

Tanner Street Superannuation Fund

ABN 82 809 135 858

Trustees: Mahercon Pty Ltd

Financial Statements
For the year ended 30 June 2022

Tanner Street Superannuation Fund

Reports

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Tanner Street Superannuation Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Member Receipts			
Contributions			
Employer		14,208	-
Member		47,333	57,257
Investment Income			
Distributions	7A	49,346	38,119
Interest	7B	35	99
Other Income		2	-
		<u>110,925</u>	<u>95,475</u>
Expenses			
Member Payments			
Insurance Premiums		10,690	7,235
Other Expenses			
Accountancy Fee		4,235	7,755
Adviser Fee		1,927	2,558
Auditor Fee		440	880
Bank Fees		132	5
Interest Paid		17	97
SMSF Supervisory Levy		518	259
Sundry		1	-
Investment Losses			
Decrease in Market Value	8A	123,340	(89,856)
		<u>141,300</u>	<u>(71,068)</u>
Benefits Accrued as a Result of Operations before Income Tax		(30,375)	166,543
Income Tax			
Income Tax Expense		8,023	6,555
Prior Years Under Provision for Income Tax		1	-
		<u>8,024</u>	<u>6,555</u>
Benefits Accrued as a Result of Operations		(38,399)	159,988

The accompanying notes form part of these financial statements.

Tanner Street Superannuation Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments	6A	749,190	838,029
Shares in Unlisted Companies	6B	30,000	30,000
Other Assets			
Cash At Bank		68,840	33,117
Receivables		37,951	29,152
Total Assets		<u>885,980</u>	<u>930,299</u>
Liabilities			
Other Creditors and Accruals		-	4,620
Income Tax Payable		398	516
Other Taxes Payable		277	1,459
Total Liabilities		<u>675</u>	<u>6,595</u>
Net Assets Available to Pay Benefits		<u>885,305</u>	<u>923,704</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Anthony Maher		438,630	456,829
Ms Rachel Connor		446,675	466,875
Total Liability for Accrued Benefits		<u>885,305</u>	<u>923,704</u>

The accompanying notes form part of these financial statements.

Tanner Street Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Tanner Street Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Tanner Street Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 17 March 2023 by the directors of the trustee company.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	923,704	763,716
Benefits Accrued during the period	(38,399)	159,988
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	885,305	923,704

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	923,704	763,716
Benefits Accrued during the period	(38,399)	159,988
Benefits Paid during the period	0	0
Vested Benefits at end of period	885,305	923,704

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Tanner Street Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Note 6A – Managed Investments

	Current	Previous
At market value:		
Antipodes Global Fund - (Class P)	43,678	47,614
Ardea Real Outcome Fund	35,478	38,504
Arrowstreet Glob Equity Fund	65,339	67,389
Ausbil 130/30 Fd - Wholesale	79,579	88,847
Bentham Global Income Fund	20,991	22,149
Experts Choice Short Trm Money Mkt	27,810	27,918
Fidelity Aust Equities Fd	73,639	89,370
Fidelity Global Emerging Markets Fund	31,177	37,475
Invsc Ws Gib Targeted Rtn Fund CI A	32,777	35,308
Lazard Global Listed Infrastructure	30,543	31,004
Magellan Global Fd	53,030	63,784
Magellan Infrastructure Fd	30,397	28,269
MFS Global Equity Trust	48,584	63,760
Pimco Global Bond Fd Ws Class	17,092	19,185
Schroder Fixed Income Fd Ws Class	38,149	44,391
Schroder Wholesale Aust Equity Fd-W	49,071	48,592
Solaris Core Australian Equity Fund	33,243	37,883
UBS Diversified Fixed Income Fund	24,861	29,508
Vanguard Australian Property Securities Index Fund	13,751	17,078
	749,190	838,029

Note 6B – Shares in Unlisted Companies

	Current	Previous
At market value:		
Comfort and Cradle Investments Pty Ltd	30,000	30,000
	30,000	30,000

Note 7A – Distributions

	Current	Previous
Antipodes Global Fund - (Class P)	5,045	0
Ardea Real Outcome Fund	2,968	0
Arrowstreet Glob Equity Fund	4,442	0
Ausbil 130/30 Fd - Wholesale	7,746	0
Bentham Global Income Fund	686	0
Experts Choice Short Trm Money Mkt	29	0
Fidelity Aust Equities Fd	10,103	0
Fidelity Global Emerging Markets Fund	337	0
Lazard Global Listed Infrastructure	2,644	0
Magellan Global Fd	2,485	0
Magellan Infrastructure Fd	1,205	0
MFS Global Equity Trust	6,325	0
Pimco Global Bond Fd Ws Class	98	0
Schroder Fixed Income Fd Ws Class	748	0
Schroder Wholesale Aust Equity Fd-W	986	0
Solaris Core Australian Equity Fund	2,120	0
UBS Diversified Fixed Income Fund	367	0
Vanguard Australian Property Securities Index Fund	1,013	0
	49,346	0

Tanner Street Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7B – Interest

	Current	Previous
National Australia Bank Limited	2	0
Portfolio Care - E Wrap Account	34	0
	35	0

Note 8A – Decrease in Market Value

	Current	Previous
Managed Investments		
Antipodes Global Fund - (Class P)	8,935	0
Ardea Real Outcome Fund	3,026	0
Arrowstreet Glob Equity Fund	18,550	0
Ausbil 130/30 Fd - Wholesale	11,268	0
Bentham Global Income Fund	1,159	0
Experts Choice Short Trm Money Mkt	108	0
Fidelity Aust Equities Fd	18,731	0
Fidelity Global Emerging Markets Fund	6,298	0
Invsc Ws Gib Targeted Rtn Fund CI A	2,532	0
Lazard Global Listed Infrastructure	461	0
Magellan Global Fd	10,753	0
Magellan Infrastructure Fd	(127)	0
MFS Global Equity Trust	19,177	0
Pimco Global Bond Fd Ws Class	2,093	0
Schroder Fixed Income Fd Ws Class	6,241	0
Schroder Wholesale Aust Equity Fd-W	1,522	0
Solaris Core Australian Equity Fund	4,640	0
UBS Diversified Fixed Income Fund	4,647	0
Vanguard Australian Property Securities Index Fund	3,327	0
	123,340	0

Note 9 – Subsequent Events

The trustees are aware of circumstances that have arisen after the reporting date, particularly the global stock market volatility surrounding the Coronavirus (COVID-19) pandemic. It is expected that this will cause a material decline in the market value of fund investments that are exposed to these market conditions. However, due to the rapid and ongoing changes, an estimate of the extent of this decline cannot be ascertained.

