

Deegan Superannuation Fund

ABN 64 318 952 176

Trustees: Deegan Superfund Pty Ltd

Financial Statement

For the year ended 30 June 2022

Deegan Superannuation Fund

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Deegan Superannuation Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Collectibles	6A	63,909	63,909
Derivative Investments	6B	10	1,600
Other Assets	6C	164,007	122,392
Other Fixed Interest Securities	6D	274,651	346,572
Shares in Listed Companies	6E	314,127	307,741
Wrap/Platform Assets	6F	69,617	90,449
Other Assets			
Cash At Bank		171,344	202,435
Unsettled Trades		60,000	-
Receivables		400	-
Deferred Tax Assets		2,551	43
Total Assets		1,120,616	1,135,141
Liabilities			
Income Tax Payable		999	1,471
Deferred Tax Liability		2,502	15,146
Total Liabilities		3,501	16,617
Net Assets Available to Pay Benefits		1,117,116	1,118,524
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Stephen Deegan		793,147	795,470
Ms Sarah Appleby		323,969	323,054
Total Liability for Accrued Benefits		1,117,116	1,118,524

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Deegan Superannuation Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Member Receipts			
Contributions			
Employer		315	-
Member		102,500	175,000
Investment Income			
Distributions	7A	-	5,957
Dividends	7B	19,521	10,035
Foreign Income	7C	997	1,446
Interest	7D	22,947	14,579
Rent	7E	5,460	4,810
		151,740	211,826
Expenses			
Member Payments			
Lump Sums Paid		30,000	-
Pensions Paid		30,000	62,569
Other Expenses			
Accountancy Fee		-	3,300
Auditor Fee		-	660
Fund Administration Fee		699	713
General Expense		370	-
General Expenses		2,323	-
Investment Management Fee		1,867	650
Regulatory Fees		56	55
SMSF Supervisory Levy		-	259
Sundry		335	1,169
Investment Losses			
Realised Capital Losses	8A	25,078	(4,415)
Realised Traditional Security Losses	8B	8,014	907
Decrease in Market Value	8C	64,561	(54,980)
		163,302	10,887
Benefits Accrued as a Result of Operations before Income Tax		(11,562)	200,939
Income Tax			
Income Tax Expense		(10,154)	18,001
		(10,154)	18,001
Benefits Accrued as a Result of Operations		(1,408)	182,938

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Deegan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

Deegan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

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

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

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 assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

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 when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 28 June 2023 by the directors of the trustee company.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,118,524	935,586
Benefits Accrued during the period	58,592	245,507
Benefits Paid during the period	(60,000)	(62,569)
Liability for Accrued Benefits at end of period	1,117,116	1,118,524

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
Vested Benefits at beginning of period	1,118,524	935,586
Benefits Accrued during the period	58,592	245,507
Benefits Paid during the period	(60,000)	(62,569)
Vested Benefits at end of period	1,117,116	1,118,524

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Collectibles

	Current	Previous
At market value:		
Artwork - Green Abstraction	18,182	18,182
Artwork - Marrowa WAT201933	14,000	14,000
Artwork - Marrowa WAT201934	14,000	14,000
Artwork - Northern Exposure	17,727	17,727
	63,909	63,909

Note 6B – Derivative Investments

	Current	Previous
At market value:		
Wcm Global Growth Limited - Option Expiring 31-Aug-2022	10	1,600
	10	1,600

Note 6C – Other Assets

	Current	Previous
At market value:		
100oz Silver bar	62,146	72,012
10oz Gold Bar	26,336	23,464
1kg Silver bar	951	1,103
1oz Gold Bar	2,634	2,347
5oz Gold Bar	26,339	23,466
Argyle Pink Diamond 0.17ct	45,600	0
	164,007	122,392

Note 6D – Other Fixed Interest Securities

	Current	Previous
At market value:		
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	39,980	40,412
Ampol-BBSW+3.60%-09Mar26c	19,926	0
Ausnet-BBSW+3.10%-06Oct25c	9,990	0
Australian Gas Networks Inflation Linked Bond	31,230	31,650
Aviation Training Investments Fixed Coupon Bond	0	36,181
CivicNexus-IAB-0%-15Sep32	16,962	19,514
Elanor Investors Ltd Fixed Coupon Bond	0	50,805
Genw-BBSW+5.00%-03Jul25c	20,868	0
JEM NSW Schools IAB-0%-28Feb31	6,883	0
JEM NSW Schools IAB-0%-28Nov35	26,541	20,474
Moneytech Finance Pty Ltd Floating Rate Note	0	34,387
Privium PL Fixed Coupon Bond	5,357	19,536
RWH Finance PL Index Annuity Bond	41,375	46,530
Sydney Airport Finance Inflation Linked Bond	43,131	31,331
Zenith-8.00%-10Aug25	12,408	15,753
	274,651	346,572

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6E – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	5,783	5,748
BHP Group Limited	12,375	14,571
Brambles Limited	25,083	26,792
Coles Group Limited.	9,030	8,665
Commonwealth Bank of Australia	9,128	10,087
Contango Income Generator Limited	0	17,478
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD	14,700	13,124
Melbana Energy Limited	10,313	0
National Australia Bank Limited	15,256	14,605
New Hope Corporation Limited	17,743	0
Orica Limited	7,097	5,976
Origin Energy Limited	11,345	8,930
Resmed Inc	61,380	65,520
Rio Tinto Limited	24,443	30,140
Telstra Corporation Limited	6,738	6,580
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	307	512
Wcm Global Growth Limited	35,100	49,050
Wcm Global Long Short Limited	15,787	0
Wesfarmers Limited	21,248	29,964
Woodside Energy Group Ltd	11,271	0
	314,127	307,741

