

Financial Statements

Compilation Report

For the year ended 30 June 2022

We have compiled the accompanying special purpose financial statements of Bill Cassarino Superannuation Fund, which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, 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 the Directors of the Trustee Company

The Directors of the Trustee Company of Bill Cassarino 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Directors of the Trustee Company, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 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 conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Directors of the Trustee Company 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.

Firm: Address:			
Signature:			
Date:			

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
INVESTMENTS			
Australian Listed Shares Property - Residential	12 13	2.425 2.074,591	1,028,423 -
		2,077,016	1,028,423
OTHER ASSETS			
Cash at Bank	14	54,964	2.706
Sundry Debtors - Fund Level	15	109	-
Accrued Income	16	952	-
		56,025	2,706
TOTAL ASSETS		2,133,041	1,031,129
LIABILITIES			
Provisions for Tax - Fund	17	2,803	9,673
Loans	18	566,646	-
		569,449	9,673
TOTAL LIABILITIES	_	569,449	9,673
NET ASSETS AVAILABLE TO PAY BENEFITS		1,563,592	1,021,456
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	19	1,563.592	1,021,456
		1,563,592	1,021,456

Operating Statement

For the year ended 30 June 2022

2	14.326	14,840
3	13.595	-
4	-	66
	27,921	14,906
		1
		25,000
	561,560	25,001
	0.4	F.O.4
		504
	· 500 ·	117.954
7		(54,560)
		63,898
	551,854	103,805
	(8.545	2.022
		3.922
_	6,070	
10	2526	328
		3,042
	16,171	7,292
	535,683	96,513
11		9,673
	(6,454)	9,673
	E 40 407	86,840
	3 4 5 6 7	3 13.595 4 - 27,921 536.560 25.000 561,560 5 12 6 (1.244) 7 (36.395) (37,627) 551,854 8 6.515 9 6.070 10 - 3.586 16,171 535,683

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The financial statements are special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

Notes to the Financial Statements

For the year ended 30 June 2022

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Contributions and Transfers

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

Remeasurement changes in market values

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

d. Expenses

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

e. Benefits Paid

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

f. Liability for Accrued Benefits

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

g. Income Tax

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

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

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

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

Notes to the Financial Statements

For the year ended 30 June 2022

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

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

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

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

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

h. Goods and Services Tax (GST)

