

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>INVESTMENTS</b>			
Australian Listed Shares	11	35,947	31,192
Australian Listed Unit Trust	12	312,033	350,344
Overseas Listed Shares	13	132,312	65,436
		<b>480,292</b>	<b>446,972</b>
<b>OTHER ASSETS</b>			
Cash at Bank	14	120,330	30,492
Sundry Debtors - Fund Level	15	2,216	2,216
		<b>122,546</b>	<b>32,708</b>
<b>TOTAL ASSETS</b>		<b>602,838</b>	<b>479,680</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	16	12,247	17,219
Financial Position Rounding		1	(1)
		<b>12,248</b>	<b>17,218</b>
<b>TOTAL LIABILITIES</b>		<b>12,248</b>	<b>17,218</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>590,590</b>	<b>462,462</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	17	590,590	462,462
		<b>590,590</b>	<b>462,462</b>

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

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

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The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

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

#### c. Revenue

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

#### Interest revenue

## Notes to the Financial Statements

For the year ended 30 June 2022

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

### Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

### d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

### e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

### f. 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.

### g. Income Tax

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

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

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

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

## Notes to the Financial Statements

For the year ended 30 June 2022

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

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

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

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

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

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

### h. 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.

### i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

McHugh Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
<b>Note 2: Australian Listed Shares</b>		
BHP Billiton Limited - Dividends	911	393
Commonwealth Bank. - Dividends	514	340
Mirrabooka Invest. - Dividends	278	232
National Aust. Bank - Dividends	218	-
Telstra Corporation. - Dividends	-	324
	<b>1,921</b>	<b>1,289</b>
<b>Note 3: Australian Listed Unit Trust</b>		
SDPR SandP/ASX 50 Fund	1,660	985
SPDR S and P/ASX 200 Fund	5,795	2,994
SPDR SandP/ASX 200 Listed Property Fund	2,295	1,995
Vanguard Australian Fixed Interest Index	1,932	2,753
VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF	239	450
Vanguard MSCI Australian Small Companies Index ETF	516	423
VNGD AUS Shares ETF Units - Dividends	1,145	322
	<b>13,582</b>	<b>9,922</b>
<b>Note 4: Overseas Listed Shares</b>		
Ishares MSCI Emerging Markets	85	30
Ishares SandP Global 100	476	190
	<b>561</b>	<b>220</b>
<b>Note 5: Miscellaneous Rebates</b>		
Miscellaneous Rebate	-	35
	<b>-</b>	<b>35</b>
<b>Note 6: Cash at Bank</b>		
Cash at Bank - Bank Interest	75	23
	<b>75</b>	<b>23</b>
<b>Note 7: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Overseas Shares	(11,193)	-
Market Movement Non-Realised - Securities - Fixed Interest	(10,825)	(3,812)
Market Movement Non-Realised Listed Shares and Options	(7,220)	11,039
Market Movement Non-Realised Unit Trusts	(34,777)	55,333
	<b>(64,015)</b>	<b>62,560</b>
<b>Note 8: Market Movement Realised</b>		
Market Movement Realised - Shares - Listed	-	(503)
	<b>-</b>	<b>(503)</b>

McHugh Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
<b>Note 9: Fund Administration Expenses</b>		
Advisor Advice Fee	4,021	3,516
Bank Charges	-	3
Professional Fees	4,290	2,882
Subscriptions and Registrations (Admin)	22	-
	<b>8,333</b>	<b>6,401</b>
<b>Note 10: Fund Tax Expenses</b>		
Income Tax Expense	3,158	4,213
Tax Accrued During Period	(6,681)	6,485
	<b>(3,523)</b>	<b>10,698</b>
<b>Note 11: Australian Listed Shares</b>		
BHP Billiton Limited	7,838	9,228
Commonwealth Bank.	12,382	13,682
Mirrabooka Invest.	6,798	8,282
National Aust. Bank	8,929	-
	<b>35,947</b>	<b>31,192</b>
<b>Note 12: Australian Listed Unit Trust</b>		
SDPR SandP/ASX 50 Fund	34,757	38,616
SPDR S and P/ASX 200 Fund	123,736	141,071
SPDR SandP/ASX 200 Listed Property Fund	28,473	34,800
Vanguard Australian Fixed Interest Index	74,841	85,666
VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF	16,881	19,169
Vanguard MSCI Australian Small Companies Index ETF	12,742	7,888
VNGD AUS Shares ETF Units	20,603	23,134
	<b>312,033</b>	<b>350,344</b>
<b>Note 13: Overseas Listed Shares</b>		
Ishares MSCI Emerging Markets	6,845	8,637
Ishares SandP Global 100	56,155	56,799
VANGUARD ETHICALLY CONSCIOUS INTL SHARES INDX EFT	42,334	-
Vanguard Int Fixed Interest Index (Hedged) ETF	26,978	-
	<b>132,312</b>	<b>65,436</b>
<b>Note 14: Cash at Bank</b>		
Cash at Bank	120,330	30,492
	<b>120,330</b>	<b>30,492</b>

## McHugh Family Superannuation Fund

### Notes to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Note 15: Sundry Debtors - Fund Level</b>		
Sundry Debtors	2,216	2,216
	<b>2,216</b>	<b>2,216</b>
<b>Note 16: Provisions for Tax - Fund</b>		
Provision for Deferred Tax	6,861	13,542
Provision for Income Tax	5,386	3,677
	<b>12,247</b>	<b>17,219</b>
<b>Note 17A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	462,462	378,858
Add: Increase (Decrease) in Members' Benefits	128,128	83,603
<b>Liability for Members' Benefits End</b>	<b>590,590</b>	<b>462,462</b>
<b>Note 17B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	558,906	430,778
Total Vested Benefits	590,590	462,462

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Australian Listed Shares	2	1,921	1,289
Australian Listed Unit Trust	3	13,582	9,922
Overseas Listed Shares	4	561	220
Miscellaneous Rebates	5	-	35
		<b>16,064</b>	<b>11,466</b>
<b>Contribution Revenue</b>			
Member Non-Concessional Contributions		134,146	-
Self-Employed Non-Concessional Contributions		27,500	-
Employer Concessional Contributions		10,813	2,633
Self-Employed Concessional Contributions		8,354	24,520
		<b>180,813</b>	<b>27,153</b>
<b>Other Revenue</b>			
Cash at Bank	6	75	23
Market Movement Non-Realised	7	(64,015)	62,560
Market Movement Realised	8	-	(503)
		<b>(63,940)</b>	<b>62,080</b>
<b>Total Revenue</b>		<b>132,937</b>	<b>100,699</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	9	8,333	6,401
		<b>8,333</b>	<b>6,401</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>124,604</b>	<b>94,298</b>
<b>Tax Expense</b>			
Fund Tax Expenses	10	(3,523)	10,698
		<b>(3,523)</b>	<b>10,698</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>128,127</b>	<b>83,600</b>

