

Financial Statements and Reports
for the year ended
30 June 2022

Nissen Super Fund

Nissen Super Fund

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Nissen Super Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2	0	1,062,072
Real Estate Properties (Australian - Residential)	3	725,000	675,000
Shares in Listed Companies (Australian)	4	940,739	93,892
Stapled Securities	5	85,274	0
Units in Listed Unit Trusts (Australian)	6	33,075	0
Total Investments		<u>1,784,088</u>	<u>1,830,964</u>
Other Assets			
Unsettled Trades		0	(25,028)
Bank Accounts	7	19,837	87,943
Distributions Receivable		1,970	19,152
Rent Receivable		1,532	1,308
GST Refundable		1,412	0
Income Tax Refundable		12,192	6,432
Total Other Assets		<u>36,943</u>	<u>89,807</u>
Total Assets		<u>1,821,031</u>	<u>1,920,771</u>
Less:			
Liabilities			
Limited Recourse Borrowing Arrangements		393,287	429,327
Total Liabilities		<u>393,287</u>	<u>429,327</u>
Net assets available to pay benefits		<u>1,427,744</u>	<u>1,491,444</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Nissen, Kevin - Pension (Account Based Pension 3)		1,427,744	1,491,444
Total Liability for accrued benefits allocated to members' accounts		<u>1,427,744</u>	<u>1,491,444</u>

Refer to compilation report

Nissen Super Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	10	5,451	80,130
Dividends Received	9	31,553	978
Interest Received		895	210
Property Income	11	34,304	37,646
Total Income		<u>72,203</u>	<u>118,964</u>
Expenses			
Administration Costs		3,693	0
ATO Supervisory Levy		259	259
Auditor's Remuneration		1,045	0
ASIC Fees		414	327
Advisor Fees		2,670	0
Depreciation		882	1,104
Investment Management Fee		3,092	2,273
Property Expenses - Agents Management Fees		3,156	2,405
Property Expenses - Cleaning		0	165
Property Expenses - Council Rates		2,641	2,421
Property Expenses - Garden and Lawn		0	165
Property Expenses - Insurance Premium		1,825	1,774
Property Expenses - Interest on Loans		21,896	23,645
Property Expenses - Land Tax		3,065	3,065
Property Expenses - Repairs Maintenance		1,606	981
Property Expenses - Sundry Expenses		61	0
Property Expenses - Water Rates		2,059	1,687
		<u>48,364</u>	<u>40,272</u>
Member Payments			
Pensions Paid		37,290	34,970
Investment Losses			
Changes in Market Values	12	62,440	(42,338)
Total Expenses		<u>148,094</u>	<u>32,903</u>
Benefits accrued as a result of operations before income tax			
		<u>(75,890)</u>	<u>86,059</u>
Income Tax Expense	13	(12,192)	(6,432)
Benefits accrued as a result of operations		<u>(63,698)</u>	<u>92,491</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 the 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 at the fair value of the consideration received or receivable.

Interest revenue

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

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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).

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

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

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

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2022 \$	2021 \$
AMP Capital Multi - Asset Fund CI A	0	62,684
AMP Capital Adv Corporate Bond	0	73,437
AMP Capital Adv Core Infrastructure	0	75,217
Bentham Professional Global Income Fund - Class X	0	61,155
Epoch Global Equity Shareholder Yield Fund Class B	0	103,040

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Invesco WS Global Target Returns Fund CI P	0	52,002
Merlon Aus Share Income Fund – Class X	0	103,154
Investors Mutual Value & Income Fund	0	123,489
Magellan Global Fund	0	48,808
Schroder Fixed Income Fund - Client Class	0	115,497
Legg Mason Martine Currie Australian Real Income Fund	0	94,885
Plato Aust Shares Income Fund	0	148,703
	0	1,062,071

Note 3: Real Estate Properties (Australian - Residential)

	2022 \$	2021 \$
19 Broadwater Street, RUNAWAY BAY	725,000	675,000
	725,000	675,000

Note 4: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
AGL Energy Limited	25,806	0
ANZ Group Holdings Limited	41,857	0
Aurizon Holdings Limited	38,760	0
Bapcor Limited	35,264	0
BHP Group Limited	59,812	0
Commonwealth Bank Of Australia.	45,190	0
Downer EDI Limited	30,300	0
Endeavour Group Limited	45,420	0
Insurance Australia Group Limited	34,880	0
Kogan.com Ltd	5,126	21,354
Lynas Rare Earths Limited	30,118	0
Macquarie Bank Limited - Capital Notes 3	34,002	0
National Australia Bank Limited	50,096	47,956
National Australia Bank Limited	52,041	0
Nufarm Finance (NZ) Limited - Step Up	24,940	0
Nufarm Limited	25,450	0
Paradigm Biopharmaceuticals Limited	7,913	0

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Pendal Group Limited	35,802	0
Paladin Energy Ltd	20,300	0
PWR Holdings Limited	22,752	0
RIO Tinto Limited	63,674	0
Regis Resources Limited	13,541	24,582
Suncorp Group Limited	35,685	0
Suncorp Group Limited - Capital Notes 4	26,055	0
Westpac Banking Corporation	48,750	0
Woodside Energy Group Ltd	46,550	0
Wesfarmers Limited	40,653	0
	<hr/>	<hr/>
	940,737	93,892
	<hr/>	<hr/>
Note 5: Stapled Securities	2022	2021
	\$	\$
Charter Hall Long Wholesale REIT	47,824	0
National Storage REIT	37,450	0
	<hr/>	<hr/>
	85,274	0
	<hr/>	<hr/>
Note 6: Units in Listed Unit Trusts (Australian)	2022	2021
	\$	\$
Perpetual Credit Income Trust	33,075	0
	<hr/>	<hr/>
	33,075	0
	<hr/>	<hr/>

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2022	2021
	\$	\$
AGL Energy Limited	1,564	0

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

ANZ Group Holdings Limited	1,368	0
Aurizon Holdings Limited	1,071	0
BHP Group Limited	10,814	0
Bapcor Limited	450	0
Commonwealth Bank Of Australia.	875	0
Downer EDI Limited	720	0
Endeavour Group Limited	750	0
Insurance Australia Group Limited	480	0
Macquarie Bank Limited - Capital Notes 3	446	0
National Australia Bank Limited	3,596	978
Nufarm Finance (NZ) Limited - Step Up	586	0
Nufarm Limited	200	0
PWR Holdings Limited	126	0
RIO Tinto Limited	4,110	0
Regis Resources Limited	312	0
Suncorp Group Limited - Capital Notes 4	284	0
Wesfarmers Limited	776	0
Westpac Banking Corporation	3,025	0
	<hr/>	<hr/>
	31,553	978

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 10: Trust Distributions

	2022 \$	2021 \$
AMP Capital Adv Corporate Bond	257	1,574
National Storage REIT	945	0
Merlon Aus Share Income Fund – Class X	765	2,087
Bentham Professional Global Income Fund - Class X	310	2,937
Charter Hall Long Wholesale REIT	2,563	0
Perpetual Credit Income Trust	612	0
AMP Capital Wholesale Cash Management Trust	0	4
AMP Capital Multi - Asset Fund CI A	0	4,272
Bentham Adv Global Income Fund	0	951
Epoch Global Equity Shareholder Yield Fund Class B	0	7,950
Magellan Advantage Global Fund	0	10,438
Magellan Global Fund	0	926
Merlon Advantage Aust Share Income Fund	0	3,362
Legg Mason Martine Currie Australian Real Income Fund	0	3,796
Perennial Value Adv Income Wealth Defender Fund	0	2,845
Schroder Fixed Income Fund - Client Class	0	1,747
Investors Mutual Value & Income Fund	0	6,958
Grant Samuel Epoch Adv Global Shareholder Yield Fund	0	1,752
Legg Mason Martin Currie Adv Real Income Fund	0	964
Schroder Adv Fixed Income Fund	0	18,686
Plato Aust Shares Income Fund	0	6,282
AMP Capital Adv Core Infrastructure	0	2,598
	5,452	80,129