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

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

i. Critical Accounting Estimates and Judgments

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

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

j. Events Subsequent to Balance Date

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

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

Notes to the Financial Statements

Note 2: Australian Listed Shares Altium Limited - Dividends 95 Ansell Limited - Dividends 374 Appen Limited - Asset Income for Australia and New Zealand Bank Ordinary Shares 1,187 Asset Income for Commonwealth Bank of Australia 773 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 24 Coles Group Limited - Dividends 24 Evolution Mining Limited 44 Evolution Mining Limited 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 41 Regis Reources - Dividends 41 Regis Reources - Dividends 41 Saracen Mineral - Dividends 4 Seek Limited - Dividends 4 Seek Limited - Divid			2022 \$	2021 \$
Ansell Limited - Dividends 374 Appen Limited - Dividends Asset Income for Australia and New Zealand Bank Ordinary Shares 1,187 Asset Income for Commonwealth Bank of Australia 773 Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2,273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 196 Beacon Minerals - Dividends 197 Coca-cola Amatil - Dividends 197 Coca-cola Amatil - Dividends 197 Coles Group Limited - Dividends 197 Endeavour Group Limited 197 Endeavour Group Limited 197 Fortescue Metals Grp - Dividends 197 Fortescue Metals Grp - Divid	Note 2: A	ustralian Listed Shares		
Ansell Limited - Dividends 374 Appen Limited - Asset Income for Australia and New Zealand Bank Ordinary Shares 1,187 Asset Income for Commonwealth Bank of Australia 773 Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2,273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limited 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 44 Regis Reources - Dividends 41 Regis Reources - Dividends 12 Regis Reources - Dividends 125 Saracen Mineral - Dividends 125 Saracen Mineral - Dividends 140 Service Stream - Dividends 140 Service Stream - Dividends	dtium Limite	d - Dividends	95	93
Appen Limited Asset Income for Australia and New Zealand Bank Ordinary Shares 1,187 Asset Income for Commonwealth Bank of Australia 773 Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2,273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 224 Endeavour Group Limited - Dividends 224 Endeavour Group Limited 279 Fortescue Metals Grp - Dividends 383 Northern Star - Dividends 384 Ramsay Health Care - Dividends 492 Regis Reources - Dividends 493 Sandfire Resources - Dividends 494 Sandfire Resources - Dividends 594 Saracen Mineral - Dividends 595 Saracen Mineral - Dividends 596 Saracen Mineral - Dividends 597 Seek Limited - Dividends 598 Service Stream - Dividends 599 Service Stream - Dividends 590 Service Stream - Dividends			374	269
Asset Income for Australia and New Zealand Bank Ordinary Shares 1,187 Asset Income for Commonwealth Bank of Australia 773 Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2,273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 224 Endeavour Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 412 Regis Reources - Dividends 412 Regis Reources - Dividends 766 Saracen Mineral - Dividends 140 Service Stream - Dividends 140 Service Stream - Dividends 244 Str Barbara Limited - Dividends 65 <t< td=""><td></td><td></td><td>-</td><td>31</td></t<>			-	31
Asset Income for Commonwealth Bank of Australia 773 Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2,273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 224 Endeavour Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limited 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 412 Regis Reources - Dividends 412 Regis Reources - Dividends 125 Sandfire Resources - Dividends 125 Saracen Mineral - Dividends 140 Service Stream - Dividends 140 Service Stream - Dividends 24 Sonic Healthcare - Dividends 65 Wesfarmers PPS 484<			1,187	502
Asset Income for The Broken Hill Proprietary Company Limited Ordinary Shares 2.273 Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends 224 Endeavour Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limited 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 90 Perseus Mining Ltd - Dividends 41 Remsay Health Care - Dividends 41 Regis Reources - Dividends 2 ResMed Inc. USA 125 Sandfire Resources - Dividends 766 Saracen Mineral - Dividends 1 Sevice Stream - Dividends 2 Sevice Stream - Dividends 2 Service Stream - Dividends 24 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolwort			773	511
Asset Income for Woodside Petroleum Limited 196 Beacon Minerals - Dividends 313 Coca-cola Amatil - Dividends - Coles Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limited 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Prosesus Mining Ltd - Dividends 41 Remain Health Care - Dividends 41 Respis Reources - Dividends 12 Respis Reources - Dividends 12 Saracen Mineral - Dividends 12 Saracen Mineral - Dividends 140 Sevice Stream - Dividends 140 Sevice Stream - Dividends 24 St Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347			2.273	1,316
Coca- cola Amatii - Dividends - Coles Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 84 Ramsay Health Care - Dividends 412 Regis Reources - Dividends 125 Sandfire Resources - Dividends 766 Saracen Mineral - Dividends 140 Sevek Limited - Dividends 140 Service Stream - Dividends 24 Sonic Healthcare - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347			196	526