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



McHugh Family Superannuation Fund

# Member Account Balances

For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>McHugh, Anthony (63)</b>									
<b>Accumulation</b>									
Accum (00001)	450,654.37	129,146.21	19,167.10	-	2,875.07	-	-	(48,538.21)	547,554.40
	<b>450,654.37</b>	<b>129,146.21</b>	<b>19,167.10</b>	<b>-</b>	<b>2,875.07</b>	<b>-</b>	<b>-</b>	<b>(48,538.21)</b>	<b>547,554.40</b>
<b>McHugh, Lyn (63)</b>									
<b>Accumulation</b>									
Accum (00002)	11,807.55	32,500.00	-	-	-	-	-	(1,271.74)	43,035.81
	<b>11,807.55</b>	<b>32,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,271.74)</b>	<b>43,035.81</b>
<b>Reserve</b>	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>462,461.92</b>	<b>161,646.21</b>	<b>19,167.10</b>	<b>-</b>	<b>2,875.07</b>	<b>-</b>	<b>-</b>	<b>(49,809.95)</b>	<b>590,590.21</b>

CALCULATED FUND EARNING RATE:

(10.7706)%

APPLIED FUND EARNING RATE:

(10.7706)%

## Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	McHugh, Anthony			450,654.37		374,271.28
125 00002	McHugh, Lyn			11,807.55		4,586.46
<b>205</b>	<b>Australian Listed Shares</b>					
205 0380	BHP Billiton Limited	190.0000	7,837.50		9,228.30	
205 0660	Commonwealth Bank.	137.0000	12,382.06		13,682.19	
205 1600	Mirrabooka Invest.	2,320.0000	6,797.60		8,282.40	
205 1671	National Aust. Bank	326.0000	8,929.14		-	
<b>207</b>	<b>Australian Listed Unit Trust</b>					
207 0082	SPDR S and P/ASX 200 Fund	2,081.0000	123,736.26		141,070.99	
207 0083	SDPR SandP/ASX 50 Fund	591.0000	34,756.71		38,615.94	
207 0084	SPDR SandP/ASX 200 Listed Property Fund	2,704.0000	28,473.12		34,800.48	
207 0097	VNGD AUS Shares ETF Units	246.0000	20,602.50		23,133.84	
207 0115	Vanguard Australian Fixed Interest Index	1,694.0000	74,840.92		85,665.58	
207 0157	Vanguard MSCI Australian Small Companies Index ETF	217.0000	12,742.24		7,888.16	
207 8387	VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF	372.0000	16,881.36		19,169.16	
<b>227</b>	<b>Overseas Listed Shares</b>					
227 0053	Ishares SandP Global 100	596.0000	56,155.12		56,798.80	
227 0056	Ishares MSCI Emerging Markets	117.0000	6,844.50		8,636.94	
227 0172	Vanguard Int Fixed Interest Index (Hedged) ETF	678.0000	26,977.62		-	
227 0222	VANGUARD ETHICALLY CONSCIOUS INTL SHARES INDX EFT	674.0000	42,333.94		-	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	Cash at Bank		120,330.22		30,492.32	

## Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>300</b>	<b>Sundry Debtors - Fund Level</b>					
300 0001	Sundry Debtors		2,215.69		2,215.69	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0006	Provision for Deferred Tax			6,860.70		13,541.88
450 0009	Provision for Income Tax			5,385.59		3,676.99
<b>605</b>	<b>Australian Listed Shares</b>					
605 0380	BHP Billiton Limited - Dividends			911.21		392.53
605 0660	Commonwealth Bank. - Dividends			513.75		339.76
605 1600	Mirrabooka Invest. - Dividends			278.40		232.00
605 1671	National Aust. Bank - Dividends			218.42		-
605 2346	Telstra Corporation. - Dividends			-		324.48
<b>607</b>	<b>Australian Listed Unit Trust</b>					
607 0082	SPDR S and P/ASX 200 Fund			5,794.65		2,993.96
607 0083	SDPR SandP/ASX 50 Fund			1,660.23		985.15
607 0084	SPDR SandP/ASX 200 Listed Property Fund			2,294.92		1,995.17
607 0097	VNGD AUS Shares ETF Units - Dividends			1,145.43		322.05
607 0115	Vanguard Australian Fixed Interest Index			1,931.77		2,753.47
607 0157	Vanguard MSCI Australian Small Companies Index ETF			515.73		423.44
607 8387	VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF			238.83		450.23
<b>627</b>	<b>Overseas Listed Shares</b>					
627 0053	Ishares SandP Global 100			475.62		190.30
627 0056	Ishares MSCI Emerging Markets			84.52		29.89
<b>636</b>	<b>Miscellaneous Rebates</b>					
636 0001	Miscellaneous Rebate			-		35.38
<b>690</b>	<b>Cash at Bank</b>					
690 0001	Cash at Bank - Bank Interest			75.29		23.24
<b>700</b>	<b>Member Non-Concessional Contributions</b>					
700 00001	McHugh, Anthony			129,146.21		-
700 00002	McHugh, Lyn			5,000.00		-
<b>701</b>	<b>Self-Employed Non-Concessional Contributions</b>					
701 00002	McHugh, Lyn			27,500.00		-
<b>702</b>	<b>Employer Concessional Contributions</b>					
702 00001	McHugh, Anthony			10,813.31		-
702 00002	McHugh, Lyn			-		2,633.40
<b>704</b>	<b>Self-Employed Concessional Contributions</b>					
704 00001	McHugh, Anthony			8,353.79		19,520.00
704 00002	McHugh, Lyn			-		5,000.00

# Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0012	Market Movement Non-Realised - Overseas Shares			(11,192.86)		-
780 0014	Market Movement Non-Realised - Securities - Fixed Interest			(10,824.66)		(3,811.50)
780 0015	Market Movement Non-Realised Listed Shares and Options			(7,220.46)		11,038.95
780 0018	Market Movement Non-Realised Unit Trusts			(34,776.58)		55,333.49
<b>785</b>	<b>Market Movement Realised</b>					
785 0015	Market Movement Realised - Shares - Listed			-		(503.29)
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0011	Professional Fees		4,290.00		2,881.51	
801 0017	Bank Charges		-		2.50	
801 0019	Subscriptions and Registrations (Admin)		22.00		-	
801 0023	Advisor Advice Fee		4,020.81		3,515.67	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		3,157.60		4,212.75	
860 0008	Tax Accrued During Period		(6,681.18)		6,485.49	
			<b>607,645.73</b>	<b>607,645.73</b>	<b>496,778.71</b>	<b>496,778.71</b>

