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Financial statements and reports for the year ended  
30 June 2022

WE & RB Superannuation Fund

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Prepared for: Piemonte Pty Ltd

## **WE & RB Superannuation Fund**

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# WE & RB Superannuation Fund

## Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	3,586.22	5,531.88
Interest Received		47,174.19	26,867.00
Other Investment Income		0.00	2.41
<b>Investment Gains</b>			
Changes in Market Values	12	2,697,950.52	26,654.00
<b>Contribution Income</b>			
Employer Contributions		1,924.00	2,376.16
Personal Concessional		24,950.70	70,840.84
Personal Non Concessional		5,000.00	65,260.93
Other Contributions		300,000.00	0.00
<b>Total Income</b>		<u>3,080,585.63</u>	<u>197,533.22</u>
<b>Expenses</b>			
<b>Member Payments</b>			
Members Expenses		7,641.99	9,234.61
Pensions Paid		17,600.00	105,169.29
<b>Total Expenses</b>		<u>25,241.99</u>	<u>114,403.90</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>3,055,343.64</u>	<u>83,129.32</u>
Income Tax Expense	13	3,051.55	10,823.55
<b>Benefits accrued as a result of operations</b>		<u>3,052,292.09</u>	<u>72,305.77</u>

# WE & RB Superannuation Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	82,500.92	93,915.65
Mortgage Loans (Australian)	3	760,000.00	440,000.00
Mortgage Loans (Overseas)	4	60,426.49	60,426.49
Shares in Listed Companies (Australian)	5	10.25	4,411.02
Shares in Listed Companies (Overseas)	6	2,737,466.00	9,999.98
<b>Total Investments</b>		<u>3,640,403.66</u>	<u>608,753.14</u>
<b>Other Assets</b>			
Distributions Receivable		2,158.97	4,043.60
CBA ***727 - DB		3,853.23	23,681.22
CBA ***3930 - RBB		14,662.57	1,228.34
CBA ***7958 - WEB		43,276.20	29,180.64
Netwealth Cash Account		6,791.60	1,794.88
<b>Total Other Assets</b>		<u>70,742.57</u>	<u>59,928.68</u>
<b>Total Assets</b>		<u>3,711,146.23</u>	<u>668,681.82</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		2,697.70	13,341.94
Sundry Creditors		4,101.00	3,449.00
ATO Integrated Client Account		0.00	(164.56)
<b>Total Liabilities</b>		<u>6,798.70</u>	<u>16,626.38</u>
<b>Net assets available to pay benefits</b>		<u>3,704,347.53</u>	<u>652,055.44</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
Boston, Robert - Pension (Pension)		1,648,186.35	276,153.30
Boston, Robert - Pension (Pension)		98.47	103.91
Boston, Robert - Pension (Pension)		44,852.04	46,227.43
Boston, Robert - Accumulation		303,630.87	58,964.19
Boston, Robert - Pension (Account Based Pension 4)		57,219.50	0.00
Boston, Donna - Pension (Pension)		40,290.20	32,760.55
Boston, Donna - Pension (Pension)		191,405.63	196,240.83
Boston, Donna - Accumulation		0.00	19,735.25

**WE & RB Superannuation Fund****Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
Boston, Donna - Pension (Account Based Pension 3)		19,253.25	0.00
Boston, Robyn - Pension (Pension)		19,439.45	20,097.94
Boston, Robyn - Accumulation		22,840.00	0.00
Boston, Warren - Pension (Pension)		27.16	87.58
Boston, Warren - Pension (Pension)		1,356,552.55	1,119.78
Boston, Warren - Pension (Pension)		0.01	0.01
Boston, Warren - Pension (Pension)		552.05	564.67
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u><u>3,704,347.53</u></u>	<u><u>652,055.44</u></u>

# **Notes to the Financial Statements**

For the year ended 30 June 2022

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## **Note 1: Summary of Significant Accounting Policies**

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

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

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

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

### **a. Measurement of Investments**

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### **b. Cash and Cash Equivalents**

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

### **c. Revenue**

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

# Notes to the Financial Statements

For the year ended 30 June 2022

## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. 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: Managed Investments (Australian)

	2022 \$	2021 \$
Capital Group New Perspective Fund (Au)	11,686.42	14,450.91
MFS Fully Hedged Global Equity Trust	9,276.23	11,141.51
Fidelity Australian Opportunities Fund	11,076.24	12,806.70
Magellan Global Fd	13,316.85	15,718.91
Schroder Wholesale Australian Equity Fund	23,053.46	23,498.82
Vanguard Australian Shares Index	14,091.72	16,298.80

