

# Financial statements and reports for the year ended 30 June 2022

## Link Trading Superannuation Fund

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Prepared for: Barry Robert Warden and Maire Ann Warden

# Link Trading Superannuation Fund

## Operating Statement



For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	10	13,009.13	10,930.27
Interest Received		169.71	271.87
Property Income	11	36,262.88	35,372.20
<b>Contribution Income</b>			
Employer Contributions		15,200.00	14,440.00
<b>Total Income</b>		<u>64,641.72</u>	<u>61,014.34</u>
<b>Expenses</b>			
Accountancy Fees		2,926.00	2,792.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
Depreciation		987.00	1,331.00
Property Expenses - Repairs Maintenance		978.79	0.00
		<u>5,480.79</u>	<u>4,712.00</u>
<b>Member Payments</b>			
Pensions Paid		29,900.00	25,500.00
<b>Investment Losses</b>			
Changes in Market Values	12		
Unrealised Movements in Market Value		1,446.10	(117,232.45)
<b>Total Expenses</b>		<u>36,826.89</u>	<u>(87,020.45)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>27,814.83</u>	<u>148,034.79</u>
Income Tax Expense	13	(3,724.28)	2,150.85
<b>Benefits accrued as a result of operations</b>		<u>31,539.11</u>	<u>145,883.94</u>

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*Maire Ann Warden*  
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The accompanying notes form part of these financial statements.

Refer to compilation report

# Link Trading Superannuation Fund

## Detailed Statement of Financial Position



As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value) - Unitised	2		
Plant & Equipment per QSR		3,982.00	4,969.00
Real Estate Properties (Australian - Non Residential)	3		
Unit 1, 52 Fulcrum Street, Oxley		425,000.00	400,000.00
Shares in Listed Companies (Australian)	4		
Commonwealth Bank Of Australia.		90,651.14	96,474.42
Medigard Limited		200.00	0.10
Melbana Energy Limited (ex Meo Australia Limited)		390.00	110.00
Mount Gibson Iron Limited		5,648.94	9,885.64
National Australia Bank Limited		113,531.55	103,804.98
Platinum Capital Limited		5,743.08	6,607.44
Suncorp Group Limited		21,312.18	20,320.19
Westpac Banking Corporation		39,000.00	51,620.00
Shares in Listed Companies (Overseas)	5		
Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)		1,604.46	2,671.68
<b>Total Investments</b>		<u>707,063.35</u>	<u>696,463.45</u>
<b>Other Assets</b>			
Bank Accounts	6		
CBA ***8005		316,844.08	298,652.37
Dividend Reinvestment - Residual Account		0.00	79.14
Reinvestment Residual Account			
Commonwealth Bank Of Australia.		43.15	0.00
National Australia Bank Limited		5.54	0.00
Platinum Capital Limited		0.47	0.00
Suncorp Group Limited		7.39	0.00
Income Tax Refundable		3,724.28	1,128.23
<b>Total Other Assets</b>		<u>320,624.91</u>	<u>299,859.74</u>
<b>Total Assets</b>		<u>1,027,688.26</u>	<u>996,323.19</u>
Less:			
<b>Liabilities</b>			
GST Payable		712.08	886.12
<b>Total Liabilities</b>		<u>712.08</u>	<u>886.12</u>
<b>Net assets available to pay benefits</b>		<u>1,026,976.18</u>	<u>995,437.07</u>

The accompanying notes form part of these financial statements.

Refer to compilation report


# Link Trading Superannuation Fund


## Detailed Statement of Financial Position



As at 30 June 2022

	Note	2022	2021
		\$	\$
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Warden, Barry Robert - Pension (ABP 7)		0.00	919,257.71
Warden, Barry Robert - Pension (ABP 8)		0.00	48,349.65
Warden, Barry Robert - Accumulation		13,683.07	27,829.71
Warden, Barry Robert - Pension (Account Based Pension 12)		1,013,293.11	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,026,976.18</u>	<u>995,437.07</u>

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*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

# Link Trading Superannuation Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the Link Trading Superannuation Fund which comprise the statement of financial position as at 30/06/2022 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 Trustee(s)**

The Trustee(s) of Link Trading 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 Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework 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 trustees 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.