Note 6F – Wrap/Platform Assets

	Current	Previous
At market value:		
Capital 19 Global Investments - Cash (U7576315)	492	153
Capital 19 Global Investments - Cash U5748215	30,406	193
Capital 19 Global Investments - Stock and Options (U7576315)	38,720	39,047
Capital 19 Global Investments - Stocks U5748215	0	51,056
	69,617	90,449

Note 7A – Distributions

	Current	Previous
CivicNexus-IAB-0%-15Sep32	0	1,047
JEM NSW Schools IAB-0%-28Nov35	0	801
Privium PL Fixed Coupon Bond	0	1,656
RWH Finance PL Index Annuity Bond	0	1,166
Zenith-8.00%-10Aug25	0	1,288
	0	5,957

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	351	768
BHP Group Limited	4,351	885
Brambles Limited	774	677
Coles Group Limited.	442	438
Commonwealth Bank of Australia	541	358
National Australia Bank Limited	1,011	477
New Hope Corporation Limited	2,198	0
Orica Limited	108	180
Origin Energy Limited	396	446
Rio Tinto Limited	4,838	2,494
Telstra Corporation Limited	400	400
Wcm Global Growth Limited	2,250	1,586
Wesfarmers Limited	1,231	1,325
Capital 19 Global Investments - Stock and Options (U7576315)	630	0
	19,521	10,035

Note 7C – Foreign Income

	Current	Previous
Resmed Inc	472	418
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	9	0
Capital 19 Global Investments - Stock and Options (U7576315)	41	919
Capital 19 Global Investments - Stocks U5748215	475	109
	997	1,446

Note 7D – Interest

	Current	Previous
Macquarie Cash Management Account	10	0
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	3,701	3,499
Ampol-BBSW+3.60%-09Mar26c	369	0
Ausnet-BBSW+3.10%-06Oct25c	78	0
Australian Gas Networks Inflation Linked Bond	879	857
Aviation Training Investments Fixed Coupon Bond	1,556	3,113
CivicNexus-IAB-0%-15Sep32	1,076	0
CML Group Ltd Floating Rate Note	0	355
Elanor Investors Ltd Fixed Coupon Bond	4,205	3,195
Genw-BBSW+5.00%-03Jul25c	125	0
JEM NSW Schools IAB-0%-28Feb31	304	0
JEM NSW Schools IAB-0%-28Nov35	935	0
Moneytech Finance Pty Ltd Floating Rate Note	1,776	2,229
Praeco-7.132568%-28Jul20c	0	357
Privium PL Fixed Coupon Bond	3,701	124
RWH Finance PL Index Annuity Bond	2,154	0
Sydney Airport Finance Inflation Linked Bond	982	850
Zenith-8.00%-10Aug25	1,096	0
	22,947	14,579

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7E – Rent

	Current	Previous
Artwork - Green Abstraction	1,600	1,600
Artwork - Marrowa WAT201933	955	955
Artwork - Marrowa WAT201934	955	955
Artwork - Northern Exposure	1,950	1,300
	5,460	4,810

Note 8A – Realised Capital Losses

	Current	Previous
Wrap/Platform Assets		
Capital 19 Global Investments - Stock and Options (U7576315)	5,668	(1,910)
Capital 19 Global Investments - Stocks U5748215	19,410	(2,505)
	25,078	(4,415)

Note 8B – Realised Traditional Security Losses

	Current	Previous
Other Fixed Interest Securities		
Aviation Training Investments Fixed Coupon Bond	5,722	0
CML Group Ltd Floating Rate Note	0	487
Elanor Investors Ltd Fixed Coupon Bond	2,638	0
Moneytech Finance Pty Ltd Floating Rate Note	(345)	0
Praeco-7.132568%-28Jul20c	0	420
	8,014	907

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8C – Decrease in Market Value

	Current	Previous
Collectibles		
Artwork - Green Abstraction	0	1,818
Artwork - Marrowa WAT201933	0	1,400
Artwork - Marrowa WAT201934	0	1,400
Artwork - Northern Exposure	0	2,573
Derivative Investments		
Wcm Global Growth Limited - Option Expiring 31-Aug-2022	1,590	(1,600)
Other Assets		
100oz Silver bar	9,866	(15,045)
10oz Gold Bar	(2,872)	2,160
1kg Silver bar	151	(271)
1oz Gold Bar	(287)	668
5oz Gold Bar	(2,873)	2,160
Other Fixed Interest Securities		
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	432	151
Ampol-BBSW+3.60%-09Mar26c	904	0
Ausnet-BBSW+3.10%-06Oct25c	267	0
Australian Gas Networks Inflation Linked Bond	420	(1,162)
Aviation Training Investments Fixed Coupon Bond	(5,747)	(1,046)
CivicNexus-IAB-0%-15Sep32	1,807	54
CML Group Ltd Floating Rate Note	0	(768)
Elanor Investors Ltd Fixed Coupon Bond	(1,513)	(2,311)
Genw-BBSW+5.00%-03Jul25c	837	0
JEM NSW Schools IAB-0%-28Feb31	622	0
JEM NSW Schools IAB-0%-28Nov35	2,758	(1,354)
Moneytech Finance Pty Ltd Floating Rate Note	(268)	(1,684)
Praeco-7.132568%-28Jul20c	0	(113)
Privium PL Fixed Coupon Bond	13,299	(2,886)
RWH Finance PL Index Annuity Bond	3,298	(512)
Sydney Airport Finance Inflation Linked Bond	4,066	(615)
Zenith-8.00%-10Aug25	945	(370)
Shares in Listed Companies		
AGL Energy Limited.	(35)	6,204
BHP Group Limited	2,196	(3,825)
Brambles Limited	1,710	(1,335)
Coles Group Limited.	(365)	41
Commonwealth Bank of Australia	958	(3,075)
Contango Income Generator Limited	(10,447)	846
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD	(1,576)	1,414
Melbana Energy Limited	3,092	0
National Australia Bank Limited	(652)	(4,456)
New Hope Corporation Limited	2,127	0
Orica Limited	(1,121)	1,512
Origin Energy Limited	(2,416)	2,633
Resmed Inc	4,140	(10,440)
Rio Tinto Limited	5,698	(6,826)
Telstra Corporation Limited	(158)	(1,103)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	204	(281)
Wcm Global Growth Limited	13,950	(11,700)
Wcm Global Long Short Limited	12,138	0
Wesfarmers Limited	7,701	(7,235)
Woodside Energy Group Ltd	(259)	0
Wrap/Platform Assets		
Capital 19 Global Investments - Stock and Options (U7576315)	(29)	0

This report should be read in conjunction with the accompanying compilation report.

