
Financial statements and reports for the year ended
30 June 2022

Mason Superannuation Fund

Mason Superannuation Fund

Reports Index

[Operating Statement](#)

[Detailed Operating Statement](#)

[Statement of Financial Position](#)

[Detailed Statement of Financial Position](#)

[Notes to the Financial Statements](#)

[SMSF Annual Return](#)

[Members Statement](#)

[Statement of Taxable Income](#)

[Investment Summary with Market Movement](#)

Mason Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	9	35,625.07	37,101.22
Dividends Received	8	222.65	246.39
Interest Received		34.12	131.83
Total Income		<u>35,881.84</u>	<u>37,479.44</u>
Expenses			
Accountancy Fees		1,430.00	6,138.00
ASIC Fees		56.00	648.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	0.00
		<u>2,075.00</u>	<u>7,045.00</u>
Member Payments			
Pensions Paid		64,500.00	179,700.00
Investment Losses			
Changes in Market Values	10	134,524.18	(202,615.92)
Total Expenses		<u>201,099.18</u>	<u>(15,870.92)</u>
Benefits accrued as a result of operations before income tax		<u>(165,217.34)</u>	<u>53,350.36</u>
Income Tax Expense	11	(7,243.90)	(3,424.53)
Benefits accrued as a result of operations		<u>(157,973.44)</u>	<u>56,774.89</u>

Mason Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Trust Distributions		
Betashares Ftse Rafi Australia 200 Etf	7,147.35	3,993.42
Ishares Core Composite Bond Etf	444.00	523.66
Ishares Msci Emerging Markets Etf	684.21	524.26
Ishares S&p 500 Etf	371.71	333.77
Ishares S&p/asx Small Ordinaries Etf	2,021.81	2,267.14
Spdr Dow Jones Global Real Estate Fund	1,890.22	768.97
Spdr S&p/asx 200 Fund	8,555.60	3,830.37
Vaneck Australian Equal Weight Etf	3,383.22	2,138.52
Vaneck Msci International Quality Etf	1,162.00	1,012.32
Vanguard Australian Fixed Interest Index Etf	469.82	870.57
Vanguard Australian Property Securities Index Etf	1,296.00	1,554.30
Vanguard Australian Shares Index Etf	5,276.60	1,502.47
Vanguard Ftse Emerging Markets Shares Etf	1,459.92	1,158.90
Vanguard Msci Index International Shares (hedged) Etf	0.91	15,036.50
Vanguard Msci Index International Shares Etf	1,461.70	1,586.05
	<u>35,625.07</u>	<u>37,101.22</u>
Dividends Received		
Vanguard All-world Ex-us Shares Index Etf	0.00	128.82
Vanguard Us Total Market Shares Index Etf	222.65	117.57
	<u>222.65</u>	<u>246.39</u>
Interest Received		
Commonwealth Bank#1697	34.12	131.83
	<u>34.12</u>	<u>131.83</u>
Total Income	<u><u>35,881.84</u></u>	<u><u>37,479.44</u></u>
Expenses		
Accountancy Fees	1,430.00	6,138.00
ASIC Fees	56.00	648.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	330.00	0.00
	<u>2,075.00</u>	<u>7,045.00</u>
Member Payments		
Pensions Paid		
Mason, Josephine - Pension (Account Based Pension)	4,500.00	34,280.00
Mason, Paul - Pension (Account Based Pension)	60,000.00	145,420.00
	<u>64,500.00</u>	<u>179,700.00</u>
Investment Losses		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Ramsay Health Care Limited	0.00	(5,769.96)
Vanguard All-world Ex-us Shares Index Etf	0.00	(2,016.11)
	<u>0.00</u>	<u>(7,786.07)</u>
Unrealised Movements in Market Value		
Managed Investments (Australian)		