Coles Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 41 Ramsay Health Care - Dividends 41 Regis Reources - Dividends - ResMed Inc, USA 125 Sandfire Resources - Dividends - Seek Limited - Dividends - Seek Limited - Dividends - Service Stream - Dividends - Sonic Healthcare - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	Beacon Mine	rals - Dividends	313	928
Coles Group Limited - Dividends 224 Endeavour Group Limited 44 Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4,716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 41 Ramsay Health Care - Dividends 41 Regis Reources - Dividends - ResMed Inc, USA 125 Sandfire Resources - Dividends - Seek Limited - Dividends - Seek Limited - Dividends - Service Stream - Dividends - Sonic Healthcare - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	loca-cola Am	natil - Dividends	-	405
Endeavour Group Limited 44 Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4.716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 412 Remsay Health Care - Dividends 412 Regis Reources - Dividends 125 Sandfire Resources - Dividends 766 Saracen Mineral - Dividends 140 Sevice Stream - Dividends 140 Sevice Stream - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	Toles Group	Limited - Dividends	224	485
Evolution Mining Limted 123 Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4.716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 4412 Ramsay Health Care - Dividends 4412 Regis Reources - Dividends 4412 Regis Reources - Dividends 766 Saracen Mineral - Dividends 766 Saracen Mineral - Dividends 766 Seek Limited - Dividends 760 Seek Limited - Dividends 760 Service Stream - Dividends 760 Sonic Healthcare - Dividends 760 Wesfarmers PPS 484 Woolworths Limited - Dividends 347			44	~
Fisher & Paykel Healthcare Corporation Limited 279 Fortescue Metals Grp - Dividends 4.716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 84 Ramsay Health Care - Dividends 412 Regis Reources - Dividends 412 Regis Reources - Dividends 766 Saracen Mineral - Dividends 766 Saracen Mineral - Dividends 766 Saracen Mineral - Dividends 766 Sonic Healthcare - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	volution Mir	ning Limted	123	395
Fortescue Metals Grp - Dividends 4.716 Integral Diagnostics Limited 480 Newcrest Mining - Dividends 383 Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 84 Ramsay Health Care - Dividends 412 Regis Reources - Dividends - ResMed Inc. USA 125 Sandfire Resources - Dividends 766 Saracen Mineral - Dividends - Seek Limited - Dividends 140 Service Stream - Dividends 244 ST Barbara Limited - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347			279	115
Newcrest Mining - Dividends Northern Star - Dividends Perseus Mining Ltd - Dividends Perseus Mining Ltd - Dividends Pro Medicus Limited - Dividends Ramsay Health Care - Dividends Regis Reources - Dividends ResMed Inc. USA 125 Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Seek Limited - Dividends Sonic Healthcare - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 383 383 383 383 383 383 384 383 384 385 387 388 388 484 484 486 487 488 488 488 4	•		4.716	3,411
Northern Star - Dividends 90 Perseus Mining Ltd - Dividends 109 Pro Medicus Limited - Dividends 84 Ramsay Health Care - Dividends 412 Regis Reources - Dividends 75 ResMed Inc. USA 125 Sandfire Resources - Dividends 766 Saracen Mineral - Dividends 766 Saracen Mineral - Dividends 766 Saracen Mineral - Dividends 766 Seek Limited - Dividends 766 Service Stream - Dividends 766 Sonic Healthcare - Dividends 766 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	ntegral Diagi	nostics Limited	480	651
Perseus Mining Ltd - Dividends Pro Medicus Limited - Dividends Ramsay Health Care - Dividends Regis Reources - Dividends ResMed Inc. USA Resources - Dividends Resources - Divid	Newcrest Mir	ning - Dividends	383	303
Pro Medicus Limited - Dividends Ramsay Health Care - Dividends Regis Reources - Dividends ResMed Inc. USA Resources - Dividends Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	Northern Sta	r - Dividends	90	90
Pro Medicus Limited - Dividends Ramsay Health Care - Dividends Regis Reources - Dividends ResMed Inc. USA Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS 484 Woolworths Limited - Dividends 347	Perseus Mini	ng Ltd - Dividends	109	-
Regis Reources - Dividends Regis Reources - Dividends Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	Pro Medicus	Limited - Dividends	84	137
ResMed Inc. USA Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 125 126 127 128 129 129 129 129 129 129 129	Ramsay Heal	th Care - Dividends	412	194
Sandfire Resources - Dividends Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	Regis Reourc	es - Dividends	-	237
Saracen Mineral - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	ResMed Inc.	USA	125	150
Seek Limited - Dividends Seek Limited - Dividends Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	Sandfire Reso	ources - Dividends	766	648
Service Stream - Dividends Sonic Healthcare - Dividends ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 347	Saracen Mine	eral - Dividends	-	96
Sonic Healthcare - Dividends 244 ST Barbara Limited - Dividends 65 Wesfarmers PPS 484 Woolworths Limited - Dividends 347	Seek Limited	- Dividends	140	140
ST Barbara Limited - Dividends Wesfarmers PPS Woolworths Limited - Dividends 484 347	Service Strea	m - Dividends	-	1,068
Wesfarmers PPS 484 Woolworths Limited - Dividends 347	Sonic Health	care - Dividends	244	259
Woolworths Limited - Dividends 347	ST Barbara L	imited - Dividends	65	258
Woolworth's Elimited - Dividents	Vesfarmers	PPS	484	985
14,326	Voolworths	Limited - Dividends	347	637
			14,326	14,840
Note 3: Property - Residential			13 505	
Property - Residential Account 1 13,595 13,595	Property - Re	rsidential Account 1		