## Notes to the Financial Statements

For the year ended 30 June 2022

	82,500.92	93,915.65
<b>Note 3: Mortgage Loans (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Loan - First Mortgage Investments - RB	505,000.00	205,000.00
Loan - First Mortgage Investments -DB	255,000.00	235,000.00
	760,000.00	440,000.00
<b>Note 4: Mortgage Loans (Overseas)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Paradise Garden Produce Ltd - WEB	15,416.74	15,416.74
Paradise Garden Produce Ltd - RBB	45,009.75	45,009.75
	60,426.49	60,426.49
<b>Note 5: Shares in Listed Companies (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Zoono Group Ltd formerly Goldsearch Limited - RBB	10.25	50.02
Smiles Inclusive - WEB	0.00	1,659.00
Smiles Inclusive -RBB	0.00	2,702.00
	10.25	4,411.02
<b>Note 6: Shares in Listed Companies (Overseas)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
IGS Capital Group Pty Ltd RBB	1,364,494.00	0.00
IGS Capital Group Limited WEB	1,364,494.00	0.00
Quantum Capital Inc - RB	4,239.00	4,999.99
Quantum Capital Inc - WEB	4,239.00	4,999.99
	2,737,466.00	9,999.98
<b>Note 7: Banks and Term Deposits</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
CBA ***3930 - RBB	14,662.57	1,228.34

**Notes to the Financial Statements**

For the year ended 30 June 2022

CBA ***727 - DB	3,853.23	23,681.22
CBA ***7958 - WEB	43,276.20	29,180.64
Netwealth Cash Account	6,791.60	1,794.88
	<hr/>	<hr/>
	68,583.60	55,885.08
	<hr/>	<hr/>

**Note 8: Liability for Accrued Benefits**

	<b>2022</b> \$	<b>2021</b> \$
Liability for accrued benefits at beginning of year	652,055.44	579,749.67
Benefits accrued as a result of operations	3,052,292.09	72,305.77
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	3,704,347.53	652,055.44
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**Note 9: 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.

	<b>2022</b> \$	<b>2021</b> \$
Vested Benefits	<hr/>	<hr/>
	3,704,347.53	652,055.44
	<hr/>	<hr/>

**Note 10: Guaranteed Benefits**

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

**Note 11: Trust Distributions**

	<b>2022</b> \$	<b>2021</b> \$
Magellan Global Fd	596.56	583.69
Vanguard Australian Shares Index	1,182.77	517.20
Fidelity Australian Opportunities Fund	505.33	135.32
MFS Fully Hedged Global Equity Trust	406.97	3,474.03
Capital Group New Perspective Fund (Au)	437.43	286.31
Schroder Wholesale Australian Equity Fund	457.16	535.33
	<hr/>	<hr/>
	3,586.22	5,531.88
	<hr/>	<hr/>

**Note 12: Changes in Market Values**

## Notes to the Financial Statements

For the year ended 30 June 2022

## Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Managed Investments (Australian)</b>		
AMP Capital Wholesale Australian Property Fund	0.00	766.28
Capital Group New Perspective Fund (Au)	(2,764.49)	3,430.16
Fidelity Australian Opportunities Fund	(1,730.46)	2,768.07
MFS Fully Hedged Global Equity Trust	(1,865.28)	708.25
Magellan Global Fd	(2,402.06)	988.43
Schroder Wholesale Australian Equity Fund	(445.36)	4,618.79
Vanguard Australian Shares Index	(2,207.08)	3,149.84
Vanguard Property Securities Index	0.00	2,523.18
Zurich Inv'Ts Aust Prop Secs Fund	0.00	2,472.72
	(11,414.73)	21,425.72
<b>Mortgage Loans (Australian)</b>		
Loan - First Mortgage Investments - RB	300,000.00	95,000.00
Loan - First Mortgage Investments -DB	20,000.00	60,000.00
	320,000.00	155,000.00
<b>Shares in Listed Companies (Australian)</b>		
Respiri Limited - RBB	0.00	11,812.46
Smiles Inclusive - WEB	(1,659.00)	0.00
Smiles Inclusive -RBB	(2,702.00)	0.00
Zoono Group Ltd formerly Goldsearch Limited - RBB	(39.77)	(163.18)
	(4,400.77)	11,649.28
<b>Shares in Listed Companies (Overseas)</b>		
IGS Capital Group Limited WEB	1,357,644.00	0.00
IGS Capital Group Pty Ltd RBB	1,357,644.00	0.00
Quantum Capital Inc - RB	(760.99)	(0.01)
Quantum Capital Inc - WEB	(760.99)	(0.01)
	2,713,766.02	(0.02)
<b>Total Unrealised Movement</b>	<b>3,017,950.52</b>	<b>188,074.98</b>

## Realised Movements in Market Value

2022 \$	2021 \$
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## Notes to the Financial Statements