Mason Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Betashares Ftse Rafi Australia 200 Etf	6,674.00	(22,491.38)
Ishares Core Composite Bond Etf	3,869.04	899.58
Ishares Msci Emerging Markets Etf	7,598.72	(7,360.64)
Ishares S&p 500 Etf	1,090.50	(6,318.50)
Ishares S&p/asx Small Ordinaries Etf	8,396.46	(7,763.85)
Spdr Dow Jones Global Real Estate Fund	3,482.19	(5,875.30)
Spdr S&p/asx 200 Fund	17,043.18	(26,823.06)
Vaneck Australian Equal Weight Etf	7,934.10	(17,112.83)
Vaneck Msci International Quality Etf	12,162.92	(21,391.92)
Vanguard Australian Fixed Interest Index Etf	4,038.48	1,422.00
Vanguard Australian Property Securities Index Etf	5,419.26	(7,898.88)
Vanguard Australian Shares Index Etf	8,674.47	(11,146.64)
Vanguard Ftse Emerging Markets Shares Etf	12,176.28	(14,000.04)
Vanguard Msci Index International Shares (hedged) Etf	27,118.52	(35,203.94)
Vanguard Msci Index International Shares Etf	7,021.95	(16,942.25)
	<u>132,700.07</u>	<u>(198,007.65)</u>
Shares in Listed Companies (Australian)		
Ramsay Health Care Limited	0.00	6,305.20
Vanguard All-world Ex-us Shares Index Etf	0.00	462.06
Vanguard Us Total Market Shares Index Etf	1,824.11	(3,589.46)
	<u>1,824.11</u>	<u>3,177.80</u>
Changes in Market Values	<u>134,524.18</u>	<u>(202,615.92)</u>
Total Expenses	<u>201,099.18</u>	<u>(15,870.92)</u>
Benefits accrued as a result of operations before income tax	<u>(165,217.34)</u>	<u>53,350.36</u>
Income Tax Expense		
Income Tax Expense	(7,243.90)	(3,424.53)
Total Income Tax	<u>(7,243.90)</u>	<u>(3,424.53)</u>
Benefits accrued as a result of operations	<u>(157,973.44)</u>	<u>56,774.89</u>

Mason Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2	927,118.83	1,049,823.96
Shares in Listed Companies (Australian)	3	21,608.08	23,432.19
Total Investments		<u>948,726.91</u>	<u>1,073,256.15</u>
Other Assets			
Distributions Receivable		18,623.15	22,061.47
Commonwealth Bank#1697		41,621.89	75,447.14
Income Tax Refundable		7,243.90	3,424.53
Total Other Assets		<u>67,488.94</u>	<u>100,933.14</u>
Total Assets		<u>1,016,215.85</u>	<u>1,174,189.29</u>
Net assets available to pay benefits		<u>1,016,215.85</u>	<u>1,174,189.29</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Mason, Paul - Pension (Account Based Pension)		942,637.80	1,089,437.24
Mason, Josephine - Pension (Account Based Pension)		73,578.05	84,752.05
Total Liability for accrued benefits allocated to members' accounts		<u>1,016,215.85</u>	<u>1,174,189.29</u>