Tanner Street Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

Operating Statement Profit vs. Provision for Income Tax	2022
	\$
Benefits Accrued as a Result of Operations before Income Tax	(30,375)
<u>ADD:</u>	
Decrease in Market Value	123,340
Franking Credits	5,015
Non-Taxable Income	8,127
Taxable Capital Gains	25,373
Rounding	0
<u>LESS:</u>	
Distributed Capital Gains	38,017
Non-Taxable Contributions	6,542
Taxable Income or Loss	86,921
	Income Amount
Gross Tax @ 15% for Concessional Income	86,921
Gross Tax @ 45% for Net Non-Arm's Length Income	0
No-TFN Quoted Contributions @ 32%	0
Change in Carried Forward Losses	0
Provision for Income Tax	13,038
	Tax Amount

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	13,038
<u>LESS:</u>	
Franking Credits	5,015
Income Tax Expense	8,023

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	13,038
<u>LESS:</u>	
Franking Credits	5,015
Foreign Tax Credits	877
Income Tax Instalments Paid	6,748
Income Tax Payable (Receivable)	398

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

Tanner Street Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Tanner Street Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Mahercon Pty Ltd by:


..... Dated: 17, 3, 2023
Rachel Connor
Director: Mahercon Pty Ltd


..... Dated: 17, 3, 2023
Anthony Maher
Director: Mahercon Pty Ltd

Tanner Street Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Bank								
HUB 24 Cash Account				49,847	49,847			6%
ING				170	170			-%
National Australia Bank Limited				18,822	18,822			2%
				68,840	68,840			8%
Managed Funds Market								
Ausbil 130/30 Fd - Wholesale	45,830	1.7625	1.7364	80,777	79,579	(1,198)	(1)%	9%
Bentham Global Income Fund	20,874	1.1019	1.0056	23,000	20,991	(2,009)	(9)%	2%
Pimco Global Bond Fd Ws Class	19,216	0.9864	0.8895	18,955	17,092	(1,863)	(10)%	2%
Fidelity Aust Equities Fd	2,288	26.6819	32.1909	61,037	73,639	12,602	21%	9%
Fidelity Global Emerging Markets Fund	1,583	19.3853	19.6967	30,684	31,177	493	2%	4%
Invsc Ws Gib Targeted Rtn Fund Cl A	34,728	1.0527	0.9438	36,559	32,777	(3,782)	(10)%	4%
Experts Choice Short Trm Money Mkt	26,921	1.0453	1.0330	28,141	27,810	(331)	(1)%	3%
Ardea Real Outcome Fund	40,672	0.9773	0.8723	39,750	35,478	(4,272)	(11)%	4%
Antipodes Global Fund - (Class P)	28,192	1.6138	1.5493	45,498	43,678	(1,820)	(4)%	5%
Lazard Global Listed Infrastructure	23,031	1.3557	1.3262	31,224	30,543	(680)	(2)%	4%
Arrowstreet Glob Equity Fund	62,352	1.1212	1.0479	69,910	65,339	(4,571)	(7)%	8%
Magellan Global Fd	23,291	1.9604	2.2769	45,658	53,030	7,372	16%	6%
Magellan Infrastructure Fd	22,917	1.4618	1.3264	33,500	30,397	(3,103)	(9)%	4%
MFS Global Equity Trust	28,258	2.0240	1.7193	57,193	48,584	(8,609)	(15)%	6%
UBS Diversified Fixed Income Fund	33,339	0.8914	0.7457	29,719	24,861	(4,858)	(16)%	3%
Schroder Fixed Income Fd Ws Class	37,508	1.1298	1.0171	42,376	38,149	(4,226)	(10)%	4%
Schroder Wholesale Aust Equity Fd-W	34,472	1.1494	1.4235	39,621	49,071	9,449	24%	6%
Vanguard Australian Property Securities Index Fund	16,374	0.9723	0.8398	15,921	13,751	(2,170)	(14)%	2%
Solaris Core Australian Equity Fund	31,329	0.8924	1.0611	27,957	33,243	5,287	19%	4%
				757,478	749,190	(8,289)	(1)%	88%
Unlisted Market								
Comfort and Cradle Investments Pty Ltd	40,000	1.0220	0.7500	40,880	30,000	(10,880)	(27)%	4%
				40,880	30,000	(10,880)	(27)%	4%

Tanner Street Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
		867,198		867,198	848,029	(19,169)	(2)%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Tanner Street Superannuation Fund
Investment Movement Summary
For the period 1 July 2021 to 30 June 2022

Investment	Opening Balance			Acquisitions			Disposals			Closing Balance		
	Qty	Cost		Qty	Cost		Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>												
HUB 24 Cash Account		0			58,460			8,614	0		49,847	49,847
ING		170			0			0	0		170	170
National Australia Bank Limited		5,178			142,567			128,922	0		18,822	18,822
Portfolio Care - E Wrap Account		27,769			40,096			67,865	0		0	0
		33,117			241,123			205,401	0		68,840	68,840
<u>Managed Funds Market</u>												
Antipodes Global Fund - (Class P)	25,363	40,498		2,809	5,000			0	0		28,192	45,498
Ardea Real Outcome Fund	40,672	39,750		0	0			0	0		40,672	39,750
Arrowstreet Glob Equity Fund	48,900	53,410		13,453	16,500			0	0		62,352	69,910
Ausbil 130/30 Fd - Wholesale	44,821	78,777		1,009	2,000			0	0		45,830	80,777
Bentham Global Income Fund	20,874	23,000		0	0			0	0		20,874	23,000
Experts Choice Short Trm Money Mkt	26,921	28,141		0	0			0	0		26,921	28,141
Fidelity Aust Equities Fd	2,211	58,037		76	3,000			0	0		2,288	61,037
Fidelity Global Emerging Markets Fund	1,583	30,684		0	0			0	0		1,583	30,684
Invsc Ws Gib Targeted Rtn Fund CI A	34,728	36,559		0	0			0	0		34,728	36,559
Lazard Global Listed Infrastructure	23,031	31,224		0	0			0	0		23,031	31,224
Magellan Global Fd	23,291	45,658		0	0			0	0		23,291	45,658
Magellan Infrastructure Fd	21,405	31,500		1,512	2,000			0	0		22,917	33,500
MFS Global Equity Trust	26,456	53,193		1,802	4,000			0	0		28,258	57,193
Pimco Global Bond Fd Ws Class	19,216	18,955		0	0			0	0		19,216	18,955
Schroder Fixed Income Fd Ws Class	37,508	42,376		0	0			0	0		37,508	42,376
Schroder Wholesale Aust Equity Fd-W	33,094	37,621		1,378	2,000			0	0		34,472	39,621
Solaris Core Australian Equity Fund	31,329	27,957		0	0			0	0		31,329	27,957
UBS Diversified Fixed Income Fund	33,339	29,719		0	0			0	0		33,339	29,719
Vanguard Australian Property Securities Index Fund	16,374	15,921		0	0			0	0		16,374	15,921
		722,978			34,500			0	0		757,478	749,190
<u>Unlisted Market</u>												
Comfort and Cradle Investments Pty Ltd	40,000	40,880		0	0			0	0		40,000	40,880