# Tax Reconciliation

For the year ended 30 June 2022

## INCOME

<b>Gross Interest Income</b>		2,007.00	
<b>Gross Dividend Income</b>			
Imputation Credits	1,044.65		
Franked Amounts	2,437.51		
Unfranked Amounts	-	3,482.00	
<b>Gross Rental Income</b>		-	
<b>Gross Foreign Income</b>		-	
<b>Gross Trust Distributions</b>		1,145.00	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	10,813.00		
Member Contributions	8,353.00	19,166.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	-		
Pension Capital Gain Revenue	-	-	
<b>Non-arm's length income</b>		-	
<b>Net Other Income</b>		10,548.00	
<b>Gross Income</b>			<b>36,348.00</b>
Less Exempt Current Pension Income		-	
<b>Total Income</b>			<b>36,348.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Other Deduction</b>		8,333.00	
<b>Total Deductions</b>			<b>8,333.00</b>
<b>TAXABLE INCOME</b>			<b>28,015.00</b>
Gross Income Tax Expense (15% of Standard Component)		4,202.25	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
<b>Tax Assessed</b>			<b>4,202.25</b>
Less Imputed Tax Credit		1,044.65	
Less Amount Already paid (for the year)		-	1,044.65
<b>TAX DUE OR REFUNDABLE</b>			<b>3,157.60</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>3,416.60</b>

# Net Capital Gain/Loss Summary

For the year ended 30 June 2022

## CAPITAL GAINS SUMMARY

Assessable Current year CG revenue - discount method	-
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	-
PLUS indexed capital gain	-
PLUS discount capital gain	-
PLUS non-indexed/-discounted-gain	-
LESS capital loss from last year	1,147.45
LESS current year capital loss	-
LESS discounting where applicable	-
Net capital gain	-

## CAPITAL LOSSES SUMMARY

Non-collectables	
Capital gain (including deferred notional capital gain (realised))	-
Capital loss from last year	1,147.45
Capital loss from current year	-
Capital loss to be recouped	-
Capital gain remaining (excluding deferred notional capital gain (realised))	-
Capital loss remaining	1,147.45
Collectables	
Capital gain	-
Capital loss from last year	-
Capital loss from current year	-
Capital loss to be recouped	-
Capital gain remaining	-
Non-collectable capital loss carried forward	1,147.45
Collectable capital loss carried forward	-

# Notes to the Tax Reconciliation

## Other Deductions

For the year ended 30 June 2022

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
<b>TOTALS</b>										
-										

McHugh Family Superannuation Fund

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2022

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
<b>Assessable Revenue Accounts</b>							
605 0380	BHP Billiton Limited - Dividends	30/06/2022	911.21	-	-	-	
605 0660	Commonwealth Bank. - Dividends	30/06/2022	513.75	-	-	-	
605 1600	Mirrabooka Invest. - Dividends	30/06/2022	278.40	-	-	-	
605 1671	National Aust. Bank - Dividends	30/06/2022	218.42	-	-	-	
607 0082	SPDR S and P/ASX 200 Fund	30/06/2022	5,794.65	-	-	-	
607 0083	SDPR SandP/ASX 50 Fund	30/06/2022	1,660.23	-	-	-	
607 0084	SPDR SandP/ASX 200 Listed Property Fund	30/06/2022	2,294.92	-	-	-	
607 0097	VNGD AUS Shares ETF Units - Dividends	30/06/2022	1,145.43	-	-	-	
607 0115	Vanguard Australian Fixed Interest Index	30/06/2022	1,931.77	-	-	-	
607 0157	Vanguard MSCI Australian Small Companies Index ETF	30/06/2022	515.73	-	-	-	
607 8387	VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF	30/06/2022	238.83	-	-	-	
627 0053	Ishares SandP Global 100	30/06/2022	475.62	-	-	-	
627 0056	Ishares MSCI Emerging Markets	30/06/2022	84.52	-	-	-	
690 0001	Cash at Bank - Bank Interest	30/06/2022	75.29	-	-	-	
	<b>Total Assessable Revenue</b>		<u>16,138.77</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Non-assessable Revenue Accounts</b>							
	<b>Total Non-assessable Revenue</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>Total Revenue</b>		<u>16,138.77</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Notes:**  
 FMIS - Forestry Managed Investment Scheme (FMIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership



## Notes to the Tax Reconciliation

### Trust Distributions - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
607 0097	VNGD AUS Shares ETF Units - Dividends	30/06/2022	-	-	-	-	-	-	-	1,145.43	1,145.43
<b>TOTALS</b>			-	-	-	-	-	-	-	<b>1,145.43</b>	<b>1,145.43</b>

McHugh Family Superannuation Fund

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
605 0380	BHP Billiton Limited - Dividends	30/06/2022	-	-	-	911.21	390.52	-	-	-	1,301.73
605 0660	Commonwealth Bank - Dividends	30/06/2022	-	-	-	513.75	220.18	-	-	-	733.93
605 1600	Mirrabooka Invest. - Dividends	30/06/2022	-	-	-	278.40	119.31	-	-	-	397.71
605 1671	National Aust. Bank - Dividends	30/06/2022	-	-	-	218.42	93.61	-	-	-	312.03
607 0082	SPDR S and P/ASX 200 Fund	30/06/2022	-	-	-	-	-	-	-	5,794.65	5,794.65
607 0083	SDPR SandP/ASX 50 Fund	30/06/2022	-	-	-	-	-	-	-	1,660.23	1,660.23
607 0084	SPDR SandP/ASX 200 Listed Property Fund	30/06/2022	-	-	-	-	-	-	-	2,294.92	2,294.92
607 0115	Vanguard Australian Fixed Interest Index	30/06/2022	-	-	-	-	-	-	1,931.77	-	1,931.77
607 0157	Vanguard MSCI Australian Small Companies Index ETF	30/06/2022	-	-	-	515.73	221.03	-	-	-	736.76
607 8387	VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF	30/06/2022	-	-	-	-	-	-	-	238.83	238.83
627 0053	Ishares SandP Global 100	30/06/2022	-	-	-	-	-	-	-	475.62	475.62
627 0056	Ishares MSCI Emerging Markets	30/06/2022	-	-	-	-	-	-	-	84.52	84.52
690 0001	Cash at Bank - Bank Interest	30/06/2022	-	-	-	-	-	-	75.29	-	75.29
<b>TOTALS</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>2,437.51</b>	<b>1,044.65</b>	<b>-</b>	<b>2,007.06</b>	<b>10,548.77</b>	<b>16,037.99</b>

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

<b>Gross Interest Income</b>		-
<b>Gross Dividend Income</b>		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	<u>-</u>	-
<b>Gross Rental Income</b>		-
<b>Gross Foreign Income</b>		-
<b>Gross Trust Distributions</b>		-
<b>Net Capital Gains</b>		-
<b>Net Other Income</b>	<u>-</u>	-
<b>Exempt Current Pension Income</b>		-

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# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