Note 11: Rental Income

	2022 \$	2021 \$
19 Broadwater Street, RUNAWAY BAY	34,304	37,646
	34,304	37,646

Note 12: Changes in Market ValuesUnrealised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

AMP Capital Adv Core Infrastructure	(1,462)	1,038
AMP Capital Adv Corporate Bond	318	877
AMP Capital Multi - Asset Fund CI A	(3,894)	3,825
Bentham Adv Global Income Fund	0	6,105
Bentham Professional Global Income Fund - Class X	976	(976)
Epoch Global Equity Shareholder Yield Fund Class B	(3,526)	3,526
Grant Samuel Epoch Adv Global Shareholder Yield Fund	0	21,874
Invesco Adv WS Global Target Returns Fund	0	(793)
Invesco WS Global Target Returns Fund CI P	355	(355)
Investors Mutual Value & Income Fund	10,393	12,469
Legg Mason Martin Currie Adv Real Income Fund	0	12,296
Legg Mason Martine Currie Australian Real Income Fund	(1,105)	1,105
Magellan Advantage Global Fund	0	(2,798)
Magellan Global Fund	(2,762)	2,762
Merlon Advantage Aust Share Income Fund	0	10,624
Merlon Aus Share Income Fund – Class X	633	(633)
Perennial Value Adv Income Wealth Defender Fund	0	19,245
Plato Aust Shares Income Fund	(14,822)	21,281
Schroder Adv Fixed Income Fund	0	(336)
Schroder Fixed Income Fund - Client Class	2,548	(2,548)
	(12,348)	108,587
Real Estate Properties (Australian - Residential)		
19 Broadwater Street, RUNAWAY BAY	50,882	1,104
	50,882	1,104
Shares in Listed Companies (Australian)		
AGL Energy Limited	785	0
ANZ Group Holdings Limited	(13,071)	0
Aurizon Holdings Limited	396	0
BHP Group Limited	4,857	0
Bapcor Limited	(7,421)	0

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Commonwealth Bank Of Australia.	(6,616)	0
Downer EDI Limited	(6,463)	0
Endeavour Group Limited	4,110	0
Insurance Australia Group Limited	(1,156)	0
Kogan.com Ltd	(16,227)	1,353
Lynas Rare Earths Limited	(6,474)	0
Macquarie Bank Limited - Capital Notes 3	(1,686)	0
National Australia Bank Limited	2,140	14,632
National Australia Bank Limited	(3,040)	0
Nufarm Finance (NZ) Limited - Step Up	(2,296)	0
Nufarm Limited	(1,201)	0
PWR Holdings Limited	(12,120)	0
Paladin Energy Ltd	(5,719)	0
Paradigm Biopharmaceuticals Limited	(7,857)	0
Pendal Group Limited	(10,142)	0
RIO Tinto Limited	8,869	0
Regis Resources Limited	(11,041)	(447)
Suncorp Group Limited	(1,283)	0
Suncorp Group Limited - Capital Notes 4	(1,389)	0
Wesfarmers Limited	(14,614)	0
Westpac Banking Corporation	(12,502)	0
Woodside Energy Group Ltd	3,759	0
	<hr/>	<hr/>
	(117,403)	15,538
Stapled Securities		
Charter Hall Long Wholesale REIT	(7,197)	0
National Storage REIT	(5,718)	0
	<hr/>	<hr/>
	(12,915)	0
Units in Listed Unit Trusts (Australian)		
Perpetual Credit Income Trust	(3,552)	0
	<hr/>	<hr/>
	(3,552)	0
Total Unrealised Movement	<hr/>	<hr/>
	(95,336)	125,229

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Realised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		
AMP Capital Adv Core Infrastructure	1,878	0
AMP Capital Adv Corporate Bond	(429)	0
AMP Capital Multi - Asset Fund CI A	4,171	0
AMP Capital Wholesale Cash Management Trust	0	(20)
Bentham Adv Global Income Fund	0	(3,262)
Bentham Professional Global Income Fund - Class X	(829)	0
Epoch Global Equity Shareholder Yield Fund Class B	6,287	0
Grant Samuel Epoch Adv Global Shareholder Yield Fund	0	(19,188)
Invesco Adv WS Global Target Returns Fund	0	233
Invesco WS Global Target Returns Fund CI P	266	0
Investors Mutual Value & Income Fund	(6,442)	0
Legg Mason Martin Currie Adv Real Income Fund	0	(11,654)
Legg Mason Martine Currie Australian Real Income Fund	8,945	0
Magellan Advantage Global Fund	0	(6,078)
Magellan Global Fund	3,066	0
Merlon Advantage Aust Share Income Fund	0	(14,915)
Merlon Aus Share Income Fund – Class X	3,071	0
Perennial Value Adv Income Wealth Defender Fund	0	(12,899)
Plato Aust Shares Income Fund	15,105	0
Schroder Adv Fixed Income Fund	0	(15,109)
Schroder Fixed Income Fund - Client Class	(2,193)	0
	32,896	(82,892)
Total Realised Movement	32,896	(82,892)
Changes in Market Values	(62,440)	42,337

Note 13: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Current Tax	(12,192)	(6,432)
Income Tax Expense	(12,192)	(6,432)

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%	(11,384)	12,909
Less:		
Tax effect of:		
Increase in MV of Investments	0	18,784
Exempt Pension Income	12,282	14,096
Realised Accounting Capital Gains	4,934	(12,434)
Accounting Trust Distributions	818	12,020
Add:		
Tax effect of:		
Decrease in MV of Investments	14,300	0
SMSF Non-Deductible Expenses	7,254	6,041
Pension Payments	5,594	5,246
Franking Credits	1,829	965
Foreign Credits	0	198
Taxable Trust Distributions	416	4,652
Distributed Foreign Income	25	2,457
Rounding	0	(2)
Less credits:		
Franking Credits	12,192	6,432
Current Tax or Refund	(12,192)	(6,432)

Nissen Super Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(75,890.00)
Less	
Exempt current pension income	81,881.00
Realised Accounting Capital Gains	32,896.00
Accounting Trust Distributions	5,451.00
	<u>120,228.00</u>
Add	
Decrease in MV of investments	95,336.00
SMSF non deductible expenses	48,363.00
Pension Payments	37,290.00
Franking Credits	12,192.00
Foreign Credits	1.00
Taxable Trust Distributions	2,774.00
Distributed Foreign income	165.00
	<u>196,121.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	12,191.58
	<u>(12,191.58)</u>
CURRENT TAX OR REFUND	<u>(12,191.58)</u>
Supervisory Levy	259.00
	<u>(11,932.58)</u>
AMOUNT DUE OR REFUNDABLE	<u>(11,932.58)</u>

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the 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:

.....
Kevin Nissen
Victor Kilo Pty Ltd
Director

Dated this day of

Nissen Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Nissen Super 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

The Trustee of Nissen Super 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, 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.

