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Financial statements and reports for the year ended  
30 June 2022

The Beecham Family Superannuation Fund

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Prepared for: Stephen Trevor Beecham and Joanne Valerie Beecham

# The Beecham Family Superannuation Fund

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# The Beecham Family Superannuation Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)	2	4	89
Fixtures and Fittings (at written down value) - Unitised	3	2,733	3,416
Other Assets	4	132,500	132,500
Plant and Equipment (at written down value) - Unitised	5	502	953
Real Estate Properties (Australian - Non Residential)	6	1,400,000	910,000
Shares in Listed Companies (Australian)	7	2,954,693	3,073,379
Shares in Listed Companies (Overseas)	8	2,694	1,269
Units in Listed Unit Trusts (Australian)	9	966,229	967,894
<b>Total Investments</b>		<u>5,459,355</u>	<u>5,089,500</u>
<b>Other Assets</b>			
Distributions Receivable		18,301	8,953
Suncorp - Business Saver Account 8909		644,925	618,092
Suncorp - Business Everyday Account 8860		39,824	10,162
Income Tax Refundable		66,128	34,259
<b>Total Other Assets</b>		<u>769,178</u>	<u>671,466</u>
<b>Total Assets</b>		<u>6,228,533</u>	<u>5,760,966</u>
Less:			
<b>Liabilities</b>			
GST Payable		802	2,508
Sundry Creditors		0	2,522
GST Adjustment		12,977	5,120
Rental Bond Held		0	19,250
<b>Total Liabilities</b>		<u>13,779</u>	<u>29,400</u>
<b>Net assets available to pay benefits</b>		<u>6,214,754</u>	<u>5,731,566</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	11, 12		
Beecham, Stephen Trevor - Accumulation		1,390,163	1,285,516
Beecham, Stephen Trevor - Pension (Pension Account - 2017)		2,098,169	1,924,571
Beecham, Joanne Valerie - Accumulation		657,771	632,731
Beecham, Joanne Valerie - Pension (TRIS (Retirement Phase))		2,068,651	1,888,748

The Beecham Family Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2022

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	Note	2022	2021
		\$	\$
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>6,214,754</u>	<u>5,731,566</u>

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## The Beecham Family Superannuation Fund

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	15	258,254	205,014
Dividends Received	14	206,564	114,282
Interest Received		2,240	4,985
Property Income	16	104,858	101,506
<b>Investment Gains</b>			
Changes in Market Values	17	35,397	741,063
<b>Contribution Income</b>			
Employer Contributions		251	313
<b>Total Income</b>		<u>607,564</u>	<u>1,167,163</u>
<b>Expenses</b>			
Accountancy Fees		7,072	5,873
ATO Supervisory Levy		259	259
Bank Charges		0	(2)
Depreciation		1,134	1,466
General Expenses		0	81
Marina Berth Expenses		3,248	2,797
Property Expenses - Body Corporate		10,744	11,588
Property Expenses - Agents Commissions		1,476	0
Property Expenses - Council Rates		6,211	6,112
Property Expenses - Land Tax		3,101	4,465
Property Expenses - Sundry Expenses		15	0
Property Expenses - Water Rates		2,545	1,466
		<u>35,806</u>	<u>34,106</u>
<b>Member Payments</b>			
Pensions Paid		85,880	61,850
Benefits Paid/Transfers Out		68,821	38,892
<b>Total Expenses</b>		<u>190,506</u>	<u>134,847</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>417,058</u>	<u>1,032,316</u>
Income Tax Expense	18	(66,128)	(34,259)
<b>Benefits accrued as a result of operations</b>		<u>483,186</u>	<u>1,066,575</u>

# The Beecham Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

# The Beecham Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Interest revenue

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

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

#### d. Liability for Accrued Benefits

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

#### e. Goods and Services Tax (GST)

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

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

#### f. Critical Accounting Estimates and Judgements

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

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

#### Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2022	2021
	\$	\$
Arovella Therapeutics Limited	4	0
Suda Pharmaceuticals Ltd	0	89