Deegan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

64,561	(54,980)
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Note 9 – Subsequent Events

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

Deegan Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Deegan Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Deegan Superfund Pty Ltd by:

..... Dated:/...../.....
Sarah Appleby
Director: Deegan Superfund Pty Ltd

..... Dated:/...../.....
Stephen Deegan
Director: Deegan Superfund Pty Ltd

Compilation Report to the Trustees and Members of Deegan Superannuation Fund

ABN 64 318 952 176
For the period 1 July 2021 to 30 June 2022

On the basis of the information provided by the Trustees of Deegan Superannuation Fund, we have compiled the accompanying special purpose financial statements of Deegan Superannuation Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of Deegan Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of Deegan Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 28 June 2023

.....
Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Deegan Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Capital 19 Global Investments - Cash U5748215				30,406	30,406			3%
Macquarie Cash Management Account				170,946	170,946			16%
Perth Mint Cash Account				398	398			-%
				201,750	201,750			19%
<u>Collectibles Market</u>								
Artwork - Green Abstraction	1	20,750.0000	18,181.8200	20,750	18,182	(2,568)	(12)%	2%
Artwork - Marrowa WAT201933	1	15,850.0000	14,000.0000	15,850	14,000	(1,850)	(12)%	1%
Artwork - Marrowa WAT201934	1	15,850.0000	14,000.0000	15,850	14,000	(1,850)	(12)%	1%
Artwork - Northern Exposure	1	20,300.0000	17,727.2700	20,300	17,727	(2,573)	(13)%	2%
				72,750	63,909	(8,841)	(12)%	6%
<u>Listed Derivatives Market</u>								
Wcm Global Growth Limited - Option Expiring 31-Aug-2022 (ASX:WQGOA)	10,000	0.0000	0.0010	0	10	10	0%	-%
				0	10	10	0%	-%

Deegan Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	701	8.8899	8.2500	6,232	5,783	(449)	(7)%	1%
BHP Group Limited (ASX:BHP)	300	30.0330	41.2500	9,010	12,375	3,365	37%	1%
Brambles Limited (ASX:BXB)	2,342	4.4243	10.7100	10,362	25,083	14,721	142%	2%
Commonwealth Bank of Australia (ASX:CBA)	101	53.2275	90.3800	5,376	9,128	3,752	70%	1%
Coles Group Limited. (ASX:COL)	507	9.6885	17.8100	4,912	9,030	4,118	84%	1%
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD (ASX:GOLD)	600	12.3373	24.5000	7,402	14,700	7,298	99%	1%
Melbana Energy Limited (ASX:MAY)	132,222	0.1014	0.0780	13,406	10,313	(3,092)	(23)%	1%
National Australia Bank Limited (ASX:NAB)	557	20.0507	27.3900	11,168	15,256	4,088	37%	1%
New Hope Corporation Limited (ASX:NHC)	5,128	3.8749	3.4600	19,870	17,743	(2,127)	(11)%	2%
Origin Energy Limited (ASX:ORG)	1,980	4.6210	5.7300	9,150	11,345	2,196	24%	1%
Orica Limited (ASX:ORI)	450	11.1026	15.7700	4,996	7,097	2,100	42%	1%
Rio Tinto Limited (ASX:RIO)	238	19.8962	102.7000	4,735	24,443	19,707	416%	2%
Resmed Inc (ASX:RMD)	2,000	2.0135	30.6900	4,027	61,380	57,353	1,424%	6%
Telstra Corporation Limited (ASX:TLS)	1,750	4.6229	3.8500	8,090	6,738	(1,353)	(17)%	1%
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	139	4.0172	2.2100	558	307	(251)	(45)%	-%
Woodside Energy Group Ltd (ASX:WDS)	354	31.1075	31.8400	11,012	11,271	259	2%	1%
Wesfarmers Limited (ASX:WES)	507	21.8240	41.9100	11,065	21,248	10,184	92%	2%
Wcm Global Long Short Limited (ASX:WLS)	28,191	0.9906	0.5600	27,925	15,787	(12,138)	(43)%	1%
Wcm Global Growth Limited (ASX:WQG)	30,000	1.1000	1.1700	33,000	35,100	2,100	6%	3%
				202,296	314,127	111,831	55%	30%