Simmons Livingstone & Associates

of

PO Box 806, OXFENFORD, Queensland 4210

Signed:

A handwritten signature in black ink, appearing to read 'Lyle'.

Dated: 25/08/2022

# Link Trading Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022



### 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.

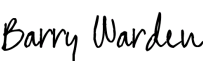
Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement 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.

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# Link Trading Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022



### 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: Plant and Equipment (at written down value) - Unitised

	2022 \$	2021 \$
Plant & Equipment per QSR	3,982.00	4,969.00

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*Barry Warden*

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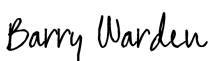
# Link Trading Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022



	3,982.00	4,969.00
<b>Note 3: Real Estate Properties (Australian - Non Residential)</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Unit 1, 52 Fulcrum Street, Oxley	425,000.00	400,000.00
	425,000.00	400,000.00
<b>Note 4: Shares in Listed Companies (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Commonwealth Bank Of Australia.	90,651.14	96,474.42
Melbana Energy Limited (ex Meo Australia Limited)	390.00	110.00
Mount Gibson Iron Limited	5,648.94	9,885.64
Medigard Limited	200.00	0.10
National Australia Bank Limited	113,531.55	103,804.98
Platinum Capital Limited	5,743.08	6,607.44
Suncorp Group Limited	21,312.18	20,320.19
Westpac Banking Corporation	39,000.00	51,620.00
	276,476.89	288,822.77
<b>Note 5: Shares in Listed Companies (Overseas)</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	1,604.46	2,671.68
	1,604.46	2,671.68
<b>Note 6: Banks and Term Deposits</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Banks</b>		
CBA ***8005	316,844.08	298,652.37
	316,844.08	298,652.37
<b>Note 7: Liability for Accrued Benefits</b>		

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# Link Trading Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022



	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	995,437.07	849,553.13
Benefits accrued as a result of operations	31,539.11	145,883.94
Current year member movements	0.00	0.00
	1,026,976.18	995,437.07

### Note 8: 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	1,026,976.18	995,437.07

### Note 9: Guaranteed Benefits

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

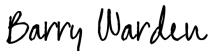
### Note 10: Dividends


	2022 \$	2021 \$
Commonwealth Bank Of Australia.	3,655.75	3,346.11
Mount Gibson Iron Limited	209.22	448.33
National Australia Bank Limited	5,087.56	3,318.00
Platinum Capital Limited	307.86	360.86
Suncorp Group Limited	1,314.92	914.12
Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	13.82	0.00
Westpac Banking Corporation	2,420.00	2,542.85
	13,009.13	10,930.27

### Note 11: Rental Income

	2022 \$	2021 \$
Unit 1, 52 Fulcrum Street, Oxley	36,262.88	35,372.20
	36,262.88	35,372.20

### Note 12: Changes in Market Values

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# Link Trading Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022



### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties (Australian - Non Residential)</b>		
Unit 1, 52 Fulcrum Street, Oxley	22,355.68	31,300.00
	22,355.68	31,300.00
<b>Shares in Listed Companies (Australian)</b>		
Commonwealth Bank Of Australia.	(9,505.38)	29,173.88
Medigard Limited	199.90	(199.90)
Melbana Energy Limited (ex Meo Australia Limited)	280.00	80.00
Mount Gibson Iron Limited	(4,236.70)	3,504.43
National Australia Bank Limited	4,638.72	31,627.51
Platinum Capital Limited	(1,172.68)	1,155.22
Suncorp Group Limited	(318.42)	3,401.16
Westpac Banking Corporation	(12,620.00)	15,720.00
	(22,734.56)	84,462.30
<b>Shares in Listed Companies (Overseas)</b>		
Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	(1,067.22)	1,470.15
	(1,067.22)	1,470.15
<b>Total Unrealised Movement</b>	(1,446.10)	117,232.45