For the year ended 30 June 2022

<b>Managed Investments (Australian)</b>		
AMP Capital Wholesale Australian Property Fund	0.00	(674.23)
Vanguard Property Securities Index	0.00	(2,476.74)
Zurich Inv'Ts Aust Prop Secs Fund	0.00	(2,494.79)
	0.00	(5,645.76)
<b>Shares in Listed Companies (Australian)</b>		
Respiri Limited - RBB	0.00	(775.22)
	0.00	(775.22)
<b>Total Realised Movement</b>	0.00	(6,420.98)
<b>Changes in Market Values</b>	3,017,950.52	181,654.00

**Note 13: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	3,051.55	10,823.55
Income Tax Expense	3,051.55	10,823.55

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%	458,301.55	12,469.35
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Less:

Tax effect of:

Non Taxable Contributions	45,750.00	9,789.15
Increase in MV of Investments	404,692.58	4,961.25
Exempt Pension Income	7,594.35	4,351.05
Realised Accounting Capital Gains	0.00	(963.15)
Accounting Trust Distributions	537.93	461.40
Tax Adjustment – Investment Expenses (11)	0.00	0.00
Other Non-Taxable Income	0.00	47.40

Add:

Tax effect of:

SMSF Non-Deductible Expenses	1,146.15	1,225.80
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**WE & RB Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

Pension Payments	2,640.00	15,775.50
Franking Credits	146.96	0.00
Foreign Credits	5.39	0.00
Taxable Trust Distributions	342.36	0.00
Distributed Foreign Income	23.72	0.00
Rounding	(0.02)	0.00
Income Tax on Taxable Income or Loss	4,031.25	10,823.55
Less credits:		
Franking Credits	979.70	0.00
Other Adjustments		5,066.00
Current Tax or Refund	3,051.55	10,823.55

**WE & RB Superannuation Fund**  
**Trustees Declaration**  
Piemonte Pty Ltd ACN: 077890156

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The directors of the trustee company 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 directors of the trustee company declare that:

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

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Donna Boston  
Piemonte Pty Ltd  
Director

.....  
Robert Boston  
Piemonte Pty Ltd  
Director

.....  
Robyn Boston  
Piemonte Pty Ltd  
Director

.....  
Warren Boston  
Piemonte Pty Ltd  
Director

04 May 2023

# **WE & RB Superannuation Fund**

## **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the WE & RB Superannuation Fund which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of WE & RB 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 directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 04/05/2023

WE & RB Superannuation Fund

# Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	3,055,343.64
<b>Less</b>	
Increase in MV of investments	2,697,950.52
Exempt current pension income	50,629.00
Accounting Trust Distributions	3,586.22
Non Taxable Contributions	305,000.00
	<u>3,057,165.74</u>
<b>Add</b>	
SMSF non deductible expenses	7,641.00
Pension Payments	17,600.00
Franking Credits	979.70
Foreign Credits	35.93
Taxable Trust Distributions	2,282.39
Distributed Foreign income	158.16
	<u>28,697.18</u>
SMSF Annual Return Rounding	(0.08)
<b>Taxable Income or Loss</b>	<u>26,875.00</u>
Income Tax on Taxable Income or Loss	4,031.25
<b>Less</b>	
Franking Credits	979.70
<b>CURRENT TAX OR REFUND</b>	<u>3,051.55</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(5,661.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(2,350.45)</u>

# Minutes of a meeting of the Director(s)

held on 04 May 2023 at 1/9 Beach Road, Surfers Paradise, Queensland 4217

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<b>PRESENT:</b>	Donna Boston, Robert Boston, Robyn Boston and Warren Boston
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, 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 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

Minutes of a meeting of the Director(s)

held on 04 May 2023 at 1/9 Beach Road, Surfers Paradise, Queensland 4217

	act as tax agents of the Fund for the next financial year.
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the 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"><li>1. making rollover between Funds; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <p>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.</p>
PAYMENT OF BENEFITS:	<p>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:</p> <ol style="list-style-type: none"><li>1. making payments to members; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <p>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.</p>
CLOSURE:	<p>All resolutions for this meeting were made in accordance with the SISA and Regulations.</p> <p>There being no further business the meeting then closed.</p> <p>Signed as a true record –</p> <p>.....</p> <p>Donna Boston</p> <p>Chairperson</p>

WE & RB Superannuation Fund

# Members Summary

As at 30 June 2022

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 Boston (Age: 71)											
BOSROB00017P - Pension - Tax Free: 20.22%											
276,153.30			1,382,472.79		9,365.00					1,074.74	1,648,186.35
BOSROB00019P - Pension - Tax Free: 96.76%											
103.91			(0.44)		5.00						98.47
BOSROB00020P - Pension - Tax Free: 53.69%											
46,227.43			(215.39)		1,160.00						44,852.04
BOSROB00021A - Accumulation											
58,964.19	305,000.00		(1,369.09)				0.04	58,964.19			303,630.87
BOSROB00064P - Account Based Pension 4 - Tax Free: 98.36%											
		58,964.19	(274.69)		1,470.00						57,219.50
381,448.83	305,000.00	58,964.19	1,380,613.18		12,000.00		0.04	58,964.19		1,074.74	2,053,987.23
Donna Boston (Age: 63)											
BOSDON00001P - Pension - Tax Free: 13.61%											
32,760.55			13,306.71		690.00					5,087.06	40,290.20
BOSDON00002P - Pension - Tax Free: 93.26%											
196,240.83			(915.20)		3,920.00						191,405.63