Joseph Hoang

of

ProPlus Super Pty Ltd
PO Box 1839
BROADBEACH QLD 4218

Signed:

Dated:

Nissen Super 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%	
Cash/Bank Accounts									
Cash at Bank - CBA		7,487.010000	7,487.01	7,487.01	7,487.01			0.42 %	
Cash at Bank - DDH Graham		12,349.810000	12,349.81	12,349.81	12,349.81			0.68 %	
			19,836.82		19,836.82			1.10 %	
Real Estate Properties (Australian - Residential)									
19BROADW AT	19 Broadwater Street, RUNAWAY BAY	1.00	725,000.000000	725,000.00	634,845.15	634,845.15	90,154.85	14.20 %	40.19 %
			725,000.00		634,845.15	90,154.85	14.20 %	40.19 %	
Shares in Listed Companies (Australian)									
AGL.AX	AGL Energy Limited	3,128.00	8.250000	25,806.00	8.00	25,020.63	785.37	3.14 %	1.43 %
ANZ.AX	ANZ Group Holdings Limited	1,900.00	22.030000	41,857.00	28.91	54,927.73	(13,070.73)	(23.80) %	2.32 %
AZJ.AX	Aurizon Holdings Limited	10,200.00	3.800000	38,760.00	3.76	38,363.67	396.33	1.03 %	2.15 %
BAP.AX	Bapcor Limited	5,800.00	6.080000	35,264.00	7.36	42,685.35	(7,421.35)	(17.39) %	1.95 %
BHP.AX	BHP Group Limited	1,450.00	41.250000	59,812.50	37.90	54,955.89	4,856.61	8.84 %	3.32 %
CBA.AX	Commonwealth Bank Of Australia.	500.00	90.380000	45,190.00	103.61	51,806.04	(6,616.04)	(12.77) %	2.51 %
DOW.AX	Downer EDI Limited	6,000.00	5.050000	30,300.00	6.13	36,763.44	(6,463.44)	(17.58) %	1.68 %
EDV.AX	Endeavour Group Limited	6,000.00	7.570000	45,420.00	6.88	41,309.56	4,110.44	9.95 %	2.52 %
IAG.AX	Insurance Australia Group Limited	8,000.00	4.360000	34,880.00	4.50	36,036.04	(1,156.04)	(3.21) %	1.93 %
KGN.AX	Kogan.com Ltd	1,844.00	2.780000	5,126.32	10.85	20,000.47	(14,874.15)	(74.37) %	0.28 %
LYC.AX	Lynas Rare Earths Limited	3,450.00	8.730000	30,118.50	10.61	36,592.21	(6,473.71)	(17.69) %	1.67 %
MBLPD.AX	Macquarie Bank Limited - Capital Notes 3	350.00	97.150000	34,002.50	101.97	35,688.39	(1,685.89)	(4.72) %	1.88 %
NAB.AX	National Australia Bank Limited	1,829.00	27.390000	50,096.31	24.97	45,674.66	4,421.65	9.68 %	2.78 %
NAB.AX	National Australia Bank Limited	1,900.00	27.390000	52,041.00	28.99	55,081.29	(3,040.29)	(5.52) %	2.88 %
NFNG.AX	Nufarm Finance (NZ) Limited - Step Up	290.00	86.000000	24,940.00	93.92	27,236.17	(2,296.17)	(8.43) %	1.38 %
NUF.AX	Nufarm Limited	5,000.00	5.090000	25,450.00	5.33	26,650.84	(1,200.84)	(4.51) %	1.41 %
PDN.AX	Paladin Energy Ltd	35,000.00	0.580000	20,300.00	0.74	26,019.43	(5,719.43)	(21.98) %	1.13 %

Nissen Super 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%
PAR.AX	Paradigm Biopharmaceuticals Limited	8,200.00	0.965000	7,913.00	1.92	15,770.44	(7,857.44)	(49.82) %	0.44 %
PDL.AX	Pendal Group Limited	8,100.00	4.420000	35,802.00	5.67	45,944.14	(10,142.14)	(22.07) %	1.98 %
PWH.AX	PWR Holdings Limited	3,600.00	6.320000	22,752.00	9.69	34,872.25	(12,120.25)	(34.76) %	1.26 %
RRL.AX	Regis Resources Limited	10,416.00	1.300000	13,540.80	2.40	25,028.35	(11,487.55)	(45.90) %	0.75 %
RIO.AX	RIO Tinto Limited	620.00	102.700000	63,674.00	88.40	54,805.49	8,868.51	16.18 %	3.53 %
SUN.AX	Suncorp Group Limited	3,250.00	10.980000	35,685.00	11.37	36,968.01	(1,283.01)	(3.47) %	1.98 %
SUNPI.AX	Suncorp Group Limited - Capital Notes 4	270.00	96.500000	26,055.00	101.64	27,443.88	(1,388.88)	(5.06) %	1.44 %
WES.AX	Wesfarmers Limited	970.00	41.910000	40,652.70	56.98	55,266.30	(14,613.60)	(26.44) %	2.25 %
WBC.AX	Westpac Banking Corporation	2,500.00	19.500000	48,750.00	24.50	61,251.92	(12,501.92)	(20.41) %	2.70 %
WDS.AX	Woodside Energy Group Ltd	1,462.00	31.840000	46,550.08	29.27	42,790.60	3,759.48	8.79 %	2.58 %
				940,738.71		1,054,953.19	(114,214.48)	(10.83) %	52.15 %
Stapled Securities									
CLW.AX	Charter Hall Long Wholesale REIT	11,200.00	4.270000	47,824.00	4.91	55,020.68	(7,196.68)	(13.08) %	2.65 %
NSR.AX	National Storage REIT	17,500.00	2.140000	37,450.00	2.47	43,168.42	(5,718.42)	(13.25) %	2.08 %
				85,274.00		98,189.10	(12,915.10)	(13.15) %	4.73 %
Units in Listed Unit Trusts (Australian)									
PCI.AX	Perpetual Credit Income Trust	35,000.00	0.945000	33,075.00	1.05	36,627.06	(3,552.06)	(9.70) %	1.83 %
				33,075.00		36,627.06	(3,552.06)	(9.70) %	1.83 %
				1,803,924.53		1,844,451.32	(40,526.79)	(2.20) %	100.00 %

Nissen Super 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
AMP North - Cash Account	5.13			5.13	0.00	0.00	0.00	5.13			0.00	0.00
Cash at Bank - AMP Cash Super Edge	224.08			224.08	0.00	0.00	0.00	224.08			0.00	0.00
Cash at Bank - CBA	6.33			6.33	0.00	0.00	0.00	6.33			0.00	0.00
Cash at Bank - DDH Graham	659.84			659.84	0.00	0.00	0.00	659.84			0.00	0.00
	895.38			895.38	0.00	0.00	0.00	895.38			0.00	0.00
Managed Investments (Australian)												
AMP7750AU AMP Capital Adv Corporate Bond	257.08			31.88	0.00	14.57	0.00	46.45		0.00	0.00	210.63
CSI6218AU Bentham Professional Global Income Fund - Class X	309.53	0.08		62.29	0.10	104.63	0.14	167.24		0.00	48.86	93.67
HOW1607AU Merlon Aus Share Income Fund – Class X	765.16	632.44	96.48	29.54	326.88	0.00	0.00	1,085.34		0.00	0.00	6.70
	1,331.77	632.52	96.48	123.71	326.98	119.20	0.14	1,299.03		0.00	48.86	311.00
Real Estate Properties (Australian - Residential)												
19BROADW AT 19 Broadwater Street, RUNAWAY BAY	34,303.87							34,303.87				
	34,303.87							34,303.87				
Shares in Listed Companies (Australian)												
AGL.AX AGL Energy Limited	1,564.00	0.00	1,564.00		0.00			1,564.00		0.00		
ANZ.AX ANZ Group Holdings Limited	1,368.00	1,368.00	0.00		586.29			1,954.29		0.00		
AZJ.AX Aurizon Holdings Limited	1,071.00	1,017.45	53.55		436.05			1,507.05		0.00		
BAP.AX Bapcor Limited	450.00	450.00	0.00		192.86			642.86		0.00		
BHP.AX BHP Group Limited	10,813.93	10,813.93	0.00		4,634.54			15,448.47		0.00		
CBA.AX Commonwealth Bank Of Australia.	875.00	875.00	0.00		375.00			1,250.00		0.00		
DOW.AX Downer EDI Limited	720.00	0.00	720.00		0.00			720.00		0.00		
EDV.AX Endeavour Group Limited	750.00	750.00	0.00		321.43			1,071.43		0.00		
IAG.AX Insurance Australia Group Limited	480.00	0.00	480.00		0.00			480.00		0.00		
MBLPD.AX Macquarie Bank Limited - Capital Notes 3	446.46	178.58	267.88		76.53			522.99		0.00		

