect of account-based retirement phase income streams at a particular point in time, the fund's assets are deemed to be segregated current pension assets. The eligible income earned during a period where a fund is 100% in retirement phase is therefore exempt from tax under the segregated method.

However, as long as the fund was not solely in retirement phase for the entire income year, trustee(s) can choose to treat periods of the year where the fund is 100% in retirement phase as unsegregated and therefore claim exempt income solely using the proportionate method. Trustee(s) must choose to claim exempt income in this manner as, if no choice is made, periods which are 100% in retirement phase must claim exempt income under the segregated method.

An exception to the above is where a fund has disregarded small fund assets and is therefore unable to use the segregated method. Disregarded small fund assets are defined under section 295.387 of ITAA 1997 and apply where an SMSF or small-APRA fund have a retirement phase income stream in an income year and at the previous 30 June:

- ◆ A member of the fund had a total superannuation balance (including accounts outside that fund) of over \$1.6 million, and
- ◆ That member was the recipient of a retirement phase income stream in any fund.

A fund will not have disregarded small fund assets if all fund assets were solely supporting retirement phase interests for the entire income year.

Based on the information provided, our calculations assume that:

- ◆ The Fund did not have disregarded small fund assets for the 2022 income year and therefore was eligible to claim ECPI using the segregated method.

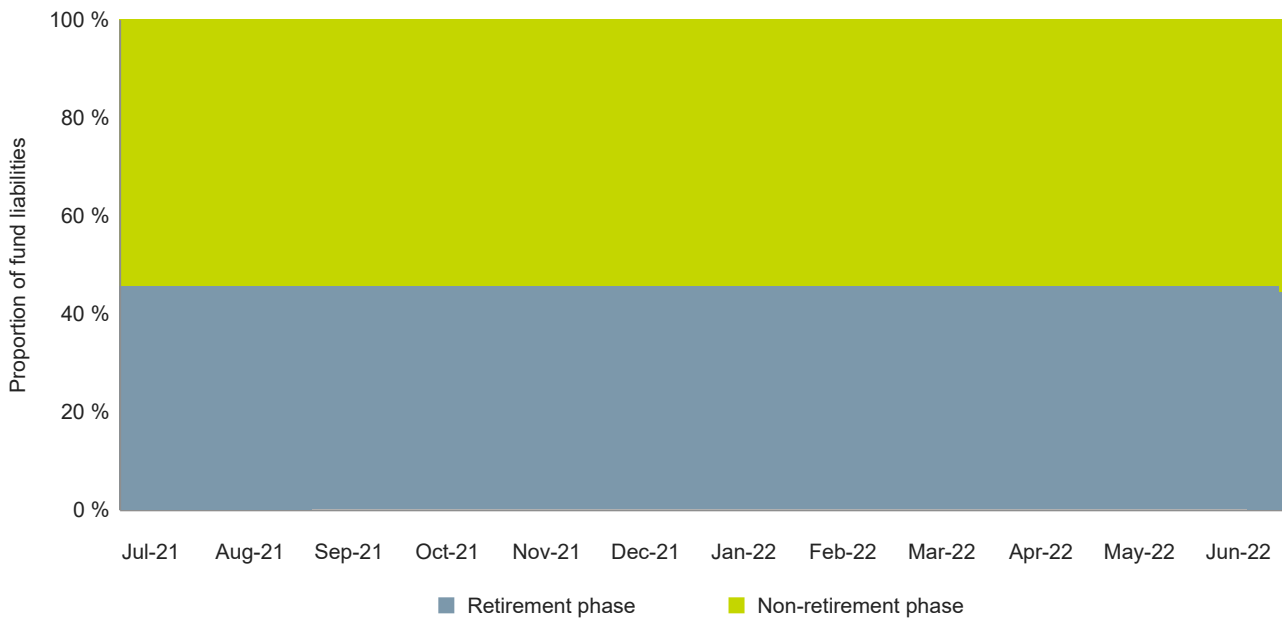
We understand that the Fund had no segregated current pension assets during the income year.

Segregated non-current assets

Segregated non-current assets as defined in section 295.395 of ITAA 1997 are those assets set aside solely to support non-retirement phase superannuation liabilities such as accumulation interests. A separate actuary's certificate is required in order to segregate such assets. We understand that the Fund had no segregated non-current assets during the income year.

Illustration of liabilities

The following chart illustrates the Fund's liabilities during the income year:



The green non-retirement phase liabilities represent accumulation interests, reserves and non-retirement phase transition to retirement income streams in the Fund over the income year. The grey unsegregated retirement phase liabilities represent retirement phase income streams that were not segregated current pension assets.

The liabilities shown in grey and green are those that are used to calculate the exempt income proportion. These liabilities are known as 'unsegregated' and eligible income earned on assets supporting these liabilities will claim ECPI based on the exempt income proportion in this actuarial certificate.

Appendix C - Exempt income proportion results and adequacy opinion

Exempt income proportion

Superannuation funds claiming exempt current pension income ("ECPI") under section 295.390 of the ITAA 1997, known as the proportionate or unsegregated method, are required to obtain an actuary's certificate prior to lodgement of the fund's income tax return. The proportion of the applicable income, excluding income earned on segregated current pension assets and segregated non-current assets, for the year ending 30 June 2022 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$609,392}{\$1,334,702} = 45.658\%$$

Within the requirements of legislation and the Fund's Trust Deed and Rules, the Trustees may have discretion about how income and expenses are allocated at the member level. We have not checked the terms of the Fund's Trust Deed and Rules. The daily weighted average calculation of the exempt income proportion provides a fair and reasonable method of apportioning these items between the member accounts at year end for income earned on assets that are not segregated assets and is provided below:

	Member 1	Member 2	Fund
Exempt income proportion	45.658%	0.000%	45.658%
Non-exempt income proportion	33.067%	21.275%	54.342%

The above proportions are unlikely to be appropriate for allocating income earned on segregated assets.

Calculating the fund's exempt current pension income for the purpose of your tax return

The exempt income proportion is applied to net ordinary assessable income including net capital gains, but excluding assessable contributions, non-arm's length income and income including capital gains or losses derived from any segregated assets. The Trustee would calculate ECPI as follows:

Total ECPI = Eligible income * Exempt income proportion + Income on segregated current pension assets

Unutilised capital losses (except capital losses on segregated current pension assets) can be carried forward until they can be offset against assessable capital gains.

Adequacy opinion and methodology

By definition, the liabilities of an account-based member interest or reserve at a particular time, in the absence of any unusual terms or guarantees, are equal to the value of the assets backing it. Therefore no specific assumption has been made (or is needed) regarding rates of return on the Fund's assets; pension increases; or the liability calculation discount rate. As such, I am satisfied that the amount of the assets at the end of the year, if accumulated together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the liabilities as they fall due. No recommendation is needed with regard to future contributions.

The average values used in the exempt income proportion are determined using a daily weighted average calculation which takes into account relevant information such as the opening balances of each member account, any reserves, and the size and timing of any member transactions during the income year. Unless otherwise stated, all member transactions including pension commencements and commutations are assumed to occur immediately at the start of each day. More information on the methodology used can be found at <https://portal.accurium.com.au/content/certs/methodology-guide.pdf>

Appendix D - Apportioning expenses

Methods for apportioning expenses

A superannuation fund can generally deduct expenses to the extent they were incurred in producing assessable income. Where an expense can be attributed to solely producing assessable income then it can be deducted from assessable income in its entirety. Where it is solely attributable to non-assessable income it is entirely non-deductible. However, expenses that cannot be attributed to solely producing exempt income or solely producing assessable income need to be apportioned to determine how much can be deducted.

A fair and reasonable approach must be used to determine what proportion of such an expense can be deducted. A common industry approach has used the tax exempt proportion provided in the fund's actuarial certificate to determine an appropriate deductibility proportion as follows:

$$\text{Expense deductibility proportion} = 1 - \text{actuarial exempt income proportion}$$

This generally represents the proportion of fund's total income that is assessable during an income year. It is therefore a fair and reasonable approach to apportioning an expense that relates to the whole fund for that income year.

However, superannuation liabilities supported by segregated current pension assets are excluded from the actuarial exempt income proportion calculation. This includes assets which were deemed to be segregated at a particular time due to the fund only having retirement phase superannuation liabilities at that time.

Where a fund does have segregated current pension assets, the approach above is likely to underestimate the extent to which an expense was incurred in producing exempt income, and therefore overstate the amount that can be reasonably deducted.

For those funds wishing to use the actuarial exempt income proportion as the basis for the deductibility of expenses we have determined below a deductibility proportion that takes into account all fund liabilities over the income year. This may be different to $(1 - \text{actuarial exempt income proportion})$ where the fund has segregated current pension assets and may be a fair and reasonable deductible proportion for expenses which must be apportioned and relate to the whole income year.

Expense deductibility proportion

The following deductible proportion has been determined based on all fund liabilities, including any segregated current pension assets identified in Appendix B, using the same methodology as the exempt income proportion described in Appendix C.

Expense deductibility proportion:	54.342%
-----------------------------------	---------

This is not intended to be tax advice and you should determine whether this deductible proportion is appropriate for this fund and for each relevant fund expense prior to use.

Golden Arrow Superfund

Exempt Current Pension Income Reconciliation

For The Period 01 July 2021 - 30 June 2022



	Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
Label A						
Final calculations 01 July 2021 - 30 June 2022			Net Capital Gains	111,848.95	45.66 %	51,067.56
Segment - 01 July 2021 to 30 June 2022						
Label C						
	01/07/2021	25000/ANZ299676653	ANZ V2 Plus Statement #6653	3.23		
	01/10/2021	25000/ANZ299676653	ANZ V2 Plus Statement #6653	0.40		
	01/01/2022	25000/ANZ299676653	ANZ V2 Plus Statement #6653	0.69		
			Total	4.32	45.658 %	1.98
Label S						
	30/06/2022	26500/CRYPTO.COIN	Cryptocurrency	28,177.35		
			Total	28,177.35	45.658 %	12,865.22
					Total Segment ECPI *	12,867.20
					SMSF Annual Return Rounding	1.76
					Total ECPI	63,933.00

* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

S - SOURCE DOCUMENTS

TAX INVOICE

Golden Arrow Superfund

Invoice Date
14 Jun 2022

Invoice Number
INV-5349

Reference
JOHNT040

ABN
26 167 776 025

Mora Wealth
Accountants
PO Box 1389
WANGARA DC WA
6983

Description	Quantity	Unit Price	GST	Amount AUD
GOLDEN ARROW SUPERANNUATION FUND	1.00	1,500.00	10%	1,500.00

In relation to taxation for year ended 30 June 2021 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2020, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.

Preparing Trustee minutes and representations. **Accountancy - \$1,500 + GST \$150 = \$1,650**

TO PROFESSIONAL SERVICES:	1.00	350.00	10%	350.00
---------------------------	------	--------	-----	--------

In relation to the audit of the superannuation fund for the year ended 30 June 2020 .