Notes to the Financial Statements

		2022 \$	2021 \$
Note 4:	Miscellaneous Rebates		
Miscellane	eous Rebate	-	66
		-	66
Note 5:	Cash at Bank		
Bank Inte	rest - 3	~	495
Cash at B	ank - Bank Interest	12	-
Cash at B	ank - Trading (Fund)	-	9
		12	504
Note 6:	Market Movement Non-Realised		
Market M	ovement Non-Realised - Other Assets	-	7,463
Market M	ovement Non-Realised - Other Managed Investments	-	(371)
Market M	ovement Non-Realised - Real Property	28	-
Market M	ovement Non-Realised Listed Shares and Options	(1,272)	110,862
		(1,244)	117,954
Note 7:	Market Movement Realised		
Market M	lovement Realised - Other Assets	(6.091)	-
Market M	lovement Realised - Other Managed Investments	(3,585)	(9,173)
Market M	lovement Realised Listed Shares and Options	(26,719)	(45,387)
		(36,395)	(54,560)
Note 8:	Fund Administration Expenses		
Bank Cha	rges	117	-
Interest P	Paid (Admin)	31	-
Profession	nal Fees	5,749	3,663
Subscript	ions and Registrations (Admin)	618	259
		6,515	3,922
Note 9:	Property / Real Estate Expenses - Residential 1		
Property -	- Residential 1 - Interest	5,502	-
Property -	- Residential 1 - Other	238	-
Property	- Residential 1 - Repairs & Maintenance	330	-
	To the law on Francisco	6,070	
Note 10:	Fund Lodgement Expenses		
ASIC Anni	ual Return Fee	-	328
			328

Notes to the Financial Statements

	2022 \$	202 1
Note 11: Fund Tax Expenses		
	3,055	164
Income Tax Expense Tay Assured During Pariod (Deformed Tax)	(9.509)	9,509
Tax Accrued During Period (Deferred Tax)	(6,454)	9,673
Note 12: Australian Listed Shares		
4DMedical Limited	-	7,310
Adriatic Metals PLC	-	24.088
Afterpay Limited	-	29,424
Altium Limited	-	16,657
American Pacific Borates Limited	-	32,758
Ansell Limited	-	27,411
Archtis Limited	-	13,160
Audinate Group Limited	-	17,943
Australia and New Zealand Bank Ordinary Shares	-	23,533
Beacon Minerals	-	8,750
Caeneus Minerals Ltd	2.425	5,000
Capricorn Metals Limited	-	23,283
Carnaby Resources Limited		8,280
Coles Group Limited	-	13,689
Commonwealth Bank of Australia	-	20,573
DE Grey Mining	ň.	42,608
Drummond Gold Ltd	-	11,138
Electro Optic SYS.	-	8,711
Evolution Mining Limted	-	11,102
Fisher & Paykel Healthcare Corporation Limited	-	21,979
Fortescue Metals Grp	-	52,165
Imricor Medical Systems, Inc.	-	31.367
Integral Diagnostics Limited	-	35.620
MetalsTech Limited	-	17,250
Nanosonics Limited	-	23.292
New World Resources Limited	-	10,023
Newcrest Mining	-	17.519
Nextdc Limited	9	24.70
Northern Star	-	9,31
Nova Minerals Limited	-	10,000
Perseus Mining Ltd	-	10,626
PolyNovo Ltd	-	31,302

Notes to the Financial Statements

	2022	2021
	\$	\$
Pro Medicus Limited	-	61,715
Ramsay Health Care	-	25.180
ResMed Inc. USA	-	33,513
Runge Limited	-	20,470
Sandfire Resources	-	20,121
Seek Limited	-	23,231
Silver Lake Resource	-	9,860
Sonic Healthcare	-	17,011
ST Barbara Limited	-	5.507
The Broken Billiton Ltd	-	40,653
Webjet Limited	-	41,652
Wesfarmers Limited	-	31,796
Woodside Petroleum Limited	-	10.594
Woolworths Limited	-	24.060
Xero Limited	-	22.484
	2,425	1,028,423
Note 13: Property - Residential		
Property - Residential Account 1	2,074,591	-
	2,074,591	
Note 14: Cash at Bank		
Cash at Bank	54,353	2,402
Cash at Bank	611	304
	54,964	2,706
Note 15: Sundry Debtors - Fund Level		
Sundry Debtors	109	-
	109	
Note 16: Accrued Income		
Borrowing Costs	952	-
borrowing costs	952	
Note 17: Provisions for Tax - Fund		
		9,509
Provision for Deferred Tax (Fund)	2.803	164
Provision for Income Tax	2,803	9,673
Note 18: Loans	2,003	9,073
	70000	
Loans - Other	566.646	
	566,646	