### Realised Movements in Market Value

	2022 \$	2021 \$
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	(1,446.10)	117,232.45

### Note 13: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	(3,724.28)	2,150.85
Income Tax Expense	(3,724.28)	2,150.85

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*Maire Ann Warden*

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## Link Trading Superannuation Fund

# 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%	4,172.22	22,205.25
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	17,584.80
Exempt Pension Income	7,958.70	6,826.05
Tax Adjustment - Capital Works Expenditure (D1)	559.20	(559.20)
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	0.15
Add:		
Tax effect of:		
Decrease in MV of Investments	216.92	0.00
SMSF Non-Deductible Expenses	653.40	1,090.80
Pension Payments	4,485.00	3,825.00
Franking Credits	835.41	0.00
Rounding	0.10	(1,118.40)
Income Tax on Taxable Income or Loss	1,845.15	2,150.85
Less credits:		
Franking Credits	5,569.43	0.00
Current Tax or Refund	<u>(3,724.28)</u>	<u>2,150.85</u>

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*Maire Ann Warden*

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# Link Trading Superannuation Fund Trustees Declaration



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.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

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*Barry Warden*

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Barry Robert Warden

Trustee

DocuSigned by:

*Maire Ann Warden*

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Maire Ann Warden

Trustee

25 August 2022

# Link Trading 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	27,814.83
<b>Less</b>	
Exempt current pension income	53,058.00
Tax Adjustment - Capital Works Expenditure (D1)	3,728.00
	<u>56,786.00</u>
<b>Add</b>	
Decrease in MV of investments	1,446.10
SMSF non deductible expenses	4,356.00
Pension Payments	29,900.00
Franking Credits	5,569.43
	<u>41,271.53</u>
SMSF Annual Return Rounding	0.64
<b>Taxable Income or Loss</b>	<u>12,301.00</u>
Income Tax on Taxable Income or Loss	1,845.15
<b>Less</b>	
Franking Credits	5,569.43
	<u>(3,724.28)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(3,724.28)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,465.28)</u>

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*Barry Warden*

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*Maire Ann Warden*

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# Link Trading Superannuation Fund

## Members Statement



Barry Robert Warden  
353 Swann Road  
St Lucia, Queensland, 4067, Australia

### Your Details

Date of Birth : 13/02/1944  
Age: 78  
Tax File Number: 116085300  
Date Joined Fund: 01/07/2008  
Service Period Start Date: 29/07/2016  
Date Left Fund: 01/07/2021  
Member Code: WARBAR00010P  
Account Start Date: 01/07/2017  
Account Phase: Retirement Phase  
Account Description: ABP 7

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:  
Total Death Benefit: 0.00  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

### Your Balance

#### Total Benefits

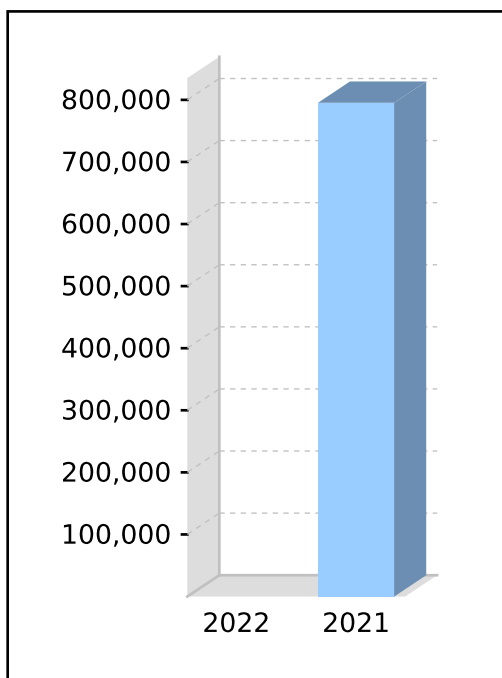
#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free (46.26%)  
Taxable

Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	919,257.71	795,284.40
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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	919,257.71	
Closing balance at 30/06/2022	0.00	795,284.40

# Link Trading 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

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*Barry Warden*

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Barry Robert Warden

Trustee

DocuSigned by:

*Maire Ann Warden*

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Maire Ann Warden

Trustee

# Link Trading Superannuation Fund

## Members Statement



Barry Robert Warden  
353 Swann Road  
St Lucia, Queensland, 4067, Australia

### Your Details

Date of Birth : 13/02/1944  
Age: 78  
Tax File Number: 116085300  
Date Joined Fund: 01/07/2008  
Service Period Start Date: 01/08/2017  
Date Left Fund: 01/07/2021  
Member Code: WARBAR00011P  
Account Start Date: 01/07/2019  
Account Phase: Retirement Phase  
Account Description: ABP 8

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:  
Total Death Benefit: 0.00  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

### Your Balance

#### Total Benefits

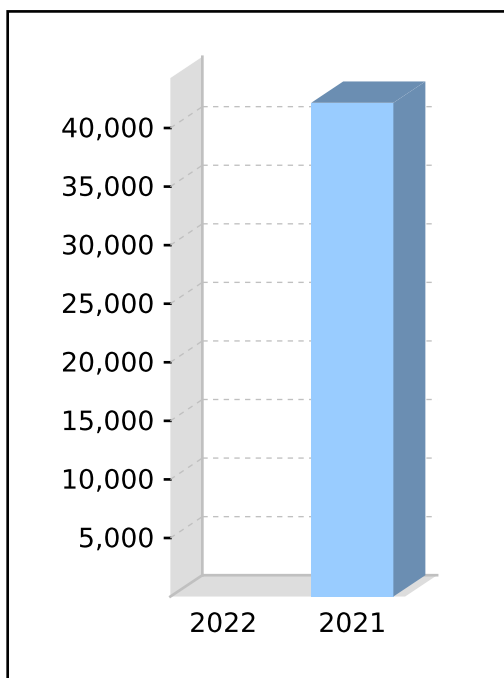
#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free (0.00%)  
Taxable

Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	48,349.65	42,153.79
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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	48,349.65	
Closing balance at 30/06/2022	0.00	42,153.79



# Link Trading 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

DocuSigned by:

*Barry Warden*

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Barry Robert Warden

Trustee

DocuSigned by:

*Maire Ann Warden*

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Maire Ann Warden

Trustee

# Link Trading Superannuation Fund

## Members Statement



Barry Robert Warden  
353 Swann Road  
St Lucia, Queensland, 4067, Australia

### Your Details

Date of Birth : 13/02/1944  
Age: 78  
Tax File Number: 116085300  
Date Joined Fund: 01/07/2008  
Service Period Start Date: 01/06/1989  
Date Left Fund:  
Member Code: WARBAR00012A  
Account Start Date: 06/08/2019  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 13,683.07  
Total Death Benefit: 13,683.07  
Disability Benefit: 0.00