Audit - \$350 + GST \$35 = \$385

Subtotal	1,850.00
TOTAL GST 10%	185.00
TOTAL AUD	2,035.00

Due Date: 28 Jun 2022

PAYMENT CAN NOW BE MADE ONLINE

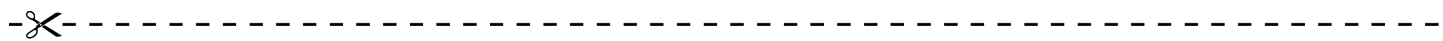
- Electronic funds transfer
- Westpac Mora Wealth Accountants BSB - 036 022 Account - 243 032
- Credit/Debit card
- 4 interest free instalments

Click this link to pay in instalments

<https://qsops.quickfee.com.au/MORA>

Click below to pay either by card or EFT

[View and pay online now](#)



PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1389
WANGARA DC WA 6983

Customer	Golden Arrow Superfund
Invoice Number	INV-5349
Amount Due	2,035.00
Due Date	28 Jun 2022

Amount Enclosed

Enter the amount you are paying above

Gold Bullion Australia

ABN 11 159 573 967
Phone 07 55751200
Int +617 5575 1200

Email admin@goldbullionaustralia.com.au
Website www.goldbullionaustralia.com.au

TAX INVOICE

Invoice No	02006265
Date of Sale	30/11/2022
Salesperson	Sarah Hogwood
Category	

CLIENT **Trevor & Sandra**
Golden Arrow Superfund
36 Murraba Cres
Tweed Heads South NSW 2485

SHIP TO Golden Arrow Superfund

johnsy1953@yahoo.com.au

Qty	Product Code	Description of goods	Grams	Status	Unit Price	Tax Code	Amount
1	Admin	Yearly audit and statement for FY22			\$150.00	FRE	\$150.00

Comment

Banking Details	Total Amount	\$150.00
Gold Bullion Australia	Paid	\$150.00
BSB : 084-004	Balance	\$0.00
A/C : 326885523	GST Amount	\$0.00

Head Office / Admin Office
1 Avalon Pde, Miami
QLD 4220
Australia

Melbourne
Gold Stackers Pty Ltd
Suite 805 Level 8
227 Collins Street
Melbourne VIC



ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 83

01 JULY 2021 TO 31 JULY 2021

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



Notice something different?

Welcome to your new look statement. You can find out more here anz.com/yourstatement

If you haven't already switched off paper for your ANZ V2 PLUS statement, follow the link above to find out how.

NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
---	----	--	----	--

ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2021				
01 JUL	OPENING BALANCE			365.30
09 JUL	PAYMENT TO ESUPERFUND 512173_	110.00		255.30
12 JUL	ANZ INTERNET BANKING BILLPAY TAX OFFICE PAYMENTS 268654	83.24		172.06
15 JUL	DEPOSIT FROM ATO ATO28223482649I001		29.00	201.06
	TOTALS AT END OF PAGE	\$193.24	\$29.00	
	TOTALS AT END OF PERIOD	\$193.24	\$29.00	\$201.06

Interest rate at date of statement issue .33% p.a
Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.10% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

Save on ATM fees while you travel with ANZ.
As an ANZ customer you won't pay an overseas ATM transaction fee when you use an ANZ branded ATM to withdraw cash from this ANZ account while overseas. You'll find ANZ ATMs in various locations throughout the Asia Pacific region. See the ANZ Personal Banking Account Fees and Charges booklet for more information.

IMPORTANT INFORMATION

PLEASE CHECK THE ENTRIES AND CALL 13 28 33 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorization and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Product Terms and Conditions, and Fees and Charges booklets which can be found at www.anz.com or by calling **13 28 33**.



ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 84

01 AUGUST 2021 TO 31 AUGUST 2021

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

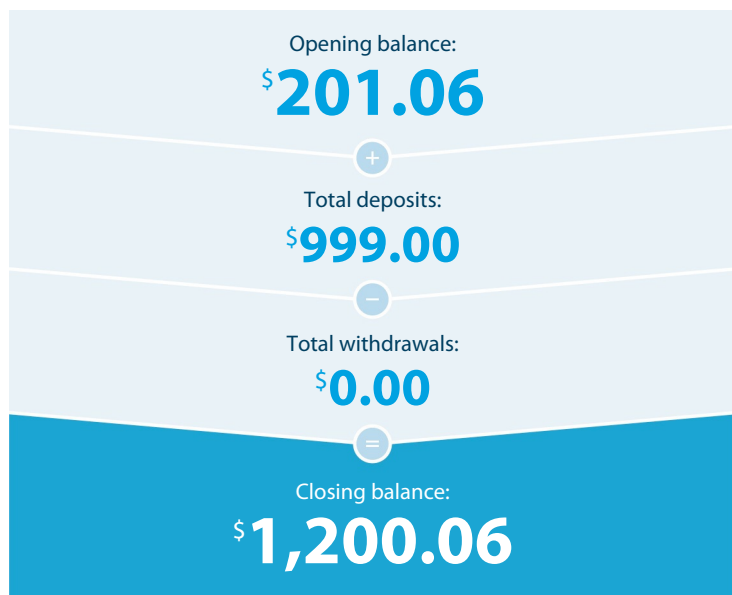
TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



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NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
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ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2021				
01 AUG	OPENING BALANCE			201.06
30 AUG	DEPOSIT FROM ESUPERFUND TRUST ESUPER REFUND		999.00	1,200.06
	TOTALS AT END OF PAGE	\$0.00	\$999.00	
	TOTALS AT END OF PERIOD	\$0.00	\$999.00	\$1,200.06

Interest rate at date of statement issue .33% p.a
Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.10% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

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ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 85

01 SEPTEMBER 2021 TO 30 SEPTEMBER 2021

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

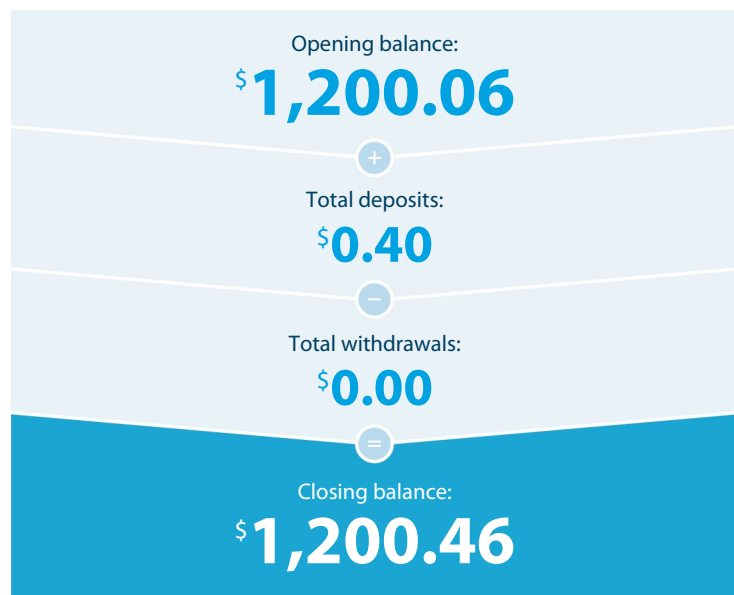
TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



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NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
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ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2021				
01 SEP	OPENING BALANCE			1,200.06
01 OCT	QUARTERLY INTEREST		0.40	1,200.46
	TOTALS AT END OF PAGE	\$0.00	\$0.40	
	TOTALS AT END OF PERIOD	\$0.00	\$0.40	\$1,200.46

This Statement Includes

Interest Paid	\$0.40
---------------	--------

Interest rate at date of statement issue .33% p.a
Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.10% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

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ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 86

01 OCTOBER 2021 TO 31 OCTOBER 2021

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

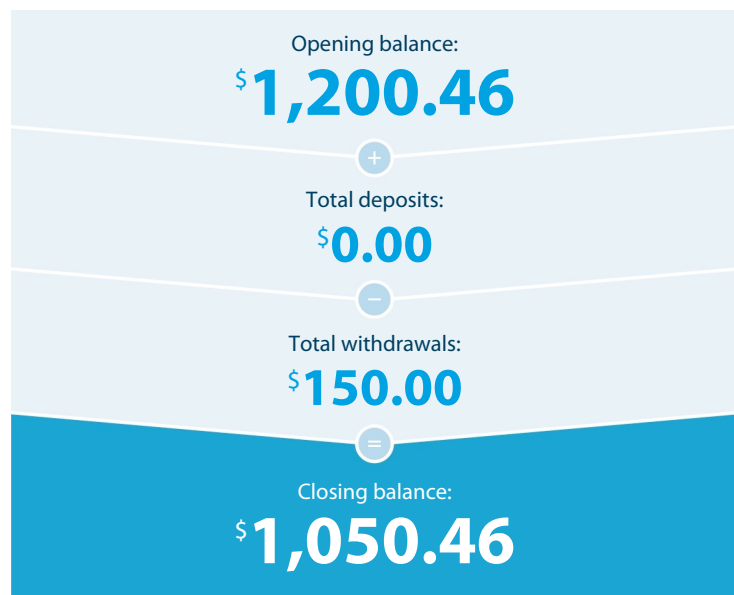
TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



Notice something different?

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NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
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ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2021				
01 OCT	OPENING BALANCE			1,200.46
27 OCT	WITHDRAWAL ANZ INTERNET BANKING PAYMENT 445712	150.00		1,050.46
	TOTALS AT END OF PAGE	\$150.00	\$0.00	
	TOTALS AT END OF PERIOD	\$150.00	\$0.00	\$1,050.46

Interest rate at date of statement issue .33% p.a
Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.10% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

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IMPORTANT INFORMATION

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ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 87

01 NOVEMBER 2021 TO 31 DECEMBER 2021

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

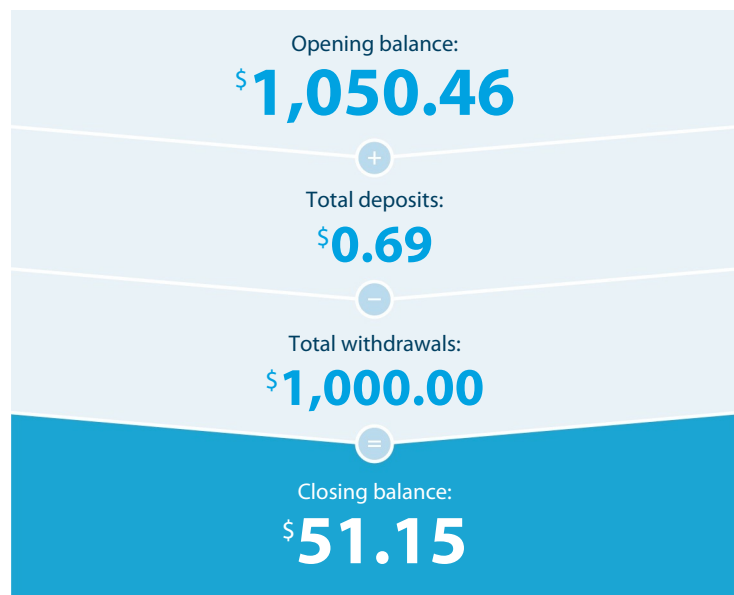
TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



Notice something different?