Nissen Super 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
NAB.AX	National Australia Bank Limited	2,322.83	2,322.83	0.00		995.49			3,318.32		0.00		
NAB.AX	National Australia Bank Limited	1,273.00	1,273.00	0.00		545.57			1,818.57		0.00		
NFNG.AX	Nufarm Finance (NZ) Limited - Step Up	585.97	0.00	585.97		0.00			585.97		0.00		
NUF.AX	Nufarm Limited	200.00		200.00					200.00		0.00		
PWH.AX	PWR Holdings Limited	126.00	126.00	0.00		54.00			180.00		0.00		
RRL.AX	Regis Resources Limited	312.48	312.48	0.00		133.92			446.40		0.00		
RIO.AX	RIO Tinto Limited	4,109.61	4,109.61	0.00		1,761.26			5,870.87		0.00		
SUNPI.AX	Suncorp Group Limited - Capital Notes 4	284.18	284.18	0.00		121.79			405.97		0.00		
WES.AX	Wesfarmers Limited	776.00	776.00	0.00		332.57			1,108.57		0.00		
WBC.AX	Westpac Banking Corporation	3,025.00	3,025.00	0.00		1,296.43			4,321.43		0.00		
		31,553.46	27,682.06	3,871.40		11,863.73			43,417.19		0.00		
Stapled Securities													
CLW.AX	Charter Hall Long Wholesale REIT	2,562.56	0.00	0.00	937.93	0.00	0.00	0.00	937.93	0.00	0.00	0.00	1,624.63
NSR.AX	National Storage REIT	945.00			286.63	0.00	15.64	0.83	303.10		0.00	0.00	642.73
		3,507.56	0.00	0.00	1,224.56	0.00	15.64	0.83	1,241.03	0.00	0.00	0.00	2,267.36
Units in Listed Unit Trusts (Australian)													
PCI.AX	Perpetual Credit Income Trust	612.06	3.28	1.68	692.18	0.87	30.05	0.00	728.06	0.00	0.00	16.96	(132.09)
		612.06	3.28	1.68	692.18	0.87	30.05	0.00	728.06	0.00	0.00	16.96	(132.09)
		72,204.10	28,317.86	3,969.56	2,935.83	12,191.58	164.89	0.97	81,884.56	0.00	0.00	65.82	2,446.27

Assessable Income (Excl. Capital Gains) **81,884.56**

Net Capital Gain **50.25**

Total Assessable Income 81,934.81

* 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.

Nissen Super 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
Managed Investments (Australian)												
AMP1685AU - AMP Capital Multi - Asset Fund CI A												
15/01/2021	30/09/2021	86.98	107.96	107.11	(0.85)	106.36	106.36	0.00	0.00	0.00	0.75	0.00
14/01/2021	30/09/2021	34.90	43.38	42.98	(0.40)	42.74	42.74	0.00	0.00	0.00	0.24	0.00
07/12/2020	30/09/2021	3,808.42	4,655.34	4,689.88	34.54	4,585.15	4,585.15	0.00	0.00	0.00	104.73	0.00
26/11/2020	30/09/2021	56.31	68.62	69.34	0.72	67.58	67.58	0.00	0.00	0.00	1.76	0.00
25/11/2020	30/09/2021	485.20	590.77	597.50	6.73	581.83	581.83	0.00	0.00	0.00	15.67	0.00
24/11/2020	30/09/2021	739.10	899.96	910.17	10.21	886.34	886.34	0.00	0.00	0.00	23.83	0.00
10/11/2020	30/09/2021	34.07	41.18	41.96	0.78	40.55	40.55	0.00	0.00	0.00	1.40	0.00
16/10/2020	30/09/2021	89.26	106.71	109.92	3.21	105.07	105.07	0.00	0.00	0.00	4.85	0.00
15/10/2020	30/09/2021	31.04	37.02	38.22	1.20	36.45	36.45	0.00	0.00	0.00	1.78	0.00
13/10/2020	30/09/2021	22.56	26.86	27.78	0.92	26.44	26.44	0.00	0.00	0.00	1.34	0.00
12/10/2020	30/09/2021	50.99	60.65	62.79	2.14	59.71	59.71	0.00	0.00	0.00	3.08	0.00
10/09/2020	30/09/2021	23.22	27.25	28.59	1.34	26.82	26.82	0.00	0.00	1.77	0.00	0.00
16/07/2020	30/09/2021	823.63	957.60	1,014.26	56.66	942.42	942.42	0.00	0.00	71.84	0.00	0.00
15/07/2020	30/09/2021	816.34	949.05	1,005.28	56.23	934.01	934.01	0.00	0.00	71.28	0.00	0.00
14/05/2020	30/09/2021	38.58	43.03	47.51	4.48	42.07	42.07	0.00	0.00	5.43	0.00	0.00
15/04/2020	30/09/2021	160.69	176.65	197.88	21.23	172.67	172.67	0.00	0.00	25.21	0.00	0.00
09/04/2020	30/09/2021	71.18	78.20	87.65	9.45	76.44	76.44	0.00	0.00	11.22	0.00	0.00
25/03/2020	30/09/2021	41.55	44.36	51.17	6.81	43.33	43.33	0.00	0.00	7.84	0.00	0.00
20/03/2020	30/09/2021	26.03	27.53	32.05	4.52	26.89	26.89	0.00	0.00	5.17	0.00	0.00
16/03/2020	30/09/2021	47.43	51.64	58.41	6.77	50.47	50.47	0.00	0.00	7.94	0.00	0.00
11/03/2020	30/09/2021	63.07	71.98	77.67	5.69	70.42	70.42	0.00	0.00	7.25	0.00	0.00
06/03/2020	30/09/2021	18.80	22.42	23.15	0.73	21.95	21.95	0.00	0.00	1.20	0.00	0.00

