

MacDonald Superannuation Fund

Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement of Taxable Income

Trustee Minute / Resolution

Members Statement

Investment Summary

Investment Income

Members Summary

MacDonald Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	91,779.94	133,353.98
Total Investments		<u>91,779.94</u>	<u>133,353.98</u>
Other Assets			
ATO Integrated Client Account		(888.23)	(1,748.09)
Amounts owing by Other Persons		57,375.27	92,881.80
Sandhurst Trustees Cash Management		20,179.38	3,259.62
Macquarie Cash Management Account		933.81	2,678.55
GST Refundable		2,102.89	1,844.14
Total Other Assets		<u>79,703.12</u>	<u>98,916.02</u>
Total Assets		<u>171,483.06</u>	<u>232,270.00</u>
Less:			
Liabilities			
Income Tax Payable		217.09	640.48
June Quarter BAS		0.00	323.00
Total Liabilities		<u>217.09</u>	<u>963.48</u>
Net assets available to pay benefits		<u>171,265.97</u>	<u>231,306.52</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
MacDonald, Robert - Accumulation		160.49	200.03
MacDonald, Robert - Pension (Transition to Retirement Pension)		80,247.38	109,524.72
MacDonald, Karyn - Accumulation		90,858.10	121,581.77
Total Liability for accrued benefits allocated to members' accounts		<u>171,265.97</u>	<u>231,306.52</u>

MacDonald Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2		
Avita Medical Inc.		5,190.00	1,390.00
Beam Communications Holdings Limited		9,000.00	10,000.00
Bell Financial Group Limited		3,760.00	3,860.00
Clinovel Pharmaceuticals Limited		13,410.00	11,137.50
EML Payments Limited		44,250.00	87,084.00
GWR Group Limited		1,280.00	1,800.00
Ioupay Limited		984.00	1,008.00
Linius Technologies Limited		1,600.00	2,000.00
Novatti Group Limited		1,200.00	1,550.00
Paradigm Biopharmaceuticals Limited..		5,940.00	5,790.00
Pointsbet Holdings Limited		5,165.94	7,734.48
Total Investments		<u>91,779.94</u>	<u>133,353.98</u>
Other Assets			
Amounts owing by Other Persons			
Bear Rock Property Ltd (75%)		57,375.27	92,881.80
Bank Accounts	3		
Macquarie Cash Management Account		933.81	2,678.55
Sandhurst Trustees Cash Management		20,179.38	3,259.62
ATO Integrated Client Account		(888.23)	(1,748.09)
GST Refundable		2,102.89	1,844.14
Total Other Assets		<u>79,703.12</u>	<u>98,916.02</u>
Total Assets		<u>171,483.06</u>	<u>232,270.00</u>
Less:			
Liabilities			
June Quarter BAS		0.00	323.00
Income Tax Payable		217.09	640.48
Total Liabilities		<u>217.09</u>	<u>963.48</u>
Net assets available to pay benefits		<u>171,265.97</u>	<u>231,306.52</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	4, 5		
MacDonald, Robert - Accumulation		160.49	200.03
MacDonald, Robert - Pension (Transition to Retirement Pension)		80,247.38	109,524.72
MacDonald, Karyn - Accumulation		90,858.10	121,581.77

MacDonald Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		<u>171,265.97</u>	<u>231,306.52</u>

MacDonald Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Dividends Received	7	310.00	458.75
Interest Received		5,686.58	7,833.41
Other Investment Income		0.00	298.84
Total Income		<u>5,996.58</u>	<u>8,591.00</u>
Expenses			
Accountancy Fees		3,536.25	3,485.00
ATO Supervisory Levy		259.00	0.00
		<u>3,795.25</u>	<u>3,485.00</u>
Member Payments			
Pensions Paid		10,952.47	24,211.56
Benefits Paid/Transfers Out		9,509.53	17,811.88
Investment Losses			
Changes in Market Values	8	41,574.04	235,356.63
Total Expenses		<u>65,831.29</u>	<u>280,865.07</u>
Benefits accrued as a result of operations before income tax		<u>(59,834.71)</u>	<u>(272,274.07)</u>
Income Tax Expense	9	205.84	605.23
Benefits accrued as a result of operations		<u>(60,040.55)</u>	<u>(272,879.30)</u>