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

	4	89
<b>Note 3: Fixtures and Fittings (at written down value) - Unitised</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Roller Door Opener	379	474
Roller Doors	276	345
Hot Water Unit	1,097	1,371
Carpet	981	1,227
	<b>2,733</b>	<b>3,417</b>
<b>Note 4: Other Assets</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Marina Berth	132,500	132,500
	<b>132,500</b>	<b>132,500</b>
<b>Note 5: Plant and Equipment (at written down value) - Unitised</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Computer	346	693
Power Tools	156	260
	<b>502</b>	<b>953</b>
<b>Note 6: Real Estate Properties (Australian - Non Residential)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
17/129 Robinson Road, Geebung	1,400,000	910,000
	<b>1,400,000</b>	<b>910,000</b>
<b>Note 7: Shares in Listed Companies (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Arovella Therapeutics Limited	491	0
Amcor Plc	27,060	22,695
Australia And New Zealand Banking Group Limited	88,120	112,600
ARB Corporation Limited	84,720	129,570
BHP Group Limited	288,750	339,990
Bank Of Queensland Limited.	40,020	54,660



**The Beecham Family Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Beach Energy Limited	17,250	12,400
Capitol Health Limited	2,800	3,700
Clearview Wealth Limited	14,734	10,834
DDH1 Limited	3,802	0
Endeavour Group Limited	60,560	0
Elders Limited	21,000	19,265
Fortescue Metals Group Ltd	35,060	46,680
Grange Resources Limited.	63,250	29,750
Global Value Fund Limited - Ordinary Fully Paid	159,471	164,569
Hansen Technologies Limited	115,981	138,508
Infomedia Ltd	16,700	15,350
Ive Group Limited	8,600	7,275
Lendlease Group	27,330	34,380
Mount Gibson Iron Limited	5,400	9,450
Myer Holdings Limited	812	888
National Australia Bank Limited	163,984	156,979
Origin Energy Limited	22,020	17,332
Orexplore Technologies Limited	480	0
Platinum Asset Management Limited	15,660	44,190
South32 Limited	21,670	16,115
Suda Ltd	0	1,216
Suncorp Group Limited	85,293	86,302
Swick Mining Services Ltd	0	4,100
Telstra Corporation Limited.	385,000	376,000
Treasury Wine Estates Limited	31,326	32,237
WAM Capital Limited	86,000	109,500
WAM Research Limited	155,487	186,084
Westpac Banking Corporation	81,393	107,731
Woodside Energy Group Ltd	40,246	0
Webjet Limited	32,040	29,460
Wam Global Limited	104,183	157,200
Wam Leaders Limited - Ordinary Fully Paid	292,000	231,529
Worley Group Limited	71,200	59,800

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Woolworths Group Limited	284,800	305,040
	<hr/>	<hr/>
	2,954,693	3,073,379
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**Note 8: Shares in Listed Companies (Overseas)**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Great Panther Mining Limited	2,694	1,269
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	2,694	1,269
	<hr/>	<hr/>

**Note 9: Units in Listed Unit Trusts (Australian)**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Abacus Property Group	49,922	51,871
Aberdeen Standard Asian Opportunities Fund	152,373	187,864
APA Group	37,563	29,664
Cromwell Group	97,306	112,772
Cromwell Ipswich City Heart Trust	0	176,000
Cromwell Direct Property Fund	197,743	0
Cromwell Property Trust 12	238,000	186,000
Cromwell Phoenix Opportunities Fund	190,095	191,359
Scentre Group	3,227	3,414
Sydney Airport	0	28,950
	<hr/>	<hr/>
	966,229	967,894
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**Note 10: Banks and Term Deposits**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Suncorp - Business Everyday Account 8860	39,824	10,162
Suncorp - Business Saver Account 8909	644,925	618,092
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	684,749	628,254
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**Note 11: Liability for Accrued Benefits**

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	5,731,567	4,664,992
Benefits accrued as a result of operations	483,186	1,066,575
Current year member movements	0	0
	6,214,753	5,731,567

**Note 12: 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	6,214,753	5,731,567

**Note 13: Guaranteed Benefits**

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

**Note 14: Dividends**

	2022 \$	2021 \$
ARB Corporation Limited	2,340	2,055
Arcor Plc	982	943
Australia And New Zealand Banking Group Limited	5,680	2,400
BHP Group Limited	71,187	14,461
Bank Of Queensland Limited.	2,640	1,740
Beach Energy Limited	200	200
Capitol Health Limited	100	150
Clearview Wealth Limited	217	0
DDH1 Limited	149	0
Elders Limited	834	550
Endeavour Group Limited	1,560	0
Fortescue Metals Group Ltd	5,940	4,940
Global Value Fund Limited - Ordinary Fully Paid	9,612	8,593
Grange Resources Limited.	11,000	1,500
Hansen Technologies Limited	2,676	2,676
Infomedia Ltd	490	430
Ive Group Limited	775	350