As at 30 June 2022

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	
BOSDON00003A - Accumulation											
19,735.25								19,735.25			
BOSDON00007P - Account Based Pension 3 - Tax Free: 0.00%											
		19,735.25	(92.00)		390.00						19,253.25
248,736.63		19,735.25	12,299.51		5,000.00			19,735.25		5,087.06	250,949.08
Robyn Boston (Age: 62)											
BOSROB00018P - Pension - Tax Free: 0.00%											
20,097.94			(93.74)		500.00					64.75	19,439.45
BOSROB00022A - Accumulation											
	26,874.70		(3.49)			4,031.21					22,840.00
20,097.94	26,874.70		(97.23)		500.00	4,031.21				64.75	42,279.45
Warren Boston (Age: 72)											
BOSWAR00014P - Pension - Tax Free: 100.00%											
87.58			(0.44)		59.98						27.16
BOSWAR00015P - Pension - Tax Free: 0.35%											
1,119.78		1,356,878.21			30.00					1,415.44	1,356,552.55
BOSWAR00016P - Pension - Tax Free: 100.00%											

WE & RB Superannuation Fund

# Members Summary

As at 30 June 2022

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	
0.01			0.02		0.02						0.01
BOSWAR00017P - Pension - Tax Free: 98.28%											
564.67			(2.62)		10.00						552.05
1,772.04			1,356,875.17		100.00					1,415.44	1,357,131.77
652,055.44	331,874.70	78,699.44	2,749,690.63		17,600.00	4,031.21	0.04	78,699.44		7,641.99	3,704,347.53

# WE & RB Superannuation Fund

## Members Statement

Robert Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

### Your Details

Date of Birth : Provided  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSROB00017P  
Account Start Date: 01/07/2017  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Donna Boston  
Nomination Type: N/A  
Vested Benefits: 1,648,186.35  
Total Death Benefit: 1,648,186.35  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

### Your Balance

Total Benefits 1,648,186.35

#### Preservation Components

Preserved

Unrestricted Non Preserved 1,648,186.35

Restricted Non Preserved

#### Tax Components

Tax Free (20.22%) 348,720.22

Taxable 1,299,466.13

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	276,153.30	267,319.14
<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	1,382,472.79	29,872.68
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	9,365.00	18,640.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses	1,074.74	2,398.52
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,648,186.35	276,153.30

WE & RB Superannuation Fund

Members Statement

Robert Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSROB00019P  
Account Start Date: 01/07/2018  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Donna Boston  
Nomination Type: N/A  
Vested Benefits: 98.47  
Total Death Benefit: 98.47  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 98.47

Preservation Components

Preserved

Unrestricted Non Preserved 98.47

Restricted Non Preserved

Tax Components

Tax Free (96.76%) 96.30

Taxable 2.17

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	103.91	298.65
<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	(0.44)	5.26
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	5.00	200.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	98.47	103.91

WE & RB Superannuation Fund

Members Statement

Robert Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSROB00020P  
Account Start Date: 01/07/2020  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Donna Boston  
Nomination Type: N/A  
Vested Benefits: 44,852.04  
Total Death Benefit: 44,852.04  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 44,852.04

Preservation Components

Preserved

Unrestricted Non Preserved 44,852.04

Restricted Non Preserved

Tax Components

Tax Free (53.69%) 24,079.26

Taxable 20,772.78

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	46,227.43	46,566.97
<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	(215.39)	820.46
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,160.00	1,160.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	44,852.04	46,227.43

WE & RB Superannuation Fund

Members Statement

Robert Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	71	Vested Benefits:	303,630.87
Tax File Number:	Provided	Total Death Benefit:	303,630.87
Date Joined Fund:	01/07/2000	Current Salary:	0.00
Service Period Start Date:		Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	BOSROB00021A		
Account Start Date:	01/07/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits 303,630.87

Preservation Components

Preserved  
Unrestricted Non Preserved 303,630.87  
Restricted Non Preserved

Tax Components

Tax Free 303,630.87  
Taxable

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	58,964.19	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	5,000.00	58,000.00
Government Co-Contributions		
Other Contributions	300,000.00	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(1,369.09)	805.31
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	0.04	(158.88)
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	58,964.19	
Closing balance at 30/06/2022	303,630.87	58,964.19