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NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
---	----	---	----	--

ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2021				
01 NOV	OPENING BALANCE			1,050.46
09 DEC	WITHDRAWAL ANZ INTERNET BANKING PAYMENT 146757	1,000.00		50.46
2022				
01 JAN	QUARTERLY INTEREST		0.69	51.15
	TOTALS AT END OF PAGE	\$1,000.00	\$0.69	
	TOTALS AT END OF PERIOD	\$1,000.00	\$0.69	\$51.15

This Statement Includes

Interest Paid	\$0.69
---------------	--------

Interest rate at date of statement issue .33% p.a
Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.10% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

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IMPORTANT INFORMATION

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ANZ V2 PLUS STATEMENT

STATEMENT NUMBER 88

01 JANUARY 2022 TO 30 JUNE 2022

THE TRUSTEES
GOLDEN ARROW SUPERFUND
35 MURRABA CRES
TWEED HEADS NSW 2485

WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

Account Details

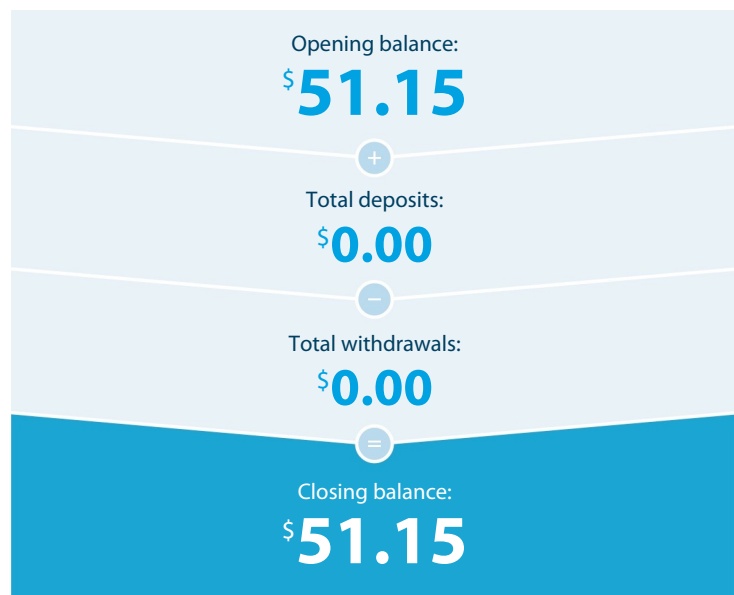
TREVOR K JOHNS & SANDRA M
JOHNS ATF
GOLDEN ARROW SUPERFUND

Branch Number (BSB)

012-141

Account Number

2996-76653



Notice something different?

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If you haven't already switched off paper for your ANZ V2 PLUS statement, follow the link above to find out how.

NEED TO GET IN TOUCH?

 Enquiries: 13 28 33 Lost/Stolen Cards: 1800 033 844 Fax: 1800 671 800	OR	 ANZ Internet Banking www.anz.com	OR	 V2 PLUS Service Centre Locked Bag 3000, Collins St West MELBOURNE VIC 8007
---	----	---	----	--

ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2022				
01 JAN	OPENING BALANCE			51.15
30 JUN	BALANCE CARRIED FORWARD			51.15
	TOTALS AT END OF PAGE	\$0.00	\$0.00	
	TOTALS AT END OF PERIOD	\$0.00	\$0.00	\$51.15

Yearly Summary

Financial Year to 30/06

Interest Paid	\$4.32
---------------	--------

Interest rate at date of statement issue .75% p.a

Your credit interest rate consists of the ANZ V2 PLUS Intermediary Rate (.60% as at the end of your statement period) plus a margin (if applicable). You can find out the current interest rate by visiting www.anz.com

How to read this statement: This statement covers transactions on your account for the quarter ending 30 June 2022.

Interest shown as paid on 1 July 2022 will be reported to the Australian Taxation Office for the 2023 income year.

If you have any difficulty reading this statement please contact the V2 PLUS Service Centre 13 28 33.

ANZ V2 PLUS STATEMENT

Account Number: 2996-76653

IMPORTANT INFORMATION

PLEASE CHECK THE ENTRIES AND CALL 13 28 33 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification, and if necessary, adjustments will appear on a later statement.

Further information in relation to this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at anz.com or by calling **13 13 14**.

If you have a complaint about an ANZ product or service, please contact us and we will try to resolve the issue as quickly as possible. Our customer complaints guide is available at <https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/>, alternatively you may wish to:

- | | | | | | |
|-----------------|--|--------------------|---|------------------|--|
| Call us: | <ul style="list-style-type: none">• General enquiries 13 13 14• If you're overseas +61 3 9683 9999• ANZ Complaint Resolution Team on 1800 805 154• If you're deaf, hard of hearing and/or have a speech impairment, call 133 677 or visit the National Relay Service at:
https://nrschat.nrsccall.gov.au/nrs/internetrelay | Write to us | ANZ Complaint Resolution Team
Locked Bag 4050,
South Melbourne VIC 3205
or ANZ online complaints form:
https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/feedback/ | Visit us: | At your nearest ANZ branch.
If you have a Relationship Manager, please feel free to contact them. |
|-----------------|--|--------------------|---|------------------|--|

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

- | | | | |
|----------------|--|------------------|--|
| Call: | 1800 931 678 (free call within Australia),
or +61 1800 931 678 (International) | Write to: | Australian Financial Complaints Authority Limited
GPO Box 3,
Melbourne VIC 3001 |
| Online: | Email: info@afca.org.au
Web: www.afca.org.au | | |



Tax Report 2022

Date: 19/01/2023 13:43

Period: 1 Jul 2021 to 30 Jun
2022

Content

1. Capital gains summary
2. Income summary
3. Asset Summary
4. End of Year Balances
5. Capital Gains Transactions
6. Income Transactions
7. Gifts, donations & lost assets
8. Expenses
9. Data sources

All fiat values and prices are in AUD unless stated otherwise. Capital gains have been calculated using the FIFO accounting method (universal tax lot for each currency). Trading between cryptocurrencies is treated as a taxable event. Market prices are determined using the average market value at the time of the disposal - unless the price is provided by the trading platform or manually overridden. All dates and times are in the Australia/Lord_Howe timezone.

Capital gains from assets that have a holding period of over 1 year (starting the day after purchase) have been marked as Long Term gains while those with a shorter holding period are Short Term gains.

This report may be used for tax purposes after it has been checked for accuracy and completeness by yourself or your tax advisor.

Capital gains summary

Summary of your profit and loss from crypto disposals/sales/trades.

Number of disposals	40
Short term	16
Long term	24
Proceeds from sales	\$247,336.85
Short term	\$184,769.28
Long term	\$62,567.57
Acquisition costs	\$121,854.65
Short term	\$94,967.05
Long term	\$26,887.61
Profits, before losses	\$155,931.95
Short term	\$115,211.43
Long term	\$40,720.52
Losses	\$30,449.75
Short term	\$25,409.20
Long term	\$5,040.56
Net gains	\$125,482.20
Short term	\$89,802.24
Long term	\$35,679.96

Other gains

Summary of your gains from transactions tagged as Realized P&I (normally from futures or derivatives trades). These gains have NOT been included in your capital gains so you may want to report them separately

Number of trades	0
Total profit	\$0.00
Total loss	\$0.00
Net gains	\$0.00

Income summary

Summary of any income you may have earned from various crypto events during the tax year.

Airdrop	\$17.73
Fork	\$0.00
Mining	\$0.00
Reward	\$28,159.62
Loan interest	\$0.00
Other income	\$0.00
Total	\$28,177.35

Expenses

These costs have not been included in your capital gains but you may be able to deduct them elsewhere on your tax return. Trading fees are already included in the capital gains and will not be shown here.

Cost	\$0.00
Margin trade fee	\$0.00
Margin interest fee	\$0.00
Transfer fees	\$45.28
Total	\$45.28

Gifts, donations & lost assets

This section shows you the value of transactions tagged as Gift, Donation or Lost. No capital gains are realized on such transactions (remove the tags if you need to realize gains on them).

Gift	\$0.00
Lost	\$0.00
Donation	\$0.00
Total	\$0.00

Asset Summary

Asset	Profit (AUD)	Loss (AUD)	Net (AUD)
DOGE	115,087.92	0.00	115,087.92
ADA	34,439.39	0.00	34,439.39
KNCL	6,118.23	0.00	6,118.23
LINK	25.45	0.00	25.45
VET	14.01	0.00	14.01
DOT	6.49	0.00	6.49
XTZ	0.22	0.00	0.22
XRP	0.14	0.00	0.14
SC	0.00	411.71	-411.71
EOS	116.58	5,040.56	-4,923.98
BCH	123.52	24,997.49	-24,873.97
	155,931.95	30,449.76	125,482.19

End of Year Balances

Asset	Quantity	Cost (AUD)	Value (AUD)	Description
ETH2 (ETH2)	99.03671788	82,402.59	149,162.54	@ \$1,506.13 per ETH2
ADA (Cardano)	222388.06597800	48,536.98	145,878.19	@ \$0.66 per ADA
DOGE (Dogecoin)	601504.01222774	3,148.27	56,564.49	@ \$0.09 per DOGE
XRP (Ripple)	87087.79459221	46,606.24	41,411.62	@ \$0.48 per XRP
VET (VeChain)	987481.18185181	68,166.53	32,034.57	@ \$0.03 per VET
XLM (Stellar)	187527.68287590	31,191.41	30,106.85	@ \$0.16 per XLM
TUSD (TrueUSD)	14281.14165954	19,898.82	20,783.27	@ \$1.46 per TUSD
DOT (Polkadot)	1911.06115362	23,927.40	19,160.24	@ \$10.03 per DOT
BAT (Basic Attention T...)	24970.00000000	11,027.07	13,949.95	@ \$0.56 per BAT
ETH (Ethereum)	7.82605899	24,884.92	11,787.09	@ \$1,506.13 per ETH
LINK (Chainlink)	1143.71919974	24,508.78	10,245.18	@ \$8.96 per LINK
MATIC (Polygon (Matic Ne...))	15067.19913607	29,174.41	10,110.30	@ \$0.67 per MATIC
REEF (Reef)	1071318.12389841	27,477.17	5,137.27	@ \$0.00 per REEF
XTZ (Tezos)	2442.83502096	11,492.55	4,916.61	@ \$2.01 per XTZ
SAND (The Sandbox)	2327.33995024	19,993.98	3,765.39	@ \$1.62 per SAND
SUPER (SuperFarm)	16818.81844733	22,172.22	2,927.00	@ \$0.17 per SUPER
DGB (DigiByte)	151345.15488708	9,000.00	2,019.38	@ \$0.01 per DGB
SHIB (SHIBA INU)	11711231.00143647	600.74	172.74	@ \$0.00 per SHIB
VTHO (VeThor Token)	59420.03033750	543.87	122.05	@ \$0.00 per VTHO
SOLO (Sologenic)	39.55235479	17.73	13.75	@ \$0.35 per SOLO
BTC (Bitcoin)	0.00000070	0.01	0.02	@ \$28,024.39 per BTC
BCH (Bitcoin Cash)	0.00000547	0.00	0.00	@ \$146.26 per BCH
XEC (eCash)	5.47000000	0.00	0.00	@ \$0.00 per XEC
LEND (ETHLend)	5056.82288379	4,000.00	0.00	@ \$0.00 per LEND
KFEE (Kraken Fee)	1000.00000000	0.00	0.00	@ \$0.00 per KFEE
BCHA (Bitcoin Cash ABC)	0.00000547	0.00	0.00	@ \$0.00 per BCHA
-	-	508,771.69	560,268.50	-