### Your Balance

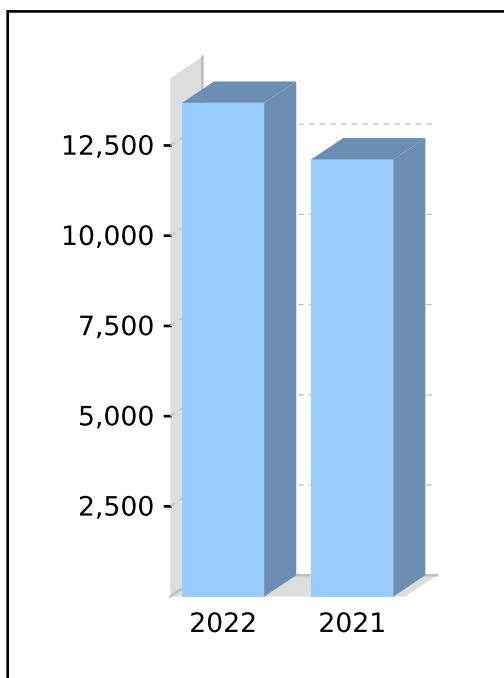
Total Benefits 13,683.07

#### Preservation Components

Preserved  
Unrestricted Non Preserved 13,683.07  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable 13,683.07  
Investment Earnings Rate 11.68%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	27,829.71	12,114.94
<u>Increases to Member account during the period</u>		
Employer Contributions	15,200.00	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	328.15	
Internal Transfer In	967,607.36	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,280.00	
Income Tax	(434.92)	
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	995,437.07	
Closing balance at 30/06/2022	13,683.07	12,114.94

# Link Trading Superannuation Fund Members Statement



## Trustee's Disclaimer

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Signed by all the trustees of the fund

DS  
*BW*

Barry Robert Warden  
Trustee

DocuSigned by:

*Maire Ann Warden*

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Maire Ann Warden  
Trustee

# Link Trading Superannuation Fund

## Members Statement



Barry Robert Warden  
353 Swann Road  
St Lucia, Queensland, 4067, Australia

### Your Details

Date of Birth : 13/02/1944  
Age: 78  
Tax File Number: 116085300  
Date Joined Fund: 01/07/2008  
Service Period Start Date: 01/06/1989  
Date Left Fund:  
Member Code: WARBAR00013P  
Account Start Date: 01/07/2021  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 12

Nominated Beneficiaries: Maire Ann Warden  
Nomination Type: Binding Nomination (Non Lapsing)  
Vested Benefits: 1,013,293.11  
Total Death Benefit: 1,013,293.11  
Disability Benefit: 0.00

### Your Balance

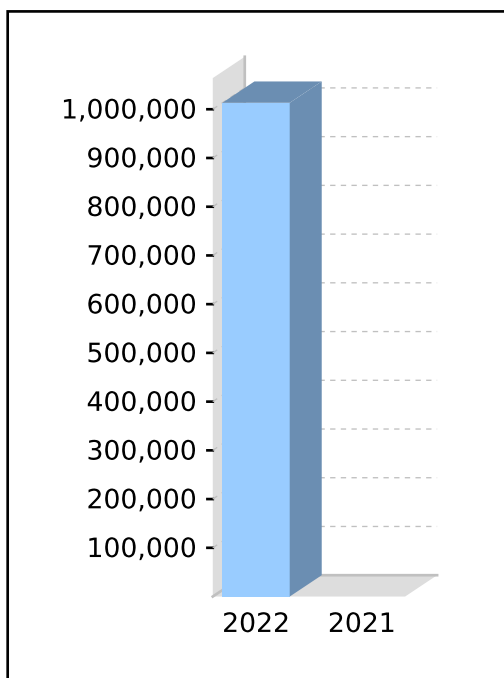
Total Benefits 1,013,293.11

#### Preservation Components

Preserved  
Unrestricted Non Preserved 1,013,293.11  
Restricted Non Preserved

#### Tax Components

Tax Free (42.72%) 432,875.21  
Taxable 580,417.90  
Investment Earnings Rate 4.82%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<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	47,756.11	
Internal Transfer In	995,437.07	
<u>Decreases to Member account during the period</u>		
Pensions Paid	29,900.00	
Contributions Tax		
Income Tax	0.07	
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	1,013,293.11	0.00

# Link Trading 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

DS  
*BW*

Barry Robert Warden  
Trustee

DocuSigned by:  
*Maire Ann Warden*

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Maire Ann Warden  
Trustee

# Link Trading Superannuation Fund

## Members Statement



Maire Ann Warden  
353 Swann Road  
St Lucia, Queensland, 4067, Australia

### Your Details

Date of Birth :	15/10/1936	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	118938030	Vested Benefits:	
Date Joined Fund:	01/07/2020	Total Death Benefit:	0.00
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	WARMAI00001A	Disability Benefit:	0.00
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