Notes to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
Note 19A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	1,021,456	934,620
Add: Increase (Decrease) in Members' Benefits	542,136	86.836
Liability for Members' Benefits End	1,563,592	1,021,456
Note 19B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	1,563.592	1.021,456
Total Vested Benefits	1,563,592	1,021,456

Fund: CASSO1 decta: Gless:cASSO1:eDassO1n-load-e199-bd14-bedsObubezco

Tax Reconciliation

For the year ended 30 June 2022

INCOME			
Gross Interest Income		12.00	
Gross Dividend Income			
Imputation Credits	5.966.30		
Franked Amounts	13,921.34		
Unfranked Amounts	-	19.887.00	
Gross Rental Income		13.594.00	
Gross Foreign Income		506.00	
Gross Trust Distributions			
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	25,000.00		
Member Contributions	-	25.000.00	
Gross Capital Gain			
Net Capital Gain	17,998.00	4700000	
Pension Capital Gain Revenue	-	17,998.00	
Non-arm's length income		-	
Net Other Income		-	
Gross Income			76,997.00
Less Exempt Current Pension Income		-	
Total Income			76,997.00
LESS DEDUCTIONS			
Other Deduction		16,172.00	
Total Deductions			16,172.00
TAXABLE INCOME			60,825.00
Gross Income Tax Expense (15% of Standard Component)		9.123.75	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	102.83		
Less Other Tax Credit	-	102.83	
Tax Assessed			9,020.92
Less Imputed Tax Credit		5.966.30	
Less Other Refundable Credits		252.00	6 210 2A
Less Amount Already paid (for the year)			6.218.30
TAX DUE OR REFUNDABLE			2,802.62
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			3,061.62

Fund: CASS01

Member Account Balances

For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Cassarino, Bill (52)									
Accumulation									
		330 000 00	25 000 00		5,212.06	3 586 29		(12.595.15)	1.357.051.47
	1,021,455.97	330,000.00	25,000.00	-	3,212.06	3,586.29		(12,596.15)	1,357,061.47
Cassarino Danielle (18)									
Accumulation									
Arvun (06004)		(03.250.00							
		103,280.00		•	*	•		(14.90)	103,265.10
Cassarino Mark (20)									
Accumulation									
Accum (00006)				•		-			
		103,280.00		-		-	•	(14.90)	103,265.10
Reserve		- 4	-				-		
TOTALS	1,021,455.97	536,560.00	25,000.00	-	3,212.06	3,586.29	-	(12,625.95)	1,563,591.67

CALCULATED FUND EARNING RATE:

APPLIED FUND EARNING RATE:

(1.2332)%

(1.2332)%

Fund (ASSO)

Fagur 1

Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Galn / Loss %	Portfolia Weight %
Cash									
			-			54 350 - 2	-	•	
Cash at Bank								-	
					54,963.82	54,963.82			2.58
Domestic Shares									
Caeneus Minerali Ltd		485,000,0000	0.0076	0.0050		2.425.00	(1,272,95)		
					3,697.35	2,425.00	(1,272.35)	(34.41)	0.11
Property									
Regulato - Residential Account 1						2074.590.71			97.31
					2,074,562.31	2,074,590.71	28.40		97.31
Total Investments					2,133,223.48	2,131,979.53	(1,243.95)	(0.06)	100.00

Gam / Luss, \$15, equal to the ket value \$1 ess Admote (Cost \$ Gam / Loss % is equal to Gam Loss \$ disided by Admote (Cost \$, expressed as a Percentage

Ford C45501

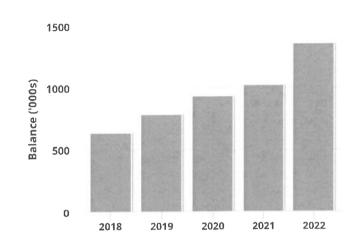
Member Statement

For the year ended 30 June 2022



Date of Birth: 13/05/1970 Eligible Service Date: 24/11/1989

Your recent balance history



YOUR OPENING BALANCE \$1,021,455.97

\$335,605.50 Balance Increase **YOUR CLOSING BALANCE** \$1,357,061.47

Your Net Fund Return

(1.2332)%

Your account at a glance

Opening Balance as at 01/07/2021	\$1,021,455.97
What has been added to your account	
Employer Concessional Contributions Member Non-Concessional Contributions What has been deducted from your account	\$25,000.00 \$330,000.00
Contribution Tax Insurance Premiums New Earnings	\$3,212.06 \$3,586.29 (\$12,596.15)
Closing Balance at 30/06/2022	\$1,357,061.47