**The Beecham Family Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Mount Gibson Iron Limited	200	300
Myer Holdings Limited	38	0
National Australia Bank Limited	7,603	3,592
Origin Energy Limited	769	865
Platinum Asset Management Limited	1,980	2,070
South32 Limited	1,068	175
Suncorp Group Limited	5,515	2,796
Swick Mining Services Ltd	200	150
Telstra Corporation Limited.	16,000	16,000
Treasury Wine Estates Limited	773	635
WAM Capital Limited	7,750	7,750
WAM Research Limited	11,425	10,637
Wam Global Limited	6,300	4,200
Wam Leaders Limited - Ordinary Fully Paid	15,000	9,829
Webjet Limited	490	0
Westpac Banking Corporation	5,051	3,715
Woolworths Group Limited	7,520	8,080
Worley Group Limited	2,500	2,500
	206,564	114,282

**Note 15: Trust Distributions**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Scentre Group	178	87
Cromwell Direct Property Fund	9,126	0
Cromwell Phoenix Opportunities Fund	33,121	9,672
Lend Lease Group	548	572
Cromwell Property Trust 12	11,500	142,184
APA Group	1,716	1,686
Cromwell Group	8,377	9,022
Aberdeen Standard Asian Opportunities Fund	10,738	0
Abacus Property Group	3,320	2,799
Cromwell Ipswich City Heart Trust	179,631	11,500
Aberdeen Asian Opportunities Fund	0	27,492
	258,255	205,014

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

**Note 16: Rental Income**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Marina Berth	7,342	7,342
17/129 Robinson Road, Geebung	97,516	94,164
	<hr/> 104,858	<hr/> 101,506

**Note 17: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
Arovella Therapeutics Limited	4	0
Suda Pharmaceuticals Ltd	(89)	89
	<hr/> (85)	<hr/> 89

**Real Estate Properties (Australian - Non Residential)**

17/129 Robinson Road, Geebung	490,000	0
	<hr/> 490,000	<hr/> 0

**Shares in Listed Companies (Australian)**

ARB Corporation Limited	(44,850)	75,720
Ancor Plc	4,365	975
Arovella Therapeutics Limited	(9,875)	0
Australia And New Zealand Banking Group Limited	(24,480)	38,040
BHP Group Limited	(51,240)	89,250
Bank Of Queensland Limited.	(14,640)	17,640
Beach Energy Limited	4,850	(2,800)
Capitol Health Limited	(900)	1,250
Clearview Wealth Limited	3,900	4,983
DDH1 Limited	(2,435)	0
Elders Limited	1,735	3,553
Endeavour Group Limited	30,391	0
Fortescue Metals Group Ltd	(11,620)	18,980
Global Value Fund Limited - Ordinary Fully Paid	(5,097)	30,584
Grange Resources Limited.	33,500	17,650
Hansen Technologies Limited	(22,527)	73,603

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Infomedia Ltd	1,350	(1,850)
Ive Group Limited	1,325	3,275
Lendlease Group	(7,050)	(2,730)
Mount Gibson Iron Limited	(4,050)	3,350
Myer Holdings Limited	(75)	425
National Australia Bank Limited	7,005	47,896
Orexplore Technologies Limited	(425)	0
Origin Energy Limited	4,688	(5,111)
Platinum Asset Management Limited	(28,530)	10,620
South32 Limited	5,555	4,895
Southern Cross Media Group Limited	0	7,006
Suda Ltd	9,150	555
Suncorp Group Limited	(1,010)	14,604
Swick Mining Services Ltd	1,880	1,600
Telstra Corporation Limited.	9,000	63,000
Treasury Wine Estates Limited	(911)	3,312
Unibail-rodamco-westfield	0	3,697
Virgin Money Uk Plc	0	4,570
WAM Capital Limited	(23,500)	18,500
WAM Research Limited	(42,023)	35,361
Wam Global Limited	(56,317)	25,050
Wam Leaders Limited - Ordinary Fully Paid	(17,842)	74,929
Webjet Limited	2,580	9,540
Westpac Banking Corporation	(26,338)	32,808
Woodside Energy Group Ltd	2,629	0
Woolworths Group Limited	9,929	6,800
Worley Group Limited	11,400	16,200
	(250,503)	747,731
<b>Shares in Listed Companies (Overseas)</b>		
Great Panther Mining Limited	1,424	139
	1,424	139
<b>Units in Listed Unit Trusts (Australian)</b>		
APA Group	7,899	(7,433)