#### Total Benefits

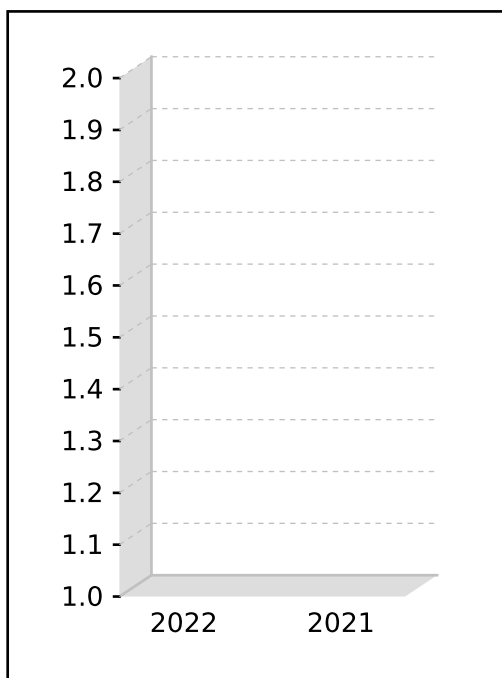
#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable

Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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	0.00	0.00

# Link Trading 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

DocuSigned by:

*Barry Warden*

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Barry Robert Warden

Trustee

DocuSigned by:

*Maire Ann Warden*

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Maire Ann Warden

Trustee

Link Trading Superannuation Fund

# Minutes of a meeting of the Trustee(s)

held on 30 June 2022 at 353 Swann Road, St Lucia, Queensland 4067



- PRESENT:** Barry Robert Warden and Maire Ann Warden
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- INVESTMENT STRATEGY:** The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
- INSURANCE COVER:** The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
- ALLOCATION OF INCOME:** It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
- INVESTMENT ACQUISITIONS:** It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
- INVESTMENT DISPOSALS:** It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
- AUDITORS:** It was resolved that
- Super Audits
- of
- Box 3376, RUNDLE MALL, South Australia 5000
- act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
- Simmons Livingstone & Associates
- act as tax agents of the Fund for the next financial year.
- TRUSTEE STATUS:** Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the



**Link Trading Superannuation Fund**

**Minutes of a meeting of the Trustee(s)**

held on 30 June 2022 at 353 Swann Road, St Lucia, Queensland 4067



Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

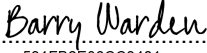
The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

DocuSigned by:  
  
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Barry Robert Warden

Chairperson

# Link Trading 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>								
CBA ***8005		316,844.080000	316,844.08	316,844.08	316,844.08			31.07 %
			<b>316,844.08</b>		<b>316,844.08</b>			<b>31.07 %</b>
<b>Plant and Equipment (at written down value) - Unitised</b>								
WARDEN_P Plant & Equipment per QSR LANT&EQUI PME	0.50	0.000000	0.00	7,964.00	3,982.00	(3,982.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>3,982.00</b>	<b>(3,982.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Real Estate Properties (Australian - Non Residential)</b>								
LINKTRADIN Unit 1, 52 Fulcrum Street, Oxley	0.50	850,000.000000	425,000.00	698,806.18	349,403.09	75,596.91	21.64 %	41.67 %
			<b>425,000.00</b>		<b>349,403.09</b>	<b>75,596.91</b>	<b>21.64 %</b>	<b>41.67 %</b>
<b>Shares in Listed Companies (Australian)</b>								
CBA.AX Commonwealth Bank Of Australia.	1,003.00	90.380000	90,651.14	51.34	51,489.25	39,161.89	76.06 %	8.89 %
MGZ.AX Medigard Limited	10,000.00	0.020000	200.00	0.20	2,000.00	(1,800.00)	(90.00) %	0.02 %
MAY.AX Melbana Energy Limited (ex Meo Australia Limited)	5,000.00	0.078000	390.00	0.52	2,599.00	(2,209.00)	(84.99) %	0.04 %
MGX.AX Mount Gibson Iron Limited	10,461.00	0.540000	5,648.94	0.72	7,484.22	(1,835.28)	(24.52) %	0.55 %
NAB.AX National Australia Bank Limited	4,145.00	27.390000	113,531.55	26.50	109,845.31	3,686.24	3.36 %	11.13 %
PMC.AX Platinum Capital Limited	4,558.00	1.260000	5,743.08	1.95	8,881.47	(3,138.39)	(35.34) %	0.56 %
SUN.AX Suncorp Group Limited	1,941.00	10.980000	21,312.18	11.50	22,318.68	(1,006.50)	(4.51) %	2.09 %
WBC.AX Westpac Banking Corporation	2,000.00	19.500000	39,000.00	27.48	54,969.79	(15,969.79)	(29.05) %	3.82 %
			<b>276,476.89</b>		<b>259,587.72</b>	<b>16,889.17</b>	<b>6.51 %</b>	<b>27.11 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
VUK.AX Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	726.00	2.210000	1,604.46	4.01	2,911.26	(1,306.80)	(44.89) %	0.16 %
			<b>1,604.46</b>		<b>2,911.26</b>	<b>(1,306.80)</b>	<b>(44.89) %</b>	<b>0.16 %</b>
			<b>1,019,925.43</b>		<b>932,728.15</b>	<b>87,197.28</b>	<b>9.35 %</b>	<b>100.00 %</b>