Mason Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2		
Betashares Ftse Rafi Australia 200 Etf		94,503.84	101,177.84
Ishares Core Composite Bond Etf		28,087.20	31,956.24
Ishares Msci Emerging Markets Etf		29,016.00	36,614.72
Ishares S&p 500 Etf		27,546.50	28,637.00
Ishares S&p/asx Small Ordinaries Etf		25,189.38	33,585.84
Spdr Dow Jones Global Real Estate Fund		28,559.69	32,041.88
Spdr S&p/asx 200 Fund		121,655.16	138,698.34
Vaneck Australian Equal Weight Etf		91,346.94	99,281.04
Vaneck Msci International Quality Etf		102,314.10	104,482.08
Vanguard Australian Fixed Interest Index Etf		27,921.76	31,960.24
Vanguard Australian Property Securities Index Etf		28,424.00	33,843.26
Vanguard Australian Shares Index Etf		70,601.25	79,275.72
Vanguard Ftse Emerging Markets Shares Etf		59,889.06	72,065.34
Vanguard Msci Index International Shares (hedged) Etf		117,188.50	144,307.02
Vanguard Msci Index International Shares Etf		74,875.45	81,897.40
Shares in Listed Companies (Australian)	3		
Vanguard Us Total Market Shares Index Etf		21,608.08	23,432.19
Total Investments		948,726.91	1,073,256.15
Other Assets			
Bank Accounts	4		
Commonwealth Bank#1697		41,621.89	75,447.14
Distributions Receivable			
Betashares Ftse Rafi Australia 200 Etf		4,906.13	2,864.64
Ishares Core Composite Bond Etf		144.13	206.10
Ishares Msci Emerging Markets Etf		269.98	245.09
Ishares S&p 500 Etf		104.21	85.76
Ishares S&p/asx Small Ordinaries Etf		1,738.24	1,997.70
Spdr Dow Jones Global Real Estate Fund		1,400.35	523.62
Spdr S&p/asx 200 Fund		3,969.53	1,111.12
Vaneck Australian Equal Weight Etf		1,826.34	1,017.96
Vaneck Msci International Quality Etf		1,162.00	1,012.32
Vanguard Australian Fixed Interest Index Etf		0.00	250.89
Vanguard Australian Property Securities Index Etf		487.21	1,025.75
Vanguard Australian Shares Index Etf		1,820.49	469.07
Vanguard Ftse Emerging Markets Shares Etf		330.28	327.69
Vanguard Msci Index International Shares (hedged) Etf		0.91	10,236.75

Mason Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Other Assets			
Vanguard Msci Index International Shares Etf		463.35	687.01
Income Tax Refundable		7,243.90	3,424.53
Total Other Assets		<u>67,488.94</u>	<u>100,933.14</u>
Total Assets		<u>1,016,215.85</u>	<u>1,174,189.29</u>
Net assets available to pay benefits		<u>1,016,215.85</u>	<u>1,174,189.29</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Mason, Paul - Pension (Account Based Pension)		942,637.80	1,089,437.24
Mason, Josephine - Pension (Account Based Pension)		73,578.05	84,752.05
Total Liability for accrued benefits allocated to members' accounts		<u>1,016,215.85</u>	<u>1,174,189.29</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

b. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Notes to the Financial Statements

For the year ended 30 June 2022

Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

g. Cash and Cash Equivalents

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

h. Revenue

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

Interest revenue

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

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

Notes to the Financial Statements

For the year ended 30 June 2022

Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

Distribution revenue

Distributions from managed investment schemes 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 fair value.

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

j. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2022 \$	2021 \$
Spdr Dow Jones Global Real Estate Fund	28,559.69	32,041.88
Ishares Core Composite Bond Etf	28,087.20	31,956.24
Ishares Msci Emerging Markets Etf	29,016.00	36,614.72
Ishares S&p/asx Small Ordinaries Etf	25,189.38	33,585.84
Ishares S&p 500 Etf	27,546.50	28,637.00
Vaneck Australian Equal Weight Etf	91,346.94	99,281.04
Betashares Ftse Rafi Australia 200 Etf	94,503.84	101,177.84
Vaneck Msci International Quality Etf	102,314.10	104,482.08
Spdr S&p/asx 200 Fund	121,655.16	138,698.34
Vanguard Australian Fixed Interest Index Etf	27,921.76	31,960.24
Vanguard Australian Property Securities Index Etf	28,424.00	33,843.26
Vanguard Australian Shares Index Etf	70,601.25	79,275.72
Vanguard Msci Index International Shares (hedged) Etf	117,188.50	144,307.02
Vanguard Ftse Emerging Markets Shares Etf	59,889.06	72,065.34