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Abacus Property Group	(11,949)	7,739
Aberdeen Asian Opportunities Fund	0	42,175
Aberdeen Standard Asian Opportunities Fund	(46,229)	(24,037)
Cromwell Direct Property Fund	(4,757)	0
Cromwell Group	(15,466)	(3,222)
Cromwell Ipswich City Heart Trust	(49,000)	27,000
Cromwell Phoenix Opportunities Fund	(26,712)	54,402
Cromwell Property Trust 12	52,000	(94,000)
Scentre Group	(187)	710
Sydney Airport	6,500	600
	<hr/>	<hr/>
	(87,900)	3,934
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	152,935	751,893
	<hr/>	<hr/>

**Realised Movements in Market Value**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Southern Cross Media Group Limited	0	(6,979)
Swick Mining Services Ltd	1,162	0
Sydney Airport	0	913
Unibail-rodamco-westfield	0	(3,238)
Virgin Money Uk Plc	0	(1,526)
	<hr/>	<hr/>
	1,162	(10,830)
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
Cromwell Ipswich City Heart Trust	(127,000)	0
Sydney Airport	8,300	0
	<hr/>	<hr/>
	(118,700)	0
	<hr/>	<hr/>
<b>Total Realised Movement</b>	(117,538)	(10,830)
	<hr/>	<hr/>
<b>Changes in Market Values</b>	35,397	741,063
	<hr/>	<hr/>

**Note 18: Income Tax Expense**

The components of tax expense comprise	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>

The Beecham Family Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Current Tax	(66,128)	(34,259)
Income Tax Expense	(66,128)	(34,259)

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%	62,559	154,847
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Less:

Tax effect of:

Increase in MV of Investments	22,940	112,784
Exempt Pension Income	50,830	33,884
Realised Accounting Capital Gains	(17,631)	(1,624)
Accounting Trust Distributions	38,738	30,752

Add:

Tax effect of:

SMSF Non-Deductible Expenses	3,542	3,360
Pension Payments	12,882	9,278
Benefit Payments	10,323	5,834
Franking Credits	13,479	7,452
Foreign Credits	44	78
Net Capital Gains	13,028	8,187
TFN Credits	8	0
Taxable Trust Distributions	2,831	2,280
Distributed Foreign Income	76	75
Rounding	(2)	(1)

Income Tax on Taxable Income or Loss	23,893	15,594
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Less credits:

Franking Credits	89,862	49,677
Foreign Credits	109	176
TFN Credits	50	0

Current Tax or Refund	(66,128)	(34,259)
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# The Beecham Family Superannuation Fund

## Trustees Declaration

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

The trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....  
Stephen Trevor Beecham

Trustee

.....  
Joanne Valerie Beecham

Trustee

17 April 2023

# The Beecham Family Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	417,058.00
<b>Less</b>	
Increase in MV of investments	152,935.00
Exempt current pension income	338,865.00
Realised Accounting Capital Gains	(117,538.00)
Accounting Trust Distributions	258,254.00
	<u>632,516.00</u>
<b>Add</b>	
SMSF non deductible expenses	23,612.00
Pension Payments	85,880.00
Franking Credits	89,862.00
Foreign Credits	291.00
Net Capital Gains	86,852.00
TFN Credits - Dividends	50.00
Taxable Trust Distributions	18,875.00
Distributed Foreign income	508.00
Benefits Paid/Transfers Out	68,821.00
	<u>374,751.00</u>
SMSF Annual Return Rounding	(4.00)
	<u>159,289.00</u>
<b>Taxable Income or Loss</b>	<u>159,289.00</u>
Income Tax on Taxable Income or Loss	23,893.35
<b>Less</b>	
Franking Credits	89,861.88
Foreign Credits	109.29
	<u>(66,077.82)</u>
<b>TAX PAYABLE</b>	<u>(66,077.82)</u>
<b>Less</b>	
TFN Credits	50.00
	<u>(66,127.82)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(66,127.82)</u>
Supervisory Levy	259.00
	<u>(65,868.82)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(65,868.82)</u>