#### Fund Income:

Gross Income	36,348.00
PLUS Non-assessable Contributions	161,646.21
PLUS Rollins	-
	<u>197,994.21</u>

#### Reduced Fund Income:

Fund Income	197,994.21
LESS Exempt Current Pension Income	-
	<u>197,994.21</u>

#### Apportionment Factor:

<u>Reduced Fund Income</u>	<u>197,994.21</u>
Fund Income	197,994.21
	<u>1.0000000000</u>

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### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

#### Assessable Investment Income:

Gross Income	36,348.00
LESS Gross Taxable Contributions	19,166.00
LESS Exempt Current Pension Income	-
	<u>17,182.00</u>

#### Total Investment Income:

Gross Income	36,348.00
LESS Gross Taxable Contributions	<u>19,166.00</u>
	17,182.00

#### Apportionment Factor:

<u>Assessable Investment Income</u>	<u>17,182.00</u>
Total Investment Income	17,182.00
	<u>1.0000000000</u>

McHugh Family Superannuation Fund

# Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
205 0380 BHP Billiton Limited (BHP)	29/11/2018	190.0000	7,837.50	5,965.80	-	Discount	5,965.80	1,871.70
		<b>190.0000</b>	<b>7,837.50</b>	<b>5,965.80</b>	<b>-</b>		<b>5,965.80</b>	<b>1,871.70</b>
205 0660 Commonwealth Bank. (CBA)	29/11/2018	137.0000	12,382.06	9,982.57	-	Discount	9,982.57	2,399.49
		<b>137.0000</b>	<b>12,382.06</b>	<b>9,982.57</b>	<b>-</b>		<b>9,982.57</b>	<b>2,399.49</b>
205 1600 Mirrabooka Invest. (MIR)	29/11/2018	2,320.0000	6,797.60	6,045.65	-	Discount	6,045.65	751.95
		<b>2,320.0000</b>	<b>6,797.60</b>	<b>6,045.65</b>	<b>-</b>		<b>6,045.65</b>	<b>751.95</b>
205 1671 National Aust. Bank (NAB)	6/09/2021	326.0000	8,929.14	9,230.05	-	Loss	9,230.05	(300.91)
		<b>326.0000</b>	<b>8,929.14</b>	<b>9,230.05</b>	<b>-</b>		<b>9,230.05</b>	<b>(300.91)</b>
207 0082 SPDR S and P/ASX 200 Fund (STW)	20/01/2009	273.0000	16,232.58	9,019.57	397.04	Discount	8,622.53	7,610.05
	3/07/2009	5.0000	297.30	201.44	3.35	Discount	198.09	99.21
	20/07/2009	528.0000	31,394.88	20,017.03	338.37	Discount	19,678.66	11,716.22
	22/07/2009	260.0000	15,459.60	9,737.95	166.61	Discount	9,571.34	5,888.26
	3/08/2009	200.0000	11,892.00	8,008.95	128.17	Discount	7,880.78	4,011.22
	24/08/2009	130.0000	7,729.80	5,407.65	83.31	Discount	5,324.34	2,405.46
	14/10/2009	200.0000	11,892.00	9,016.95	128.17	Discount	8,888.78	3,003.22
	6/01/2010	23.0000	1,367.58	1,048.64	14.75	Discount	1,033.89	333.69
	8/07/2010	28.0000	1,664.88	1,124.75	16.85	Discount	1,107.90	556.98
	10/01/2011	29.0000	1,724.34	1,286.65	16.38	Discount	1,270.27	454.07
	8/07/2011	38.0000	2,259.48	1,636.40	18.11	Discount	1,618.29	641.19
	9/01/2012	48.0000	2,854.08	1,813.24	22.90	Discount	1,790.34	1,063.74
	9/07/2012	29.0000	1,724.34	1,145.33	11.22	Discount	1,134.11	590.23
	9/01/2013	47.0000	2,794.62	2,065.12	18.19	Discount	2,046.93	747.69
	8/07/2013	32.0000	1,902.72	1,420.88	11.12	Discount	1,409.76	492.96
	8/01/2014	47.0000	2,794.62	2,336.06	16.33	Discount	2,319.73	474.89
	9/07/2014	38.0000	2,259.48	1,888.32	8.80	Discount	1,879.52	379.96
	9/01/2015	49.0000	2,913.54	2,460.32	11.34	Discount	2,448.98	464.56
	9/07/2015	27.0000	1,605.42	1,422.90	4.74	Discount	1,418.16	187.26
	11/01/2016	50.0000	2,973.00	2,422.16	8.78	Discount	2,413.38	559.62
		<b>2,081.0000</b>	<b>123,736.26</b>	<b>83,480.31</b>	<b>1,424.53</b>		<b>82,055.78</b>	<b>41,680.48</b>
207 0083 SDPR SandP/ASX 50 Fund (SFY)								

Fund: SEMCH01

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McHugh Family Superannuation Fund

# Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	20/01/2009	160.0000	9,409.60	5,536.58	199.91	Discount	5,336.67	4,072.93
	3/07/2009	4.0000	235.24	173.46	5.00	Discount	168.46	66.78
	20/07/2009	253.0000	14,878.93	10,020.45	310.61	Discount	9,709.84	5,169.09
	6/01/2010	7.0000	411.67	312.40	8.60	Discount	303.80	107.87
	1/07/2010	15.0000	882.15	652.48	17.80	Discount	634.68	247.47
	10/01/2011	10.0000	588.10	443.45	5.49	Discount	437.96	150.14
	8/07/2011	11.0000	646.91	482.10	5.23	Discount	476.87	170.04
	9/01/2012	17.0000	999.77	678.00	8.08	Discount	669.92	329.85
	9/07/2012	9.0000	529.29	355.21	3.60	Discount	351.61	177.68
	9/01/2013	17.0000	999.77	789.14	6.77	Discount	782.37	217.40
	8/07/2013	9.0000	529.29	415.77	3.32	Discount	412.45	116.84
	8/01/2014	14.0000	823.34	777.52	5.15	Discount	772.37	50.97
	9/07/2014	24.0000	1,411.44	1,243.50	5.85	Discount	1,237.65	173.79
	9/01/2015	17.0000	999.77	870.95	4.14	Discount	866.81	132.96
	9/07/2015	8.0000	470.48	473.15	1.38	Loss	471.77	(1.29)
	11/01/2016	16.0000	940.96	789.81	2.77	Discount	787.04	153.92
		<b>591.0000</b>	<b>34,756.71</b>	<b>24,013.97</b>	<b>593.70</b>		<b>23,420.27</b>	<b>11,336.44</b>
207 0084 SPDR SandP/ASX 200 Listed Property Fund (SLF)								
	6/07/2009	71.0000	747.63	482.92	102.60	Discount	380.32	367.31
	20/07/2009	633.0000	6,665.49	4,521.25	914.75	Discount	3,606.50	3,058.99
	3/08/2009	1,000.0000	10,530.00	7,176.95	1,445.14	Discount	5,731.81	4,798.19
	14/08/2009	1,000.0000	10,530.00	7,766.95	1,445.14	Discount	6,321.81	4,208.19
		<b>2,704.0000</b>	<b>28,473.12</b>	<b>19,948.07</b>	<b>3,907.63</b>		<b>16,040.44</b>	<b>12,432.68</b>
207 0097 VNGD AUS Shares ETF Units (VAS)								
	3/08/2020	246.0000	20,602.50	18,976.39	-	Discount	18,976.39	1,626.11
		<b>246.0000</b>	<b>20,602.50</b>	<b>18,976.39</b>	<b>-</b>		<b>18,976.39</b>	<b>1,626.11</b>
207 0115 Vanguard Australian Fixed Interest Index (VAF)								
	25/02/2013	173.0000	7,643.14	8,522.11	-	Loss	8,522.11	(878.97)
	1/05/2015	240.0000	10,603.20	12,144.85	-	Loss	12,144.85	(1,541.65)
	9/12/2015	142.0000	6,273.56	7,036.03	-	Loss	7,036.03	(762.47)
	4/10/2016	276.0000	12,193.68	13,954.29	-	Loss	13,954.29	(1,760.61)
	15/05/2017	356.0000	15,728.08	17,388.29	-	Loss	17,388.29	(1,660.21)
	30/06/2018	80.0000	3,534.40	3,972.85	-	Loss	3,972.85	(438.45)
	29/11/2018	245.0000	10,824.10	12,002.65	-	Loss	12,002.65	(1,178.55)
	9/12/2019	182.0000	8,040.76	9,602.77	-	Loss	9,602.77	(1,562.01)
		<b>1,694.0000</b>	<b>74,840.92</b>	<b>84,623.84</b>	<b>-</b>		<b>84,623.84</b>	<b>(9,782.92)</b>