Mason Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Vanguard Msci Index International Shares Etf	74,875.45	81,897.40
	927,118.83	1,049,823.96

Note 3: Shares in Listed Companies (Australian)

	2022	2021
	\$	\$
Vanguard Us Total Market Shares Index Etf	21,608.08	23,432.19
	21,608.08	23,432.19

Note 4: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Commonwealth Bank#1697	41,621.89	75,447.14
	41,621.89	75,447.14

Note 5: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	1,174,189.29	1,117,414.40
Benefits accrued as a result of operations	(157,973.44)	56,774.89
Current year member movements	0.00	0.00
	1,016,215.85	1,174,189.29
Liability for accrued benefits at end of year	1,016,215.85	1,174,189.29

Note 6: Vested Benefits

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

	2022	2021
	\$	\$
Vested Benefits	1,016,215.85	1,174,189.29

Note 7: Guaranteed Benefits

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

Note 8: Dividends

2022	2021
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Mason Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Vanguard All-world Ex-us Shares Index Etf	0.00	128.82
Vanguard Us Total Market Shares Index Etf	222.65	117.57
	222.65	246.39

Note 9: Trust Distributions

	2022 \$	2021 \$
Vanguard Msci Index International Shares (hedged) Etf	0.91	15,036.50
Ishares Core Composite Bond Etf	444.00	523.66
Betashares Ftse Rafi Australia 200 Etf	7,147.35	3,993.42
Spdr S&p/asx 200 Fund	8,555.60	3,830.37
Vaneck Msci International Quality Etf	1,162.00	1,012.32
Vanguard Australian Property Securities Index Etf	1,296.00	1,554.30
Ishares S&p/asx Small Ordinaries Etf	2,021.81	2,267.14
Vanguard Ftse Emerging Markets Shares Etf	1,459.92	1,158.90
Ishares S&p 500 Etf	371.71	333.77
Vanguard Msci Index International Shares Etf	1,461.70	1,586.05
Vanguard Australian Shares Index Etf	5,276.60	1,502.47
Ishares Msci Emerging Markets Etf	684.21	524.26
Vaneck Australian Equal Weight Etf	3,383.22	2,138.52
Vanguard Australian Fixed Interest Index Etf	469.82	870.57
Spdr Dow Jones Global Real Estate Fund	1,890.22	768.97
	35,625.07	37,101.22

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		
Betashares Ftse Rafi Australia 200 Etf	(6,674.00)	22,491.38
Ishares Core Composite Bond Etf	(3,869.04)	(899.58)
Ishares Msci Emerging Markets Etf	(7,598.72)	7,360.64
Ishares S&p 500 Etf	(1,090.50)	6,318.50
Ishares S&p/asx Small Ordinaries Etf	(8,396.46)	7,763.85
Spdr Dow Jones Global Real Estate Fund	(3,482.19)	5,875.30

Mason Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Spdr S&p/asx 200 Fund	(17,043.18)	26,823.06
Vaneck Australian Equal Weight Etf	(7,934.10)	17,112.83
Vaneck Msci International Quality Etf	(12,162.92)	21,391.92
Vanguard Australian Fixed Interest Index Etf	(4,038.48)	(1,422.00)
Vanguard Australian Property Securities Index Etf	(5,419.26)	7,898.88
Vanguard Australian Shares Index Etf	(8,674.47)	11,146.64
Vanguard Ftse Emerging Markets Shares Etf	(12,176.28)	14,000.04
Vanguard Msci Index International Shares (hedged) Etf	(27,118.52)	35,203.94
Vanguard Msci Index International Shares Etf	(7,021.95)	16,942.25
	<u>(132,700.07)</u>	<u>198,007.65</u>
Shares in Listed Companies (Australian)		
Ramsay Health Care Limited	0.00	(6,305.20)
Vanguard All-world Ex-us Shares Index Etf	0.00	(462.06)
Vanguard Us Total Market Shares Index Etf	(1,824.11)	3,589.46
	<u>(1,824.11)</u>	<u>(3,177.80)</u>
Total Unrealised Movement	<u>(134,524.18)</u>	<u>194,829.85</u>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Ramsay Health Care Limited	0.00	5,769.96
Vanguard All-world Ex-us Shares Index Etf	0.00	2,016.11
	<u>0.00</u>	<u>7,786.07</u>
Total Realised Movement	<u>0.00</u>	<u>7,786.07</u>
Changes in Market Values	<u>(134,524.18)</u>	<u>202,615.92</u>
Note 11: Income Tax Expense		
The components of tax expense comprise	2022	2021
	\$	\$
Current Tax	(7,243.90)	(3,424.53)
Income Tax Expense	<u>(7,243.90)</u>	<u>(3,424.53)</u>