Member Statement

For the year ended 30 June 2022

Unrestricted non-preserved (Generally available to be withdrawn) Restricted non-preserved (Generally available when you leave your employer) Preserved (Generally available once you retire, after reaching your preservation age) YOUR TAX COMPONENTS Tax Free Component Taxable Component YOUR INSURANCE COVER Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	
Preserved (Generally available once you retire, after reaching your preservation age) YOUR TAX COMPONENTS Tax Free Component YOUR INSURANCE COVER Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$0.00
YOUR TAX COMPONENTS Tax Free Component YOUR INSURANCE COVER Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$0.00
Tax Free Component YOUR INSURANCE COVER Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$1,357,061.4
YOUR INSURANCE COVER Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	
Pour Insurance Cover Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$700,842.59
Death Benefit Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$656,218.88
Disability Benefit Salary Continuance (Annual Insured Benefit) YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	
YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$0.00
YOUR TOTAL SUPERANNUATION BALANCE Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$0.00
Your total superannuation balance NOTE: This amount does not include any entitlements from external super funds	\$0.00
NOTE: This amount does not include any entitlements from external super funds	
	\$1,357,061.4
INVESTMENT RETURN	
The return on your investment for the year	(1.23)%

Fund CASSOI doctor: cassoI:edsaeII:=lod:=669-9414-redc06ate368

Member Statement

For the year ended 30 June 2022

Accumulation Account - Mr Bill Cassarino ACCOUNT SUMMARY		
What has been added to your account		
Employer Concessional Contributions	\$25,000.00	
Member Non-Concessional Contributions	\$330,000.00	
What has been deducted from your account		
Contribution Tax	\$3,212.06	
Insurance Premiums	\$3,586.29	
New Earnings	(\$12,596.15)	
Closing Balance at 30/06/2022	\$1,357,061.47	
ACCESS TO YOUR BENEFITS		
Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00	
Restricted non-preserved (Generally available when you leave your employer)	\$0.00	
Preserved (Generally available once you retire, after reaching your preservation age)	\$1,357,061.47	
YOUR TAX COMPONENTS		
Tax Free Component	\$700,842.59	
Taxable Component	\$656,218.88	

Fund CASSO1 drefu: 61-95; ADSO1: 60-94-15-1-00-6199-8414-96460546636

Member Statement

For the year ended 30 June 2022

YOUR BENEFICIARY(s) - Mr Bill Cassarino

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500 PO Box 706 Burgundy Street HEIDELBERG VIC 3084

Member Statement

Member details Mrs Danielle Cassarino 4 Ivan Street	rs Danielle Cassarino		
STRATHMORE VIC 3041 AUSTRALIA	150		
Date of Birth: 27/08/2003 Eligible Service Date: 01/09/2021	Balance ('000s) 0		
		2022	
YOUR OPENING BALANCE \$0.00	\$103,265.10 Balance Increase	\$103,265.10	
Your Net Fund Return		(1.2332)%	
our account at a glance			
Opening Balance as at 01/07/2021		\$0.00	
What has been added to your acco	unt		
What has been added to your acco Member Non-Concessional Contributions New Earnings	unt	\$103,280.00 (\$14.90)	

Member Statement

For the year ended 30 June 2022

Consolidated - Mrs Danielle Cassarino		
ACCESS TO YOUR BENEFITS		
Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00	
Restricted non-preserved (Generally available when you leave your employer)	\$0.00	
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,265.10	
YOUR TAX COMPONENTS		
Tax Free Component	\$103,265.10	
Taxable Component	\$0.00	
YOUR INSURANCE COVER		
Death Benefit	\$0.00	
Disability Benefit	\$0.00	
Salary Continuance (Annual Insured Benefit)	\$0.00	
YOUR TOTAL SUPERANNUATION BALANCE		
Your total superannuation balance	\$103,265.10	
NOTE: This amount does not include any entitlements from external super funds		
INVESTMENT RETURN		
The return on your investment for the year	(1.23)%	