MacDonald Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Dividends Received		
Bell Financial Group Limited	280.00	440.00
Clinuvel Pharmaceuticals Limited	30.00	18.75
	<u>310.00</u>	<u>458.75</u>
Interest Received		
Macquarie Bank	16.35	0.28
Sandhurst Trustees	0.00	2.10
Sandhurst Trustees Cash Management	252.76	11.60
Vendor Finance - Interest	5,417.47	7,819.43
	<u>5,686.58</u>	<u>7,833.41</u>
Other Investment Income		
Macquarie Cash Management Account	0.00	298.84
	<u>0.00</u>	<u>298.84</u>
Total Income	<u>5,996.58</u>	<u>8,591.00</u>
Expenses		
Accountancy Fees	3,536.25	3,485.00
ATO Supervisory Levy	259.00	0.00
	<u>3,795.25</u>	<u>3,485.00</u>
Member Payments		
Benefits Paid/Transfers Out		
MacDonald, Karyn - Accumulation (Accumulation)	9,509.53	17,811.88
	<u>9,509.53</u>	<u>17,811.88</u>
Pensions Paid		
MacDonald, Robert - Pension (Transition to Retirement Pension)	10,952.47	24,211.56
	<u>10,952.47</u>	<u>24,211.56</u>
Investment Losses		
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Avita Medical Inc.	(3,800.00)	3,840.00
Beam Communications Holdings Limited	1,000.00	1,750.00
Bell Financial Group Limited	100.00	3,280.00
Clinuvel Pharmaceuticals Limited	(2,272.50)	11,887.50
EML Payments Limited	42,834.00	159,300.00
GWR Group Limited	520.00	4,600.00
Ioupay Limited	24.00	4,632.00
Linus Technologies Limited	400.00	6,800.00
Novatti Group Limited	350.00	4,850.00
Paradigm Biopharmaceuticals Limited..	(150.00)	6,649.95
Pointsbet Holdings Limited	2,568.54	27,767.18
	<u>41,574.04</u>	<u>235,356.63</u>
Changes in Market Values	<u>41,574.04</u>	<u>235,356.63</u>
Total Expenses	<u>65,831.29</u>	<u>280,865.07</u>

MacDonald Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Benefits accrued as a result of operations before income tax	<u>(59,834.71)</u>	<u>(272,274.07)</u>
Income Tax Expense		
Income Tax Expense	217.09	605.23
Prior Years Under/Over Provision for Income Tax	<u>(11.25)</u>	<u>0.00</u>
Total Income Tax	<u>205.84</u>	<u>605.23</u>
Benefits accrued as a result of operations	<u>(60,040.55)</u>	<u>(272,879.30)</u>

MacDonald Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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.

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

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

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

g. 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: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Avita Medical Inc.	5,190.00	1,390.00

MacDonald Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Beam Communications Holdings Limited	9,000.00	10,000.00
Bell Financial Group Limited	3,760.00	3,860.00
Clinuvel Pharmaceuticals Limited	13,410.00	11,137.50
EML Payments Limited	44,250.00	87,084.00
GWR Group Limited	1,280.00	1,800.00
Ioupay Limited	984.00	1,008.00
Linus Technologies Limited	1,600.00	2,000.00
Novatti Group Limited	1,200.00	1,550.00
Paradigm Biopharmaceuticals Limited..	5,940.00	5,790.00
Pointsbet Holdings Limited	5,165.94	7,734.48
	91,779.94	133,353.98

Note 3: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Macquarie Cash Management Account	933.81	2,678.55
Sandhurst Trustees Cash Management	20,179.38	3,259.62
	21,113.19	5,938.17

Note 4: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	231,306.52	504,185.82
Benefits accrued as a result of operations	(60,051.80)	(272,879.30)
Current year member movements	11.25	0.00
Liability for accrued benefits at end of year	171,265.97	231,306.52

Note 5: 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.

MacDonald Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Vested Benefits	171,265.97	231,306.52

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2023 \$	2022 \$
Bell Financial Group Limited	280.00	440.00
Clinuvel Pharmaceuticals Limited	30.00	18.75
	310.00	458.75

Note 8: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
Avita Medical Inc.	3,800.00	(3,840.00)
Beam Communications Holdings Limited	(1,000.00)	(1,750.00)
Bell Financial Group Limited	(100.00)	(3,280.00)
Clinuvel Pharmaceuticals Limited	2,272.50	(11,887.50)
EML Payments Limited	(42,834.00)	(159,300.00)
GWR Group Limited	(520.00)	(4,600.00)
Ioupay Limited	(24.00)	(4,632.00)
Linus Technologies Limited	(400.00)	(6,800.00)
Novatti Group Limited	(350.00)	(4,850.00)
Paradigm Biopharmaceuticals Limited..	150.00	(6,649.95)
Pointsbet Holdings Limited	(2,568.54)	(27,767.18)
	(41,574.04)	(235,356.63)
Total Unrealised Movement	(41,574.04)	(235,356.63)