WE & RB Superannuation Fund

Members Statement

Robert Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date:  
Date Left Fund:  
Member Code: BOSROB00064P  
Account Start Date: 01/07/2021  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 4

Nominated Beneficiaries: Donna Boston  
Nomination Type: N/A  
Vested Benefits: 57,219.50  
Total Death Benefit: 57,219.50  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 57,219.50

Preservation Components

Preserved  
Unrestricted Non Preserved 57,219.50  
Restricted Non Preserved

Tax Components

Tax Free (98.36%) 56,283.92  
Taxable 935.58

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(274.69)	
Internal Transfer In	58,964.19	
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,470.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	57,219.50	0.00

WE & RB Superannuation Fund

Members Statement

Donna Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 63  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSDON00001P  
Account Start Date: 01/07/2019  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Robert Boston  
Nomination Type: N/A  
Vested Benefits: 40,290.20  
Total Death Benefit: 40,290.20  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 40,290.20

Preservation Components

Preserved

Unrestricted Non Preserved 40,290.20

Restricted Non Preserved

Tax Components

Tax Free (13.61%)

Taxable 40,290.20

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	32,760.55	23,846.47
<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	13,306.71	23,128.34
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	690.00	8,570.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses	5,087.06	5,644.26
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	40,290.20	32,760.55

WE & RB Superannuation Fund

Members Statement

Donna Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 63  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSDON00002P  
Account Start Date: 01/07/2020  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Robert Boston  
Nomination Type: N/A  
Vested Benefits: 191,405.63  
Total Death Benefit: 191,405.63  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 191,405.63

Preservation Components

Preserved

Unrestricted Non Preserved 191,405.63

Restricted Non Preserved

Tax Components

Tax Free (93.26%) 178,506.04

Taxable 12,899.59

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	196,240.83	196,705.08
<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	(915.20)	3,465.75
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,920.00	3,930.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	191,405.63	196,240.83

WE & RB Superannuation Fund

Members Statement

Donna Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth :	Provided
Age:	63
Tax File Number:	Provided
Date Joined Fund:	01/07/2000
Service Period Start Date:	
Date Left Fund:	
Member Code:	BOSDON00003A
Account Start Date:	01/07/2000
Account Phase:	Accumulation Phase
Account Description:	Accumulation

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

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	19,735.25	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		23,217.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		0.67
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		3,482.55
Income Tax		(0.13)
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	19,735.25	
Closing balance at 30/06/2022	0.00	19,735.25

WE & RB Superannuation Fund

Members Statement

Donna Boston  
Unit 8 2 Goodwin Tce  
Burleigh Heads, Queensland, 4220, Australia

Your Details

Date of Birth :	Provided
Age:	63
Tax File Number:	Provided
Date Joined Fund:	01/07/2000
Service Period Start Date:	
Date Left Fund:	
Member Code:	BOSDON00007P
Account Start Date:	01/07/2021
Account Phase:	Retirement Phase
Account Description:	Account Based Pension 3

Nominated Beneficiaries:	Robert Boston
Nomination Type:	N/A
Vested Benefits:	19,253.25
Total Death Benefit:	19,253.25
Current Salary:	0.00
Previous Salary:	0.00
Disability Benefit:	0.00

Your Balance

Total Benefits	19,253.25
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	19,253.25
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	19,253.25

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(92.00)	
Internal Transfer In	19,735.25	
<u>Decreases to Member account during the period</u>		
Pensions Paid	390.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	19,253.25	0.00

WE & RB Superannuation Fund

Members Statement

Robyn Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

		Nominated Beneficiaries:	Warren Boston
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	19,439.45
Tax File Number:	Provided	Total Death Benefit:	19,439.45
Date Joined Fund:	01/07/2000	Current Salary:	0.00
Service Period Start Date:	01/07/2000	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	BOSROB00018P		
Account Start Date:	30/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	19,439.45
<u>Preservation Components</u>	
Preserved	19,439.45
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	19,439.45

Your Detailed Account Summary

		This Year	Last Year
Opening balance at	01/07/2021	20,097.94	43,404.04
<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		(93.74)	777.65
Internal Transfer In			25,000.00
<u>Decreases to Member account during the period</u>			
Pensions Paid		500.00	45,268.99
Contributions Tax			3,750.01
Income Tax			
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses		64.75	64.75
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2022	19,439.45	20,097.94

WE & RB Superannuation Fund

Members Statement

Robyn Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

Date of Birth : Provided  
Age: 62  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date:  
Date Left Fund:  
Member Code: BOSROB00022A  
Account Start Date: 01/07/2000  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 22,840.00

Your Balance

Total Benefits 22,840.00

Preservation Components

Preserved 22,840.00  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable 22,840.00

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions	1,924.00	2,376.16
Personal Contributions (Concessional)	24,950.70	22,623.84
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(3.49)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,031.21	
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		25,000.00
Closing balance at 30/06/2022	22,840.00	0.00