Fund: SEMCH01

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McHugh Family Superannuation Fund

# Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
207 0157 Vanguard MSCI Australian Small Companies Index ETF (VSO)	29/11/2018	112.0000	6,576.64	5,970.61	-	Discount	5,970.61	606.03
	6/09/2021	105.0000	6,165.60	7,597.90	-	Loss	7,597.90	(1,432.30)
		<b>217.0000</b>	<b>12,742.24</b>	<b>13,568.51</b>	<b>-</b>		<b>13,568.51</b>	<b>(826.27)</b>
207 8387 VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF (VGB)	9/12/2019	372.0000	16,881.36	19,979.77	-	Loss	19,979.77	(3,098.41)
		<b>372.0000</b>	<b>16,881.36</b>	<b>19,979.77</b>	<b>-</b>		<b>19,979.77</b>	<b>(3,098.41)</b>
227 0053 Ishares SandP Global 100 (IOO)	6/07/2009	23.0000	2,167.06	1,446.40	-	Discount	1,446.40	720.66
	24/08/2009	80.0000	7,537.60	5,290.95	-	Discount	5,290.95	2,246.65
	14/10/2009	50.0000	4,711.00	3,301.95	-	Discount	3,301.95	1,409.05
	30/06/2018	153.0000	14,415.66	0.01	-	Discount	0.01	14,415.65
	14/01/2021	290.0000	27,323.80	23,985.07	-	Discount	23,985.07	3,338.73
		<b>596.0000</b>	<b>56,155.12</b>	<b>34,024.38</b>	<b>-</b>		<b>34,024.38</b>	<b>22,130.74</b>
227 0056 Ishares MSCI Emerging Markets (IEM)	20/01/2009	61.0000	3,568.50	2,134.50	-	Discount	2,134.50	1,434.00
	14/01/2021	56.0000	3,276.00	3,983.73	-	Loss	3,983.73	(707.73)
		<b>117.0000</b>	<b>6,844.50</b>	<b>6,118.23</b>	<b>-</b>		<b>6,118.23</b>	<b>726.27</b>
227 0172 Vanguard Int Fixed Interest Index (Hedged) ETF (VFI)	10/12/2021	678.0000	26,977.62	30,288.00	-	Loss	30,288.00	(3,310.38)
		<b>678.0000</b>	<b>26,977.62</b>	<b>30,288.00</b>	<b>-</b>		<b>30,288.00</b>	<b>(3,310.38)</b>
227 0222 VANGUARD ETHICALLY CONSCIOUS INTL SHARES INDEX EFT (VESG)	10/12/2021	382.0000	23,993.42	30,276.85	-	Loss	30,276.85	(6,283.43)
	18/03/2022	292.0000	18,340.52	19,939.57	-	Loss	19,939.57	(1,599.05)
		<b>674.0000</b>	<b>42,333.94</b>	<b>50,216.42</b>	<b>-</b>		<b>50,216.42</b>	<b>(7,882.48)</b>
								(1,147.45)
								(22,869.01)
<b>TOTALS</b>			<b>480,290.59</b>	<b>416,461.96</b>	<b>5,925.86</b>		<b>410,536.10</b>	<b>45,738.03</b>
<b>GRAND TOTAL</b>								<b>45,738.03</b>

Provision for Deferred Income Tax = 45,738.03 x 0.15 = 6,860.70

McHugh Family Superannuation Fund

# Market Value Movements

From 01/07/2021 to 30/06/2022

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Domestic Shares</b>									
2050380	BHP Billiton Limited	BHP	9,228.30	-	-	-	7,837.50	-	(1,390.80)
2050660	Commonwealth Bank.	CBA	13,682.19	-	-	-	12,382.06	-	(1,300.13)
2051600	Mirrabooka Invest.	MIR	8,282.40	-	-	-	6,797.60	-	(1,484.80)
2051671	National Aust. Bank	NAB	-	9,230.05	-	-	8,929.14	-	(300.91)
2070157	Vanguard MSCI Australian Small Companies	VSO	7,888.16	7,597.90	-	-	12,742.24	-	(2,743.82)
			<b>39,081.05</b>	<b>16,827.95</b>	-	-	<b>48,688.54</b>	-	<b>(7,220.46)</b>
<b>Fixed Interest Securities</b>									
2070115	Vanguard Australian Fixed Interest Index	VAF	85,665.58	-	-	-	74,840.92	-	(10,824.66)
			<b>85,665.58</b>	-	-	-	<b>74,840.92</b>	-	<b>(10,824.66)</b>
<b>Overseas Shares</b>									
2270172	Vanguard Int Fixed Interest Index (Hedged)	VIF	-	30,288.00	-	-	26,977.62	-	(3,310.38)
2270222	VANGUARD ETHICALLY CONSCIOUS INTL	VESG	-	50,216.42	-	-	42,333.94	-	(7,882.48)
			-	<b>80,504.42</b>	-	-	<b>69,311.56</b>	-	<b>(11,192.86)</b>
<b>Unit Trusts</b>									
2070082	SPDR S and P/ASX 200 Fund	STW	141,070.99	-	-	-	123,736.26	-	(17,334.73)
2070083	SDPR SandP/ASX 50 Fund	SFY	38,615.94	-	-	-	34,756.71	-	(3,859.23)
2070084	SPDR SandP/ASX 200 Listed Property Fund	SLF	34,800.48	-	-	-	28,473.12	-	(6,327.36)
2070097	VNGD AUS Shares ETF Units	VAS	23,133.84	-	-	-	20,602.50	-	(2,531.34)
2078387	VANGUARD AUSTRALIAN GOVERNMENT	VGB	19,169.16	-	-	-	16,881.36	-	(2,287.80)
2270053	Ishares SandP Global 100	IOO	56,798.80	-	-	-	56,155.12	-	(643.68)
2270056	Ishares MSCI Emerging Markets	IEM	8,636.94	-	-	-	6,844.50	-	(1,792.44)
			<b>322,226.15</b>	-	-	-	<b>287,449.57</b>	-	<b>(34,776.58)</b>
	<b>TOTALS</b>		<b>446,972.78</b>	<b>97,332.37</b>	-	-	<b>480,290.59</b>	-	<b>(64,014.56)</b>