Realised Movements in Market Value

2023 \$	2022 \$
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MacDonald Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Total Realised Movement	0.00	0.00
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Changes in Market Values	(41,574.04)	(235,356.63)
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Note 9: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	217.09	605.23
Prior Year Over/Under Provision for Income Tax	(11.25)	0.00
Income Tax Expense	<u>205.84</u>	<u>605.23</u>

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%	(8,975.21)	(40,841.11)
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Less:

Tax effect of:

Add:

Tax effect of:

Decrease in MV of Investments	6,236.11	35,303.49
Pension Payments	1,642.87	3,631.73
Benefit Payments	1,426.43	2,671.78
Franking Credits	19.93	28.29
Rounding	(0.18)	(0.38)
Income Tax on Taxable Income or Loss	349.95	793.80

Less credits:

Franking Credits	132.86	188.57
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Current Tax or Refund	<u>217.09</u>	<u>605.23</u>
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MacDonald 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 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 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 2023.

Signed in accordance with a resolution of the trustees by:

.....
Robert MacDonald

Trustee

.....
Karyn MacDonald

Trustee

28 November 2023

MacDonald Superannuation Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the MacDonald Superannuation Fund which comprise the statement of financial position as at 30 June 2023, 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 MacDonald 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.

Nathan Manto

of

7/999 Lower North East Rd, Highbury, South Australia 5089

Signed:

Dated: 28/11/2023

MacDonald Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(59,834.71)
Add	
Decrease in MV of investments	41,574.04
Pension Payments	10,952.47
Franking Credits	132.86
Benefits Paid/Transfers Out	9,509.53
	<hr/>
	62,168.90
SMSF Annual Return Rounding	(1.19)
	<hr/>
Taxable Income or Loss	2,333.00
	<hr/>
Income Tax on Taxable Income or Loss	349.95
Less	
Franking Credits	132.86
	<hr/>
CURRENT TAX OR REFUND	217.09
	<hr/>
Supervisory Levy	259.00
Income Tax Instalments Raised	(1,316.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	(839.91)
	<hr/>

Minutes of a meeting of the Trustee(s)

held on 28 November 2023 at

PRESENT:	Robert MacDonald and Karyn MacDonald
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
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 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the 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:	<p>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:</p> <ol style="list-style-type: none">1. making rollover between Funds; and,2. breaching the Fund or the member investment strategy.

Minutes of a meeting of the Trustee(s)

held on 28 November 2023 at

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.

COVID-19

Christine and Thomas Johns received a reduced pension throughout the 2021 financial year due to the impact of Covid-19.

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 –

.....

Karyn MacDonald

Chairperson

MacDonald Superannuation Fund

Members Statement

Robert John MacDonald

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	64	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	160.49
Date Joined Fund:	21/10/1998		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MACROB00003A		
Account Start Date:	21/10/1998		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	160.49
<u>Preservation Components</u>	
Preserved	(192.88)
Unrestricted Non Preserved	353.37
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	160.49

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	200.03
<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	(39.24)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	0.30
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 30/06/2023	160.49

MacDonald Superannuation Fund

Members Statement

Robert John MacDonald

Your Details

Date of Birth : Provided
 Age: 64
 Tax File Number: Provided
 Date Joined Fund: 21/10/1998
 Service Period Start Date:
 Date Left Fund:
 Member Code: MACROB00005P
 Account Start Date: 01/07/2020
 Account Phase: Accumulation Phase
 Account Description: Transition to Retirement Pension

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 80,247.38

Your Balance

Total Benefits 80,247.38

Preservation Components
 Preserved 80,247.38
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free (0.00%)
 Taxable 80,247.38

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	109,524.72
<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	(18,168.05)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	10,952.47
Contributions Tax	
Income Tax	156.82
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 30/06/2023	80,247.38

MacDonald Superannuation Fund

Members Statement

Karyn MacDonald

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	59	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	90,858.10
Date Joined Fund:	21/10/1998		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MACKAR00003A		
Account Start Date:	21/10/1998		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	90,858.10
<u>Preservation Components</u>	
Preserved	69,928.51
Unrestricted Non Preserved	20,929.59
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	201.72
Taxable	90,656.38