WE & RB Superannuation Fund

Members Statement

Warren Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

Date of Birth : Provided  
Age: 72  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSWAR00014P  
Account Start Date: 01/07/2014  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Robyn Boston  
Nomination Type: N/A  
Vested Benefits: 27.16  
Total Death Benefit: 27.16  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 27.16

Preservation Components

Preserved

Unrestricted Non Preserved 27.16

Restricted Non Preserved

Tax Components

Tax Free (100.00%) 27.16

Taxable

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	87.58	479.14
<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	(0.44)	8.44
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	59.98	400.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	27.16	87.58

WE & RB Superannuation Fund

Members Statement

Warren Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

Date of Birth : Provided  
Age: 72  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSWAR00015P  
Account Start Date: 01/07/2018  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Robyn Boston  
Nomination Type: N/A  
Vested Benefits: 1,356,552.55  
Total Death Benefit: 1,356,552.55  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 1,356,552.55

Preservation Components

Preserved

Unrestricted Non Preserved 1,356,552.55

Restricted Non Preserved

Tax Components

Tax Free (0.35%) 4,740.02

Taxable 1,351,812.53

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	1,119.78	1,129.88
<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	1,356,878.21	19.90
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	30.00	30.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses	1,415.44	
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,356,552.55	1,119.78

WE & RB Superannuation Fund

Members Statement

Warren Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

		Nominated Beneficiaries:	Robyn Boston
Date of Birth :	Provided	Nomination Type:	N/A
Age:	72	Vested Benefits:	0.01
Tax File Number:	Provided	Total Death Benefit:	0.01
Date Joined Fund:	01/07/2000	Current Salary:	0.00
Service Period Start Date:	01/07/2000	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	BOSWAR00016P		
Account Start Date:	27/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	0.01
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	0.01
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	0.01
Taxable	

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	0.01	0.30
<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	0.02	0.01
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	0.02	0.30
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.01	0.01

WE & RB Superannuation Fund

Members Statement

Warren Boston  
8036 Key Waters  
Sanctuary Cove, Queensland, 4214, Australia

Your Details

Date of Birth : Provided  
Age: 72  
Tax File Number: Provided  
Date Joined Fund: 01/07/2000  
Service Period Start Date: 01/07/2000  
Date Left Fund:  
Member Code: BOSWAR00017P  
Account Start Date: 30/06/2021  
Account Phase: Retirement Phase  
Account Description: Pension

Nominated Beneficiaries: Robyn Boston  
Nomination Type: N/A  
Vested Benefits: 552.05  
Total Death Benefit: 552.05  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

Your Balance

Total Benefits 552.05

Preservation Components

Preserved

Unrestricted Non Preserved 552.05

Restricted Non Preserved

Tax Components

Tax Free (98.28%) 542.55

Taxable 9.50

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	564.67	
<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	(2.62)	150.82
Internal Transfer In		32,260.93
<u>Decreases to Member account during the period</u>		
Pensions Paid	10.00	26,970.00
Contributions Tax		3,750.00
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		1,127.08
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	552.05	564.67

# WE & RB Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
CBA ***3930 - RBB		14,662.570000	14,662.57	14,662.57	14,662.57			0.51 %
CBA ***727 - DB		3,853.230000	3,853.23	3,853.23	3,853.23			0.13 %
CBA ***7958 - WEB		43,276.200000	43,276.20	43,276.20	43,276.20			1.50 %
Netwealth Cash Account		6,791.600000	6,791.60	6,791.60	6,791.60			0.24 %
			<b>68,583.60</b>		<b>68,583.60</b>			<b>2.37 %</b>
<b>Managed Investments (Australian)</b>								
CIM006AU Capital Group New Perspective Fund (Au)	7,021.82	1.664300	11,686.42	1.44	10,133.36	1,553.06	15.33 %	0.40 %
FID0021AU Fidelity Australian Opportunities Fund	620.89	17.839152	11,076.24	17.06	10,589.58	486.66	4.60 %	0.38 %
MGE0001AU Magellan Global Fd	5,848.68	2.276900	13,316.85	2.38	13,927.75	(610.90)	(4.39) %	0.46 %
ETL0041AU MFS Fully Hedged Global Equity Trust	11,135.94	0.832999	9,276.23	0.95	10,589.56	(1,313.33)	(12.40) %	0.32 %
SCH0101AU Schroder Wholesale Australian Equity Fund	16,194.91	1.423500	23,053.46	1.31	21,179.13	1,874.33	8.85 %	0.80 %
VAN0002AU Vanguard Australian Shares Index	6,231.14	2.261499	14,091.72	2.24	13,932.46	159.26	1.14 %	0.49 %
			<b>82,500.92</b>		<b>80,351.84</b>	<b>2,149.08</b>	<b>2.67 %</b>	<b>2.86 %</b>
<b>Mortgage Loans (Australian)</b>								
BOSTF_LOA N- FIRSTMOR1 Loan - First Mortgage Investments - RB	1.00	0.000000	0.00	110,000.00	110,000.00	(110,000.00)	(100.00) %	0.00 %
BOSTF_LOA N- FIRSTMORT Loan - First Mortgage Investments -DB	1.00	0.000000	0.00	175,000.00	175,000.00	(175,000.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>285,000.00</b>	<b>(285,000.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>								
BRO.AX Broad Investments Limited - RBB	50,000.00	0.000000	0.00	0.09	4,604.50	(4,604.50)	(100.00) %	0.00 %
SIL.AX Smiles Inclusive - WEB	47,400.00	0.000000	0.00	0.57	27,186.25	(27,186.25)	(100.00) %	0.00 %
SIL1.AX Smiles Inclusive -RBB	77,200.00	0.000000	0.00	0.15	11,230.00	(11,230.00)	(100.00) %	0.00 %
GSE.AX Zoono Group Ltd formerly Goldsearch Limited - RBB	82.00	0.125000	10.25	63.77	5,229.50	(5,219.25)	(99.80) %	0.00 %