McHugh Family Superannuation Fund

# Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Cash at Bank	-	-	-	-	120,330.22	120,330.22	-	-	20.03
					<b>120,330.22</b>	<b>120,330.22</b>	<b>-</b>	<b>-</b>	<b>20.03</b>
<b>Domestic Shares</b>									
BHP Billiton Limited	BHP	190.0000	31.3989	41.2500	5,965.80	7,837.50	1,871.70	31.37	1.30
Commonwealth Bank.	CBA	137.0000	72.8655	90.3800	9,982.57	12,382.06	2,399.49	24.04	2.06
Mirrabooka Invest.	MIR	2,320.0000	2.6059	2.9300	6,045.65	6,797.60	751.95	12.44	1.13
National Aust. Bank	NAB	326.0000	28.3130	27.3900	9,230.05	8,929.14	(300.91)	(3.26)	1.49
Vanguard MSCI Australian Small Compan	VSO	217.0000	62.5277	58.7200	13,568.51	12,742.24	(826.27)	(6.09)	2.12
					<b>44,792.58</b>	<b>48,688.54</b>	<b>3,895.96</b>	<b>8.70</b>	<b>8.11</b>
<b>Fixed Interest Securities</b>									
Vanguard Australian Fixed Interest Index	VAF	1,694.0000	49.9550	44.1800	84,623.84	74,840.92	(9,782.92)	(11.56)	12.46
					<b>84,623.84</b>	<b>74,840.92</b>	<b>(9,782.92)</b>	<b>(11.56)</b>	<b>12.46</b>
<b>Overseas Shares</b>									
VANGUARD ETHICALLY CONSCIOUS INTL	VESG	674.0000	74.5051	62.8100	50,216.42	42,333.94	(7,882.48)	(15.70)	7.05
Vanguard Int Fixed Interest Index (Hedge	VIF	678.0000	44.6726	39.7900	30,288.00	26,977.62	(3,310.38)	(10.93)	4.49
					<b>80,504.42</b>	<b>69,311.56</b>	<b>(11,192.86)</b>	<b>(13.90)</b>	<b>11.54</b>
<b>Unit Trusts</b>									
Ishares MSCI Emerging Markets	IEM	117.0000	52.2926	58.5000	6,118.23	6,844.50	726.27	11.87	1.14
Ishares SandP Global 100	IOO	596.0000	57.0879	94.2200	34,024.38	56,155.12	22,130.74	65.04	9.35
SDPR SandP/ASX 50 Fund	SPY	591.0000	39.6282	58.8100	23,420.27	34,756.71	11,336.44	48.40	5.79
SPDR S and P/ASX 200 Fund	STW	2,081.0000	39.4309	59.4600	82,055.78	123,736.26	41,680.48	50.80	20.60
SPDR SandP/ASX 200 Listed Property Fu	SLF	2,704.0000	5.9321	10.5300	16,040.44	28,473.12	12,432.68	77.51	4.74
VANGUARD AUSTRALIAN GOVERNMENT	VGB	372.0000	53.7091	45.3800	19,979.77	16,881.36	(3,098.41)	(15.51)	2.81
VNGD AUS Shares ETF Units	VAS	246.0000	77.1398	83.7500	18,976.39	20,602.50	1,626.11	8.57	3.43
					<b>200,615.26</b>	<b>287,449.57</b>	<b>86,834.31</b>	<b>43.28</b>	<b>47.86</b>
<b>Total Investments</b>					<b>530,866.32</b>	<b>600,620.81</b>	<b>69,754.49</b>	<b>13.14</b>	<b>100.00</b>

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

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

# Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
6/09/2021	290 0001	C	24	BUY VSO	-	7,597.90
6/09/2021	290 0001	C	28	BUY NAB	-	9,230.05
6/09/2021	207 0157	C	55	BUY VSO	7,597.90	-
6/09/2021	205 1671	C	56	BUY NAB	9,230.05	-
10/12/2021	290 0001	C	25	BUY VIFD	-	30,288.00
10/12/2021	290 0001	C	27	BUY VESG	-	30,276.85
10/12/2021	227 0172	C	57	BUY VIFD	30,288.00	-
10/12/2021	227 0222	C	58	BUY VESG	30,276.85	-
18/03/2022	290 0001	C	26	BUY VESG	-	19,939.57
18/03/2022	227 0222	C	59	BUY VESG	19,939.57	-
30/06/2022	290 0001	C	2	WALKERS	-	4,290.00
30/06/2022	290 0001	C	3	VSO PAY	515.73	-
30/06/2022	290 0001	C	4	VGB PAY	238.83	-
30/06/2022	290 0001	C	5	VAS PAY	1,145.43	-
30/06/2022	290 0001	C	6	VAF PAY	1,931.77	-
30/06/2022	290 0001	C	7	TAX	-	1,449.00
30/06/2022	290 0001	C	8	SUPER CHOICE	7,639.60	-
30/06/2022	290 0001	C	9	STW DIST	5,794.65	-
30/06/2022	290 0001	C	10	SLF DST	2,294.92	-
30/06/2022	290 0001	C	11	SFY DIST	1,660.23	-
30/06/2022	290 0001	C	12	QUICKSUPER	3,173.71	-
30/06/2022	290 0001	C	13	NAB	218.42	-
30/06/2022	290 0001	C	14	MIRRABOOKA	278.40	-
30/06/2022	290 0001	C	15	MACRO PROF FEE	-	1,020.81
30/06/2022	290 0001	C	16	LYN PERS CONT	27,500.00	-
30/06/2022	290 0001	C	17	LYN CONT - NON CONCESS	5,000.00	-
30/06/2022	290 0001	C	18	IOO PAY	475.62	-
30/06/2022	290 0001	C	19	INTEREST	75.29	-
30/06/2022	290 0001	C	20	IEM PAY	84.52	-
30/06/2022	290 0001	C	21	GFC	-	3,000.00
30/06/2022	290 0001	C	22	CLICKSUPER	-	22.00
30/06/2022	290 0001	C	23	CBA DIV	513.75	-
30/06/2022	290 0001	C	29	BHP DIST	911.21	-
30/06/2022	290 0001	C	30	ANTHY PERS CONT	137,500.00	-
30/06/2022	607 0083	C	31	SFY DIST	-	1,660.23
30/06/2022	607 0082	C	32	STW DIST	-	5,794.65
30/06/2022	607 0084	C	33	SLF DST	-	2,294.92
30/06/2022	450 0009	C	34	TAX	1,449.00	-
30/06/2022	801 0023	C	35	GFC	3,000.00	-
30/06/2022	801 0019	C	36	CLICKSUPER	22.00	-
30/06/2022	690 0001	C	37	INTEREST	-	75.29
30/06/2022	801 0011	C	38	WALKERS	4,290.00	-
30/06/2022	702 00001	C	39	Contribution Employer Concessional Contribu	-	7,639.60
30/06/2022	702 00001	C	40	Contribution Employer Concessional Contribu	-	3,173.71

## Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2022	704 00001	C	41	Contribution Self-Employed Concessional Con	-	8,353.79
30/06/2022	700 00001	C	41	Contribution Member Non-Concessional Cont	-	129,146.21
30/06/2022	700 00002	C	42	Contribution Member Non-Concessional Cont	-	5,000.00
30/06/2022	801 0023	C	44	MACRO PROF FEE	1,020.81	-
30/06/2022	607 8387	C	45	VGB PAY	-	238.83
30/06/2022	607 0115	C	46	VAF PAY	-	1,931.77
30/06/2022	607 0097	C	47	VAS PAY	-	1,145.43
30/06/2022	607 0157	C	48	VSO PAY	-	515.73
30/06/2022	627 0056	C	49	IEM PAY	-	84.52
30/06/2022	627 0053	C	50	IOO PAY	-	475.62
30/06/2022	605 1600	C	51	MIRRABOOKA	-	278.40
30/06/2022	605 0660	C	52	CBA DIV	-	513.75
30/06/2022	605 0380	C	53	BHP DIST	-	911.21
30/06/2022	605 1671	C	54	NAB	-	218.42
30/06/2022	701 00002	C	60	Contribution Self-Employed Non-Concessional	-	27,500.00
30/06/2022	860 0004	J	1	Current year tax expense	3,157.60	-
30/06/2022	450 0009	J	1	Current year tax expense	-	3,157.60
30/06/2022	860 0008	J	1	Deferred tax expense	(6,681.18)	-
30/06/2022	450 0006	J	1	Provision for deferred tax	-	(6,681.18)
30/06/2022	205 0380	J	1	Unrealised market movement	-	1,390.80
30/06/2022	205 0660	J	1	Unrealised market movement	-	1,300.13
30/06/2022	205 1600	J	1	Unrealised market movement	-	1,484.80
30/06/2022	205 1671	J	1	Unrealised market movement	-	300.91
30/06/2022	207 0157	J	1	Unrealised market movement	-	2,743.82
30/06/2022	780 0015	J	1	Unrealised market movement - Domestic Shar	7,220.46	-
30/06/2022	207 0115	J	1	Unrealised market movement	-	10,824.66
30/06/2022	780 0014	J	1	Unrealised market movement - Fixed Interest	10,824.66	-
30/06/2022	227 0172	J	1	Unrealised market movement	-	3,310.38
30/06/2022	227 0222	J	1	Unrealised market movement	-	7,882.48
30/06/2022	780 0012	J	1	Unrealised market movement - Overseas Shar	11,192.86	-
30/06/2022	207 0082	J	1	Unrealised market movement	-	17,334.73
30/06/2022	207 0083	J	1	Unrealised market movement	-	3,859.23
30/06/2022	207 0084	J	1	Unrealised market movement	-	6,327.36
30/06/2022	207 0097	J	1	Unrealised market movement	-	2,531.34
30/06/2022	207 8387	J	1	Unrealised market movement	-	2,287.80
30/06/2022	227 0053	J	1	Unrealised market movement	-	643.68
30/06/2022	227 0056	J	1	Unrealised market movement	-	1,792.44
30/06/2022	780 0018	J	1	Unrealised market movement - Unit Trusts	34,776.58	-

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

## McHugh Family Superannuation Fund Capital Gains Analysis (2017)

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>										
207 0082	SPDR S and P/ASX 200 Fund	STW	20/01/2009	273.0000	59.46	16,232.58	30/06/2022	Discount	8,622.53	7,610.05
207 0082	SPDR S and P/ASX 200 Fund	STW	22/07/2009	260.0000	59.46	15,459.60	30/06/2022	Discount	9,571.34	5,888.26
207 0082	SPDR S and P/ASX 200 Fund	STW	20/07/2009	528.0000	59.46	31,394.88	30/06/2022	Discount	19,678.66	11,716.22
207 0082	SPDR S and P/ASX 200 Fund	STW	3/08/2009	200.0000	59.46	11,892.00	30/06/2022	Discount	7,880.78	4,011.22
207 0082	SPDR S and P/ASX 200 Fund	STW	24/08/2009	130.0000	59.46	7,729.80	30/06/2022	Discount	5,324.34	2,405.46
207 0082	SPDR S and P/ASX 200 Fund	STW	14/10/2009	200.0000	59.46	11,892.00	30/06/2022	Discount	8,888.78	3,003.22
207 0082	SPDR S and P/ASX 200 Fund	STW	3/07/2009	5.0000	59.46	297.30	30/06/2022	Discount	198.09	99.21
207 0082	SPDR S and P/ASX 200 Fund	STW	6/01/2010	23.0000	59.46	1,367.58	30/06/2022	Discount	1,033.89	333.69
207 0082	SPDR S and P/ASX 200 Fund	STW	8/07/2010	28.0000	59.46	1,664.88	30/06/2022	Discount	1,107.90	556.98
207 0082	SPDR S and P/ASX 200 Fund	STW	10/01/2011	29.0000	59.46	1,724.34	30/06/2022	Discount	1,270.27	454.07
207 0082	SPDR S and P/ASX 200 Fund	STW	8/07/2011	38.0000	59.46	2,259.48	30/06/2022	Discount	1,618.29	641.19
207 0082	SPDR S and P/ASX 200 Fund	STW	9/01/2012	48.0000	59.46	2,854.08	30/06/2022	Discount	1,790.34	1,063.74
207 0082	SPDR S and P/ASX 200 Fund	STW	9/07/2012	29.0000	59.46	1,724.34	30/06/2022	Discount	1,134.11	590.23
207 0082	SPDR S and P/ASX 200 Fund	STW	9/01/2013	47.0000	59.46	2,794.62	30/06/2022	Discount	2,046.93	747.69
207 0082	SPDR S and P/ASX 200 Fund	STW	8/07/2013	32.0000	59.46	1,902.72	30/06/2022	Discount	1,409.76	492.96
207 0082	SPDR S and P/ASX 200 Fund	STW	8/01/2014	47.0000	59.46	2,794.62	30/06/2022	Discount	2,319.73	474.89
207 0082	SPDR S and P/ASX 200 Fund	STW	9/07/2014	38.0000	59.46	2,259.48	30/06/2022	Discount	1,879.52	379.96
207 0082	SPDR S and P/ASX 200 Fund	STW	9/01/2015	49.0000	59.46	2,913.54	30/06/2022	Discount	2,448.98	464.56
207 0082	SPDR S and P/ASX 200 Fund	STW	9/07/2015	27.0000	59.46	1,605.42	30/06/2022	Discount	1,418.16	187.26
207 0082	SPDR S and P/ASX 200 Fund	STW	11/01/2016	50.0000	59.46	2,973.00	30/06/2022	Discount	2,413.38	559.62
						123,736.26			82,055.78	41,680.48