Nissen Super 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
Managed Investments (Australian)												
03/03/2020	30/09/2021	29.68	35.41	36.55	1.14	34.68	34.68	0.00	0.00	1.87	0.00	0.00
27/02/2020	30/09/2021	18.55	22.21	22.84	0.63	21.75	21.75	0.00	0.00	1.09	0.00	0.00
15/01/2020	30/09/2021	134.99	166.70	166.23	(0.47)	163.36	163.36	0.00	0.00	2.88	0.00	0.00
14/01/2020	30/09/2021	60.65	74.81	74.69	(0.12)	73.31	73.31	0.00	0.00	1.38	0.00	0.00
10/01/2020	30/09/2021	51.75	63.53	63.73	0.20	62.25	62.25	0.00	0.00	1.48	0.00	0.00
16/12/2019	30/09/2021	20.87	25.42	25.70	0.28	24.90	24.90	0.00	0.00	0.80	0.00	0.00
11/11/2019	30/09/2021	26.95	32.40	33.19	0.79	31.73	31.73	0.00	0.00	1.45	0.00	0.00
28/10/2019	30/09/2021	37.64	45.04	46.35	1.31	44.11	44.11	0.00	0.00	2.24	0.00	0.00
14/10/2019	30/09/2021	85.76	101.83	105.61	3.78	99.71	99.71	0.00	0.00	5.90	0.00	0.00
26/09/2019	30/09/2021	96.22	115.08	118.49	3.41	112.70	112.70	0.00	0.00	5.79	0.00	0.00
17/07/2019	30/09/2021	49.05	58.50	60.40	1.90	57.29	57.29	0.00	0.00	3.12	0.00	0.00
16/07/2019	30/09/2021	163.14	194.58	200.90	6.32	190.54	190.54	0.00	0.00	10.36	0.00	0.00
15/07/2019	30/09/2021	309.39	369.22	381.00	11.78	361.56	361.56	0.00	0.00	19.44	0.00	0.00
12/07/2019	30/09/2021	652.85	779.56	803.95	24.39	763.40	763.40	0.00	0.00	40.55	0.00	0.00
17/06/2019	30/09/2021	40.32	47.64	49.65	2.01	46.63	46.63	0.00	0.00	3.02	0.00	0.00
15/04/2019	30/09/2021	102.97	120.69	126.80	6.11	118.11	118.11	0.00	0.00	8.69	0.00	0.00
10/04/2019	30/09/2021	143.06	168.10	176.17	8.07	164.52	164.52	0.00	0.00	11.65	0.00	0.00
09/04/2019	30/09/2021	72.60	85.25	89.40	4.15	83.43	83.43	0.00	0.00	5.97	0.00	0.00
08/02/2019	30/09/2021	22.67	25.93	27.92	1.99	25.36	25.36	0.00	0.00	2.55	0.00	0.00
24/01/2019	30/09/2021	153.74	174.11	189.32	15.21	170.26	170.26	0.00	0.00	19.06	0.00	0.00
17/01/2019	30/09/2021	22.98	25.96	28.30	2.34	25.38	25.38	0.00	0.00	2.91	0.00	0.00
16/01/2019	30/09/2021	298.89	336.93	368.07	31.14	329.45	329.45	0.00	0.00	38.62	0.00	0.00
10/01/2019	30/09/2021	85.11	96.12	104.81	8.69	93.99	93.99	0.00	0.00	10.82	0.00	0.00

Nissen Super 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
Managed Investments (Australian)												
12/12/2018	30/09/2021	23.92	26.74	29.46	2.72	26.14	26.14	0.00	0.00	3.31	0.00	0.00
16/11/2018	30/09/2021	31.54	35.77	38.84	3.07	34.98	34.98	0.00	0.00	3.86	0.00	0.00
25/10/2018	30/09/2021	40,823.02	46,474.56	50,271.53	3,796.97	45,452.80	45,452.80	0.00	0.00	4,818.73	0.00	0.00
		51,127.66	58,790.25	62,961.17	4,170.92	57,558.05	57,558.05	0.00	0.00	5,243.69	159.43	0.00
AMP7750AU - AMP Capital Adv Corporate Bond												
15/01/2021	30/09/2021	135.30	135.44	134.35	(1.09)	135.18	135.18	0.00	0.00	0.00	0.00	(0.83)
14/01/2021	30/09/2021	54.39	54.43	54.01	(0.42)	54.32	54.32	0.00	0.00	0.00	0.00	(0.32)
07/12/2020	30/09/2021	5,836.49	5,840.34	5,795.34	(45.00)	5,829.01	5,829.01	0.00	0.00	0.00	0.00	(33.67)
26/11/2020	30/09/2021	86.00	86.09	85.39	(0.70)	85.92	85.92	0.00	0.00	0.00	0.00	(0.53)
25/11/2020	30/09/2021	740.61	741.15	735.39	(5.76)	739.71	739.71	0.00	0.00	0.00	0.00	(4.32)
24/11/2020	30/09/2021	1,128.19	1,129.04	1,120.24	(8.80)	1,126.85	1,126.85	0.00	0.00	0.00	0.00	(6.61)
10/11/2020	30/09/2021	51.86	51.66	51.49	(0.17)	51.56	51.56	0.00	0.00	0.00	0.00	(0.06)
16/10/2020	30/09/2021	134.65	133.88	133.70	(0.18)	133.62	133.62	0.00	0.00	0.00	0.08	0.00
15/10/2020	30/09/2021	46.73	46.44	46.40	(0.04)	46.35	46.35	0.00	0.00	0.00	0.05	0.00
13/10/2020	30/09/2021	33.92	33.69	33.68	(0.01)	33.62	33.62	0.00	0.00	0.00	0.06	0.00
12/10/2020	30/09/2021	76.63	76.09	76.09	0.00	75.94	75.94	0.00	0.00	0.00	0.15	0.00
10/09/2020	30/09/2021	34.46	34.19	34.22	0.03	34.12	34.12	0.00	0.00	0.09	0.00	0.00
16/07/2020	30/09/2021	1,216.39	1,201.36	1,207.81	6.45	1,199.00	1,199.00	0.00	0.00	8.82	0.00	0.00
15/07/2020	30/09/2021	1,206.01	1,190.62	1,197.51	6.89	1,188.28	1,188.28	0.00	0.00	9.23	0.00	0.00
14/05/2020	30/09/2021	55.13	53.98	54.74	0.76	54.02	54.02	0.00	0.00	0.72	0.00	0.00
15/04/2020	30/09/2021	226.76	221.61	225.16	3.55	221.77	221.77	0.00	0.00	3.39	0.00	0.00
09/04/2020	30/09/2021	100.63	98.11	99.92	1.81	98.18	98.18	0.00	0.00	1.74	0.00	0.00

Nissen Super 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
Managed Investments (Australian)												
25/03/2020	30/09/2021	57.13	55.65	56.73	1.08	55.69	55.69	0.00	0.00	1.04	0.00	0.00
20/03/2020	30/09/2021	35.45	34.53	35.20	0.67	34.56	34.56	0.00	0.00	0.64	0.00	0.00
16/03/2020	30/09/2021	65.69	64.79	65.23	0.44	64.84	64.84	0.00	0.00	0.39	0.00	0.00
11/03/2020	30/09/2021	91.05	90.31	90.41	0.10	90.38	90.38	0.00	0.00	0.03	0.00	0.00
06/03/2020	30/09/2021	28.24	28.13	28.04	(0.09)	28.15	28.15	0.00	0.00	0.00	0.00	(0.11)
03/03/2020	30/09/2021	44.63	44.42	44.32	(0.10)	44.45	44.45	0.00	0.00	0.00	0.00	(0.14)
27/02/2020	30/09/2021	27.91	27.87	27.71	(0.16)	27.89	27.89	0.00	0.00	0.00	0.00	(0.18)
15/01/2020	30/09/2021	209.70	209.13	208.22	(0.91)	209.28	209.28	0.00	0.00	0.00	0.00	(1.06)
14/01/2020	30/09/2021	94.13	93.86	93.47	(0.39)	93.93	93.93	0.00	0.00	0.00	0.00	(0.46)
10/01/2020	30/09/2021	79.95	79.70	79.39	(0.31)	79.76	79.76	0.00	0.00	0.00	0.00	(0.37)
16/12/2019	30/09/2021	31.99	31.89	31.76	(0.13)	31.91	31.91	0.00	0.00	0.00	0.00	(0.15)
11/11/2019	30/09/2021	40.82	40.65	40.53	(0.12)	40.68	40.68	0.00	0.00	0.00	0.00	(0.15)
28/10/2019	30/09/2021	56.61	56.51	56.21	(0.30)	56.55	56.55	0.00	0.00	0.00	0.00	(0.34)
14/10/2019	30/09/2021	128.07	127.75	127.17	(0.58)	127.84	127.84	0.00	0.00	0.00	0.00	(0.68)
26/09/2019	30/09/2021	144.54	144.37	143.52	(0.85)	144.47	144.47	0.00	0.00	0.00	0.00	(0.95)
17/07/2019	30/09/2021	73.51	73.40	72.99	(0.41)	73.45	73.45	0.00	0.00	0.00	0.00	(0.46)
16/07/2019	30/09/2021	244.51	244.11	242.79	(1.32)	244.29	244.29	0.00	0.00	0.00	0.00	(1.50)
15/07/2019	30/09/2021	464.18	463.20	460.91	(2.29)	463.53	463.53	0.00	0.00	0.00	0.00	(2.63)
12/07/2019	30/09/2021	980.49	977.99	973.58	(4.41)	978.70	978.70	0.00	0.00	0.00	0.00	(5.12)
17/06/2019	30/09/2021	59.78	59.77	59.36	(0.41)	59.80	59.80	0.00	0.00	0.00	0.00	(0.44)
15/04/2019	30/09/2021	151.73	151.42	150.66	(0.76)	151.50	151.50	0.00	0.00	0.00	0.00	(0.84)
10/04/2019	30/09/2021	211.48	210.89	209.99	(0.90)	211.01	211.01	0.00	0.00	0.00	0.00	(1.02)
09/04/2019	30/09/2021	107.25	106.95	106.49	(0.46)	107.01	107.01	0.00	0.00	0.00	0.00	(0.51)