Tanner Street Superannuation Fund

Investment Movement Summary For the period 1 July 2021 to 30 June 2022

Investment	Opening Balance		Acquisitions		Disposals		Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Qty	Cost	Market Value
		40,880		0		0		40,880	30,000
Fund Total		796,976		275,623	205,401	0		867,198	848,029

Tanner Street Superannuation Fund Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment				Taxation Treatment							
	Market Value	Original Cost	Accounting Gain/(Loss)	Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
Bank												
HUB 24 Cash Account												
30/06/2022	49,847	49,847	0	0	0	0	49,847		0			
ING												
30/06/2022	170	49,847	0	0	0	0	49,847		0			
	170	170	0	0	0	0	170		0			
National Australia Bank Limited												
30/06/2022	18,822	18,822	0	0	0	0	18,822		0			
	18,822	18,822	0	0	0	0	18,822		0			
BankTotal												
		68,840	0	0	0	0	68,840		0			
Managed Funds Market												
Antipodes Global Fund - (Class P)												
15/07/2020	3,124	4,841	(159)	0	0	(21)	4,979					139
24/07/2020	13,065	20,241	(550)	0	0	(66)	20,705					464
26/08/2020	7,287	11,290	(417)	0	0	(48)	11,659					369
10/09/2020	1,907	2,954	(46)	0	0	(13)	2,967					33
20/07/2021	2,809	4,352	(648)	0	0	(19)	4,962					629
	28,192	43,678	(1,820)	0	0	(186)	45,312		0			1,634
Ardea Real Outcome Fund												
17/09/2019	15,361	15,000	(1,601)	0	0	0	15,000					1,601
17/12/2019	5,144	5,000	(513)	0	0	0	5,000					513
7/05/2020	7,100	7,000	(807)	0	0	0	7,000					807
24/07/2020	5,132	5,000	(523)	0	0	0	5,000					523
11/08/2020	5,118	5,000	(536)	0	0	0	5,000					536
30/09/2020	2,818	2,458	(292)	0	0	0	2,750					292
	40,672	35,478	(4,272)	0	0	0	39,750		0			4,272

Tanner Street Superannuation Fund Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment			Taxation Treatment								
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation			Capital Gains Calculation					
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
Managed Funds Market												
Arrowstreet Glob Equity Fund												
8/06/2017	38,235	40,066	(2,344)	0	0	0	42,410					2,344
5/09/2017	5,121	5,367	367	0	0	0	5,000		367			
6/02/2018	940	985	(15)	0	0	0	1,000					15
23/07/2018	2,781	2,914	(86)	0	0	0	3,000					86
8/10/2018	1,822	1,910	(90)	0	0	0	2,000					90
20/07/2021	3,363	3,524	(476)	0	0	0	4,000					476
17/08/2021	4,083	4,279	(721)	0	0	0	5,000					721
25/01/2022	6,006	6,294	(1,206)	0	0	0	7,500					1,206
	62,352	65,339	(4,571)	0	0	0	69,910		367	0		4,938
Ausbil 130/30 Fd - Wholesale												
20/11/2019	25,678	44,587	310	0	16	0	44,261					326
16/03/2020	1,036	1,798	298	0	1	0	1,499					299
24/07/2020	3,075	5,339	339	0	0	0	5,000					339
30/09/2020	1,882	3,267	267	0	0	0	3,000					267
2/02/2021	2,697	4,683	(317)	0	0	0	5,000					317
2/03/2021	2,667	4,631	(369)	0	0	0	5,000					369
13/04/2021	2,603	4,520	(480)	0	0	0	5,000					480
19/04/2021	2,606	4,525	(475)	0	0	0	5,000					475
13/05/2021	2,577	4,475	(525)	0	0	0	5,000					525
20/07/2021	1,009	1,752	(248)	0	0	0	2,000					248
	45,830	79,579	(1,198)	0	17	0	80,760		1,232	0		2,413
Bentham Global Income Fund												
23/11/2017	10,929	10,990	(1,010)	0	311	(134)	11,555					565
6/03/2018	2,247	2,259	(241)	0	64	(27)	2,409					149
19/04/2018	5,390	5,421	(579)	0	153	(66)	5,781					360
19/04/2021	2,308	2,321	(179)	0	0	(28)	2,472					151
	20,874	20,991	(2,009)	0	528	(256)	22,216			0		1,226