Notes to the Financial Statements

For the year ended 30 June 2022

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(24,782.60)	8,002.55
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	29,224.48
Exempt Pension Income	5,154.30	5,226.15
Realised Accounting Capital Gains	0.00	1,167.91
Accounting Trust Distributions	5,343.76	5,565.18
Add:		
Tax effect of:		
Decrease in MV of Investments	20,178.63	0.00
SMSF Non-Deductible Expenses	311.25	1,056.75
Pension Payments	9,675.00	26,955.00
Franking Credits	1,086.59	513.68
Foreign Credits	147.80	172.18
Credit for Tax Withheld - Foreign resident	14.31	0.00
Taxable Trust Distributions	2,971.51	3,403.35
Distributed Foreign Income	895.77	1,080.46
Rounding	(0.20)	(0.25)
Less credits:		
Franking Credits	7,243.90	3,424.53
Current Tax or Refund	(7,243.90)	(3,424.53)

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	/	T	#		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, 9 and 11.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

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

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

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

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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

Section B: Income

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

11 Income

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

G No Yes

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

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

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

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

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

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

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

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

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

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

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

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

Section 102AAM interest charge
G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit 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 \$
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

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

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

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

#This is a mandatory label.

Section E: Losses

14 Losses

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

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

O \$ Allocated earnings or losses

O \$

Loss

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

Code

R2 \$ Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

H \$ Proceeds from primary residence disposal

H1 Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

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

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

M \$

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

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1 plus S2 plus S3**)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section H: **Assets and liabilities**

15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b **Australian direct investments**

Cash and term deposits **E \$**

Limited recourse borrowing arrangements Australian residential real property J1 \$ Australian non-residential real property J2 \$ Overseas real property J3 \$ Australian shares J4 \$ Overseas shares J5 \$ Other J6 \$ Property count J7	Debt securities F \$ Loans G \$ Listed shares H \$ Unlisted shares I \$ Limited recourse borrowing arrangements J \$ Non-residential real property K \$ Residential real property L \$ Collectables and personal use assets M \$ Other assets O \$
--	---

15c **Other investments**

Crypto-Currency **N \$**

15d **Overseas direct investments**

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

15e **In-house assets**

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

A No Yes **B** \$

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Mason Superannuation Fund Members Statement

Paul Mason
27 Mclucas Circuit
Elderslie, New South Wales, 2570, Australia

Your Details

Date of Birth : 19/05/1951
Age: 71
Tax File Number: 125782276
Date Joined Fund: 30/07/2003
Service Period Start Date: 30/06/1977
Date Left Fund:
Member Code: MASPAU00004P
Account Start Date: 30/06/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 942,637.80
Total Death Benefit: 942,637.80