Fund. CASSOT

Member Statement

Accumulation Account - Mrs Danielle Cassarino		
ACCOUNT SUMMARY		
Opening Balance as at 01/07/2021	\$0.00	
What has been added to your account		
Member Non-Concessional Contributions	\$103,280.00	
New Earnings	(\$14.90)	
Closing Balance at 30/06/2022	\$103,265.10	
ACCESS TO YOUR BENEFITS		
Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00	
Restricted non-preserved (Generally available when you leave your employer)	\$0.00	
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,265.10	
YOUR TAX COMPONENTS		
Tax Free Component	\$103,265.10	
Taxable Component	\$0.00	

Member Statement

For the year ended 30 June 2022

YOUR BENEFICIARY(s) - Mrs Danielle Cassarino

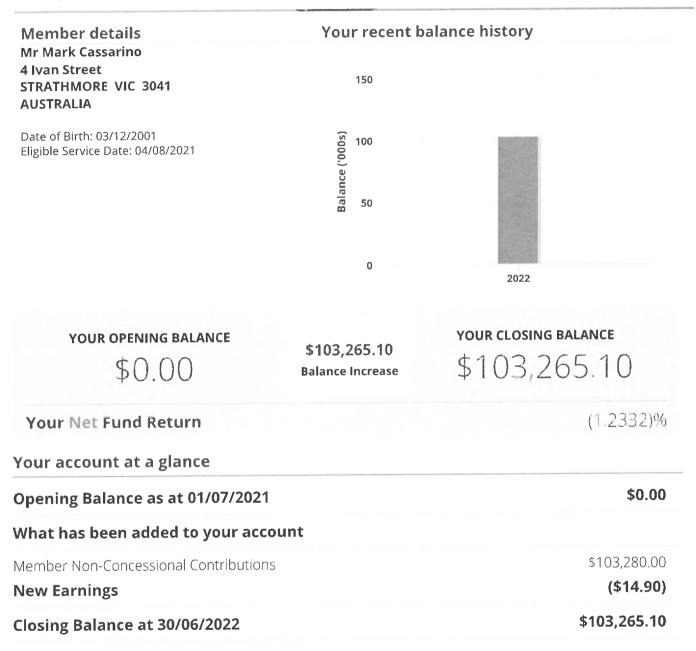
No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500 PO Box 706 Burgundy Street HEIDELBERG VIC 3084

Member Statement



Member Statement

For the year ended 30 June 2022

Consolidated - Mr Mark Cassarino		
ACCESS TO YOUR BENEFITS		
Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00	
Restricted non-preserved (Generally available when you leave your employer)	\$0.00	
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,265.10	
YOUR TAX COMPONENTS		
Tax Free Component	\$103,265.10	
Taxable Component	\$0.00	
YOUR INSURANCE COVER		
Death Benefit	\$0.00	
Disability Benefit	\$0.00	
Salary Continuance (Annual Insured Benefit)	\$0.00	
YOUR TOTAL SUPERANNUATION BALANCE		
Your total superannuation balance	\$103.265.10	
NOTE: This amount does not include any entitlements from external super funds		
INVESTMENT RETURN		
The return on your investment for the year	(1.23)%	

Fund CASSO deefd: 61-95:00001:00300215-1002-6595-9014-00000505050

Member Statement

For the year ended 30 June 2022

Accumulation Account - Mr Mark Cassarino		
ACCOUNT SUMMARY		
Opening Balance as at 01/07/2021	\$0.00	
What has been added to your account		
Member Non-Concessional Contributions	\$103,280.00	
New Earnings	(\$14.90)	
Closing Balance at 30/06/2022	\$103,265.10	
ACCESS TO YOUR BENEFITS		
Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00	
Restricted non-preserved (Generally available when you leave your employer)	\$0.00	
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,265.10	
YOUR TAX COMPONENTS		
Tax Free Component	\$103,265.10	
Taxable Component	\$0.00	

Funo: C4SSO* dicid: c1995;cAcbot;e09aeCic-lod0-e199-0d16-cedC0ea5e3ee

Member Statement

For the year ended 30 June 2022

YOUR BENEFICIARY(s) - Mr Mark Cassarino

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500 PO Box 706 Burgundy Street HEIDELBERG VIC 3084

Funo: CASSO1 Page 4