WE & RB Superannuation Fund

# Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
				10.25		48,250.25	(48,240.00)	(99.98) %	0.00 %
Shares in Listed Companies (Overseas)									
IGSC.NYE	IGS Capital Group Limited WEB	2,000,000.00	0.682247	1,364,494.00	0.00	6,850.00	1,357,644.00	19,819.62 %	47.24 %
IGS1.NYE	IGS Capital Group Pty Ltd RBB	2,000,000.00	0.682247	1,364,494.00	0.00	6,850.00	1,357,644.00	19,819.62 %	47.24 %
QUA	Quantum Capital Inc - RB	16,956.00	0.250000	4,239.00	0.29	5,000.00	(761.00)	(15.22) %	0.15 %
QUA1	Quantum Capital Inc - WEB	16,956.00	0.250000	4,239.00	0.29	5,000.00	(761.00)	(15.22) %	0.15 %
				2,737,466.00		23,700.00	2,713,766.00	11,450.49 %	94.77 %
Shares in Unlisted Private Companies (Overseas)									
PARFIJ1	Paradise Garden Produce Ltd - RBB	200,000.00	0.000000	0.00	0.00	1.00	(1.00)	(100.00) %	0.00 %
PARFIJ	Paradise Garden Prduce Ltd - WEB	200,000.00	0.000000	0.00	0.00	1.00	(1.00)	(100.00) %	0.00 %
				0.00		2.00	(2.00)	(100.00) %	0.00 %
				2,888,560.77		505,887.69	2,382,673.08	470.99 %	100.00 %

## WE & RB Superannuation Fund

# Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals		Accounting Profit/(Loss)	Closing Balance		
	Units	Cost	Units	Cost	Units	Cost		Units	Cost	Market Value
Bank Accounts										
CBA ***3930 - RBB		1,228.34		350,968.39		(337,534.16)			14,662.57	14,662.57
CBA ***727 - DB		23,681.22		16,622.36		(36,450.35)			3,853.23	3,853.23
CBA ***7958 - WEB		29,180.64		26,874.70		(12,779.14)			43,276.20	43,276.20
Netwealth Cash Account		1,794.88		5,471.70		(474.98)			6,791.60	6,791.60
		55,885.08		399,937.15		(387,238.63)			68,583.60	68,583.60
Managed Investments (Australian)										
CIM006AU - Capital Group New Perspective Fund (Au)	7,021.82	10,133.36						7,021.82	10,133.36	11,686.42
FID0021AU - Fidelity Australian Opportunities Fund	620.89	10,589.58						620.89	10,589.58	11,076.24
MGE0001AU - Magellan Global Fd	5,848.68	13,927.75						5,848.68	13,927.75	13,316.85
ETL0041AU - MFS Fully Hedged Global Equity Trust	11,135.94	10,589.56						11,135.94	10,589.56	9,276.23
SCH0101AU - Schroder Wholesale Australian Equity Fund	16,194.91	21,179.13						16,194.91	21,179.13	23,053.46
VAN0002AU - Vanguard Australian Shares Index	6,231.14	13,932.46						6,231.14	13,932.46	14,091.72