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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
Managed Investments (Australian)												
08/02/2019	30/09/2021	32.72	32.53	32.49	(0.04)	32.55	32.55	0.00	0.00	0.00	0.00	(0.06)
24/01/2019	30/09/2021	219.81	218.43	218.26	(0.17)	218.55	218.55	0.00	0.00	0.00	0.00	(0.29)
17/01/2019	30/09/2021	32.80	32.57	32.57	0.00	32.59	32.59	0.00	0.00	0.00	0.00	(0.02)
16/01/2019	30/09/2021	425.78	422.70	422.78	0.08	422.93	422.93	0.00	0.00	0.00	0.00	(0.15)
10/01/2019	30/09/2021	121.58	120.59	120.72	0.13	120.66	120.66	0.00	0.00	0.07	0.00	0.00
12/12/2018	30/09/2021	33.79	33.54	33.55	0.01	33.56	33.56	0.00	0.00	0.00	0.00	(0.01)
16/11/2018	30/09/2021	45.03	44.87	44.71	(0.16)	44.89	44.89	0.00	0.00	0.00	0.00	(0.18)
25/10/2018	30/09/2021	58,342.38	58,304.45	57,931.07	(373.38)	58,336.31	58,336.31	0.00	0.00	0.00	0.00	(405.24)
		73,846.88	73,755.09	73,326.27	(428.82)	73,769.16	73,769.16	0.00	0.00	26.16	0.34	(469.40)
AMP8292AU - AMP Capital Adv Core Infrastructure												
15/01/2021	30/09/2021	135.36	135.44	138.65	3.21	134.66	134.66	0.00	0.00	0.00	3.99	0.00
14/01/2021	30/09/2021	54.53	54.43	55.86	1.43	54.12	54.12	0.00	0.00	0.00	1.74	0.00
07/12/2020	30/09/2021	5,807.35	5,840.34	5,948.64	108.30	5,807.05	5,807.05	0.00	0.00	0.00	141.59	0.00
26/11/2020	30/09/2021	85.26	86.09	87.33	1.24	85.60	85.60	0.00	0.00	0.00	1.73	0.00
25/11/2020	30/09/2021	733.05	741.15	750.89	9.74	736.95	736.95	0.00	0.00	0.00	13.94	0.00
24/11/2020	30/09/2021	1,118.26	1,129.04	1,145.47	16.43	1,122.63	1,122.63	0.00	0.00	0.00	22.84	0.00
10/11/2020	30/09/2021	51.03	51.66	52.27	0.61	51.37	51.37	0.00	0.00	0.00	0.90	0.00
16/10/2020	30/09/2021	134.44	133.88	137.71	3.83	133.11	133.11	0.00	0.00	0.00	4.60	0.00
15/10/2020	30/09/2021	46.70	46.44	47.84	1.40	46.17	46.17	0.00	0.00	0.00	1.66	0.00
13/10/2020	30/09/2021	33.80	33.69	34.62	0.93	33.50	33.50	0.00	0.00	0.00	1.13	0.00
12/10/2020	30/09/2021	76.03	76.09	77.88	1.79	75.65	75.65	0.00	0.00	0.00	2.23	0.00
10/09/2020	30/09/2021	34.40	34.19	35.24	1.05	33.99	33.99	0.00	0.00	1.24	0.00	0.00

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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
Managed Investments (Australian)												
16/07/2020	30/09/2021	1,193.85	1,201.36	1,222.90	21.54	1,194.52	1,194.52	0.00	0.00	28.38	0.00	0.00
15/07/2020	30/09/2021	1,183.75	1,190.62	1,212.55	21.93	1,183.83	1,183.83	0.00	0.00	28.72	0.00	0.00
14/05/2020	30/09/2021	54.90	53.98	56.24	2.26	52.06	52.06	0.00	0.00	4.18	0.00	0.00
15/04/2020	30/09/2021	219.36	221.61	224.70	3.09	213.92	213.92	0.00	0.00	10.78	0.00	0.00
09/04/2020	30/09/2021	96.03	98.11	98.37	0.26	94.74	94.74	0.00	0.00	3.62	0.00	0.00
25/03/2020	30/09/2021	56.15	55.65	57.52	1.87	53.68	53.68	0.00	0.00	3.83	0.00	0.00
20/03/2020	30/09/2021	35.81	34.53	36.68	2.15	33.27	33.27	0.00	0.00	3.41	0.00	0.00
16/03/2020	30/09/2021	66.15	64.79	67.76	2.97	62.47	62.47	0.00	0.00	5.29	0.00	0.00
11/03/2020	30/09/2021	86.01	90.31	88.10	(2.21)	87.29	87.29	0.00	0.00	0.81	0.00	0.00
06/03/2020	30/09/2021	25.59	28.13	26.21	(1.92)	27.23	27.23	0.00	0.00	0.00	0.00	(1.02)
03/03/2020	30/09/2021	40.47	44.42	41.45	(2.97)	43.00	43.00	0.00	0.00	0.00	0.00	(1.55)
27/02/2020	30/09/2021	25.50	27.87	26.12	(1.75)	26.98	26.98	0.00	0.00	0.00	0.00	(0.86)
15/01/2020	30/09/2021	189.05	209.13	193.65	(15.48)	202.50	202.50	0.00	0.00	0.00	0.00	(8.85)
14/01/2020	30/09/2021	85.16	93.86	87.23	(6.63)	90.87	90.87	0.00	0.00	0.00	0.00	(3.64)
10/01/2020	30/09/2021	72.66	79.70	74.43	(5.27)	77.15	77.15	0.00	0.00	0.00	0.00	(2.72)
16/12/2019	30/09/2021	29.08	31.89	29.79	(2.10)	30.87	30.87	0.00	0.00	0.00	0.00	(1.08)
11/11/2019	30/09/2021	37.48	40.65	38.39	(2.26)	39.34	39.34	0.00	0.00	0.00	0.00	(0.94)
28/10/2019	30/09/2021	51.68	56.51	52.94	(3.57)	54.70	54.70	0.00	0.00	0.00	0.00	(1.76)
14/10/2019	30/09/2021	116.57	127.75	119.41	(8.34)	123.66	123.66	0.00	0.00	0.00	0.00	(4.26)
26/09/2019	30/09/2021	130.33	144.37	133.50	(10.87)	139.80	139.80	0.00	0.00	0.00	0.00	(6.30)
17/07/2019	30/09/2021	67.96	73.40	69.61	(3.79)	71.02	71.02	0.00	0.00	0.00	0.00	(1.40)
16/07/2019	30/09/2021	226.08	244.11	231.58	(12.53)	236.18	236.18	0.00	0.00	0.00	0.00	(4.60)
15/07/2019	30/09/2021	428.37	463.20	438.79	(24.41)	448.18	448.18	0.00	0.00	0.00	0.00	(9.39)