Tanner Street Superannuation Fund Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment			Taxation Treatment								
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation			Capital Gains Calculation					
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
Managed Funds Market												
Experts Choice Short Trm Money Mkt												
20/05/2013	3,563	3,643	(60)	0	6	(1)	3,636					52
22/07/2013	5,916	5,997	(81)	0	10	(2)	5,985					68
12/10/2015	4,957	5,000	(43)	0	9	(2)	4,989					32
19/11/2015	3,463	3,500	(37)	0	6	(1)	3,493					29
16/02/2017	9,989	10,000	(111)	0	17	(4)	9,979					89
26/9/21	27,810	28,141	(331)	0	49	(11)	28,081		0			271
Fidelity Aust Equities Fd												
3/05/2012	10,676	6,859	3,818	0	31	0	6,828		3,646			
20/05/2013	16,699	11,550	5,149	0	48	0	11,502		5,197			
22/10/2013	1,220	1,000	220	0	4	0	996		224			
9/07/2014	2,347	2,000	347	0	7	0	1,993		353			
28/11/2014	4,755	4,000	755	0	14	0	3,986		769			
6/07/2015	5,715	5,128	587	0	16	0	5,112		604			
1/02/2016	3,566	3,000	566	0	10	0	2,990		576			
16/08/2016	1,597	1,500	97	0	3	0	1,497		100			
12/09/2016	5,634	5,000	634	0	12	0	4,988		645			
9/11/2016	3,339	3,000	339	0	7	0	2,993		346			
29/11/2016	4,366	4,000	366	0	9	0	3,991		375			
18/04/2017	5,212	5,000	212	0	11	0	4,989		223			
6/02/2018	1,017	1,000	17	0	2	0	998		19			51
23/07/2018	948	1,000	(52)	0	1	0	999					48
8/10/2018	2,450	2,500	(50)	0	3	0	2,497					
16/03/2020	1,638	1,500	138	0	2	0	1,498		139			
20/07/2021	2,460	3,000	(540)	0	0	0	3,000					540
2,288	73,639	61,037	12,602	0	179	0	60,858		13,419	0		638

Tanner Street Superannuation Fund

Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment				Taxation Treatment															
	Market Value	Original Cost	Accounting Gain/(Loss)	Tax Free	Cost Base Calculation		Capital Gains Calculation													
					Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss								
Managed Funds Market																				
Fidelity Global Emerging Markets Fund																				
11/08/2020	21,257	20,184	1,073	0	0	0	20,184			1,073										
7/10/2020	4,968	5,000	(32)	0	0	0	5,000													32
18/11/2020	2,772	3,000	(228)	0	0	0	3,000													228
13/04/2021	2,181	2,500	(319)	0	0	0	2,500													319
1,583	31,177	30,684	493	0	0	0	30,684			1,073	0									580
Invsc Ws Glib Targeted Rtn Fund CIA																				
30/05/2017	8,600	10,000	(1,400)	0	0	0	10,000													1,400
5/09/2017	9,039	10,000	(961)	0	0	0	10,000													961
29/05/2020	4,503	5,000	(497)	0	0	0	5,000													497
30/09/2020	10,634	11,559	(925)	0	0	0	11,559													925
34,728	32,777	36,559	(3,782)	0	0	0	36,559			0										3,782
Lazard Global Listed Infrastructure																				
23/07/2018	6,933	7,000	(67)	0	0	0	7,000													67
15/08/2018	6,406	6,500	(94)	0	0	0	6,500													94
13/08/2019	6,688	7,000	(312)	0	0	0	7,000													312
13/11/2019	6,027	6,724	(696)	0	0	0	6,724													696
16/03/2020	1,747	1,500	247	0	0	0	1,500													247
20/08/2020	2,742	2,500	242	0	0	0	2,500													242
23,031	30,543	31,224	(680)	0	0	0	31,224			489	0									1,169
Magellan Global Fd																				
21/12/2015	27,187	23,658	3,528	0	0	0	28,854		5,195											1,667
9/03/2016	3,633	3,000	633	0	0	0	3,694		694											61
16/08/2016	7,081	5,500	1,581	0	0	0	6,853		1,353											228
12/09/2016	6,373	5,000	1,373	0	0	0	6,218		1,218											155
16/02/2017	1,815	1,500	315	0	0	0	1,847		347											32
23/07/2018	1,046	1,000	46	0	0	0	1,200		200											154
8/10/2018	1,973	2,000	(27)	0	0	0	2,377		377											404
25/10/2018	2,580	2,500	80	0	0	0	2,993		493											413
16/03/2020	1,344	1,500	(156)	0	0	0	1,757		257											413
23,291	53,030	45,658	7,372	0	0	0	55,792		10,134											3,144

Tanner Street Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment				Taxation Treatment							
	Market Value	Original Cost	Accounting Gain/(Loss)	Tax Free	Cost Base Calculation			Capital Gains Calculation				
					Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
Managed Funds Market												
Magellan Infrastructure Fd												
14,860	19,710	23,000	(3,290)	0	45	(776)	22,180					2,470
1,292	1,714	2,000	(286)	0	4	(67)	1,929					215
1,279	1,696	1,500	196	0	4	(67)	1,429			267		
3,974	5,271	5,000	271	0	0	(124)	4,876			395		
1,512	2,005	2,000	5	0	0	(79)	1,921				84	
22,917	30,397	33,500	(3,103)	0	52	(1,113)	32,334			662	84	2,684
MFS Global Equity Trust												
18,157	31,218	36,193	(4,975)	0	0	0	36,193					4,975
1,521	2,614	3,000	(386)	0	0	0	3,000					386
1,989	3,419	4,000	(581)	0	0	0	4,000					581
2,430	4,178	5,000	(822)	0	0	0	5,000					822
933	1,605	2,000	(395)	0	0	0	2,000					395
1,426	2,451	3,000	(549)	0	0	0	3,000					549
1,802	3,099	4,000	(901)	0	0	0	4,000					901
28,258	48,584	57,193	(8,609)	0	0	0	57,193					8,609
Pimco Global Bond Fd Ws Class												
13,152	11,699	12,955	(1,256)	0	0	(67)	12,888					1,189
3,027	2,692	3,000	(308)	0	0	(15)	2,985					292
3,036	2,701	3,000	(299)	0	0	(15)	2,985					284
19,216	17,092	18,955	(1,863)	0	0	(98)	18,857					1,765
Schroder Fixed Income Fd Ws Class												
18,588	16,906	20,626	(1,719)	0	0	1,695	22,320					3,414
2,751	2,798	3,000	(202)	0	0	251	3,251					452
2,295	2,334	2,500	(166)	0	0	209	2,709					375
1,796	1,827	2,000	(173)	0	0	164	2,164					337
896	912	1,000	(88)	0	0	82	1,082					170
8,464	8,609	10,000	(1,391)	0	0	613	10,613					2,005
2,717	2,763	3,250	(487)	0	0	86	3,336					573
37,508	38,149	42,376	(4,226)	0	0	3,100	45,475					7,326