# The Beecham Family Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Suncorp - Business Everyday Account 8860		39,823.620000	39,823.62	39,823.62	39,823.62			0.65 %
Suncorp - Business Saver Account 8909		644,924.890000	644,924.89	644,924.89	644,924.89			10.50 %
			<b>684,748.51</b>		<b>684,748.51</b>			<b>11.14 %</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>								
ALAOE.AX Arovella Therapeutics Limited	3,556.00	0.001000	3.56	0.00	0.00	3.56	0.00 %	0.00 %
			<b>3.56</b>		<b>0.00</b>	<b>3.56</b>		<b>0.00 %</b>
<b>Fixtures and Fittings (at written down value) - Unitised</b>								
77250 Carpet	1.00	981.220000	981.22	2,470.00	2,470.00	(1,488.78)	(60.27) %	0.02 %
HotWater Hot Water Unit	1.00	1,096.960000	1,096.96	1,460.00	1,460.00	(363.04)	(24.87) %	0.02 %
BEE201_RO Roller Door Opener LLERDOOR OPE	1.00	378.860000	378.86	1,945.45	1,945.45	(1,566.59)	(80.53) %	0.01 %
BEE201_RO Roller Doors LLERDOOR	1.00	275.950000	275.95	3,600.00	3,600.00	(3,324.05)	(92.33) %	0.00 %
			<b>2,732.99</b>		<b>9,475.45</b>	<b>(6,742.46)</b>	<b>(71.16) %</b>	<b>0.04 %</b>
<b>Other Assets</b>								
BEE201_MA Marina Berth RINABERTH	1.00	132,500.000000	132,500.00	144,029.80	144,029.80	(11,529.80)	(8.01) %	2.16 %
			<b>132,500.00</b>		<b>144,029.80</b>	<b>(11,529.80)</b>	<b>(8.01) %</b>	<b>2.16 %</b>
<b>Plant and Equipment (at written down value) - Unitised</b>								
Computer Computer	1.00	346.380000	346.38	1,385.53	1,385.53	(1,039.15)	(75.00) %	0.01 %
PowerTools Power Tools	1.00	156.080000	156.08	433.56	433.56	(277.48)	(64.00) %	0.00 %
			<b>502.46</b>		<b>1,819.09</b>	<b>(1,316.63)</b>	<b>(72.38) %</b>	<b>0.01 %</b>
<b>Real Estate Properties (Australian - Non Residential)</b>								
BEE201 17/129 Robinson Road, Geebung	1.00	1,400,000.000000	1,400,000.00	1,145,004.00	1,145,004.00	254,996.00	22.27 %	22.79 %
			<b>1,400,000.00</b>		<b>1,145,004.00</b>	<b>254,996.00</b>	<b>22.27 %</b>	<b>22.79 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMC.AX Amcor Plc	1,500.00	18.040000	27,060.00	16.21	24,315.00	2,745.00	11.29 %	0.44 %