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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
Managed Investments (Australian)												
12/07/2019	30/09/2021	904.76	977.99	926.77	(51.22)	946.27	946.27	0.00	0.00	0.00	0.00	(19.49)
17/06/2019	30/09/2021	55.73	59.77	57.09	(2.68)	56.25	56.25	0.00	0.00	0.83	0.00	0.00
15/04/2019	30/09/2021	143.87	151.42	147.37	(4.05)	142.34	142.34	0.00	0.00	5.03	0.00	0.00
10/04/2019	30/09/2021	200.51	210.89	205.39	(5.50)	198.24	198.24	0.00	0.00	7.15	0.00	0.00
09/04/2019	30/09/2021	101.79	106.95	104.27	(2.68)	100.53	100.53	0.00	0.00	3.74	0.00	0.00
08/02/2019	30/09/2021	31.67	32.53	32.44	(0.09)	30.53	30.53	0.00	0.00	1.91	0.00	0.00
24/01/2019	30/09/2021	214.41	218.43	219.63	1.20	204.91	204.91	0.00	0.00	14.72	0.00	0.00
17/01/2019	30/09/2021	32.20	32.57	32.98	0.41	30.54	30.54	0.00	0.00	2.44	0.00	0.00
16/01/2019	30/09/2021	418.81	422.70	429.00	6.30	396.28	396.28	0.00	0.00	32.72	0.00	0.00
10/01/2019	30/09/2021	119.78	120.59	122.69	2.10	113.03	113.03	0.00	0.00	9.66	0.00	0.00
12/12/2018	30/09/2021	33.13	33.54	33.94	0.40	31.45	31.45	0.00	0.00	2.49	0.00	0.00
16/11/2018	30/09/2021	44.58	44.87	45.66	0.79	42.06	42.06	0.00	0.00	3.61	0.00	0.00
25/10/2018	30/09/2021	58,707.18	58,304.45	60,135.53	1,831.08	54,601.26	54,601.26	0.00	0.00	5,534.27	0.00	0.00
		73,836.62	73,755.09	75,633.08	1,877.99	69,795.75	69,795.75	0.00	0.00	5,708.83	196.35	(67.86)
CSI6218AU - Bentham Professional Global Income Fund - Class X												
05/12/2020	01/10/2021	61,394.01	62,130.74	61,301.92	(828.82)	62,008.33	62,008.33	0.00	0.00	0.00	0.00	(706.41)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.90	11.96	0.00
		61,394.01	62,130.74	61,301.92	(828.82)	62,008.33	62,008.33	0.00	0.00	36.90	11.96	(706.41)
GSF3876AU - Epoch Global Equity Shareholder Yield Fund Class B												
05/12/2020	29/09/2021	99,315.60	99,514.23	105,800.91	6,286.68	99,515.12	99,515.12	0.00	0.00	0.00	6,285.79	0.00
		99,315.60	99,514.23	105,800.91	6,286.68	99,515.12	99,515.12	0.00	0.00	0.00	6,285.79	0.00
GTU8275AU - Invesco WS Global Target Returns Fund CI P												

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Managed Investments (Australian)												
05/12/2020	05/10/2021	52,200.84	52,357.44	52,623.66	266.22	52,357.44	52,357.44	0.00	0.00	0.00	266.22	0.00
		52,200.84	52,357.44	52,623.66	266.22	52,357.44	52,357.44	0.00	0.00	0.00	266.22	0.00
HOW1607AU - Merlon Aus Share Income Fund – Class X												
05/12/2020	01/10/2021	102,021.91	103,786.89	106,857.75	3,070.86	102,834.45	102,834.45	0.00	0.00	0.00	4,023.30	0.00
		102,021.91	103,786.89	106,857.75	3,070.86	102,834.45	102,834.45	0.00	0.00	0.00	4,023.30	0.00
IML0005AU - Investors Mutual Value & Income Fund												
15/01/2021	30/09/2021	294.34	245.86	267.76	21.90	245.44	245.44	0.00	0.00	0.00	22.32	0.00
14/01/2021	30/09/2021	118.27	98.80	107.59	8.79	98.63	98.63	0.00	0.00	0.00	8.96	0.00
07/12/2020	30/09/2021	12,440.13	10,601.48	11,316.79	715.31	10,583.67	10,583.67	0.00	0.00	0.00	733.12	0.00
26/11/2020	30/09/2021	183.16	156.27	166.62	10.35	156.01	156.01	0.00	0.00	0.00	10.61	0.00
25/11/2020	30/09/2021	1,564.91	1,345.35	1,423.60	78.25	1,343.11	1,343.11	0.00	0.00	0.00	80.49	0.00
24/11/2020	30/09/2021	2,404.62	2,049.46	2,187.48	138.02	2,046.02	2,046.02	0.00	0.00	0.00	141.47	0.00
10/11/2020	30/09/2021	114.76	93.78	104.40	10.62	93.62	93.62	0.00	0.00	0.00	10.78	0.00
16/10/2020	30/09/2021	308.64	243.02	280.77	37.75	242.58	242.58	0.00	0.00	0.00	38.19	0.00
15/10/2020	30/09/2021	106.75	84.30	97.11	12.81	84.15	84.15	0.00	0.00	0.00	12.96	0.00
13/10/2020	30/09/2021	77.37	61.16	70.38	9.22	61.05	61.05	0.00	0.00	0.00	9.33	0.00
12/10/2020	30/09/2021	176.93	138.13	160.95	22.82	137.88	137.88	0.00	0.00	0.00	23.08	0.00
10/09/2020	30/09/2021	79.05	62.06	71.91	9.85	61.95	61.95	0.00	0.00	9.96	0.00	0.00
16/07/2020	30/09/2021	2,741.66	2,180.72	2,494.09	313.37	2,176.79	2,176.79	0.00	0.00	317.29	0.00	0.00
15/07/2020	30/09/2021	2,712.06	2,161.24	2,467.16	305.92	2,157.36	2,157.36	0.00	0.00	309.80	0.00	0.00
14/05/2020	30/09/2021	129.79	97.98	118.07	20.09	97.47	97.47	0.00	0.00	20.60	0.00	0.00
15/04/2020	30/09/2021	527.77	402.27	480.11	77.84	400.20	400.20	0.00	0.00	79.91	0.00	0.00