Tanner Street Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment				Taxation Treatment												
	Market Value	Original Cost	Accounting Gain/(Loss)	Tax Free	Cost Base Calculation			Capital Gains Calculation									
					Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss					
Managed Funds Market																	
Schroder Wholesale Aust Equity Fd-W																	
29/04/2020	3,536	5,033	4,000	1,033	0	0	953	4,953	80								
29/04/2020	23,090	32,868	26,121	6,747	0	0	6,225	32,346	522								
18/05/2020	2,239	3,187	2,500	687	0	0	604	3,104	84								
29/05/2020	4,230	6,021	5,000	1,021	0	0	1,140	6,140	119								
20/07/2021	1,378	1,961	2,000	(39)	0	0	242	2,242	281								
34,472	49,071	39,621	9,449	0	0	0	9,164	48,785	686								401
Solaris Core Australian Equity Fund																	
3/05/2012	8,328	8,837	6,829	2,008	0	56	(2)	6,771	2,066								
20/05/2013	13,561	14,390	11,968	2,422	0	92	(3)	11,873	2,517								
13/06/2013	6,276	6,659	5,660	999	0	43	(1)	5,616	1,043								
16/08/2016	1,415	1,502	1,500	2	0	8	0	1,492	10								141
23/07/2018	1,749	1,856	2,000	(144)	0	2	0	1,997	141								141
31,329	33,243	27,957	5,287	0	201	(6)	27,750	5,635	141								
UBS Diversified Fixed Income Fund																	
20/05/2013	22,573	16,833	20,219	(3,386)	0	262	(248)	19,708	2,876								
22/07/2013	3,411	2,544	3,000	(456)	0	40	(38)	2,923	379								
22/10/2013	4,002	2,985	3,500	(515)	0	46	(44)	3,410	425								
9/07/2014	2,237	1,668	2,000	(332)	0	26	(25)	1,949	281								
11/08/2014	1,115	832	1,000	(168)	0	13	(12)	975	143								
33,339	24,861	29,719	(4,858)	0	387	(367)	28,965	4,104									
Vanguard Australian Property Securities Index Fund																	
30/11/2020	5,142	4,319	5,000	(681)	0	0	(2)	4,998	679								
30/11/2020	11,232	9,432	10,921	(1,488)	0	0	(5)	10,916	1,484								
16,374	13,751	15,921	(2,170)	0	0	(7)	15,914	2,163									
Managed Funds Market Total																	
	749,190	757,478	(8,289)	0	1,413	20,353	776,419	84	51,259								
Unlisted Market																	
Comfort and Cradle Investments Pty Ltd																	
1/07/2009	40,000	30,000	40,880	(10,880)	0	0	0	40,880	10,880								
40,000	30,000	40,880	(10,880)	0	0	0	40,880	10,880									

Tanner Street Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

Quantity /Description	Accounting Treatment			Taxation Treatment														
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation			Capital Gains Calculation											
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss						
	30,000	40,880	(10,880)	0	0	0	40,880											10,880
Unlisted Market Total																		

Tanner Street Superannuation Fund
Unrealised Capital Gains as at 30 June 2022

Capital Gains Tax Return Summary

Current Year Capital Gains	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Shares & Units - Listed Shares	0	0	0	0	0	0
Shares & Units - Other Shares	0	0	0	0	0	10,880
Shares & Units - Listed Trusts	0	0	0	0	0	0
Shares & Units - Other Units	0	23,945	84	0	24,029	51,259
Australian Real Estate	0	0	0	0	0	0
Other Real Estate	0	0	0	0	0	0
Collectables	0	0	0	0	0	0
Other CGT Assets & Other CGT Events	0	0	0	0	0	0
Distributed Capital Gains from Trusts	0	0	0	0	0	0
	0	23,945	84	0	24,029	62,139

Capital Losses Applied

Current Year	0	23,945	84	0	24,029	
Prior Years	0	0	0	0	0	
Net Capital Gains	0	23,945	84	0	24,029	
Net Gain after applying losses	0	0	0	0	0	
Discount applicable	0	0				
Net Gain after applying discount	0	0	0	0	0	

Gains/Losses on Custom Holding Accounts

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
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Custom Holding Accounts Totals

Tanner Street Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
Total Income											
Bank											
National Australia Bank Limited											
2	0	0	0	0	0	0	2	0	0	0	0
Portfolio Care - E Wrap Account											
34	0	0	0	0	0	0	34	0	0	0	0
35	0	0	0	0	0	0	35	0	0	0	0
Managed Funds Market											
Antipodes Global Fund - (Class P)											
4,877	9	169	0	186	0	4,868	1	0	2,434	0	2,434
Ardea Real Outcome Fund											
2,968	0	0	0	0	0	0	2,968	0	0	0	0
Arrowstreet Glob Equity Fund											
4,173	0	269	0	0	0	2,834	1,608	0	1,417	1	1,417
Ausbil 130/30 Fd - Wholesale											
7,744	1,516	1	0	0	0	3,860	5,402	0	1,930	0	1,930
Bentham Global Income Fund											
685	0	0	0	325	0	0	381	0	0	0	0
Experts Choice Short Trm Money Mkt											
29	0	0	0	11	0	0	18	0	0	0	0
Fidelity Aust Equities Fd											
10,100	1,731	3	0	0	0	6,493	5,341	0	3,246	0	3,246
Fidelity Global Emerging Markets Fund											
272	0	65	0	0	0	0	337	0	0	0	0
Lazard Global Listed Infrastructure											
2,515	17	129	0	0	0	1,485	1,175	0	699	87	699
Magellan Global Fd											
2,376	0	109	0	(5,000)	0	7,126	360	0	3,563	0	3,563
Magellan Infrastructure Fd											

Tanner Street Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred						Distributed Capital Gains
1,205	1	0	0	0	1,196	0	0	0	0	0	0	0
MFS Global Equity Trust							11					
6,213	0	113	0	0	0	5,734	591	0	2,867	0	0	2,867
Pimco Global Bond Fd Ws Class												
98	0	0	0	0	98	0	0	0	0	0	0	0
Schroder Fixed Income Fd Ws Class												
748	0	0	0	0	739	0	9	0	0	0	0	0
Schroder Wholesale Aust Equity Fd-W												
973	974	13	0	0	(6,062)	0	3,331	0	2,346	0	0	2,346
Solaris Core Australian Equity Fund												
2,115	759	5	0	0	6	0	2,674	0	99	0	0	99
UBS Diversified Fixed Income Fund												
367	0	0	0	0	367	0	0	0	0	0	0	0
Vanguard Australian Property Securities Index Fund												
1,013	8	1	0	0	7	0	286	0	364	0	0	364
48,469	5,015	877	0	0	(8,127)	0	24,471	0	18,965	88	0	18,965
48,504	5,015	877	0	0	(8,127)	0	24,506	0	18,965	88	0	18,965