# The Beecham Family Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
ARB.AX	ARB Corporation Limited	3,000.00	28.240000	84,720.00	15.71	47,130.00	37,590.00	79.76 %	1.38 %
ALA.AX	Arovella Therapeutics Limited	21,332.00	0.023000	490.64	0.49	10,365.65	(9,875.01)	(95.27) %	0.01 %
ANZ.AX	Australia And New Zealand Banking Group Limited	4,000.00	22.030000	88,120.00	29.75	119,011.27	(30,891.27)	(25.96) %	1.43 %
BOQ.AX	Bank Of Queensland Limited.	6,000.00	6.670000	40,020.00	12.32	73,940.40	(33,920.40)	(45.88) %	0.65 %
BPT.AX	Beach Energy Limited	10,000.00	1.725000	17,250.00	0.97	9,705.60	7,544.40	77.73 %	0.28 %
BHP.AX	BHP Group Limited	7,000.00	41.250000	288,750.00	26.08	182,594.74	106,155.26	58.14 %	4.70 %
CAJ.AX	Capitol Health Limited	10,000.00	0.280000	2,800.00	0.59	5,879.95	(3,079.95)	(52.38) %	0.05 %
CVW.AX	Clearview Wealth Limited	21,667.00	0.680000	14,733.56	1.45	31,417.15	(16,683.59)	(53.10) %	0.24 %
DDH.AX	DDH1 Limited	5,940.00	0.640000	3,801.60	1.05	6,237.00	(2,435.40)	(39.05) %	0.06 %
ELD.AX	Elders Limited	1,668.00	12.590000	21,000.12	20.63	34,415.13	(13,415.01)	(38.98) %	0.34 %
EDV.AX	Endeavour Group Limited	8,000.00	7.570000	60,560.00	3.77	30,168.98	30,391.02	100.74 %	0.99 %
FMG.AX	Fortescue Metals Group Ltd	2,000.00	17.530000	35,060.00	5.22	10,440.00	24,620.00	235.82 %	0.57 %
GVF.AX	Global Value Fund Limited - Ordinary Fully Paid	145,636.00	1.095000	159,471.42	1.13	165,000.00	(5,528.58)	(3.35) %	2.60 %
GRR.AX	Grange Resources Limited.	50,000.00	1.265000	63,250.00	0.13	6,279.95	56,970.05	907.17 %	1.03 %
HSN.AX	Hansen Technologies Limited	22,304.00	5.200000	115,980.80	4.04	90,108.16	25,872.64	28.71 %	1.89 %
IFM.AX	Infomedia Ltd	10,000.00	1.670000	16,700.00	0.72	7,250.00	9,450.00	130.34 %	0.27 %
IGL.AX	Ive Group Limited	5,000.00	1.720000	8,600.00	2.10	10,507.47	(1,907.47)	(18.15) %	0.14 %
LLC.AX	Lendlease Group	3,000.00	9.110000	27,330.00	16.65	49,950.00	(22,620.00)	(45.29) %	0.44 %
MGX.AX	Mount Gibson Iron Limited	10,000.00	0.540000	5,400.00	0.99	9,907.80	(4,507.80)	(45.50) %	0.09 %
MYR.AX	Myer Holdings Limited	2,500.00	0.325000	812.50	3.32	8,299.00	(7,486.50)	(90.21) %	0.01 %
NAB.AX	National Australia Bank Limited	5,987.00	27.390000	163,983.93	30.87	184,802.99	(20,819.06)	(11.27) %	2.67 %
OXT.AX	Orexplora Technologies Limited	6,667.00	0.072000	480.02	0.14	905.38	(425.36)	(46.98) %	0.01 %
ORG.AX	Origin Energy Limited	3,843.00	5.730000	22,020.39	9.88	37,982.85	(15,962.46)	(42.03) %	0.36 %
PTM.AX	Platinum Asset Management Limited	9,000.00	1.740000	15,660.00	4.63	41,670.00	(26,010.00)	(62.42) %	0.25 %
S32.AX	South32 Limited	5,500.00	3.940000	21,670.00	2.68	14,740.00	6,930.00	47.01 %	0.35 %

# The Beecham Family Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
SUN.AX	Suncorp Group Limited	7,768.00	10.980000	85,292.64	14.86	115,440.00	(30,147.36)	(26.12) %	1.39 %
TLS.AX	Telstra Corporation Limited.	100,000.00	3.850000	385,000.00	4.43	442,713.15	(57,713.15)	(13.04) %	6.27 %
TWE.AX	Treasury Wine Estates Limited	2,760.00	11.350000	31,326.00	13.16	36,321.60	(4,995.60)	(13.75) %	0.51 %
WAM.AX	WAM Capital Limited	50,000.00	1.720000	86,000.00	2.30	114,854.93	(28,854.93)	(25.12) %	1.40 %
WGB.AX	Wam Global Limited	61,647.00	1.690000	104,183.43	2.36	145,500.00	(41,316.57)	(28.40) %	1.70 %
WLE.AX	Wam Leaders Limited - Ordinary Fully Paid	200,000.00	1.460000	292,000.00	1.21	241,812.96	50,187.04	20.75 %	4.75 %
WAX.AX	WAM Research Limited	120,067.00	1.295000	155,486.76	1.42	170,719.34	(15,232.58)	(8.92) %	2.53 %
WEB.AX	Webjet Limited	6,000.00	5.340000	32,040.00	4.64	27,855.77	4,184.23	15.02 %	0.52 %
WBC.AX	Westpac Banking Corporation	4,174.00	19.500000	81,393.00	31.67	132,198.12	(50,805.12)	(38.43) %	1.32 %
WDS.AX	Woodside Energy Group Ltd	1,264.00	31.840000	40,245.76	29.76	37,616.64	2,629.12	6.99 %	0.66 %
WOW.AX	Woolworths Group Limited	8,000.00	35.600000	284,800.00	22.80	182,438.34	102,361.66	56.11 %	4.64 %
WOR.AX	Worley Group Limited	5,000.00	14.240000	71,200.00	19.98	99,900.00	(28,700.00)	(28.73) %	1.16 %
				<b>2,954,692.57</b>		<b>2,960,395.32</b>	<b>(5,702.75)</b>	<b>(0.19) %</b>	<b>48.09 %</b>
<b>Shares in Listed Companies (Overseas)</b>									
GPL.NYE	Great Panther Mining Limited	1,548.00	1.740000	2,693.52	0.09	133.12	2,560.40	1,923.38 %	0.04 %
				<b>2,693.52</b>		<b>133.12</b>	<b>2,560.40</b>	<b>1,923.38 %</b>	<b>0.04 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
ABP.AX	Abacus Property Group	19,425.00	2.570000	49,922.25	3.26	63,353.08	(13,430.83)	(21.20) %	0.81 %
AFZ01.AX	Aberdeen Standard Asian Opportunities Fund	113,838.68	1.338500	152,373.07	1.96	222,639.52	(70,266.45)	(31.56) %	2.48 %
APA.AX	APA Group	3,333.00	11.270000	37,562.91	9.17	30,563.61	6,999.30	22.90 %	0.61 %
CRM0018AU	Cromwell Direct Property Fund	149,601.06	1.321800	197,742.69	1.35	202,500.00	(4,757.31)	(2.35) %	3.22 %
CMW.AX	Cromwell Group	128,882.00	0.755000	97,305.91	1.11	143,474.38	(46,168.47)	(32.18) %	1.58 %
CRM0028AU	Cromwell Phoenix Opportunities Fund	81,708.66	2.326500	190,095.19	2.02	165,084.75	25,010.44	15.15 %	3.09 %
CRM0023AU	Cromwell Property Trust 12	200,000.00	1.190000	238,000.00	1.27	254,000.00	(16,000.00)	(6.30) %	3.87 %
SCG.AX	Scentre Group	1,246.00	2.590000	3,227.14	4.05	5,046.30	(1,819.16)	(36.05) %	0.05 %