Capital Gains Transactions

Date Sold	Date Acquired	Asset	Amount	Cost (AUD)	Proceeds (AUD)	Gain / loss	Notes	Holding period
07/07/2021 20:25	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,972.81	17,658.77		Short term
07/07/2021 20:28	07/08/2020 13:04	DOGE	12000.00000000	62.81	3,594.97	3,532.16		Short term
07/07/2021 20:37	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,955.01	17,640.97		Short term
07/07/2021 20:38	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,883.59	17,569.55		Short term
07/07/2021 20:41	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,885.91	17,571.87		Short term
07/07/2021 20:44	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,890.66	17,576.62		Short term
07/07/2021 21:45	07/08/2020 13:04	DOGE	60000.00000000	314.04	17,952.31	17,638.27		Short term
07/07/2021 21:46	07/08/2020 13:04	DOGE	20000.00000000	104.68	6,004.38	5,899.70		Short term
12/08/2021 19:28	07/08/2020 13:06	ADA	1.17818900	0.24	2.88	2.63		Long term
12/08/2021 19:28	07/08/2020 13:06	ADA	1.17818900	0.24	2.88	2.63		Long term
12/08/2021 21:02	07/08/2020 08:44	XTZ	0.01000000	0.05	0.05	0.00	Fee	Long term
16/08/2021 20:46	27/07/2020 22:04	LINK	0.85000001	9.28	34.73	25.45	Fee	Long term
28/12/2021 14:27	18/03/2021 17:48	SC	114403.38634023	3,000.00	2,588.29	-411.71		Short term
28/12/2021 15:53	05/11/2020 17:10	BCH	0.00000547	0.00	0.00	0.00		Long term
28/12/2021 15:53	22/04/2021 12:36	BCH	44.99670407	52,948.17	27,950.69	-24,997.48		Short term
28/12/2021 16:02	22/04/2021 12:36	BCH	0.00000547	0.01	0.00	0.00		Short term
28/12/2021 16:02	28/12/2021 15:53	BCH	19.99999453	12,423.43	12,478.33	54.90		Short term
28/12/2021 16:34	07/08/2020 08:44	XTZ	0.11236720	0.52	0.74	0.22		Long term
28/12/2021 16:37	28/12/2021 15:53	BCH	0.00000547	0.00	0.00	0.00		Short term
28/12/2021 16:37	28/12/2021 15:53	BCH	4.99670371	3,103.81	3,117.53	13.72		Short term
28/12/2021 16:37	28/12/2021 16:37	BCH	14.45137889	9,016.46	9,016.46	0.00		Short term
28/12/2021 16:37	28/12/2021 15:53	BCH	19.99999453	12,423.43	12,478.33	54.90		Short term
28/12/2021 16:39	11/08/2020 12:29	VET	60.00000000	1.81	7.83	6.02		Long term
28/12/2021 16:42	11/08/2020 12:29	VET	20.00000000	0.60	2.59	1.98	Fee	Long term
29/12/2021 12:22	11/08/2020 12:29	VET	60.00000000	1.81	7.83	6.01		Long term
29/12/2021 12:53	07/08/2020 13:06	ADA	5150.36341788	1,069.51	9,993.98	8,924.47		Long term
29/12/2021 12:56	07/08/2020 13:06	ADA	5155.57339704	1,070.59	10,000.00	8,929.41		Long term

Date Sold	Date Acquired	Asset	Amount	Cost (AUD)	Proceeds (AUD)	Gain / loss	Notes	Holding period
29/12/2021 12:58	07/08/2020 13:06	ADA	9618.87886225	1,997.43	18,577.25	16,579.82		Long term
29/12/2021 13:13	21/06/2019 12:33	XRP	0.25000000	0.16	0.30	0.14	Fee	Long term
30/12/2021 11:55	08/07/2019 19:59	EOS	250.00000000	2,185.06	1,034.53	-1,150.53		Long term
30/12/2021 11:55	24/12/2019 11:17	EOS	250.00000000	917.95	1,034.53	116.58		Long term
30/12/2021 11:55	21/06/2019 12:31	EOS	499.80000000	5,097.68	2,068.24	-3,029.44		Long term
30/12/2021 11:55	31/08/2020 11:46	EOS	2095.90346141	9,533.72	8,673.13	-860.59		Long term
30/12/2021 12:12	19/08/2020 19:51	DOT	0.10000000	0.44	3.68	3.24	Fee	Long term
30/12/2021 12:20	19/08/2020 19:51	DOT	0.10000000	0.44	3.68	3.24	Fee	Long term
26/01/2022 12:42	07/08/2020 13:06	ADA	0.17298100	0.04	0.25	0.21	Fee	Long term
26/01/2022 12:42	07/08/2020 13:06	ADA	0.17298100	0.04	0.25	0.21		Long term
18/04/2022 19:45	11/08/2020 12:12	KNCL	915.66201100	2,237.15	4,973.64	2,736.49		Long term
18/04/2022 19:46	11/08/2020 12:12	KNCL	916.10376335	2,238.22	4,974.11	2,735.89		Long term
18/04/2022 19:46	11/08/2020 12:12	KNCL	214.73062381	524.63	1,170.48	645.85		Long term

Income Transactions

Date	Asset	Amount	Value (AUD)	Type	Description
02/07/2021 11:56	DOT	1.52938237	30.92	Reward	
04/07/2021 12:06	ETH2	0.10463920	306.11	Reward	
05/07/2021 08:14	ADA	67.23945300	133.23	Reward	Rewards for epoch 274
06/07/2021 11:56	DOT	2.04104484	41.54	Reward	
09/07/2021 11:56	DOT	1.53285159	31.07	Reward	
10/07/2021 08:14	ADA	71.58834200	130.69	Reward	Rewards for epoch 275
11/07/2021 12:06	ETH2	0.10263921	290.50	Reward	
13/07/2021 11:57	DOT	2.04580299	40.82	Reward	
15/07/2021 08:14	ADA	103.59070500	176.89	Reward	Rewards for epoch 276
16/07/2021 11:58	DOT	1.53636875	27.09	Reward	
18/07/2021 12:06	ETH2	0.10087977	269.72	Reward	
20/07/2021 08:14	ADA	53.72260200	81.95	Reward	Rewards for epoch 277
20/07/2021 11:57	DOT	2.05051855	30.86	Reward	
23/07/2021 15:57	DOT	1.62535932	29.24	Reward	
25/07/2021 08:14	ADA	72.38864300	120.56	Reward	Rewards for epoch 278
25/07/2021 12:07	ETH2	0.09916256	288.90	Reward	
27/07/2021 11:58	DOT	1.96980352	36.29	Reward	
30/07/2021 08:14	ADA	72.51157900	126.18	Reward	Rewards for epoch 279
30/07/2021 11:58	DOT	1.54345159	32.39	Reward	
01/08/2021 12:07	ETH2	0.09811702	342.55	Reward	
03/08/2021 11:58	DOT	2.05996001	50.65	Reward	
04/08/2021 08:14	ADA	51.96736800	96.31	Reward	Rewards for epoch 280
06/08/2021 04:28	XEC	5.47000000	0.00	Reward	STAKING
08/08/2021 12:07	ETH2	0.09663250	408.36	Reward	
09/08/2021 08:14	ADA	116.66001400	227.66	Reward	Rewards for epoch 281
14/08/2021 08:14	ADA	48.98280600	136.37	Reward	Rewards for epoch 282
15/08/2021 12:07	ETH2	0.09559657	423.33	Reward	

Date	Asset	Amount	Value (AUD)	Type	Description
19/08/2021 08:14	ADA	63.91550600	183.58	Reward	Rewards for epoch 283
22/08/2021 12:07	ETH2	0.09391608	428.51	Reward	
24/08/2021 08:14	ADA	85.85535900	352.48	Reward	Rewards for epoch 284
26/08/2021 11:10	VTHO	3240.64570176	55.37	Reward	GAS Credit
29/08/2021 08:14	ADA	37.36127900	145.79	Reward	Rewards for epoch 285
29/08/2021 12:07	ETH2	0.09238909	412.95	Reward	
03/09/2021 08:14	ADA	88.26538200	361.44	Reward	Rewards for epoch 286
05/09/2021 12:07	ETH2	0.09096342	474.28	Reward	
08/09/2021 08:14	ADA	67.99948800	215.24	Reward	Rewards for epoch 287
12/09/2021 12:07	ETH2	0.08980487	396.48	Reward	
13/09/2021 08:14	ADA	54.19535000	191.64	Reward	Rewards for epoch 288
18/09/2021 08:14	ADA	71.66047900	230.07	Reward	Rewards for epoch 289
19/09/2021 12:07	ETH2	0.08896138	418.98	Reward	
21/09/2021 17:01	VTHO	4163.01889699	46.55	Reward	GAS Credit
23/09/2021 08:14	ADA	55.11666800	169.33	Reward	Rewards for epoch 290
26/09/2021 12:07	ETH2	0.08786503	347.53	Reward	
28/09/2021 08:14	ADA	58.13048700	175.20	Reward	Rewards for epoch 291
03/10/2021 08:44	ADA	59.03740600	187.96	Reward	Rewards for epoch 292
03/10/2021 12:37	ETH2	0.08748531	409.40	Reward	
08/10/2021 08:44	ADA	86.77780600	274.01	Reward	Rewards for epoch 293
10/10/2021 12:38	ETH2	0.08692036	417.31	Reward	
13/10/2021 08:44	ADA	80.86499700	234.91	Reward	Rewards for epoch 294
17/10/2021 12:38	ETH2	0.08605855	446.61	Reward	
18/10/2021 08:44	ADA	51.22759500	147.35	Reward	Rewards for epoch 295
23/10/2021 08:44	ADA	51.27418200	148.15	Reward	Rewards for epoch 296
25/10/2021 01:54	ETH2	0.09303470	501.67	Reward	
28/10/2021 08:44	ADA	88.36140100	230.22	Reward	Rewards for epoch 297
29/10/2021 11:39	VTHO	4143.29348114	53.17	Reward	GAS Credit
31/10/2021 12:38	ETH2	0.07981299	463.84	Reward	