WE & RB Superannuation Fund

# Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
		80,351.84							80,351.84	82,500.92
Mortgage Loans (Australian)										
BOSTF_LOAN-FIRSTMOR1 - Loan - First Mortgage Investments - RB	1.00	110,000.00						1.00	110,000.00	0.00
BOSTF_LOAN-FIRSTMORT - Loan - First Mortgage Investments -DB	1.00	175,000.00						1.00	175,000.00	0.00
		285,000.00							285,000.00	0.00
Shares in Listed Companies (Australian)										
BRO.AX - Broad Investments Limited - RBB	50,000.00	4,604.50						50,000.00	4,604.50	0.00
SIL.AX - Smiles Inclusive - WEB	47,400.00	27,186.25						47,400.00	27,186.25	0.00
SIL1.AX - Smiles Inclusive -RBB	77,200.00	11,230.00						77,200.00	11,230.00	0.00
GSE.AX - Zoono Group Ltd formerly Goldsearch Limited - RBB	82.00	5,229.50						82.00	5,229.50	10.25
		48,250.25							48,250.25	10.25
Shares in Listed Companies (Overseas)										
IGSC.NYE - IGS Capital Group Limited WEB			2,000,000.00	6,850.00				2,000,000.00	6,850.00	1,364,494.00
IGS1.NYE - IGS Capital Group Pty Ltd RBB			2,000,000.00	6,850.00				2,000,000.00	6,850.00	1,364,494.00
QUA - Quantum Capital Inc - RB										

WE & RB Superannuation Fund

# Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
QUA1 - Quantum Capital Inc - WEB	16,956.00	5,000.00						16,956.00	5,000.00	4,239.00
	16,956.00	5,000.00						16,956.00	5,000.00	4,239.00
		10,000.00		13,700.00					23,700.00	2,737,466.00
Shares in Unlisted Private Companies (Overseas)										
PARFIJI1 - Paradise Garden Produce Ltd - RBB	200,000.00	1.00						200,000.00	1.00	0.00
PARFIJI - Paradise Garden Pruduce Ltd - WEB	200,000.00	1.00						200,000.00	1.00	0.00
		2.00							2.00	0.00
	479,489.17			413,637.15		(387,238.63)			505,887.69	2,888,560.77

WE & RB Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
Netwealth Cash Account		0.85			0.85	0.00	0.00	0.00	0.85			0.00	0.00
		0.85			0.85	0.00	0.00	0.00	0.85			0.00	0.00
Managed Investments (Australian)													
CIM006AU	Capital Group New Perspective Fund (Au)	437.43				0.00	25.07	0.00	25.07		0.00	412.36	0.00
FID0021AU	Fidelity Australian Opportunities Fund	505.33	404.72	40.32	2.33	216.90	10.89	1.59	676.75	0.00	0.00	44.68	2.39
MGE0001AU	Magellan Global Fd	596.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.97	0.00
ETL0041AU	MFS Fully Hedged Global Equity Trust	406.97				0.00	62.58	27.33	89.91		0.00	1,788.74	(1,254.76)
SCH0101AU	Schroder Wholesale Australian Equity Fund	457.16	930.19	144.20		463.29	46.03	6.11	1,589.82		0.00	2,401.32	(3,064.58)
VAN0002AU	Vanguard Australian Shares Index	1,182.77	677.03	83.60		299.51	13.59	0.90	1,074.63		0.00	450.00	(41.45)
		3,586.22	2,011.94	268.12	2.33	979.70	158.16	35.93	3,456.18	0.00	0.00	5,504.07	(4,358.40)
Mortgage Loans (Australian)													
BOSTF_LOA N- FIRSTMOR1	Loan - First Mortgage Investments - RB	31,128.48			31,128.48	0.00	0.00	0.00	31,128.48			0.00	0.00
BOSTF_LOA N- FIRSTMORT	Loan - First Mortgage Investments -DB	16,044.86			16,044.86	0.00	0.00	0.00	16,044.86			0.00	0.00
		47,173.34			47,173.34	0.00	0.00	0.00	47,173.34			0.00	0.00
		50,760.41	2,011.94	268.12	47,176.52	979.70	158.16	35.93	50,630.37	0.00	0.00	5,504.07	(4,358.40)
Assessable Income (Excl. Capital Gains)		50,630.37											
Net Capital Gain		3,669.38											
Total Assessable Income		54,299.75											

\* 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.

# WE & RB Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>												
CIM006AU - Capital Group New Perspective Fund (Au)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412.36	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>412.36</b>	<b>0.00</b>	<b>0.00</b>
ETL0041AU - MFS Fully Hedged Global Equity Trust												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,788.74	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,788.74</b>	<b>0.00</b>	<b>0.00</b>
FID0021AU - Fidelity Australian Opportunities Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.68	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44.68</b>	<b>0.00</b>	<b>0.00</b>
MGE0001AU - Magellan Global Fd												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406.97	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>406.97</b>	<b>0.00</b>	<b>0.00</b>
SCH0101AU - Schroder Wholesale Australian Equity Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,401.32	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,401.32</b>	<b>0.00</b>	<b>0.00</b>
VAN0002AU - Vanguard Australian Shares Index												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,504.07</b>	<b>0.00</b>	<b>0.00</b>

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,504.07	0.00	0.00
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