Your Balance

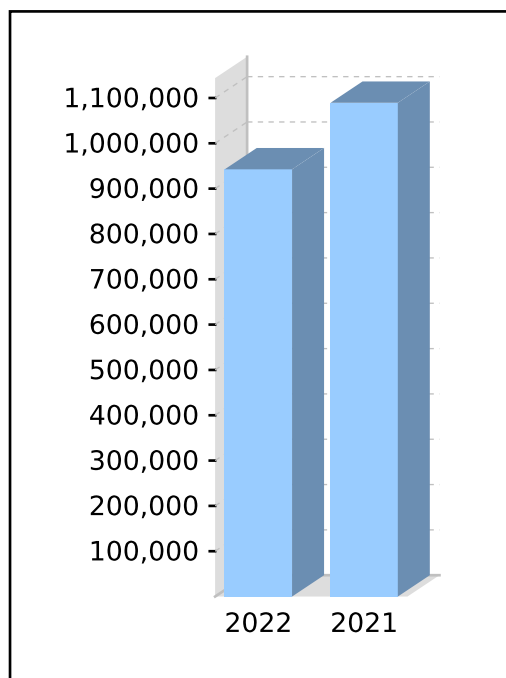
Total Benefits 942,637.80

Preservation Components

Preserved
Unrestricted Non Preserved 942,637.80
Restricted Non Preserved

Tax Components

Tax Free (15.04%) 141,769.97
Taxable 800,867.83
Investment Earnings Rate -8.21%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	1,089,437.24	1,016,756.45
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(86,799.44)	218,100.79
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	60,000.00	145,420.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	942,637.80	1,089,437.24

Mason Superannuation Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Paul Mason
Director

Josephine Mason
Director

Mason Superannuation Fund Members Statement

Josephine Mason
27 Mclucas Circuit
Elderslie, New South Wales, 2570, Australia

Your Details

Date of Birth :	17/04/1943	Nominated Beneficiaries:	N/A
Age:	79	Nomination Type:	N/A
Tax File Number:	122461248	Vested Benefits:	73,578.05
Date Joined Fund:	30/07/2003	Total Death Benefit:	73,578.05
Service Period Start Date:	30/07/2003		
Date Left Fund:			
Member Code:	MASJOS00002P		
Account Start Date:	30/06/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

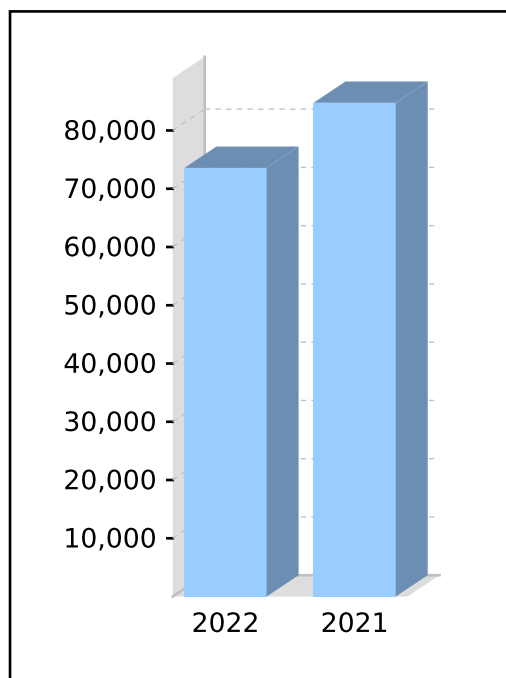
Total Benefits 73,578.05

Preservation Components

Preserved
Unrestricted Non Preserved 73,578.05
Restricted Non Preserved

Tax Components

Tax Free (89.26%) 65,675.64
Taxable 7,902.41
Investment Earnings Rate -8.21%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	84,752.05	100,657.95
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(6,674.00)	18,374.10
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	4,500.00	34,280.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	73,578.05	84,752.05