## McHugh Family Superannuation Fund Capital Gains Analysis (2017)

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
207 0083	SDPR SandP/ASX 50 Fund	SFY	20/01/2009	160.0000	58.81	9,409.60	30/06/2022	Discount	5,336.67	4,072.93
207 0083	SDPR SandP/ASX 50 Fund	SFY	20/07/2009	253.0000	58.81	14,878.93	30/06/2022	Discount	9,709.84	5,169.09
207 0083	SDPR SandP/ASX 50 Fund	SFY	3/07/2009	4.0000	58.81	235.24	30/06/2022	Discount	168.46	66.78
207 0083	SDPR SandP/ASX 50 Fund	SFY	6/01/2010	7.0000	58.81	411.67	30/06/2022	Discount	303.80	107.87
207 0083	SDPR SandP/ASX 50 Fund	SFY	1/07/2010	15.0000	58.81	882.15	30/06/2022	Discount	634.68	247.47
207 0083	SDPR SandP/ASX 50 Fund	SFY	10/01/2011	10.0000	58.81	588.10	30/06/2022	Discount	437.96	150.14
207 0083	SDPR SandP/ASX 50 Fund	SFY	8/07/2011	11.0000	58.81	646.91	30/06/2022	Discount	476.87	170.04
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/01/2012	17.0000	58.81	999.77	30/06/2022	Discount	669.92	329.85
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/07/2012	9.0000	58.81	529.29	30/06/2022	Discount	351.61	177.68
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/01/2013	17.0000	58.81	999.77	30/06/2022	Discount	782.37	217.40
207 0083	SDPR SandP/ASX 50 Fund	SFY	8/07/2013	9.0000	58.81	529.29	30/06/2022	Discount	412.45	116.84
207 0083	SDPR SandP/ASX 50 Fund	SFY	8/01/2014	14.0000	58.81	823.34	30/06/2022	Discount	772.37	50.97
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/07/2014	24.0000	58.81	1,411.44	30/06/2022	Discount	1,237.65	173.79
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/01/2015	17.0000	58.81	999.77	30/06/2022	Discount	866.81	132.96
207 0083	SDPR SandP/ASX 50 Fund	SFY	9/07/2015	8.0000	58.81	470.48	30/06/2022	Loss	471.77	(1.29)
207 0083	SDPR SandP/ASX 50 Fund	SFY	11/01/2016	16.0000	58.81	940.96	30/06/2022	Discount	787.04	153.92
						34,756.71			23,420.27	11,336.44
207 0084	SPDR SandP/ASX 200 Listed Property Fund	SLF	6/07/2009	71.0000	10.53	747.63	30/06/2022	Discount	380.32	367.31
207 0084	SPDR SandP/ASX 200 Listed Property Fund	SLF	20/07/2009	633.0000	10.53	6,665.49	30/06/2022	Discount	3,606.50	3,058.99
207 0084	SPDR SandP/ASX 200 Listed Property Fund	SLF	3/08/2009	1,000.0000	10.53	10,530.00	30/06/2022	Discount	5,731.81	4,798.19
207 0084	SPDR SandP/ASX 200 Listed Property Fund	SLF	14/08/2009	1,000.0000	10.53	10,530.00	30/06/2022	Discount	6,321.81	4,208.19
						28,473.12			16,040.44	12,432.68

## McHugh Family Superannuation Fund Capital Gains Analysis (2017)

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
207 0115	Vanguard Australian Fixed Interest Index	VAF	25/02/2013	173.0000	44.18	7,643.14	30/06/2022	Loss	8,522.11	(878.97)
207 0115	Vanguard Australian Fixed Interest Index	VAF	1/05/2015	240.0000	44.18	10,603.20	30/06/2022	Loss	12,144.85	(1,541.65)
207 0115	Vanguard Australian Fixed Interest Index	VAF	9/12/2015	142.0000	44.18	6,273.56	30/06/2022	Loss	7,036.03	(762.47)
207 0115	Vanguard Australian Fixed Interest Index	VAF	4/10/2016	276.0000	44.18	12,193.68	30/06/2022	Loss	13,954.29	(1,760.61)
						36,713.58			41,657.28	(4,943.70)
227 0053	Ishares SandP Global 100	IOO	6/07/2009	23.0000	94.22	2,167.06	30/06/2022	Discount	1,446.40	720.66
227 0053	Ishares SandP Global 100	IOO	24/08/2009	80.0000	94.22	7,537.60	30/06/2022	Discount	5,290.95	2,246.65
227 0053	Ishares SandP Global 100	IOO	14/10/2009	50.0000	94.22	4,711.00	30/06/2022	Discount	3,301.95	1,409.05
						14,415.66			10,039.30	4,376.36
227 0056	Ishares MSCI Emerging Markets	IEM	20/01/2009	61.0000	58.50	3,568.50	30/06/2022	Discount	2,134.50	1,434.00
						3,568.50			2,134.50	1,434.00
<b>TOTALS</b>						<b>241,663.83</b>			<b>175,347.57</b>	<b>66,316.26</b>
<b>GRAND TOTAL</b>										<b>66,316.26</b>

The Capital Gains Tax Relief measures allow an unsegregated super fund with members affected by the transfer balance cap or TRIS pension integrity measures, to apply CGT relief to all eligible assets as at 30 June 2017.

This fund does not contain any active pensioners as at 30 June 2017.