Date	Asset	Amount	Value (AUD)	Type	Description
02/11/2021 08:44	ADA	84.35602700	218.64	Reward	Rewards for epoch 298
07/11/2021 08:44	ADA	65.80087900	176.06	Reward	Rewards for epoch 299
07/11/2021 12:38	ETH2	0.08748774	533.68	Reward	
12/11/2021 08:44	ADA	50.11664900	143.55	Reward	Rewards for epoch 300
14/11/2021 12:38	ETH2	0.08645053	549.22	Reward	
17/11/2021 08:44	ADA	72.67290000	187.48	Reward	Rewards for epoch 301
18/11/2021 11:41	VTHO	4116.67601341	53.66	Reward	GAS Credit
21/11/2021 12:38	ETH2	0.08586679	519.62	Reward	
22/11/2021 08:44	ADA	69.34605600	179.81	Reward	Rewards for epoch 302
27/11/2021 08:44	ADA	72.23403900	157.33	Reward	Rewards for epoch 303
28/11/2021 12:38	ETH2	0.08506546	482.91	Reward	
02/12/2021 08:44	ADA	55.99326100	120.92	Reward	Rewards for epoch 304
05/12/2021 12:38	ETH2	0.08448563	497.61	Reward	
07/12/2021 08:44	ADA	74.63382200	147.10	Reward	Rewards for epoch 305
12/12/2021 08:44	ADA	48.19750600	90.46	Reward	Rewards for epoch 306
12/12/2021 12:38	ETH2	0.08428748	475.97	Reward	
17/12/2021 08:44	ADA	68.40200200	120.98	Reward	Rewards for epoch 307
19/12/2021 12:38	ETH2	0.08482795	466.07	Reward	
22/12/2021 08:44	ADA	84.79900900	152.96	Reward	Rewards for epoch 308
26/12/2021 12:39	ETH2	0.08443968	480.31	Reward	
27/12/2021 08:44	ADA	71.36145900	144.76	Reward	Rewards for epoch 309
31/12/2021 08:43	VTHO	4075.58634646	36.95	Reward	GAS Credit
01/01/2022 08:44	ADA	71.31425100	128.42	Reward	Rewards for epoch 310
02/01/2022 12:38	ETH2	0.08393899	433.07	Reward	
06/01/2022 08:44	ADA	56.18887700	97.25	Reward	Rewards for epoch 311
09/01/2022 12:39	ETH2	0.08359226	361.72	Reward	
11/01/2022 08:44	ADA	70.88850300	111.76	Reward	Rewards for epoch 312
16/01/2022 08:44	ADA	83.17872000	151.10	Reward	Rewards for epoch 313
16/01/2022 12:39	ETH2	0.08382523	387.09	Reward	

Date	Asset	Amount	Value (AUD)	Type	Description
21/01/2022 08:44	ADA	34.43858000	63.09	Reward	Rewards for epoch 314
23/01/2022 12:39	ETH2	0.08297400	282.92	Reward	
26/01/2022 08:44	ADA	68.86239900	99.00	Reward	Rewards for epoch 315
30/01/2022 12:39	ETH2	0.08264673	304.68	Reward	
31/01/2022 08:44	ADA	53.72144800	79.89	Reward	Rewards for epoch 316
31/01/2022 20:20	VTHO	3672.61187641	17.94	Reward	GAS Credit
05/02/2022 08:44	ADA	72.07896300	111.75	Reward	Rewards for epoch 317
06/02/2022 12:39	ETH2	0.08183611	350.45	Reward	
10/02/2022 08:44	ADA	94.20420800	159.13	Reward	Rewards for epoch 318
13/02/2022 12:39	ETH2	0.08174444	335.32	Reward	
15/02/2022 08:44	ADA	57.03662500	83.49	Reward	Rewards for epoch 319
20/02/2022 08:44	ADA	65.37380100	90.05	Reward	Rewards for epoch 320
20/02/2022 12:39	ETH2	0.08099740	309.25	Reward	
25/02/2022 08:44	ADA	74.92581800	89.18	Reward	Rewards for epoch 321
27/02/2022 12:39	ETH2	0.08048707	301.72	Reward	
02/03/2022 08:44	ADA	56.32814100	74.18	Reward	Rewards for epoch 322
06/03/2022 12:40	ETH2	0.07988104	288.63	Reward	
07/03/2022 08:44	ADA	55.64817200	63.50	Reward	Rewards for epoch 323
12/03/2022 08:44	ADA	64.10440500	69.36	Reward	Rewards for epoch 324
13/03/2022 12:39	ETH2	0.07949084	282.14	Reward	
17/03/2022 08:44	ADA	42.16282600	48.44	Reward	Rewards for epoch 325
20/03/2022 12:40	ETH2	0.07821195	308.19	Reward	
22/03/2022 08:44	ADA	71.99946800	88.01	Reward	Rewards for epoch 326
27/03/2022 08:44	ADA	54.51127700	83.70	Reward	Rewards for epoch 327
27/03/2022 12:40	ETH2	0.07781873	325.92	Reward	
30/03/2022 17:51	SOLO	39.55235479	17.73	Airdrop	XRP-SOLO Airdrop
01/04/2022 08:44	ADA	66.48726900	102.68	Reward	Rewards for epoch 328
03/04/2022 12:10	ETH2	0.07673466	351.32	Reward	
06/04/2022 08:14	ADA	56.69978600	89.25	Reward	Rewards for epoch 329

Date	Asset	Amount	Value (AUD)	Type	Description
10/04/2022 12:10	ETH2	0.07651866	335.02	Reward	
11/04/2022 08:14	ADA	70.33856400	100.49	Reward	Rewards for epoch 330
16/04/2022 08:14	ADA	104.78467600	135.03	Reward	Rewards for epoch 331
17/04/2022 12:10	ETH2	0.07544896	312.22	Reward	
21/04/2022 08:14	ADA	59.03553900	74.95	Reward	Rewards for epoch 332
24/04/2022 12:10	ETH2	0.07441897	302.12	Reward	
26/04/2022 08:14	ADA	59.15163200	73.55	Reward	Rewards for epoch 333
01/05/2022 08:14	ADA	59.52245100	65.74	Reward	Rewards for epoch 334
01/05/2022 12:11	ETH2	0.07307489	285.84	Reward	
06/05/2022 08:14	ADA	71.49190900	78.78	Reward	Rewards for epoch 335
08/05/2022 12:11	ETH2	0.07209167	266.16	Reward	
11/05/2022 08:14	ADA	63.57327900	56.56	Reward	Rewards for epoch 336
15/05/2022 12:11	ETH2	0.07200693	211.88	Reward	
16/05/2022 08:14	ADA	54.59363500	45.72	Reward	Rewards for epoch 337
21/05/2022 08:14	ADA	63.28940100	46.57	Reward	Rewards for epoch 338
22/05/2022 12:12	ETH2	0.07123951	200.37	Reward	
26/05/2022 08:14	ADA	71.58331300	52.09	Reward	Rewards for epoch 339
29/05/2022 12:12	ETH2	0.07046132	174.78	Reward	
31/05/2022 08:14	ADA	68.54228200	53.22	Reward	Rewards for epoch 340
05/06/2022 08:14	ADA	47.03713800	36.77	Reward	Rewards for epoch 341
05/06/2022 12:11	ETH2	0.07096961	176.20	Reward	
10/06/2022 08:14	ADA	44.07036200	38.91	Reward	Rewards for epoch 342
12/06/2022 12:11	ETH2	0.06972672	150.21	Reward	
15/06/2022 08:14	ADA	43.72066800	29.23	Reward	Rewards for epoch 343
19/06/2022 12:11	ETH2	0.06919010	96.86	Reward	
20/06/2022 08:14	ADA	68.27193000	47.34	Reward	Rewards for epoch 344
25/06/2022 08:14	ADA	46.81016500	34.28	Reward	Rewards for epoch 345
26/06/2022 12:11	ETH2	0.06894558	122.28	Reward	
28/06/2022 12:06	DOT	2.76657291	30.42	Reward	

Date	Asset	Amount	Value (AUD)	Type	Description
30/06/2022 08:14	ADA	52.91385500	36.15	Reward	Rewards for epoch 346

Gifts, donations & lost assets

No transactions

Expenses

No transactions

Data sources

The data sources used to generate this report are listed below.

1. Cardano (ADA) Stake wallet (addr1qysqt8clmz...)
2. Bitcoin Cash (BCH) 7 (qza9qv7lcfvnnngwe...)
3. Ethereum (ETH & Tokens) (0xD979C40A36532ae...)
4. Tezos (XTZ) Simplestaking (tz1bNiEKjRFdgrsVJ...)
5. Staking delegator (addr1qyzr2etmrn6x...)
6. Bitcoin Cash (BCH) 2 (qq6dzjayahr09w6wh...)
7. Bitcoin Cash (BCH) 5 (qzkvec550z9jajcaj...)
8. CoinSpot
9. Independent Reserve
10. Bitcoin Cash (BCH) Exodus (qpww90kk37ak6pdhx...)
11. Kraken 2
12. Stellar (XLM) Exodus (GAGUYHSXK44TVT7FM...)
13. Tezos (XTZ) Exodus (tz1Ve4ZMSWoHaDLia...)
14. Ripple (XRP) (rB84yHD9qJTaecxhZ...)
15. Binance
16. Yoroi (ADA) (stake1uxfrx464352...)
17. Bitcoin Cash (BCH) 4 (qp856z8yys87398fc...)
18. VeChain (VET) Exodus (0x6c01c406c34a33a...)
19. Bitcoin Cash (BCH) 3 (qzlnh3uut6khjwq4r...)

30th November 2022

The Trustees for Golden Arrow Super Fund
Attn: Trevor Johns

2021/2022 Financial Year confirmation and Valuation of Holdings

This letter serves to attest to the physical presence of the following bullion items
Held by the abovenamed Superannuation Fund, and valued as at 30.06.2022

19 x 1oz 9999 gold minted bars	\$2,645.00@	\$ 50,255.00
9 x 1oz 9999 gold coins	\$2,645.00@	\$ 23,805.00
250 x 1oz Silver 9999 coins	\$ 30.60@	\$ 7,650.00

Total Value as at 30.06.2022. \$81,710.00

This is to certify the above as being true and correct.