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Tanner Street Superannuation Fund
Investment Revaluation as at 30 June 2022

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Managed Funds Market					
AAP0008AU Ausbil 130/30 Fd - Wholesale	30 Jun 2022	1.73640	45,830	79,579	(11,268)
CSA0038AU Benthams Global Income Fund	30 Jun 2022	1.00560	20,874	20,991	(1,159)
ETL0018AU Pimco Global Bond Fd Ws Class	30 Jun 2022	0.88950	19,216	17,092	(2,093)
FID0008AU Fidelity Aust Equities Fd	30 Jun 2022	32.19090	2,288	73,639	(18,731)
FID0031AU Fidelity Global Emerging Markets Fund	30 Jun 2022	19.69670	1,583	31,177	(6,298)
GTU0109AU Invsc Ws Gib Targeted Rtn Fund CI A	30 Jun 2022	0.94380	34,728	32,777	(2,532)
HLR0007AU Experts Choice Short Trm Money Mkt	30 Jun 2022	1.03302	26,921	27,810	(108)
HOW0098AU Ardea Real Outcome Fund	30 Jun 2022	0.87230	40,672	35,478	(3,026)
IOF0045AU Antipodes Global Fund - (Glass P)	30 Jun 2022	1.54930	28,192	43,678	(8,935)
LAZ0014AU Lazard Global Listed Infrastructure	30 Jun 2022	1.32620	23,031	30,543	(461)
MAQ0464AU Arrowstreet Glob Equity Fund	30 Jun 2022	1.04790	62,352	65,339	(18,550)
MGE0001AU Magellan Global Fd	30 Jun 2022	2.27690	23,291	53,030	(10,753)
MGE0002AU Magellan Infrastructure Fd	30 Jun 2022	1.32640	22,917	30,397	127
MIA0001AU MFS Global Equity Trust	30 Jun 2022	1.71930	28,258	48,584	(19,177)
SBC0007AU UBS Diversified Fixed Income Fund	30 Jun 2022	0.74570	33,339	24,861	(4,647)
SCH0028AU Schroder Fixed Income Fd Ws Class	30 Jun 2022	1.01710	37,508	38,149	(6,241)
SCH0101AU Schroder Wholesale Aust Equity Fd-W	30 Jun 2022	1.42350	34,472	49,071	(1,522)
VAN0004AU Vanguard Australian Property Securities Index Fund	30 Jun 2022	0.83979	16,374	13,751	(3,327)
WHT0012AU Solaris Core Australian Equity Fund	30 Jun 2022	1.06110	31,329	33,243	(4,640)
Managed Funds Market Total				749,190	(123,340)
Unlisted Market					
COMFORT Comfort and Cradle Investments Pty Ltd	30 Jun 2021	0.75000	40,000	30,000	0
Unlisted Market Total				30,000	0
Fund Total				779,190	(123,340)

Tanner Street Superannuation Fund

(ABN: 82 809 135 858)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 44 Viewbank Street Shoreham, VIC 3916
Member	Number: 1
Mr Anthony Maher	Date of Birth: 22 November 1972 Date Joined Fund: 10 May 2004 Eligible Service Date: 10 May 2004
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	456,829
Total as at 1 Jul 2021	456,829

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	438,630
Total as at 30 Jun 2022	438,630

Your Tax Components

Tax Free	12,006
Taxable - Taxed	426,624
Taxable - Untaxed	-

Your Preservation Components

Preserved	438,630
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Tanner Street Superannuation Fund

(ABN: 82 809 135 858)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 44 Viewbank Street Shoreham, VIC 3916
Member Number: 1	Date of Birth: 22 November 1972
Mr Anthony Maher	Date Joined Fund: 10 May 2004
Accumulation Account	Eligible Service Date: 10 May 2004
Accumulation	Tax File Number Held: Yes
	Account Start Date: 10 May 2004

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	456,829	Tax Free	2.7372 % 12,006
<u>Increases to your account:</u>		Taxable - Taxed	426,624
Employer Contributions	9,077	Taxable - Untaxed	-
Member Contributions	21,694	Your Preservation Components	
Tax Effect Of Direct Member Expenses	727	Preserved	438,630
<u>Total Increases</u>	31,498	Restricted Non Preserved	-
<u>Decreases to your account:</u>		Unrestricted Non Preserved	-
Contributions Tax	4,125	Your Insurance Benefits	
Member Insurance Premiums	4,847	No insurance details have been recorded	
Share Of Net Fund Income	40,046	Your Beneficiaries	
Tax on Net Fund Income	679	No beneficiary details have been recorded	
<u>Total Decreases</u>	49,697		
Withdrawal Benefit as at 30 Jun 2022	438,630		

For Enquiries:
mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Trustee

The Trustee of the Fund is as follows:

Mahercon Pty Ltd

The directors of the Trustee company are:

Rachel Connor and
Anthony Maher

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Rachel Connor
Director - Mahercon Pty Ltd

.....
Anthony Maher
Director - Mahercon Pty Ltd

Statement Date: 30 June 2022

For Enquiries:
mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Tanner Street Superannuation Fund
(ABN: 82 809 135 858)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 44 Viewbank Street Shoreham, VIC 3916
Member	Number: 2
Ms Rachel Connor	Date of Birth: 13 March 1973 Date Joined Fund: 10 May 2004 Eligible Service Date: 10 May 2004 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 1 Jul 2021	
Accumulation	466,875
Total as at 1 Jul 2021	466,875
Withdrawal Benefit as at 30 Jun 2022	
Accumulation	446,675
Total as at 30 Jun 2022	446,675

Your Tax Components	
Tax Free	12,764
Taxable - Taxed	433,911
Taxable - Untaxed	-
Your Preservation Components	
Preserved	446,675
Restricted Non Preserved	-
Unrestricted Non Preserved	-
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:
mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Tanner Street Superannuation Fund
(ABN: 82 809 135 858)