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	121,581.77
<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	(21,032.56)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	181.58
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	9,509.53
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	90,858.10

MacDonald Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Macquarie Cash Management Account		933.810000	933.81	933.81	933.81			0.83 %	
Sandhurst Trustees Cash Management		20,179.380000	20,179.38	20,179.38	20,179.38			17.87 %	
			21,113.19		21,113.19			18.70 %	
Shares in Listed Companies (Australian)									
AVH.AX	Avita Medical Inc.	1,000.00	5.190000	5,190.00	12.02	12,019.95	(6,829.95)	(56.82) %	4.60 %
BCC.AX	Beam Communications Holdings Limited	50,000.00	0.180000	9,000.00	0.17	8,500.00	500.00	5.88 %	7.97 %
BFG.AX	Bell Financial Group Limited	4,000.00	0.940000	3,760.00	0.83	3,339.95	420.05	12.58 %	3.33 %
CUV.AX	Clinuvel Pharmaceuticals Limited	750.00	17.880000	13,410.00	18.03	13,519.95	(109.95)	(0.81) %	11.88 %
EML.AX	EML Payments Limited	70,800.00	0.625000	44,250.00	0.59	41,890.00	2,360.00	5.63 %	39.20 %
GWR.AX	GWR Group Limited	20,000.00	0.064000	1,280.00	0.44	8,818.59	(7,538.59)	(85.49) %	1.13 %
IOU.AX	Ioupay Limited	24,000.00	0.041000	984.00	0.24	5,778.59	(4,794.59)	(82.97) %	0.87 %
LNU.AX	Linus Technologies Limited	400,000.00	0.004000	1,600.00	0.01	4,800.00	(3,200.00)	(66.67) %	1.42 %
NOV.AX	Novatti Group Limited	10,000.00	0.120000	1,200.00	0.67	6,718.59	(5,518.59)	(82.14) %	1.06 %
PAR.AX	Paradigm Biopharmaceuticals Limited..	6,000.00	0.990000	5,940.00	2.68	16,078.49	(10,138.49)	(63.06) %	5.26 %
PBH.AX	Pointsbet Holdings Limited	2,886.00	1.790000	5,165.94	6.04	17,434.95	(12,269.01)	(70.37) %	4.58 %
			91,779.94		138,899.06	(47,119.12)	(33.92) %	81.30 %	
			112,893.13		160,012.25	(47,119.12)	(29.45) %	100.00 %	

MacDonald Superannuation Fund Investment Income Report

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
Macquarie Bank	16.35			16.35	0.00	0.00	0.00	16.35			0.00	0.00
Sandhurst Trustees Cash Management	252.76			252.76	0.00	0.00	0.00	252.76			0.00	0.00
	269.11			269.11	0.00	0.00	0.00	269.11			0.00	0.00
Interest Received												
Vendor Finance - Interest	5,417.47			5,417.47	0.00	0.00	0.00	5,417.47			0.00	0.00
	5,417.47			5,417.47	0.00	0.00	0.00	5,417.47			0.00	0.00
Shares in Listed Companies (Australian)												
BFG.AX	Bell Financial Group Limited	280.00	280.00	0.00		120.00		400.00		0.00		
CUV.AX	Clinuvel Pharmaceuticals Limited	30.00	30.00	0.00		12.86		42.86		0.00		
		310.00	310.00	0.00		132.86		442.86		0.00		
		5,996.58	310.00	0.00	5,686.58	132.86	0.00	6,129.44		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **6,129.44**

Net Capital Gain **0.00**

Total Assessable Income 6,129.44

* 1 Includes foreign credits from foreign capital gains.

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

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

MacDonald Superannuation Fund
Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Robert John MacDonald (Age: 64)											
MACROB00003A - Accumulation											
200.03			(39.24)				0.30				160.49
MACROB00005P - Transition to Retirement Pension - Tax Free: 0.00%											
109,524.72			(18,168.05)		10,952.47		156.82				80,247.38
109,724.75			(18,207.29)		10,952.47		157.12				80,407.87
Karyn MacDonald (Age: 59)											
MACKAR00003A - Accumulation											
121,581.77			(21,032.56)				181.58	9,509.53			90,858.10
121,581.77			(21,032.56)				181.58	9,509.53			90,858.10
231,306.52			(39,239.85)		10,952.47		338.70	9,509.53			171,265.97