Signed _____

Sarah Hogwood

Sales Director

1 Avalon Parade, Miami, QLD, 4215 PH: 1300 754 602
www.goldbullionaustralia.com.au

GBA OPERATIONS PTY LTD

A.B.N 20 606 576 989
Phone 1300 754 602
Int +617 5575 1200
Email admin@goldbullionaustralia.com.au
Website www.goldbullionaustralia.com.au

Recipient Created Tax Invoice

Purchase Number 00014421
Date of Purchase 4/05/2022
Category
Supplier No

CLIENT Golden Arrow Super Fund

Qty	Product Code	Description of goods	Unit Price	Tax	Amount
10	GGBC800031	GBA 1oz Gold Cast 9999	\$2,570.00	FRE	\$25,700.00

PURCHASE ORDER

Comment

Total Amount \$25,700.00
Paid \$25,700.00
Balance \$0.00
GST \$0.00

Head Office / Admin Office

1 Avalon Pde Miami
QLD 4210
Australia

Brisbane Office

Unit 3
73 Redcliffe Parade
Redcliffe QLD 4020
Australia

Sydney Office

Level 32
1 Market Street
Sydney NSW 2000
Australia

Melbourne Office

Suite 805 Level 8
227 Collins Street
Melbourne VIC 3000
Australia

Gold Bullion Australia Treasury

ABN 11 159 573 967
Phone 07 55751200



GOLD BULLION

— AUSTRALIA —

TAX INVOICE

Invoice No	02003755
Date of Sale	9/10/2020
Salesperson	Bernadette Murphy
Category	

Email admin@goldbullionaustralia.com.au
Website www.goldbullionaustralia.com.au

Trevor & Sandra

CLIENT Golden Arrow Superfund
36 Murraba Cres
Tweed Heads South NSW 2485

SHIP TO Golden Arrow Superfund

johnsy1953@yahoo.com.au

Qty	Product Code	Description of goods	Grams	Status	Unit Price	Tax Code	Amount
12	Deposit Box Fee	Deposit Box Fee (Small)			\$22.50	GST	\$270.00

Comment

Banking Details

Gold Bullion Australia
BSB : 034-637
A/C : 534726

Total Amount	\$270.00
Paid	\$0.00
Balance	\$270.00
GST Amount	\$24.55

Head Office / Admin Office

1 Avalon Pde, Miami
QLD 4220
Australia

Brisbane Office

Unit 3
73 Redcliffe Parade
Redcliffe QLD 4020

Sydney Office

Level 32, 1 Market Street
Sydney NSW 2000
Australia

Melbourne

Gold Stackers
805, Level 8
227 Collins Street
Melbourne VIC 3000

Print



TIGER RESOURCES LIMITED

all shares in the company were transferred for NIL consideration to the Deed of Company Arrangement proponent on 19 November 2021	13/04/2022
Robert Michael Kirman and Robert Conry Brauer appointed administrators	05/11/2020
On 6 December 2019, Tiger Resources Limited (Tiger or Company) announced that it had determined to propose a debt restructure by way of a creditors' scheme of arrangement under Part 5.1 of the Corporations Act 2001 (Cth) (Corporations Act) (Scheme). The Federal Court of Australia (Court) approved the Scheme on 21 February 2020. The Court's orders approving the Scheme have been lodged with the Australian Securities and Investments Commission on 27 February 2020, and the Scheme became legally effective on satisfaction of the final condition precedent on 25 March 2020. The Company is pleased to advise that on 11 June 2020 the Scheme was implemented to the following effect: "¢ the US\$222.9 million (as at 31 December 2019) Tranche A secured debt owed by SEK to the Scheme creditors has been reduced to US\$65.9 million and its maturity date amended from 31 January 2024 to 31 December 2025; "¢ the US\$13.8 million (as at 31 December 2019) Tranche D secured debt owed by SEK has been reduced to US\$4.1 million and its maturity date amended from 18 July 2020 to 31 December 2024; "¢ the US\$30 million (US\$23.3 million as at 31 December 2019)	12/06/2020

Close



Income tax 551

Date generated	25 January 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

6 results found - from **25 January 2021** to **25 January 2023** sorted by **processed date** ordered **newest to oldest**

\$83.24 - \$259 = \$175.76

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
11 Jul 2022	11 Jul 2022	General interest charge			\$0.00
11 Jul 2022	8 Jul 2022	Payment received		\$259.00	\$0.00
1 Jul 2022	1 Jul 2022	General interest charge			\$259.00 DR
20 Jun 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$259.00		\$259.00 DR
13 Jul 2021	12 Jul 2021	Payment received		\$83.24	\$0.00
12 Jul 2021	30 Jul 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$83.24		\$83.24 DR



Activity statement 001

Date generated	25 January 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **25 January 2021** to **25 January 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
12 Jul 2021	30 Jul 2021	Original Activity Statement for the period ending 30 Jun 20 - GST		\$29.00	\$0.00
12 Jul 2021	15 Jul 2021	EFT refund for GST for the period from 01 Jul 19 to 30 Jun 20	\$29.00		\$29.00 DR

P - PRIOR YEAR

Financial statements and reports for the year ended 30 June 2021

Golden Arrow Superfund

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Members Statement

Investment Summary

Market Movement

CGT Register

Investment Income

Realised Capital Gains

Unrealised Capital Gains

Trustee Minute / Resolution

Trial Balance

Golden Arrow Superfund
Operating Statement

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
Income			
Investment Income			
Dividends Received	6	0	843
Interest Received		41	628
Investment Gains			
Changes in Market Values	7	841,761	(38,031)
Contribution Income			
Personal Non Concessional		159,777	100,000
Other Contributions		0	887
Transfers In		15,000	0
Other Income			
Other Income		1,600	0
Total Income		<u>1,018,179</u>	<u>64,327</u>
Expenses			
Accountancy Fees		669	0
ATO Supervisory Levy		259	259
Auditor's Remuneration		330	0
Investment Expenses		270	72
Legal Fees		397	0
		<u>1,925</u>	<u>331</u>
Member Payments			
Pensions Paid		5,461	7,000
Total Expenses		<u>7,386</u>	<u>7,331</u>
Benefits accrued as a result of operations before income tax		<u>1,010,792</u>	<u>56,996</u>
Income Tax Expense		0	77
Benefits accrued as a result of operations		<u>1,010,792</u>	<u>56,919</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Golden Arrow Superfund
Statement of Financial Position



As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cryptocurrency	2	1,235,796	124,370
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)	3	97,634	104,947
Other Assets	4	545	545
Total Investments		<u>1,333,975</u>	<u>229,862</u>
Other Assets			
Sundry Debtors		0	999
ANZ V2 Plus Statement #6653		362	59,103
Independent Reserve Cash Account		1	33,581
GST Refundable		29	29
Income Tax Refundable		176	176
Total Other Assets		<u>568</u>	<u>93,888</u>
Total Assets		<u>1,334,543</u>	<u>323,750</u>
Net assets available to pay benefits		<u>1,334,543</u>	<u>323,750</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Johns, Trevor - Accumulation		440,897	100,823
Johns, Trevor - Pension (Account Based Pension 1)		610,129	173,899
Johns, Sandra - Accumulation		283,517	49,028
Total Liability for accrued benefits allocated to members' accounts		<u>1,334,543</u>	<u>323,750</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Golden Arrow Superfund

Notes to the Financial Statements

For the year ended 30 June 2021



Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Golden Arrow Superfund
Notes to the Financial Statements

For the year ended 30 June 2021



Interest revenue

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

Dividend revenue

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Goods and Services Tax (GST)

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

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

f. 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: Cryptocurrency

	2021 \$	2020 \$
Cryptocurrency	1,235,796	124,370

Notes to the Financial Statements

For the year ended 30 June 2021

	1,235,796	124,370
Note 3: Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		
	2021	2020
	\$	\$
1oz Gold GBA Cast 9999	23,420	25,890
1oz Gold Coin PM Cap Kangaroo	21,078	23,301
1oz Gold PAMP Mint	21,078	23,301
1oz Baird Mint Bar 9999	23,420	25,890
1oz Silver Coin PM No Cap 999	8,638	6,565
	<u>97,634</u>	<u>104,947</u>
Note 4: Other Assets		
	2021	2020
	\$	\$
Key Deposit	275	275
Deposit Box (Small)	270	270
	<u>545</u>	<u>545</u>
Note 5: Banks and Term Deposits		
	2021	2020
	\$	\$
Banks		
ANZ V2 Plus Statement #6653	362	59,103
Independent Reserve Cash Account	1	33,581
	<u>363</u>	<u>92,684</u>
Note 6: Dividends		
	2021	2020
	\$	\$
TIGER RESOURCES LIMITED	0	843
	<u>0</u>	<u>843</u>
Note 7: Changes in Market Values		
Unrealised Movements in Market Value		
	2021	2020
	\$	\$

Notes to the Financial Statements

For the year ended 30 June 2021

Collectables (Coins, Stamps, Wine and Other Personal Use Assets)		
1oz Baird Mint Bar 9999	(2,470)	5,330
1oz Gold Coin PM Cap Kangaroo	(2,223)	3,131
1oz Gold GBA Cast 9999	(2,470)	908
1oz Gold PAMP Mint	(2,223)	4,368
1oz Silver Coin PM No Cap 999	2,072	(934)
	<hr/>	<hr/>
	(7,313)	12,803
	<hr/>	<hr/>
Cryptocurrency		
Cryptocurrency	824,158	(2,390)
	<hr/>	<hr/>
	824,158	(2,390)
	<hr/>	<hr/>
Other Revaluations		
Other Revaluations	0	(46,226)
	<hr/>	<hr/>
	0	(46,226)
	<hr/>	<hr/>
Shares in Unlisted Private Companies (Australian)		
TIGER RESOURCES LIMITED	0	(2,219)
	<hr/>	<hr/>
	0	(2,219)
	<hr/>	<hr/>
Total Unrealised Movement	816,845	(38,031)
	<hr/>	<hr/>
Realised Movements in Market Value		
	2021	2020
	\$	\$
Cryptocurrency		
Cryptocurrency	24,916	0
	<hr/>	<hr/>
	24,916	0
	<hr/>	<hr/>
Total Realised Movement	24,916	0
	<hr/>	<hr/>
Changes in Market Values	841,761	(38,031)
	<hr/>	<hr/>

Trustees Declaration

The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 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 2021.

Specifically, the trustees declare 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 trustees, 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 trustees by:

.....
Trevor Johns

Trustee

.....
Sandra Johns

Trustee

Dated this day of

Golden Arrow Superfund
Statement of Taxable Income



For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	1,010,792.00
Less	
Non Taxable Transfer In	15,000.00
Other Non Taxable Income	1,600.00
Increase in MV of investments	816,845.00
Exempt current pension income	1,880.00
Realised Accounting Capital Gains	24,916.00
Non Taxable Contributions	159,777.00
	1,020,018.00
Add	
SMSF non deductible expenses	155.00
Pension Payments	5,461.00
Net Capital Gains	3,542.00
	9,158.00
SMSF Annual Return Rounding	3.00
Taxable Income or Loss	(65.00)
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 0.00
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	259.00

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

Golden Arrow Superfund Members Statement



Trevor Keith Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	68	Vested Benefits:	440,896
Tax File Number:	Provided	Total Death Benefit:	440,896
Date Joined Fund:	30/06/2020		
Service Period Start Date:	21/10/1985		
Date Left Fund:			
Member Code:	JOHTRE00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	440,896
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	440,896
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	179,888
Taxable	261,008
Investment Earnings Rate	257%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	100,823	274,722
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	79,888	100,000
Government Co-Contributions		57
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	260,185	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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		173,899
Closing balance at 30/06/2021	440,896	200,880

Golden Arrow Superfund Members Statement



Trevor Keith Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	68	Vested Benefits:	610,129
Tax File Number:	Provided	Total Death Benefit:	610,129
Date Joined Fund:	30/06/2020		
Service Period Start Date:	21/10/1985		
Date Left Fund:			
Member Code:	JOHTRE00003P		
Account Start Date:	30/06/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 1		

Your Balance

Total Benefits	610,129
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	610,129
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (1.88%)	11,475
Taxable	598,654
Investment Earnings Rate	257%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	173,899	
<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	441,691	
Internal Transfer In		174,108
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,461	
Contributions Tax		
Income Tax		209
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 30/06/2021	610,129	173,899

Golden Arrow Superfund Members Statement



Sandra Michelle Johns
78 Roberts Dr
TRINITY BEACH, Queensland, 4879, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	57	Vested Benefits:	283,517
Tax File Number:	Provided	Total Death Benefit:	283,517
Date Joined Fund:	01/07/2020		
Service Period Start Date:	01/10/1987		
Date Left Fund:			
Member Code:	JOHSAN00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	283,517
<u>Preservation Components</u>	
Preserved	283,517
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	105,299
Taxable	178,218
Investment Earnings Rate	257%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	49,028	49,028
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	79,888	
Government Co-Contributions		830
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	15,000	
Net Earnings	139,601	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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 30/06/2021	283,517	49,858