Deegan Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Money Market</u>								
CivicNexus-IAB-0%-15Sep32	20,000	0.9412	0.8481	18,823	16,962	(1,861)	(10)%	2%
Australian Gas Networks Inflation Linked Bond	20,000	1.5076	1.5615	30,152	31,230	1,078	4%	3%
JEM NSW Schools IAB-0%-28Feb31	10,000	0.7505	0.6883	7,505	6,883	(622)	(8)%	1%
JEM NSW Schools IAB-0%-28Nov35	30,000	0.9488	0.8847	28,464	26,541	(1,923)	(7)%	3%
RWH Finance PL Index Annuity Bond	50,000	0.8861	0.8275	44,303	41,375	(2,928)	(7)%	4%
Sydney Airport Finance Inflation Linked Bond	30,000	1.4928	1.4377	44,785	43,131	(1,654)	(4)%	4%
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	40,000	1.0459	0.9995	41,837	39,980	(1,857)	(4)%	4%
Zenith-8.00%-10Aug25	20,000	0.6433	0.6204	12,867	12,408	(459)	(4)%	1%
Privium PL Fixed Coupon Bond	40,000	0.5366	0.1339	21,465	5,357	(16,108)	(75)%	1%
Genw-BBSW+5.00%-03Jul25c	20,000	1.0852	1.0434	21,705	20,868	(837)	(4)%	2%
Ausnet-BBSW+3.10%-06Oct25c	10,000	1.0256	0.9990	10,257	9,990	(267)	(3)%	1%
Ampol-BBSW+3.60%-09Mar26c	20,000	1.0415	0.9963	20,830	19,926	(904)	(4)%	2%
				302,993	274,651	(28,342)	(9)%	26%
<u>Unlisted Market</u>								
100oz Silver bar	21	2,653.5319	2,959.3391	55,724	62,146	6,422	12%	6%
10oz Gold Bar	1	26,693.3400	26,336.4200	26,693	26,336	(357)	(1)%	2%
1kg Silver bar	1	782.1500	951.4500	782	951	169	22%	-%
5oz Gold Bar	2	9,408.8550	13,169.5300	18,818	26,339	7,521	40%	2%
Argyle Pink Diamond 0.17ct	1	45,600.0000	45,600.0000	45,600	45,600	0	0%	4%
1oz Gold Bar	1	3,014.7500	2,633.9100	3,015	2,634	(381)	(13)%	-%
				150,632	164,007	13,375	9%	16%
<u>Wrap/Platform Market</u>								
Capital 19 Global Investments - Cash (U7576315)		N/A	N/A	N/A	492	N/A	N/A	-%
Capital 19 Global Investments - Stock and Options (U7576315)		N/A	N/A	N/A	38,720	N/A	N/A	4%
				0	39,212	39,212	0%	4%

Deegan Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
				930,421	1,057,666	127,245	14%	100%

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
Macquarie Cash Management Account	202,037	222,356	253,447	170,946	0	10	10	0%
Capital 19 Global Investments - Cash U5748215	193	32,073	1,860	30,406	0	0	0	0%
Perth Mint Cash Account	398	1,803	1,803	398	0	0	0	0%
	202,628	256,232	257,110	201,750	0	10	10	0%
<u>Collectibles Market</u>								
Artwork - Marrowa WAT201933	14,000	0	0	14,000	0	955	955	7%
Artwork - Marrowa WAT201934	14,000	0	0	14,000	0	955	955	7%
Artwork - Northern Exposure	17,727	0	0	17,727	0	1,950	1,950	12%
Artwork - Green Abstraction	18,182	0	0	18,182	0	1,600	1,600	9%
	63,909	0	0	63,909	0	5,460	5,460	9%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Foreign Investment Assets</u>								
Capital 19 Global Investments - Stocks U5748215	51,056	0	51,056	0	0	475	475	1%
	51,056	0	51,056	0	0	475	475	1%
<u>Listed Derivatives Market</u>								
Wcm Global Growth Limited - Option Expiring 31-Aug-2022 (ASX:WQGOA)	1,600	0	0	10	(1,590)	0	(1,590)	(99%)
	1,600	0	0	10	(1,590)	0	(1,590)	(99)%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	5,748	0	0	5,783	35	351	386	7%
BHP Group Limited (ASX:BHP)	14,571	0	0	12,375	(2,196)	4,351	2,155	17%
Brambles Limited (ASX:BXB)	26,792	0	0	25,083	(1,710)	774	(935)	(4%)
Commonwealth Bank of Australia (ASX:CBA)	10,087	0	0	9,128	(958)	541	(417)	(4%)
Contango Income Generator Limited (ASX:CIE)	17,478	0	27,925	0	10,447	0	10,447	60%
Coles Group Limited. (ASX:COL)	8,665	0	0	9,030	365	442	807	10%
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD (ASX:GOLD)	13,124	0	0	14,700	1,576	0	1,576	12%
Melbana Energy Limited (ASX:MAY)	0	13,406	0	10,313	(3,092)	0	(3,092)	(40%)
National Australia Bank Limited (ASX:NAB)	14,605	0	0	15,256	652	1,011	1,662	12%
New Hope Corporation Limited (ASX:NHC)	0	19,870	0	17,743	(2,127)	2,198	70	0%
Origin Energy Limited (ASX:ORG)	8,930	0	0	11,345	2,416	396	2,812	32%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Orica Limited (ASX:ORI)	5,976	0	0	7,097	1,121	108	1,229	21%
Rio Tinto Limited (ASX:RIO)	30,140	0	0	24,443	(5,698)	4,838	(860)	(3%)
Resmed Inc (ASX:RMD)	65,520	0	0	61,380	(4,140)	472	(3,668)	(6%)
Telstra Corporation Limited (ASX:TLS)	6,580	0	0	6,738	158	400	558	9%
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	512	0	0	307	(204)	9	(196)	(39%)
Woodside Energy Group Ltd (ASX:WDS)	0	11,012	0	11,271	259	0	259	3%
Wesfarmers Limited (ASX:WES)	29,964	0	1,014	21,248	(7,701)	1,231	(6,470)	(22%)
Wcm Global Long Short Limited (ASX:WLS)	0	27,925	0	15,787	(12,138)	0	(12,138)	(43%)
Woodside Petroleum Ltd (ASX:WPL)	0	9,405	9,405	0	0	0	0	0%
Wcm Global Growth Limited (ASX:WQG)	49,050	0	0	35,100	(13,950)	2,250	(11,700)	(24%)
	307,741	81,618	38,344	314,127	(36,888)	19,372	(17,516)	(5)%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Money Market</u>								
CivicNexus-IAB-0%-15Sep32	19,514	0	745	16,942	(1,827)	1,076	(752)	(4%)
Australian Gas Networks Inflation Linked Bond	31,650	0	0	31,192	(458)	879	421	1%
JEM NSW Schools IAB-0%-28Feb31	0	7,830	325	6,866	(639)	304	(335)	(4%)
JEM NSW Schools IAB-0%-28Nov35	20,474	9,576	751	26,502	(2,797)	935	(1,862)	(8%)
RWH Finance PL Index Annuity Bond	46,530	0	1,857	42,365	(2,308)	2,154	(155)	0%
Sydney Airport Finance Inflation Linked Bond	31,331	15,866	0	43,098	(4,099)	982	(3,117)	(8%)
Aviation Training Investments Fixed Coupon Bond	36,181	0	36,206	0	25	1,556	1,581	4%
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	40,412	0	0	39,980	(432)	3,701	3,269	8%
Elanor Investors Ltd Fixed Coupon Bond	50,805	10,320	60,000	0	(1,125)	4,205	3,080	6%
Zenith-8.00%-10Aug25	15,753	0	2,400	12,408	(945)	1,096	151	1%
Moneytech Finance Pty Ltd Floating Rate Note	34,387	0	35,000	0	613	1,776	2,390	7%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Money Market</u></i>								
Privium PL Fixed Coupon Bond	19,536	0	880	5,357	(13,299)	3,701	(9,598)	(56%)
Genw-BBSW+5.00%-03Jul25c	0	21,705	0	20,872	(833)	125	(708)	(4%)
Ausnet-BBSW+3.10%-06Oct25c	0	10,257	0	9,987	(270)	78	(191)	(2%)
Ampol-BBSW+3.60%-09Mar26c	0	20,830	0	19,926	(904)	369	(535)	(3%)
	346,572	96,384	138,164	275,495	(29,297)	22,937	(6,360)	(2)%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Unlisted Market</u></i>								
100oz Silver bar	72,012	0	0	62,146	(9,866)	0	(9,866)	(14%)
10oz Gold Bar	23,464	0	0	26,336	2,872	0	2,872	12%
1kg Silver bar	1,103	0	0	951	(151)	0	(151)	(14%)
5oz Gold Bar	23,466	0	0	26,339	2,873	0	2,873	12%
Argyle Pink Diamond 0.17ct	0	45,600	0	45,600	0	0	0	0%
1oz Gold Bar	2,347	0	0	2,634	287	0	287	12%
	122,392	45,600	0	164,007	(3,985)	0	(3,985)	(3)%