The Beecham Family Superannuation Fund  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			966,229.16		1,086,661.64	(120,432.48)	(11.08) %	15.73 %
			6,144,102.77		6,032,266.93	111,835.84	1.85 %	100.00 %

# The Beecham Family Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Cash at Bank</b>												
Suncorp - Business Saver Account 8909	2,240.25			2,240.25				2,240.25				
	<b>2,240.25</b>	<b>0.00</b>	<b>0.00</b>	<b>2,240.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,240.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Assets</b>												
BEE201_MARINABERTH Marina Berth	7,341.82							7,341.82				
	<b>7,341.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,341.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>												
BEE201 17/129 Robinson Road, Geebung	97,516.15							97,516.15				
	<b>97,516.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,516.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
AMC.AX Amcor Plc	982.05		982.05					982.05				
ARB.AX ARB Corporation Limited	2,340.00	2,340.00			1,002.86			3,342.86				
ANZ.AX Australia And New Zealand Banking Group Limited	5,680.00	5,680.00			2,434.29			8,114.29				
BOQ.AX Bank Of Queensland Limited.	2,640.00	2,640.00			1,131.42			3,771.42				
BPT.AX Beach Energy Limited	200.00	200.00			85.72			285.72				
BHP.AX BHP Group Limited	71,187.44	71,187.44			30,508.91			101,696.35				
CAJ.AX Capitol Health Limited	100.00	100.00			42.86			142.86				
CVW.AX Clearview Wealth Limited	216.67	216.67			92.86			309.53				
DDH.AX DDH1 Limited	149.09	149.09			63.90			212.99				
ELD.AX Elders Limited	834.00	213.50	620.50		91.50			925.50				
EDV.AX Endeavour Group Limited	1,560.00	1,560.00			668.57			2,228.57				
FMG.AX Fortescue Metals Group Ltd	5,940.00	5,940.00			2,545.71			8,485.71				
GVF.AX Global Value Fund Limited - Ordinary Fully Paid	9,611.98	9,611.98			4,119.42			13,731.40				
GRR.AX Grange Resources Limited.	11,000.00	11,000.00			4,714.29			15,714.29				