Golden Arrow Superfund Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
ANZ V2 Plus Statement #6653		362.070000	362.07	362.07	362.07			0.03 %	
Independent Reserve Cash Account		0.550000	0.55	0.55	0.55			0.00 %	
			362.62		362.62			0.03 %	
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)									
Mint Bar	10z Baird Mint Bar 9999	10.00	2,342.000000	23,420.00	2,056.00	20,560.00	2,860.00	13.91 %	1.76 %
GOLDCOIN	1oz Gold Coin PM Cap Kangaroo	9.00	2,342.000000	21,078.00	2,241.11	20,170.00	908.00	4.50 %	1.58 %
GOLDCAST	1oz Gold GBA Cast 9999	10.00	2,342.000000	23,420.00	2,498.20	24,982.00	(1,562.00)	(6.25) %	1.76 %
GOLDMINT	1oz Gold PAMP Mint	9.00	2,342.000000	21,078.00	2,103.67	18,933.00	2,145.00	11.33 %	1.58 %
SILVERCOIN	1oz Silver Coin PM No Cap 999	250.00	34.550000	8,637.50	30.00	7,499.00	1,138.50	15.18 %	0.65 %
			97,633.50		92,144.00	5,489.50	5.96 %	7.32 %	
Cryptocurrency									
CRYPTO.CO	Cryptocurrency IN	1.00	1,234,397.642590	1,235,796.22	344,637.27	345,027.74	890,768.48	258.17 %	92.61 %
			1,235,796.22		345,027.74	890,768.48	258.17 %	92.61 %	
Other Assets									
002	Deposit Box (Small)	12.00	22.500000	270.00	22.50	270.00	0.00	0.00 %	0.02 %
001	Key Deposit	1.00	275.000000	275.00	275.00	275.00	0.00	0.00 %	0.02 %
			545.00		545.00	0.00	0.00 %	0.04 %	
Shares in Unlisted Private Companies (Australian)									
TRL	TIGER RESOURCES LIMITED	50,000.00	0.000000	0.00	0.04	2,218.59	(2,218.59)	(100.00) %	0.00 %
			0.00		2,218.59	(2,218.59)	(100.00) %	0.00 %	
			1,334,337.34		440,297.95	894,039.39	203.05 %	100.00 %	

Golden Arrow Superfund Market Movement Report



As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
0011 - Key Deposit										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00
	30/06/2021		1.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00
002 - Deposit Box (Small)										
	01/07/2020	Opening Balance	12.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00
	30/06/2021		12.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00
CRYPTO.COIN - Cryptocurrency										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	124,370.03	0.00	0.00	0.00
	06/08/2020	Revaluation	0.00	0.00	10,000.00	0.00	134,370.03	0.00	0.00	0.00
	07/08/2020	Revaluation	0.00	0.00	10,000.00	0.00	144,370.03	0.00	0.00	0.00
	10/08/2020	Revaluation	0.00	0.00	10,000.00	0.00	154,370.03	0.00	0.00	0.00
	10/08/2020	Revaluation	0.00	0.00	10,000.00	0.00	164,370.03	0.00	0.00	0.00
	11/08/2020	Revaluation	0.00	0.00	5,000.00	0.00	169,370.03	0.00	0.00	0.00
	11/08/2020	Revaluation	0.00	0.00	5,000.00	0.00	174,370.03	0.00	0.00	0.00
	24/08/2020	Revaluation	0.00	0.00	5,000.00	0.00	179,370.03	0.00	0.00	0.00
	16/03/2021	Revaluation	0.00	0.00	5,000.00	0.00	184,370.03	0.00	0.00	0.00
	17/03/2021	Revaluation	0.00	0.00	5,000.00	0.00	189,370.03	0.00	0.00	0.00
	11/05/2021	Revaluation	0.00	0.00	3,000.00	0.00	192,370.03	0.00	0.00	0.00
	04/06/2021	Revaluation	0.00	0.00	1,000.00	0.00	193,370.03	0.00	0.00	0.00
	29/06/2021	Disposal	(0.35)	(44,526.86)	0.00	0.00	148,843.17	52,772.66	44,526.86	8,245.80
	29/06/2021	Writeback	0.00	0.00	(23,398.24)	0.00	125,444.93	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(211,944.48)	0.00	(86,499.55)	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,031,940.53	0.00	945,440.98	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(10,000.00)	0.00	935,440.98	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	59,490.44	0.00	994,931.42	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(34,322.34)	0.00	960,609.08	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	68,644.68	0.00	1,029,253.76	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	135,618.75	0.00	1,164,872.51	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(135,618.75)	0.00	1,029,253.76	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(14,367.86)	0.00	1,014,885.90	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	452,807.36	0.00	1,467,693.26	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	191,782.42	0.00	1,659,475.68	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	110,117.89	0.00	1,769,593.57	0.00	0.00	0.00

Golden Arrow Superfund Market Movement Report

As at 30 June 2021



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	30/06/2021	Revaluation	0.00	0.00	454,570.75	0.00	2,224,164.32	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(1,234,194.72)	0.00	989,969.60	0.00	0.00	0.00
	30/06/2021	Disposal	(0.65)	(82,072.68)	0.00	0.00	907,896.92	98,743.13	82,072.68	16,670.45
	30/06/2021	Writeback	0.00	0.00	(602,879.23)	0.00	305,017.69	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(303,456.93)	0.00	1,560.76	0.00	0.00	0.00
	30/06/2021	Purchase	1.00	344,867.65	0.00	0.00	346,428.41	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	123,229,073.87	0.00	123,575,502.28	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(122,338,346.69)	0.00	1,237,155.59	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(1,359.37)	0.00	1,235,796.22	0.00	0.00	0.00
	30/06/2021		1.00	218,268.11	893,158.08	0.00	1,235,796.22	151,515.79	126,599.54	24,916.25
GOLDCAST - 1oz Gold GBA Cast 9999										
	01/07/2020	Opening Balance	10.00	0.00	0.00	0.00	25,890.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,470.00)	0.00	23,420.00	0.00	0.00	0.00
	30/06/2021		10.00	0.00	(2,470.00)	0.00	23,420.00	0.00	0.00	0.00
GOLDCOIN - 1oz Gold Coin PM Cap Kangaroo										
	01/07/2020	Opening Balance	9.00	0.00	0.00	0.00	23,300.99	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,222.99)	0.00	21,078.00	0.00	0.00	0.00
	30/06/2021		9.00	0.00	(2,222.99)	0.00	21,078.00	0.00	0.00	0.00
GOLDMINT - 1oz Gold PAMP Mint										
	01/07/2020	Opening Balance	9.00	0.00	0.00	0.00	23,300.99	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,222.99)	0.00	21,078.00	0.00	0.00	0.00
	30/06/2021		9.00	0.00	(2,222.99)	0.00	21,078.00	0.00	0.00	0.00
Mint Bar - 1oz Baird Mint Bar 9999										
	01/07/2020	Opening Balance	10.00	0.00	0.00	0.00	25,889.99	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,469.99)	0.00	23,420.00	0.00	0.00	0.00
	30/06/2021		10.00	0.00	(2,469.99)	0.00	23,420.00	0.00	0.00	0.00
SILVERCOIN - 1oz Silver Coin PM No Cap 999										
	01/07/2020	Opening Balance	250.00	0.00	0.00	0.00	6,565.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,072.50	0.00	8,637.50	0.00	0.00	0.00
	30/06/2021		250.00	0.00	2,072.50	0.00	8,637.50	0.00	0.00	0.00

Golden Arrow Superfund
Market Movement Report



As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
TGS - TIGER RESOURCES LIMITED										
	01/07/2020	Opening Balance	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/06/2021		50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Market Movement					885,844.61				24,916.25	910,760.86

Golden Arrow Superfund Investment Income Report



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
ANZ V2 Plus Statement #6653	41.13			41.13	0.00	0.00	0.00	41.13			0.00	0.00
	41.13			41.13	0.00	0.00	0.00	41.13			0.00	0.00
	41.13			41.13	0.00	0.00	0.00	41.13			0.00	0.00

Assessable Income (Excl. Capital Gains) **41.13**

Net Capital Gain **0.00**

Total Assessable Income 41.13

* 1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Golden Arrow Superfund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021



Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Cryptocurrency												
CRYPTO.COIN - Cryptocurrency												
30/06/2020	29/06/2021	0.35	44,526.86	52,772.66	8,245.80	44,526.86	44,526.86	0.00	0.00	0.00	8,245.80	0.00
30/06/2020	30/06/2021	0.65	82,072.68	98,743.13	16,670.45	82,072.68	82,072.68	0.00	0.00	16,670.45	0.00	0.00
		1.00	126,599.54	151,515.79	24,916.25	126,599.54	126,599.54	0.00	0.00	16,670.45	8,245.80	0.00
		1.00	126,599.54	151,515.79	24,916.25	126,599.54	126,599.54	0.00	0.00	16,670.45	8,245.80	0.00
		1.00	126,599.54	151,515.79	24,916.25	126,599.54	126,599.54	0.00	0.00	16,670.45	8,245.80	0.00

Golden Arrow Superfund

Unrealised Capital Gains Report



As at 30 June 2021

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Cryptocurrency									
CRYPTO.COIN - Cryptocurrency	1.00	345,027.74	0.00	345,027.74	1,235,796.2151	890,768.48	0.00	0.00	0.00
		345,027.74	0.00	345,027.74	1,235,796.2151	890,768.48	0.00	0.00	0.00
Collectables (Coins, Stamps, Wine and Other Personal Use Assets)									
GOLDCAST - 1oz Gold GBA Cast 9999	10.00	24,982.00	0.00	24,982.00	23,420.0000	(1,562.00)	0.00	0.00	0.00
GOLDCOIN - 1oz Gold Coin PM Cap Kangaroo	9.00	20,170.00	0.00	20,170.00	21,078.0000	908.00	0.00	605.33	0.00
GOLDMINT - 1oz Gold PAMP Mint	9.00	18,933.00	0.00	18,933.00	21,078.0000	2,145.00	0.00	1,430.00	0.00
Mint Bar - 1oz Baird Mint Bar 9999	10.00	20,560.00	0.00	20,560.00	23,420.0000	2,860.00	0.00	1,906.67	0.00
SILVERCOIN - 1oz Silver Coin PM No Cap 999	250.00	7,499.00	0.00	7,499.00	8,637.5000	1,138.50	0.00	759.00	0.00
		92,144.00	0.00	92,144.00	97,633.5000	5,489.50	0.00	4,701.00	0.00
Other Assets									
0011 - Key Deposit	1.00	275.00	0.00	275.00	275.0000	0.00	0.00	0.00	0.00
002 - Deposit Box (Small)	12.00	270.00	0.00	270.00	270.0000	0.00	0.00	0.00	0.00
		545.00	0.00	545.00	545.0000	0.00	0.00	0.00	0.00
Shares in Unlisted Private Companies (Australian)									
TGS - TIGER RESOURCES LIMITED	50,000.00	2,218.59	0.00	2,218.59	0.0000	(2,218.59)	0.00	0.00	0.00
		2,218.59	0.00	2,218.59	0.0000	(2,218.59)	0.00	0.00	0.00
		439,935.33	0.00	439,935.33	1,333,974.7151	894,039.39	0.00	4,701.00	0.00

Memorandum of Resolutions of

Trevor Johns and Sandra Johns

ATF Golden Arrow Superfund

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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

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 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

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 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

Memorandum of Resolutions of

Trevor Johns and Sandra Johns

ATF Golden Arrow Superfund

TAX AGENTS:

It was resolved that

Mora Wealth Accountants Pty Ltd

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:

Signed as a true record –

.....