Deegan Superannuation Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Wrap/Platform Market</u>								
Capital 19 Global Investments - Cash (U7576315)	153	5,673	5,334	492	0	0	0	0%
Capital 19 Global Investments - Stock and Options (U7576315)	39,047	5,314	5,670	38,720	29	671	700	2%
	39,200	10,987	11,005	39,212	29	671	700	2%
Fund Total	1,135,098	490,821	495,678	1,058,510	(71,731)	48,925	(22,806)	(2%)

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Ms Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
	Eligible Service Date: 25 June 1995
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	71,482
Account Based Pension - 0% Tax Free	15,811
Account Based Pension - 100% Tax Free	175,573
Account Based Pension - 45% Tax Free	60,188
Total as at 1 Jul 2021	323,054

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	96,363
Account Based Pension - 0% Tax Free	9,055
Account Based Pension - 100% Tax Free	162,745
Account Based Pension - 45% Tax Free	55,805
Total as at 30 Jun 2022	323,969

Your Investment Return

The return on your Investment for the year	-4.93%
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Your Tax Components

Tax Free	237,627
Taxable - Taxed	86,342
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	323,969

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Stephen Deegan - Husband - Reversionary Pension - 100%

* Nomination in effect from **31 October 2019**

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Ms Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Accumulation Account	Eligible Service Date: 25 June 1995
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 1995

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 71,482	Tax Free 51.8872 % 50,000
<u>Increases to your account:</u>	Taxable - Taxed 46,363
Employer Contributions 315	Taxable - Untaxed -
Member Contributions 27,500	Your Preservation Components
Tax on Net Fund Income 6,503	Preserved -
<u>Total Increases</u> 34,318	Restricted Non Preserved -
<u>Decreases to your account:</u>	Unrestricted Non Preserved 96,363
Contributions Tax 4,172	Your Insurance Benefits
Share Of Net Fund Income 5,265	No insurance details have been recorded
<u>Total Decreases</u> 9,437	Your Beneficiaries
Withdrawal Benefit as at 30 Jun 2022 96,363	Non Lapsing Binding Death Nomination*
	Stephen Deegan - Husband - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Ms Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 0% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 June 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 15,811	Tax Free 0.0000 % -
<u>Decreases to your account:</u>	Taxable - Taxed 9,055
Pension Payments 6,380	Taxable - Untaxed -
Share Of Net Fund Income 376	Your Preservation Components
<u>Total Decreases</u> 6,756	Preserved -
Withdrawal Benefit as at 30 Jun 2022 9,055	Restricted Non Preserved -
	Unrestricted Non Preserved 9,055
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Ms Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 100% Tax Free	Tax File Number Held: Yes
	Account Start Date: 29 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 175,573	Tax Free 100.0000 % 162,745
<u>Decreases to your account:</u>	Taxable - Taxed -
Pension Payments 4,390	Taxable - Untaxed -
Share Of Net Fund Income 8,438	Your Preservation Components
<u>Total Decreases</u> 12,828	Preserved -
Withdrawal Benefit as at 30 Jun 2022 162,745	Restricted Non Preserved -
	Unrestricted Non Preserved 162,745
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Ms Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 45% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 July 2020

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 60,188	Tax Free 44.5859 % 24,881
<u>Decreases to your account:</u>	Taxable - Taxed 30,924
Pension Payments 1,500	Taxable - Untaxed -
Share Of Net Fund Income 2,882	Your Preservation Components
<u>Total Decreases</u> 4,382	Preserved -
Withdrawal Benefit as at 30 Jun 2022 55,805	Restricted Non Preserved -
	Unrestricted Non Preserved 55,805
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustee

The Trustee of the Fund is as follows:

Deegan Superfund Pty Ltd

The directors of the Trustee company are:

Sarah Appleby and
Stephen Deegan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Sarah Appleby
Director - Deegan Superfund Pty Ltd

.....
Stephen Deegan
Director - Deegan Superfund Pty Ltd

Statement Date: 30 June 2022

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
	Eligible Service Date: 25 June 1995
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 1 Jul 2021	
Accumulation	86,052
Account Based Pension - 12% Tax Free	137,315
Account Based Pension - 84% Tax Free	208,354
Account Based Pension - 100% Tax Free	272,935
Account Based Pension - 94% Tax Free	90,814
Total as at 1 Jul 2021	795,470
Withdrawal Benefit as at 30 Jun 2022	
Accumulation	135,553
Account Based Pension - 12% Tax Free	127,282
Account Based Pension - 84% Tax Free	193,125
Account Based Pension - 100% Tax Free	252,990
Account Based Pension - 94% Tax Free	84,196
Total as at 30 Jun 2022	793,147

Your Investment Return	
The return on your Investment for the year	-4.93%

Your Tax Components	
Tax Free	646,466
Taxable - Taxed	146,681
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	793,147
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
Non Lapsing Binding Death Nomination*	
Sarah Ruth Appleby - Wife - Reversionary Pension - 100%	
* Nomination in effect from 31 October 2019	

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Accumulation Account	Eligible Service Date: 25 June 1995
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 1995

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 86,052	Tax Free 100.0000 % 135,553
<u>Increases to your account:</u>	Taxable - Taxed -
Member Contributions 75,000	Taxable - Untaxed -
Tax on Net Fund Income 7,823	Your Preservation Components
<u>Total Increases</u> 82,823	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Lump Sum Cash Payments 30,000	Unrestricted Non Preserved 135,553
Share Of Net Fund Income 3,322	Your Insurance Benefits
<u>Total Decreases</u> 33,322	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2022 135,553	Your Beneficiaries
	Non Lapsing Binding Death Nomination*
	Sarah Ruth Appleby - Wife - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 12% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 July 2012

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 137,315	Tax Free 12.3707 % 15,746
<u>Decreases to your account:</u>	Taxable - Taxed 111,537
Pension Payments 3,430	Taxable - Untaxed -
Share Of Net Fund Income 6,603	Your Preservation Components
<u>Total Decreases</u> 10,033	Preserved -
Withdrawal Benefit as at 30 Jun 2022 127,282	Restricted Non Preserved -
	Unrestricted Non Preserved 127,282
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Non Lapsing Binding Death Nomination*
	Sarah Ruth Appleby - Wife - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 84% Tax Free	Tax File Number Held: Yes
	Account Start Date: 30 June 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 208,354	Tax Free 84.2341 % 162,677
<u>Decreases to your account:</u>	Taxable - Taxed 30,448
Pension Payments 5,210	Taxable - Untaxed -
Share Of Net Fund Income 10,019	Your Preservation Components
<u>Total Decreases</u> 15,229	Preserved -
Withdrawal Benefit as at 30 Jun 2022 193,125	Restricted Non Preserved -
	Unrestricted Non Preserved 193,125
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah (Ruth) Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 100% Tax Free	Tax File Number Held: Yes
	Account Start Date: 29 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 272,935	Tax Free 100.0000 % 252,990
<u>Decreases to your account:</u>	Taxable - Taxed -
Pension Payments 6,820	Taxable - Untaxed -
Share Of Net Fund Income 13,125	Your Preservation Components
<u>Total Decreases</u> 19,945	Preserved -
Withdrawal Benefit as at 30 Jun 2022 252,990	Restricted Non Preserved -
	Unrestricted Non Preserved 252,990
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Deegan Superannuation Fund

(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 94% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 July 2020

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 90,814	Tax Free 94.4223 % 79,500
<u>Decreases to your account:</u>	Taxable - Taxed 4,696
Pension Payments 2,270	Taxable - Untaxed -
Share Of Net Fund Income 4,348	Your Preservation Components
<u>Total Decreases</u> 6,618	Preserved -
Withdrawal Benefit as at 30 Jun 2022 84,196	Restricted Non Preserved -
	Unrestricted Non Preserved 84,196
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

mail Deegan Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustee

The Trustee of the Fund is as follows:

Deegan Superfund Pty Ltd

The directors of the Trustee company are:

Sarah Appleby and
Stephen Deegan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Sarah Appleby
Director - Deegan Superfund Pty Ltd

.....
Stephen Deegan
Director - Deegan Superfund Pty Ltd

Statement Date: 30 June 2022

Self-managed superannuation fund annual return

2022

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN) *****

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

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

2 Name of self-managed superannuation fund (SMSF)

Deegan Superannuation Fund

3 Australian business number (ABN) (if applicable) 64318952176

4 Current postal address

PO Box 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A**

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 182222

Fund account number 117152181

Fund account name

Deegan Superfund Pty Ltd ATF Deegan Superannuation Fund

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

smsfdataflow

Fund's tax file number (TFN) *****

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

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

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

No ☐ Go to Section B: Income.Yes ☒ Exempt current pension income amount **A** \$ 41715.00

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.

Fund's tax file number (TFN) *****

Section B: Income

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

11 Income

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

G No ☐ Yes ☒

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

Have you applied an exemption or rollover?