Member Benefit Statement

Period	1 July 2021 - 30 June 2022		Member Account Details
Member	Ms Rachel Connor		Residential Address: 44 Viewbank Street Shoreham, VIC 3916
	Number: 2		Date of Birth: 13 March 1973 Date Joined Fund: 10 May 2004 Eligible Service Date: 10 May 2004
Accumulation Account	Accumulation		Tax File Number Held: Yes Account Start Date: 10 May 2004

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	466,875	Tax Free	2.8575 % 12,764
<i>Increases to your account:</i>		Taxable - Taxed	433,911
Employer Contributions	5,131	Taxable - Untaxed	-
Member Contributions	25,639	Your Preservation Components	
Tax Effect Of Direct Member Expenses	877	Preserved	446,675
<u>Total Increases</u>	<u>31,647</u>	Restricted Non Preserved	-
<i>Decreases to your account:</i>		Unrestricted Non Preserved	-
Contributions Tax	4,125	Your Insurance Benefits	
Member Insurance Premiums	5,844	No insurance details have been recorded	
Share Of Net Fund Income	41,180	Your Beneficiaries	
Tax on Net Fund Income	698	No beneficiary details have been recorded	
<u>Total Decreases</u>	<u>51,847</u>		
Withdrawal Benefit as at 30 Jun 2022	446,675		

For Enquiries:
mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Trustee

The Trustee of the Fund is as follows:

Mahercon Pty Ltd

The directors of the Trustee company are:

Rachel Connor and
Anthony Maher

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

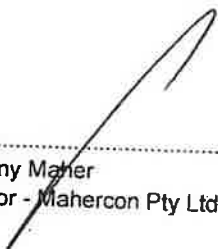
Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



.....
Rachel Connor
Director - Mahercon Pty Ltd



.....
Anthony Maher
Director - Mahercon Pty Ltd

Statement Date: 30 June 2022

For Enquiries:
mail Tanner Street Superannuation Fund, PO Box 108, Carlton South VIC 3053

Self-managed superannuation fund annual return **2022**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➔ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

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

A Fund's financial institution account details

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

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

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

BSB number Account number

Account name

C Electronic service address alias

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

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

- No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.Yes Exempt current pension income amount **A** \$ -00

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

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

Did the fund have any other income that was assessable?

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

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

Section B: Income

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

11 Income

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

G No Yes

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

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$ 25373 **00**

Gross rent and other leasing and hiring income **B** \$ 0 **00**

Gross interest **C** \$ 35 **00**

Forestry managed investment scheme income **X** \$ 0 **00**

Gross foreign income	D1 \$ 4992 00	Net foreign income	D \$ 4992 00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 0 **00**

Transfers from foreign funds **F** \$ 0 **00**

Number

Gross payments where ABN not quoted **H** \$ **00**

Gross distribution from partnerships **I** \$ **00**

Loss

*Unfranked dividend amount **J** \$ 0 **00**

*Franked dividend amount **K** \$ 0 **00**

*Dividend franking credit **L** \$ 0 **00**

*Gross trust distributions **M** \$ 19478 **00**

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 14208 **00**

plus Assessable personal contributions

R2 \$ 40791 **00**

plus **No-TFN-quoted contributions (an amount must be included even if it is zero)

R3 \$ 0 **00**

less Transfer of liability to life insurance company or PST

R6 \$ **00**

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ 54999 **00**

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0 **00**

plus *Net non-arm's length trust distributions

U2 \$ 0 **00**

plus *Net other non-arm's length income

U3 \$ 0 **00**

*Other income **S** \$ 2 **00**

*Assessable income due to changed tax status of fund **T** \$ 0 **00**

Code

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U** \$ 0 **00**

#This is a mandatory label.

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

GROSS INCOME (Sum of labels A to U) **W** \$ 104879 **00**

Exempt current pension income **Y** \$ **00**

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 104879 **00**

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ 16 ·00		A2 \$ 0 ·00
Interest expenses overseas	B1 \$ 0 ·00		B2 \$ 0 ·00
Capital works expenditure	D1 \$ 0 ·00		D2 \$ 0 ·00
Decline in value of depreciating assets	E1 \$ 0 ·00		E2 \$ 0 ·00
Insurance premiums – members	F1 \$ 10690 ·00		F2 \$ 0 ·00
SMSF auditor fee	H1 \$ 440 ·00		H2 \$ 0 ·00
Investment expenses	I1 \$ 131 ·00		I2 \$ 0 ·00
Management and administration expenses	J1 \$ 6162 ·00		J2 \$ 0 ·00
Forestry managed investment scheme expense	U1 \$ 0 ·00		U2 \$ 0 ·00
Other amounts	L1 \$ 519 ·00	Code <input type="checkbox"/>	L2 \$ 0 ·00
Tax losses deducted	M1 \$ 0 ·00		

TOTAL DEDUCTIONS

N \$ 17958·00

(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ 0·00

(Total **A2** to **L2**)

***TAXABLE INCOME OR LOSS**

O \$ 86921·00 Loss

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES

Z \$ 17958·00

(N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) 810993880

Section D: **Income tax calculation statement*****Important:**

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

13 Calculation statement

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

*Taxable income **A** \$ 86921.00
(an amount must be included even if it is zero)

*Tax on taxable income **T1** \$ 13038.15
(an amount must be included even if it is zero)

*Tax on no-TFN-quoted contributions **J** \$ 0
(an amount must be included even if it is zero)

Gross tax **B** \$ 13038.15
(T1 plus J)

Foreign income tax offset
C1 \$ 877.25

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets
C \$ 877.25
(C1 plus C2)

SUBTOTAL 1

T2 \$ 12160.90
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$ 0

Early stage investor tax offset
D3 \$ 0

Early stage investor tax offset carried forward from previous year
D4 \$ 0

Non-refundable carry forward tax offsets
D \$ 0
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2
T3 \$ 12160.90
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$ 5014.90

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

Refundable tax offsets
E \$ 5014.90
(E1 plus E2 plus E3 plus E4)

*TAX PAYABLE **T5** \$ 7146
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
	Eligible credits
	H \$ <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

*Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised	K \$ <input type="text" value="6748"/>
Supervisory levy	L \$ <input type="text" value="259"/>
Supervisory levy adjustment for wound up funds	M \$ <input type="text"/>
Supervisory levy adjustment for new funds	N \$ <input type="text"/>

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="657"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

*This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/>	-00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/>	-00

Section F: **Member information**

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer **A1**

Personal contributions

B \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal

H \$

Receipt date **H1**

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

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

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

Other transactions

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN) 810993880

MEMBER 2

Title: MS

Family name Connor

First given name Rachel

Other given names

Member's TFN 180947409

Date of birth 13/03/1973

Contributions

OPENING ACCOUNT BALANCE \$ 466874.57

Refer to instructions for completing these labels.