Mason Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Paul Mason
Director

Josephine Mason
Director

Mason Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(165,217.34)
Less	
Exempt current pension income	34,362.00
Accounting Trust Distributions	35,625.07
	<u>69,987.07</u>
Add	
Decrease in MV of investments	134,524.18
SMSF non deductible expenses	2,075.00
Pension Payments	64,500.00
Franking Credits	7,243.90
Foreign Credits	985.36
Credit for Tax Withheld - Foreign resident withholding	95.43
Taxable Trust Distributions	19,810.06
Distributed Foreign income	5,971.77
	<u>235,205.70</u>
SMSF Annual Return Rounding	(1.29)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	7,243.90
	<u>(7,243.90)</u>
CURRENT TAX OR REFUND	<u>(7,243.90)</u>
Supervisory Levy	259.00
	<u>(6,984.90)</u>
AMOUNT DUE OR REFUNDABLE	<u>(6,984.90)</u>

Mason Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
Cash/Bank Accounts									
Commonwealth Bank#1697		41,621.890000	41,621.89	41,621.89	41,621.89				
			41,621.89		41,621.89				
Managed Investments (Australian)									
QOZ.AX	Betashares Ftse Rafi Australia 200 Etf	6,674.00	14.160000	94,503.84	13.49	90,039.39	4,464.45	(6,674.00)	0.00
IAF.AX	Ishares Core Composite Bond Etf	282.00	99.600000	28,087.20	106.06	29,907.67	(1,820.47)	(3,869.04)	0.00
IEM.AX	Ishares Msci Emerging Markets Etf	496.00	58.500000	29,016.00	60.39	29,951.23	(935.23)	(7,598.72)	0.00
IVV.AX	Ishares S&p 500 Etf	50.00	550.930000	27,546.50	398.44	19,921.90	7,624.60	(1,090.50)	0.00
ISO.AX	Ishares S&p/asx Small Ordinaries Etf	5,751.00	4.380000	25,189.38	5.20	29,899.74	(4,710.36)	(8,396.46)	0.00
DJRE.AX	Spdr Dow Jones Global Real Estate Fund	1,433.00	19.930000	28,559.69	20.84	29,867.55	(1,307.86)	(3,482.19)	0.00
STW.AX	Spdr S&p/asx 200 Fund	2,046.00	59.460000	121,655.16	58.55	119,785.26	1,869.90	(17,043.18)	0.00
MVW.AX	Vaneck Australian Equal Weight Etf	2,994.00	30.510000	91,346.94	30.08	90,073.53	1,273.41	(7,934.10)	0.00
QUAL.AX	Vaneck Msci International Quality Etf	2,905.00	35.220000	102,314.10	27.53	79,987.82	22,326.28	(12,162.92)	0.00
VAF.AX	Vanguard Australian Fixed Interest Index Etf	632.00	44.180000	27,921.76	49.73	31,431.26	(3,509.50)	(4,038.48)	0.00
VAP.AX	Vanguard Australian Property Securities Index Etf	374.00	76.000000	28,424.00	80.09	29,952.61	(1,528.61)	(5,419.26)	0.00
VAS.AX	Vanguard Australian Shares Index Etf	843.00	83.750000	70,601.25	88.07	74,240.04	(3,638.79)	(8,674.47)	0.00
VGE.AX	Vanguard Ftse Emerging Markets Shares Etf	894.00	66.990000	59,889.06	67.03	59,926.50	(37.44)	(12,176.28)	0.00
VGAD.AX	Vanguard Msci Index International Shares (hedged) Etf	1,573.00	74.500000	117,188.50	65.43	102,923.68	14,264.82	(27,118.52)	0.00
VGS.AX	Vanguard Msci Index International Shares Etf	845.00	88.610000	74,875.45	67.59	57,113.76	17,761.69	(7,021.95)	0.00
			927,118.83		875,021.94	52,096.89	(132,700.07)	0.00	
Shares in Listed Companies (Australian)									
VTS.AX	Vanguard Us Total Market Shares Index Etf	79.00	273.520000	21,608.08	250.38	19,780.40	1,827.68	(1,824.11)	0.00
			21,608.08		19,780.40	1,827.68	(1,824.11)	0.00	
			990,348.80		936,424.23	53,924.57	(134,524.18)	0.00	