Trevor Johns

/ /

.....

Sandra Johns

/ /

Golden Arrow Superfund
Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(843.00)	23900/TGS	TIGER RESOURCES LIMITED			
	24200	Contributions			
(830.00)	24200/JOHSAN00001 A	(Contributions) Johns, Sandra - Accumulation			79,888.38
(100,057.00)	24200/JOHTRE00001A	(Contributions) Johns, Trevor - Accumulation			79,888.37
38,031.00	24700	Changes in Market Values of Investments			841,760.86
	25000	Interest Received			
(628.00)	25000/ANZ299676653	ANZ V2 Plus Statement #6653			41.13
	26700	Other Income			1,600.00
	28500	Transfers In			
	28500/JOHSAN00001 A	(Transfers In) Johns, Sandra - Accumulation			15,000.00
	30100	Accountancy Fees		669.00	
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		330.00	
	37500	Investment Expenses			
	37500/002	Deposit Box (Small)		270.00	
72.00	37500/6201454011	Investment Expenses			
	38700	Legal Fees		397.40	
	41600	Pensions Paid			
7,000.00	41600/JOHTRE00003P	(Pensions Paid) Johns, Trevor - Pension (Account Based Pension 1)		5,461.00	
77.00	48500	Income Tax Expense			
56,919.00	49000	Profit/Loss Allocation Account		1,010,792.34	
	50010	Opening Balance			
(49,028.00)	50010/JOHSAN00001 A	(Opening Balance) Johns, Sandra - Accumulation			49,028.00
(274,722.00)	50010/JOHTRE00001A	(Opening Balance) Johns, Trevor - Accumulation			100,823.00
	50010/JOHTRE00003P	(Opening Balance) Johns, Trevor - Pension (Account Based Pension 1)			173,899.00
	52420	Contributions			
	52420/JOHSAN00001 A	(Contributions) Johns, Sandra - Accumulation			79,888.38
	52420/JOHTRE00001A	(Contributions) Johns, Trevor - Accumulation			79,888.37

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	52850	Transfers In			
	52850/JOHSAN00001 A	(Transfers In) Johns, Sandra - Accumulation			15,000.00
	53100	Share of Profit/(Loss)			
	53100/JOHSAN00001 A	(Share of Profit/(Loss)) Johns, Sandra - Accumulation			139,600.97
	53100/JOHTRE00001A	(Share of Profit/(Loss)) Johns, Trevor - Accumulation			260,184.56
	53100/JOHTRE00003P	(Share of Profit/(Loss)) Johns, Trevor - Pension (Account Based Pension 1)			441,691.06
	53330	Income Tax			
208.95	53330/JOHTRE00003P	(Income Tax) Johns, Trevor - Pension (Account Based Pension 1)			0.00
	54160	Pensions Paid			
	54160/JOHTRE00003P	(Pensions Paid) Johns, Trevor - Pension (Account Based Pension 1)		5,461.00	
	56100	Internal Transfers In			
(174,107.95)	56100/JOHTRE00003P	(Internal Transfers In) Johns, Trevor - Pension (Account Based Pension 1)			0.00
	57100	Internal Transfers Out			
173,899.00	57100/JOHTRE00001A	(Internal Transfers Out) Johns, Trevor - Accumulation			0.00
	60400	Bank Accounts			
59,102.94	60400/ANZ299676653	ANZ V2 Plus Statement #6653		362.07	
33,581.06	60400/CryptoCash	Independent Reserve Cash Account		0.55	
999.00	68000	Sundry Debtors			0.00
	70040	Cryptocurrency			
124,370.03	70040/CRYPTO.COIN	Cryptocurrency	1.0011	1,235,796.22	
	71000	Collectables (Coins, Stamps, Wine and Other Personal Use Assets)			
25,890.00	71000/GOLDCAST	1oz Gold GBA Cast 9999	10.0000	23,420.00	
23,300.99	71000/GOLDCOIN	1oz Gold Coin PM Cap Kangaroo	9.0000	21,078.00	
23,300.99	71000/GOLDMINT	1oz Gold PAMP Mint	9.0000	21,078.00	
25,889.99	71000/Mint Bar	1oz Baird Mint Bar 9999	10.0000	23,420.00	
6,565.00	71000/SILVERCOIN	1oz Silver Coin PM No Cap 999	250.0000	8,637.50	
	76000	Other Assets			

Golden Arrow Superfund Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
275.00	76000/0011	Key Deposit	1.0000	275.00	
270.00	76000/002	Deposit Box (Small)	12.0000	270.00	
	77800	Shares in Unlisted Private Companies (Australian)			
0.00	77800/TGS	TIGER RESOURCES LIMITED	50,000.0000		0.00
29.00	84000	GST Payable/Refundable		29.00	
176.00	85000	Income Tax Payable/Refundable		176.00	
				2,358,182.08	2,358,182.08

Current Year Profit/(Loss): 1,010,792.34

Signature as prescribed in tax return

Self-managed superannuation fund annual return 2021

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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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 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	#		S	T				
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- 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)

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

- ❗ 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.

2 Name of self-managed superannuation fund (SMSF)

Golden Arrow Superfund

3 Australian business number (ABN) (if applicable)

4 Current postal address

1 Miles St

Suburb/town

TWEED HEADS

State/territory

NSW

Postcode

2485

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Signature as prescribed in tax return

Tax File Number

Provided

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

61410712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

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

Golden Arrow Superfund

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.

Signature as prescribed in tax return

Tax File Number

- 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 / / 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.

Signature as prescribed in tax return

Tax File Number

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 2021*.

Have you applied an exemption or rollover? **M** No Yes

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 **D1** \$ Net foreign income **D** \$

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

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** \$

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

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 (subject to 45% tax rate) (U1 plus U2 plus U3) **U** \$

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

Exempt current pension income **Y** \$

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

Signature as prescribed in tax return

Tax File Number

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	A1	\$ <input type="text"/>	A2	\$ <input type="text"/>
Interest expenses overseas	B1	\$ <input type="text"/>	B2	\$ <input type="text"/>
Capital works expenditure	D1	\$ <input type="text"/>	D2	\$ <input type="text"/>
Decline in value of depreciating assets	E1	\$ <input type="text"/>	E2	\$ <input type="text"/>
Insurance premiums – members	F1	\$ <input type="text"/>	F2	\$ <input type="text"/>
SMSF auditor fee	H1	\$ <input type="text" value="326"/>	H2	\$ <input type="text" value="3"/>
Investment expenses	I1	\$ <input type="text" value="128"/>	I2	\$ <input type="text" value="141"/>
Management and administration expenses	J1	\$ <input type="text" value="1,314"/>	J2	\$ <input type="text" value="11"/>
Forestry managed investment scheme expense	U1	\$ <input type="text"/>	U2	\$ <input type="text"/>
Other amounts	L1	\$ <input type="text"/>	L2	\$ <input type="text"/>
		<small>Code</small> <input type="text"/>		<small>Code</small> <input type="text"/>
Tax losses deducted	M1	\$ <input type="text"/>		

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.

Signature as prescribed in tax return

Tax File Number **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 2021* 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	C1 \$ <input type="text"/>	Non-refundable non-carry forward tax offsets	C \$ <input type="text"/>
Rebates and tax offsets	C2 \$ <input type="text"/>		<i>(C1 plus C2)</i>

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

Early stage venture capital limited partnership tax offset	D1 \$ <input type="text" value="0.00"/>	Non-refundable carry forward tax offsets	D \$ <input type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$ <input type="text" value="0.00"/>		<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset	D3 \$ <input type="text" value="0.00"/>		
Early stage investor tax offset carried forward from previous year	D4 \$ <input type="text" value="0.00"/>		

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$ <input type="text"/>	Refundable tax offsets	E \$ <input type="text"/>
No-TFN tax offset	E2 \$ <input type="text"/>		
National rental affordability scheme tax offset	E3 \$ <input type="text"/>		
Exploration credit tax offset	E4 \$ <input type="text" value="0.00"/>		
		<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 \$

Signature as prescribed in tax return

Tax File Number

H1	\$ <input type="text"/>	Credit for interest on early payments – amount of interest
H2	\$ <input type="text"/>	Credit for tax withheld – foreign resident withholding (excluding capital gains)
H3	\$ <input type="text"/>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H5	\$ <input type="text" value="0.00"/>	Credit for TFN amounts withheld from payments from closely held trusts
H6	\$ <input type="text"/>	Credit for interest on no-TFN tax offset
H8	\$ <input type="text" value="0.00"/>	Credit for foreign resident capital gains withholding amounts
Eligible credits		
H	\$ <input type="text"/>	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I	\$ <input type="text" value="0.00"/>	(unused amount from label E – an amount must be included even if it is zero)
---	----------	--------------------------------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S	\$ <input type="text" value="259.00"/>	(T5 plus G less H less I less K plus L less M plus N)
---	----------	--	---

#This is a mandatory label.

Section E: Losses

14 Losses

I If total loss is greater than \$100,000, complete and attach a Losses schedule 2021.

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

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

Signature as prescribed in tax return

Tax File Number

Provided

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Johns

First given name

Trevor

Other given names

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided

Contributions

OPENING ACCOUNT BALANCE \$ **274,722.00**

i Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$ **79,888.37**

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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 \$ **79,888.37**

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

Other transactions

Allocated earnings or losses

O \$ **701,875.62**

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$ **5,461.00**

Code **M**

Accumulation phase account balance

S1 \$ **440,895.93**

Retirement phase account balance - Non CDBIS

S2 \$ **610,129.06**

Retirement phase account balance - CDBIS

S3 \$ **0.00**

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **1,051,024.99**

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Signature as prescribed in tax return

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1 / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Code

Income stream payments **R2** \$

Code

Accumulation phase account balance **S1** \$

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

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

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Signature as prescribed in tax return

Tax File Number

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

Limited recourse borrowing arrangements

Australian residential real property **J1** \$

Australian non-residential real property **J2** \$

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

Property count **J7**

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(Sum of labels **A** to **T**)

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 \$

Signature as prescribed in tax return

Tax File Number **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

V1 \$

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$ Borrowings **V** \$

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$

Reserve accounts **X** \$ Other liabilities **Y** \$ **TOTAL LIABILITIES Z** \$ **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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Signature as prescribed in tax return

Tax File Number

Provided

100017996MS

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

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 / /

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 2021* 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 / /

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