M No ☐ Yes ☒

Code

☒

Net capital gain **A** \$ 0.00

Gross rent and other leasing and hiring income **B** \$ 5459.00

Gross interest **C** \$ 22947.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income

D1 \$ 997.00

Net foreign income

D \$ 997.00

Loss

☐

Australian franking credits from a New Zealand company

E \$ 0.00

Transfers from foreign funds

F \$ 0.00

Number

Gross payments where ABN not quoted

H \$ 0.00

Gross distribution from partnerships

I \$ 0.00

Loss

☐

*Unfranked dividend amount

J \$ 1965.00

*Franked dividend amount

K \$ 12288.00

*Dividend franking credit

L \$ 5266.00

*Gross trust distributions

M \$ 0.00

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 315.00

plus Assessable personal contributions

R2 \$ 27500.00

plus **No-TFN-quoted contributions

R3 \$ 0.00

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

less Transfer of liability to life insurance company or PST

R6 \$ 0.00

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**)

R \$ 27815.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0.00

plus *Net non-arm's length trust distributions

U2 \$ 0.00

plus *Net other non-arm's length income

U3 \$ 0.00

*Other income

S \$ 0.00

*Assessable income due to changed tax status of fund

T \$ 0.00

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

U \$ 0.00

Code

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**)

W \$ 76737.00

Loss

☐

Exempt current pension income

Y \$ 41715.00

TOTAL ASSESSABLE INCOME (**W** less **Y**)

V \$ 35022.00

Loss

☐

Fund's tax file number (TFN) *****

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" value="0"/>	A2 \$	<input type="text" value="0"/>
Interest expenses overseas	B1 \$	<input type="text" value="0"/>	B2 \$	<input type="text" value="0"/>
Capital works expenditure	D1 \$	<input type="text" value="0"/>	D2 \$	<input type="text" value="0"/>
Decline in value of depreciating assets	E1 \$	<input type="text" value="0"/>	E2 \$	<input type="text" value="0"/>
Insurance premiums – members	F1 \$	<input type="text" value="0"/>	F2 \$	<input type="text" value="0"/>
SMSF auditor fee	H1 \$	<input type="text" value="0"/>	H2 \$	<input type="text" value="0"/>
Investment expenses	I1 \$	<input type="text" value="617"/>	I2 \$	<input type="text" value="3572"/>
Management and administration expenses	J1 \$	<input type="text" value="547"/>	J2 \$	<input type="text" value="207"/>
Forestry managed investment scheme expense	U1 \$	<input type="text" value="0"/>	U2 \$	<input type="text" value="0"/>
Other amounts	L1 \$	<input type="text" value="1691"/>	L2 \$	<input type="text" value="7027"/>
Tax losses deducted	M1 \$	<input type="text" value="0"/>		

Code

Code

TOTAL DEDUCTIONS**N** \$ (Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ (Total **A2** to **L2**)**#TAXABLE INCOME OR LOSS****O** \$ (TOTAL ASSESSABLE INCOME less
TOTAL DEDUCTIONS)

Loss

TOTAL SMSF EXPENSES**Z** \$

(N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) *****

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income **A** \$ 32167.00

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

#Tax on taxable income **T1** \$ 4825.05

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

#Tax on no-TFN-quoted contributions **J** \$ 0

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

Gross tax **B** \$ 4825.05

(T1 plus J)

Foreign income tax offset

C1 \$ 30

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ 30

(C1 plus C2)

SUBTOTAL 1

T2 \$ 4795.05

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1 \$ 0

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

D2 \$ 0

Early stage investor tax offset

D3 \$ 0

Early stage investor tax offset carried forward from previous year

D4 \$ 0

Non-refundable carry forward tax offsets

D \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 4795.05

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$ 5266.66

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$ 5266.66

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

Fund's tax file number (TFN) *****

Credit for interest on early payments –
amount of interest**H1 \$** Credit for tax withheld – foreign resident
withholding (excluding capital gains)**H2 \$** 0Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3 \$** 0Credit for TFN amounts withheld from
payments from closely held trusts**H5 \$**

Credit for interest on no-TFN tax offset

H6 \$ Credit for foreign resident capital gains
withholding amounts**H8 \$**

Eligible credits

H \$ 0

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 471.61(unused amount from label **E** –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 0

Supervisory levy

L \$ 259

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 \$** -212.61

(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

! If total loss is greater than \$100,000,
complete and attach a *Losses*
schedule 2022.Tax losses carried forward
to later income years**U \$** 0 -00Net capital losses carried
forward to later income years**V \$** 25506 -00

Fund's tax file number (TFN) *****

Section F: **Member information****MEMBER 1**Title: **MS**

Family name

Appleby

First given name

Sarah

Other given names

Ruth

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

26/09/1954**Contributions**OPENING ACCOUNT BALANCE \$ **323053.68**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **315.17**

ABN of principal employer

A1

Personal contributions

B \$ **27500**

CGT small business retirement exemption

C \$ **0**

CGT small business 15-year exemption amount

D \$ **0**

Personal injury election

E \$ **0**

Spouse and child contributions

F \$ **0**

Other third party contributions

G \$ **0**

Proceeds from primary residence disposal

H \$ **0**

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ **0**

Non-assessable foreign superannuation fund amount

J \$ **0**

Transfer from reserve: assessable amount

K \$ **0**

Transfer from reserve: non-assessable amount

L \$ **0**Contributions from non-complying funds
and previously non-complying funds**T** \$ **0**Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ **0****TOTAL CONTRIBUTIONS N** \$ **27815.17**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ **14630.05**

Loss

LInward
rollovers and
transfers**P** \$ **0**Outward
rollovers and
transfers**Q** \$ **0**Lump Sum
payments**R1** \$ Income
stream
payments**R2** \$ **12270**

Code

Q

Code

M

Accumulation phase account balance

S1 \$ **96362.97**Retirement phase account balance
– Non CDBIS**S2** \$ **227605.83**Retirement phase account balance
– CDBIS**S3** \$ **0****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **323968.80***(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse
borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) *****

MEMBER 2

Title: MR

Family name

Deegan

First given name

Stephen

Other given names

John

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

30/01/1950

Contributions

OPENING ACCOUNT BALANCE \$ 795470.22

! Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 75000

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0Contributions from non-complying funds
and previously non-complying funds**T** \$ 0Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 75000(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ 29593.44