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Barry Warden

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Maire Ann Warden

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# Link Trading Superannuation Fund

## Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
<b>Bank Accounts</b>										
CBA ***8005		298,652.37		58,941.63		(40,749.92)			316,844.08	316,844.08
		<b>298,652.37</b>		<b>58,941.63</b>		<b>(40,749.92)</b>			<b>316,844.08</b>	<b>316,844.08</b>
<b>Plant and Equipment (at written down value) - Unitised</b>										
WARDEN_PLANT&EQUIPME - Plant & Equipment per QSR	0.50	4,969.00				(987.00)	0.00	0.50	3,982.00	0.00
		<b>4,969.00</b>				<b>(987.00)</b>	<b>0.00</b>		<b>3,982.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>										
LINKTRADIN - Unit 1, 52 Fulcrum Street, Oxley	0.50	346,758.77		2,644.32				0.50	349,403.09	425,000.00
		<b>346,758.77</b>		<b>2,644.32</b>					<b>349,403.09</b>	<b>425,000.00</b>
<b>Shares in Listed Companies (Australian)</b>										
CBA.AX - Commonwealth Bank Of Australia.	966.00	47,807.15	37.00	3,682.10				1,003.00	51,489.25	90,651.14
MGZ.AX - Medigard Limited	10,000.00	2,000.00						10,000.00	2,000.00	200.00
MAY.AX - Melbana Energy Limited (ex Meo Australia Limited)	5,000.00	2,599.00						5,000.00	2,599.00	390.00
MGX.AX - Mount Gibson Iron Limited	10,461.00	7,484.22						10,461.00	7,484.22	5,648.94
NAB.AX - National Australia Bank Limited	3,959.00	104,757.46	186.00	5,087.85				4,145.00	109,845.31	113,531.55

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Barry Warden

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Maire Ann Warden

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## Link Trading Superannuation Fund Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
PMC.AX - Platinum Capital Limited	4,347.00	8,573.15	211.00	308.32				4,558.00	8,881.47	5,743.08
SUN.AX - Suncorp Group Limited	1,829.00	21,008.27	112.00	1,310.41				1,941.00	22,318.68	21,312.18
WBC.AX - Westpac Banking Corporation	2,000.00	54,969.79						2,000.00	54,969.79	39,000.00
		<b>249,199.04</b>		<b>10,388.68</b>					<b>259,587.72</b>	<b>276,476.89</b>
<b>Shares in Listed Companies (Overseas)</b>										
VUK.AX - Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	726.00	2,911.26						726.00	2,911.26	1,604.46
		<b>2,911.26</b>							<b>2,911.26</b>	<b>1,604.46</b>
	<b>902,490.44</b>		<b>71,974.63</b>		<b>(41,736.92)</b>		<b>0.00</b>		<b>932,728.15</b>	<b>1,019,925.43</b>