# The Beecham Family Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment		Assessable Income															
		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	(Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments				
HSN.AX	Hansen Technologies Limited	2,676.48	1,382.85	1,293.63		592.65							3,269.13				
IFM.AX	Infomedia Ltd	490.00	343.00	147.00		147.00							637.00				
IGL.AX	Ive Group Limited	775.00	775.00			332.14							1,107.14				
LLC.AX	Lend Lease Group	547.77		238.23	144.70		71.80	7.22					461.95	68.86	24.18		
MGX.AX	Mount Gibson Iron Limited	200.00	200.00			85.71							285.71				
MYR.AX	Myer Holdings Limited	37.50	37.50			16.07							53.57				
NAB.AX	National Australia Bank Limited	7,603.49	7,603.49			3,258.63							10,862.12				
ORG.AX	Origin Energy Limited	768.61		768.61									768.61				
PTM.AX	Platinum Asset Management Limited	1,980.00	1,980.00			848.57							2,828.57				
S32.AX	South32 Limited	1,067.69	1,067.69			457.58							1,525.27				
SUN.AX	Suncorp Group Limited	5,515.28	5,515.28			2,363.69							7,878.97				
SWK.AX	Swick Mining Services Ltd	200.00	200.00			85.71							285.71				
TLS.AX	Telstra Corporation Limited.	16,000.00	16,000.00			6,857.14							22,857.14				
TWE.AX	Treasury Wine Estates Limited	772.80	772.80			331.20							1,104.00				
WAM.AX	WAM Capital Limited	7,750.00	7,750.00			3,321.42							11,071.42				
WGB.AX	Wam Global Limited	6,300.00	6,300.00			2,700.00							9,000.00				
WLE.AX	Wam Leaders Limited - Ordinary Fully Paid	15,000.00	15,000.00			6,428.57							21,428.57				
WAX.AX	WAM Research Limited	11,425.29	11,425.29			4,896.55							16,321.84				
WEB.AX	Webjet Limited	490.00	432.00	108.00		185.14						50.00	725.14				
WBC.AX	Westpac Banking Corporation	5,050.54	5,050.54			2,164.51							7,215.05				
WOW.AX	Woolworths Group Limited	7,520.00	7,520.00			3,222.85							10,742.85				
WOR.AX	Worley Group Limited	2,500.00		2,500.00									2,500.00				
		<b>207,111.68</b>	<b>200,194.12</b>	<b>6,658.02</b>	<b>144.70</b>	<b>85,797.44</b>	<b>71.80</b>	<b>7.22</b>					<b>292,873.30</b>	<b>50.00</b>	<b>0.00</b>	<b>68.86</b>	<b>24.18</b>
<b>Units in Listed Unit Trusts (Australian)</b>																	
ABP.AX	Abacus Property Group	3,320.01			794.54		78.56	14.64					887.74	405.40		2,041.51	



# The Beecham Family Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment		Assessable Income											
		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	(Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
AFZ01.AX	Aberdeen Standard Asian Opportunities Fund	10,738.01			0.13		218.07	303.12	486.75			10,554.38	
APA.AX	APA Group	1,715.53	314.30		82.47	134.70			531.47				1,318.76
CRM0018AU	Cromwell Direct Property Fund	9,126.32			625.12				625.12		9,002.50		-501.30
CMW.AX	Cromwell Group	8,377.32	17.11	0.04	3,073.67	22.45			3,113.27				5,286.50
CRM0015AU	Cromwell Ipswich City Heart Trust	179,630.95			0.34				0.34		131,912.18		47,718.43
CRM0028AU	Cromwell Phoenix Opportunities Fund	33,120.91	5,465.87	702.10	243.56	3,891.42	127.88	0.16	10,430.99		26,581.50		
CRM0023AU	Cromwell Property Trust 12	11,499.96			7,077.84				7,077.84				4,422.12
SCG.AX	Scentre Group	177.53	37.03		58.32	15.87	11.82	0.45	123.49				70.36
		<b>257,706.54</b>	<b>5,834.31</b>	<b>702.14</b>	<b>11,955.99</b>	<b>4,064.44</b>	<b>436.33</b>	<b>318.37</b>	<b>23,277.01</b>	<b>0.00</b>	<b>0.00</b>	<b>178,455.96</b>	<b>60,356.38</b>
		<b>571,916.44</b>	<b>206,028.43</b>	<b>7,360.16</b>	<b>14,340.94</b>	<b>89,861.88</b>	<b>508.13</b>	<b>325.59</b>	<b>423,248.53</b>	<b>50.00</b>	<b>0.00</b>	<b>178,524.82</b>	<b>60,380.56</b>

Assessable Income (Excl. Capital Gains) **423,248.53**

Net Capital Gain **120,048.82**

**Total Assessable Income 543,297.35**

\*1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.