Employer contributions A \$ 5131.44

ABN of principal employer A1

Personal contributions B \$ 25639.41

CGT small business retirement exemption C \$ 0

CGT small business 15-year exemption amount D \$ 0

Personal injury election E \$ 0

Spouse and child contributions F \$ 0

Other third party contributions G \$ 0

Proceeds from primary residence disposal H \$ 0

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0

Non-assessable foreign superannuation fund amount J \$ 0

Transfer from reserve: assessable amount K \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

TOTAL CONTRIBUTIONS N \$ 30770.85 (Sum of labels A to M)

Other transactions

Accumulation phase account balance S1 \$ 446675.04

Retirement phase account balance - Non CDBIS S2 \$ 0

Retirement phase account balance - CDBIS S3 \$ 0

0 TRIS Count

Allocated earnings or losses O \$ 50970.38

Inward rollovers and transfers P \$ 0

Outward rollovers and transfers Q \$ 0

Lump Sum payments R1 \$

Income stream payments R2 \$

Loss L

Code

Code

CLOSING ACCOUNT BALANCE S \$ 446675.04 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Cash and term deposits **E** \$ -00

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

Limited recourse borrowing arrangements

Australian residential real property **J1** \$ -00

Australian non-residential real property **J2** \$ -00

Overseas real property **J3** \$ -00

Australian shares **J4** \$ -00

Overseas shares **J5** \$ -00

Other **J6** \$ -00

Property count **J7**

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ -00
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value="0"/> -00	
Permissible temporary borrowings	V2 \$ <input type="text" value="0"/> -00	
Other borrowings	V3 \$ <input type="text" value="0"/> -00	
	Borrowings	V \$ <input type="text" value="0"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="885304"/> -00
	Reserve accounts	X \$ <input type="text" value="0"/> -00
	Other liabilities	Y \$ <input type="text" value="675"/> -00
TOTAL LIABILITIES		Z \$ <input type="text" value="885979"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Fund's tax file number (TFN) 810993880

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2022**

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="0"/> ·00	K \$ <input type="text" value="0"/> ·00
Other shares	B \$ <input type="text" value="0"/> ·00	L \$ <input type="text" value="0"/> ·00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> ·00	M \$ <input type="text" value="0"/> ·00
Other units	D \$ <input type="text" value="0"/> ·00	N \$ <input type="text" value="0"/> ·00
Real estate situated in Australia	E \$ <input type="text" value="0"/> ·00	O \$ <input type="text" value="0"/> ·00
Other real estate	F \$ <input type="text" value="0"/> ·00	P \$ <input type="text" value="0"/> ·00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="38016"/> ·00	
Collectables	H \$ <input type="text" value="0"/> ·00	Q \$ <input type="text" value="0"/> ·00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> ·00	R \$ <input type="text" value="0"/> ·00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> ·00	
Total current year capital gains	J \$ <input type="text" value="38016"/> ·00	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A** – **Total current year capital losses**.

Fund's tax file number (TFN) 810993880

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00

Add amounts at B, C and D.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at A and B and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at A to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN)

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2022**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.

Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

810993880

Name of entity

Tanner Street Superannuation Fund

Australian business number

82809135858

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2021–22	B	<input type="text"/> ·00
2020–21	C	<input type="text"/> ·00
2019–20	D	<input type="text"/> ·00
2018–19	E	<input type="text"/> ·00
2017–18	F	<input type="text"/> ·00
2016–17 and earlier income years	G	<input type="text"/> ·00
Total	U	<input type="text"/> 0 ·00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss		
2021–22	H	<input type="text"/> ·00
2020–21	I	<input type="text"/> ·00
2019–20	J	<input type="text"/> ·00
2018–19	K	<input type="text"/> ·00
2017–18	L	<input type="text"/> ·00
2016–17 and earlier income years	M	<input type="text"/> ·00
Total	V	<input type="text"/> 0 ·00

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2021–22 **A** Yes No 2020–21 **B** Yes No 2019–20 **C** Yes No 2018–19 **D** Yes No 2017–18 **E** Yes No 2016–17 and earlier
income years **F** Yes No **2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No **Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O -00

Fund's tax file number (TFN) **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number

810993880

Fund name

Tanner Street Superannuation Fund

Year of return

2022

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

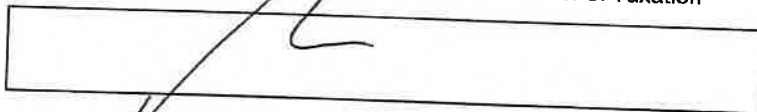
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director



Date

17/3/2023

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

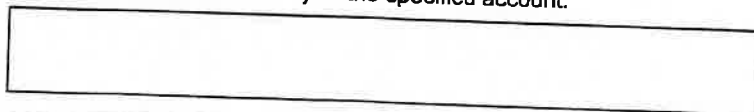
Agent's reference number

24641980

Account name

I authorise the refund to be deposited directly to the specified account.

Signature of trustee or director



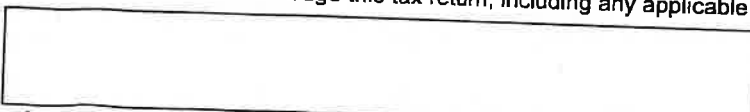
Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent



Agent's contact name

MR Paul Money

Agent's phone

03 85667600

Agent's reference

24641980

Date

Client's reference

MAHE0004

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
MAHERCON PTY LTD ATF
TANNER STREET SUPERANNUATION FUND
HELD ON/...../..... AT
44 VIEWBANK STREET, SHOREHAM VIC**

PRESENT

Rachel Connor

Anthony Maher

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting be signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mr Anthony Maher</i>	
Employer	9,077
Member	21,694
<i>Ms Rachel Connor</i>	
Employer	5,131
Member	25,639

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report and Member Statement for the period ended 30 June 2022 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2022, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

TAX AGENT:

It was resolved that

Mr Paul Money
of
Paul Money Partners Pty Ltd
25 Wellington Street
Collingwood, VIC 3066

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....
Anthony Maher
Chairperson