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Barry Warden

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Maire Ann Warden

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# Link Trading Superannuation Fund

## Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
CBA ***8005	298,652.37	0.00	0.00	316,844.08	0.00	0.00	169.71	169.71	0.06 %
	<b>298,652.37</b>	<b>0.00</b>	<b>0.00</b>	<b>316,844.08</b>	<b>0.00</b>	<b>0.00</b>	<b>169.71</b>	<b>169.71</b>	<b>0.06 %</b>
<b>Plant and Equipment (at written down value) - Unutilised</b>									
WARDEN_P Plant & Equipment per QSR	4,969.00	0.00	987.00	3,982.00	0.00	0.00	(987.00)	(987.00)	(24.79) %
	<b>4,969.00</b>	<b>0.00</b>	<b>987.00</b>	<b>3,982.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(987.00)</b>	<b>(987.00)</b>	<b>(24.79) %</b>
<b>Real Estate Properties (Australian - Non Residential)</b>									
LINKTRADI Unit 1, 52 Fulcrum Street, Oxley	400,000.00	2,644.32	0.00	425,000.00	0.00	22,355.68	35,284.09	57,639.77	14.32 %
	<b>400,000.00</b>	<b>2,644.32</b>	<b>0.00</b>	<b>425,000.00</b>	<b>0.00</b>	<b>22,355.68</b>	<b>35,284.09</b>	<b>57,639.77</b>	<b>14.32 %</b>
<b>Shares in Listed Companies (Australian)</b>									
CBA.AX Commonwealth Bank Of Australia.	96,474.42	3,682.10	0.00	90,651.14	0.00	(9,505.38)	5,222.50	(4,282.88)	(4.28) %
MGZ.AX Medigard Limited	0.10	0.00	0.00	200.00	0.00	199.90	0.00	199.90	199,900.00 %
MAY.AX Melbana Energy Limited (ex Meo Australia Limited)	110.00	0.00	0.00	390.00	0.00	280.00	0.00	280.00	254.55 %
MGX.AX Mount Gibson Iron Limited	9,885.64	0.00	0.00	5,648.94	0.00	(4,236.70)	298.89	(3,937.81)	(39.83) %
NAB.AX National Australia Bank Limited	103,804.98	5,087.85	0.00	113,531.55	0.00	4,638.72	7,267.94	11,906.66	10.93 %
PMC.AX Platinum Capital Limited	6,607.44	308.32	0.00	5,743.08	0.00	(1,172.68)	439.80	(732.88)	(10.60) %
SUN.AX Suncorp Group Limited	20,320.19	1,310.41	0.00	21,312.18	0.00	(318.42)	1,878.46	1,560.04	7.21 %
WBC.AX Westpac Banking Corporation	51,620.00	0.00	0.00	39,000.00	0.00	(12,620.00)	3,457.15	(9,162.85)	(17.75) %
	<b>288,822.77</b>	<b>10,388.68</b>	<b>0.00</b>	<b>276,476.89</b>	<b>0.00</b>	<b>(22,734.56)</b>	<b>18,564.74</b>	<b>(4,169.82)</b>	<b>(1.39) %</b>
<b>Shares in Listed Companies (Overseas)</b>									
VUK.AX Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	2,671.68	0.00	0.00	1,604.46	0.00	(1,067.22)	13.82	(1,053.40)	(39.43) %

## Link Trading Superannuation Fund Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
	2,671.68	0.00	0.00	1,604.46	0.00	(1,067.22)	13.82	(1,053.40)	(39.43) %
	995,115.82	13,033.00	987.00	1,023,907.43	0.00	(1,446.10)	53,045.36	51,599.26	5.12 %