Loss

L

Inward
rollovers and
transfers**P** \$ 0Outward
rollovers and
transfers**Q** \$ 0Lump Sum
payments**R1** \$ 30000

Code

A

Income
stream
payments**R2** \$ 17730

Code

M

Accumulation phase account balance

S1 \$ 135553.06Retirement phase account balance
- Non CDBIS**S2** \$ 657593.72Retirement phase account balance
- CDBIS**S3** \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 793146.78

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse
borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) *****

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 0-00Unlisted trusts **B** \$ 0-00Insurance policy **C** \$ 0-00Other managed investments **D** \$ 0-00**15b Australian direct investments****Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ 0-00

Australian non-residential real property

J2 \$ 0-00

Overseas real property

J3 \$ 0-00

Australian shares

J4 \$ 0-00

Overseas shares

J5 \$ 0-00

Other

J6 \$ 0-00

Property count

J7 0Cash and term deposits **E** \$ 201749-00Debt securities **F** \$ 274650-00Loans **G** \$ 0-00Listed shares **H** \$ 314127-00Unlisted shares **I** \$ 0-00Limited recourse borrowing arrangements **J** \$ 0-00Non-residential real property **K** \$ 0-00Residential real property **L** \$ 0-00Collectables and personal use assets **M** \$ 63909-00Other assets **O** \$ 226969-00**15c Other investments**Crypto-Currency **N** \$ 0-00**15d Overseas direct investments**Overseas shares **P** \$ 0-00Overseas non-residential real property **Q** \$ 0-00Overseas residential real property **R** \$ 0-00Overseas managed investments **S** \$ 39211-00Other overseas assets **T** \$ 0-00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 1120615-00
(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 ☐

\$ 0-00

Fund's tax file number (TFN) *****

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 \$ -00

Permissible temporary borrowings

V2 \$ -00

Other borrowings

V3 \$ -00

Borrowings **V** \$ 0 -00

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

W \$ 1117115 -00

Reserve accounts **X** \$ 0 -00

Other liabilities **Y** \$ 3500 -00

TOTAL LIABILITIES Z \$ 1120615 -00

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

Section J: Other information**Family trust election status**

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

A

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

B

Interposed entity election status

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

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

D

Section K: **Declarations**

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

Important

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

Privacy

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

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

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

Day / Month / Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Day / Month / Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2022**

When completing this form

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

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

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

Tax file number (TFN) *****

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

Australian business number (ABN) 64318952176

Taxpayer's name

Deegan Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss	
Shares in companies listed on an Australian securities exchange	A \$ 0 ·00	K \$ 0 ·00	
Other shares	B \$ 0 ·00	L \$ 0 ·00	
Units in unit trusts listed on an Australian securities exchange	C \$ 0 ·00	M \$ 0 ·00	
Other units	D \$ 0 ·00	N \$ 0 ·00	
Real estate situated in Australia	E \$ 0 ·00	O \$ 0 ·00	
Other real estate	F \$ 0 ·00	P \$ 0 ·00	
Amount of capital gains from a trust (including a managed fund)	G \$ 0 ·00		
Collectables	H \$ 0 ·00	Q \$ 0 ·00	
Other CGT assets and any other CGT events	I \$ 1 ·00	R \$ 5670 ·00	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ 0 ·00		
Total current year capital gains	J \$ 1 ·00		

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

Fund's tax file number (TFN) *****

2 Capital lossesTotal current year capital losses **A** \$ 5670-00Total current year capital losses applied **B** \$ 1-00Total prior year net capital losses applied **C** \$ 0-00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ 1-00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ 428-00Other net capital losses carried forward to later income years **B** \$ 25078-00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ 0-00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ 0-001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN) *****

7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2022**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.

Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Deegan Superannuation Fund

Australian business number

64318952176

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss

2021–22 **B** .00

2020–21 **C** .00

2019–20 **D** .00

2018–19 **E** .00

2017–18 **F** .00

2016–17 and earlier
income years **G** .00

Total U 0 .00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss

2021–22 **H** 25078 .00

2020–21 **I** .00

2019–20 **J** 428 .00

2018–19 **K** .00

2017–18 **L** .00

2016–17 and earlier
income years **M** .00

Total V 25506 .00

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2021–22 **A** Yes ☐ No ☐2020–21 **B** Yes ☐ No ☐2019–20 **C** Yes ☐ No ☐2018–19 **D** Yes ☐ No ☐2017–18 **E** Yes ☐ No ☐2016–17 and earlier
income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐**Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes ☐ No ☐

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes ☐ No ☐

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O -00

Fund's tax file number (TFN)

Part D – Life insurance companiesComplying superannuation class tax losses carried forward
to later income years**P** -00Complying superannuation net capital losses carried forward
to later income years**Q** -00**Part E – Controlled foreign company losses**

Current year CFC losses

M -00

CFC losses deducted

N -00

CFC losses carried forward

O -00**Part F – Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year

A -00**ADD** Uplift of tax losses of designated infrastructure project entities**B** -00**SUBTRACT** Net forgiven amount of debt**C** -00**ADD** Tax loss incurred (if any) during current year**D** -00**ADD** Tax loss amount from conversion of excess franking offsets**E** -00**SUBTRACT** Net exempt income**F** -00**SUBTRACT** Tax losses forgone**G** -00**SUBTRACT** Tax losses deducted**H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)**I** -00

Total tax losses carried forward to later income years

J 0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

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.

Tax file number

Fund name

Deegan Superannuation Fund

Year of return

2022

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

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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of
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 an approved ATO electronic channel.

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

Important:

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

Agent's reference number

24882894

Account name

Deegan Superfund Pty Ltd ATF Deegan Superannuation Fund

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

Signature of
trustee or
director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of
tax agent

Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

DEE02S1