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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
Managed Investments (Australian)												
09/04/2020	30/09/2021	237.28	178.08	215.85	37.77	177.15	177.15	0.00	0.00	38.70	0.00	0.00
25/03/2020	30/09/2021	140.88	101.01	128.16	27.15	100.46	100.46	0.00	0.00	27.70	0.00	0.00
20/03/2020	30/09/2021	89.20	62.68	81.15	18.47	62.33	62.33	0.00	0.00	18.81	0.00	0.00
16/03/2020	30/09/2021	160.26	117.60	145.79	28.19	116.97	116.97	0.00	0.00	28.82	0.00	0.00
11/03/2020	30/09/2021	194.99	163.93	177.38	13.45	163.17	163.17	0.00	0.00	14.22	0.00	0.00
06/03/2020	30/09/2021	56.32	51.06	51.23	0.17	50.84	50.84	0.00	0.00	0.39	0.00	0.00
03/03/2020	30/09/2021	86.14	80.63	78.36	(2.27)	80.29	80.29	0.00	0.00	0.00	0.00	(1.93)
27/02/2020	30/09/2021	52.89	50.59	48.11	(2.48)	50.38	50.38	0.00	0.00	0.00	0.00	(2.27)
15/01/2020	30/09/2021	375.30	379.62	341.41	(38.21)	378.15	378.15	0.00	0.00	0.00	0.00	(36.74)
14/01/2020	30/09/2021	168.88	170.37	153.63	(16.74)	169.71	169.71	0.00	0.00	0.00	0.00	(16.08)
10/01/2020	30/09/2021	143.52	144.68	130.56	(14.12)	144.12	144.12	0.00	0.00	0.00	0.00	(13.56)
16/12/2019	30/09/2021	56.27	57.88	51.19	(6.69)	57.66	57.66	0.00	0.00	0.00	0.00	(6.47)
11/11/2019	30/09/2021	72.15	73.79	65.63	(8.16)	73.51	73.51	0.00	0.00	0.00	0.00	(7.87)
28/10/2019	30/09/2021	100.77	102.57	91.67	(10.90)	102.18	102.18	0.00	0.00	0.00	0.00	(10.50)
14/10/2019	30/09/2021	230.10	231.89	209.32	(22.57)	230.99	230.99	0.00	0.00	0.00	0.00	(21.67)
26/09/2019	30/09/2021	256.38	262.07	233.23	(28.84)	261.07	261.07	0.00	0.00	0.00	0.00	(27.84)
17/07/2019	30/09/2021	130.55	133.23	118.76	(14.47)	132.72	132.72	0.00	0.00	0.00	0.00	(13.96)
16/07/2019	30/09/2021	434.42	443.11	395.19	(47.92)	441.41	441.41	0.00	0.00	0.00	0.00	(46.22)
15/07/2019	30/09/2021	822.15	840.81	747.91	(92.90)	837.59	837.59	0.00	0.00	0.00	0.00	(89.68)
12/07/2019	30/09/2021	1,727.75	1,775.26	1,571.73	(203.53)	1,768.49	1,768.49	0.00	0.00	0.00	0.00	(196.76)
17/06/2019	30/09/2021	104.62	108.49	95.17	(13.32)	107.81	107.81	0.00	0.00	0.00	0.00	(12.63)
15/04/2019	30/09/2021	269.22	274.85	244.91	(29.94)	273.09	273.09	0.00	0.00	0.00	0.00	(28.19)
10/04/2019	30/09/2021	377.70	382.80	343.59	(39.21)	380.34	380.34	0.00	0.00	0.00	0.00	(36.74)

Nissen Super 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
Managed Investments (Australian)												
09/04/2019	30/09/2021	190.63	194.14	173.42	(20.72)	192.90	192.90	0.00	0.00	0.00	0.00	(19.48)
08/02/2019	30/09/2021	57.87	59.05	52.64	(6.41)	58.67	58.67	0.00	0.00	0.00	0.00	(6.03)
24/01/2019	30/09/2021	397.85	396.50	361.92	(34.58)	393.91	393.91	0.00	0.00	0.00	0.00	(31.98)
17/01/2019	30/09/2021	59.72	59.12	54.33	(4.79)	58.73	58.73	0.00	0.00	0.00	0.00	(4.40)
16/01/2019	30/09/2021	776.14	767.29	706.05	(61.24)	762.23	762.23	0.00	0.00	0.00	0.00	(56.17)
10/01/2019	30/09/2021	222.84	218.90	202.72	(16.18)	217.45	217.45	0.00	0.00	0.00	0.00	(14.73)
12/12/2018	30/09/2021	61.52	60.89	55.96	(4.93)	60.49	60.49	0.00	0.00	0.00	0.00	(4.52)
16/11/2018	30/09/2021	81.86	81.45	74.47	(6.98)	80.92	80.92	0.00	0.00	0.00	0.00	(6.45)
25/10/2018	30/09/2021	107,973.12	105,835.25	98,223.14	(7,612.11)	105,131.19	105,131.19	0.00	0.00	0.00	0.00	(6,908.05)
		140,089.50	133,881.47	127,439.37	(6,442.10)	133,102.85	133,102.85	0.00	0.00	866.20	1,091.31	(7,620.92)
MGE0001AU - Magellan Global Fund												
05/12/2020	30/09/2021	18,160.58	46,046.16	49,111.67	3,065.51	45,621.75	45,621.75	0.00	0.00	0.00	3,489.92	0.00
		18,160.58	46,046.16	49,111.67	3,065.51	45,621.75	45,621.75	0.00	0.00	0.00	3,489.92	0.00
SCH6618AU - Schroder Fixed Income Fund - Client Class												
05/12/2020	30/09/2021	118,519.61	118,045.53	115,852.92	(2,192.61)	122,896.99	122,896.99	0.00	0.00	0.00	0.00	(7,044.07)
		118,519.61	118,045.53	115,852.92	(2,192.61)	122,896.99	122,896.99	0.00	0.00	0.00	0.00	(7,044.07)
SSB5452AU - Legg Mason Martine Currie Australian Real Income Fund												
05/12/2020	30/09/2021	91,604.20	93,779.80	102,724.95	8,945.15	92,795.01	92,795.01	0.00	0.00	0.00	9,929.94	0.00
		91,604.20	93,779.80	102,724.95	8,945.15	92,795.01	92,795.01	0.00	0.00	0.00	9,929.94	0.00
WHT0039AU - Plato Aust Shares Income Fund												
15/01/2021	01/10/2021	197.65	245.86	260.27	14.41	245.71	245.71	0.00	0.00	0.00	14.55	0.00

Nissen Super 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
Managed Investments (Australian)												
14/01/2021	01/10/2021	79.36	98.80	104.50	5.70	98.74	98.74	0.00	0.00	0.00	5.76	0.00
07/12/2020	01/10/2021	8,580.03	10,601.48	11,298.19	696.71	10,595.06	10,595.06	0.00	0.00	0.00	703.12	0.00
26/11/2020	01/10/2021	127.69	156.27	168.14	11.87	156.17	156.17	0.00	0.00	0.00	11.97	0.00
25/11/2020	01/10/2021	1,092.09	1,345.35	1,438.06	92.71	1,344.53	1,344.53	0.00	0.00	0.00	93.53	0.00
24/11/2020	01/10/2021	1,677.27	2,049.46	2,208.63	159.17	2,048.21	2,048.21	0.00	0.00	0.00	160.42	0.00
10/11/2020	01/10/2021	80.27	93.78	105.70	11.92	93.72	93.72	0.00	0.00	0.00	11.98	0.00
16/10/2020	01/10/2021	210.04	243.02	276.58	33.56	242.86	242.86	0.00	0.00	0.00	33.72	0.00
15/10/2020	01/10/2021	72.62	84.30	95.63	11.33	84.25	84.25	0.00	0.00	0.00	11.38	0.00
13/10/2020	01/10/2021	52.92	61.16	69.69	8.53	61.12	61.12	0.00	0.00	0.00	8.56	0.00
12/10/2020	01/10/2021	120.65	138.13	158.87	20.74	138.04	138.04	0.00	0.00	0.00	20.83	0.00
10/09/2020	01/10/2021	54.39	62.06	71.62	9.56	62.02	62.02	0.00	0.00	9.60	0.00	0.00
16/07/2020	01/10/2021	1,891.34	2,180.72	2,490.52	309.80	2,179.31	2,179.31	0.00	0.00	311.21	0.00	0.00
15/07/2020	01/10/2021	1,864.58	2,161.24	2,455.28	294.04	2,159.85	2,159.85	0.00	0.00	295.43	0.00	0.00
14/05/2020	01/10/2021	97.08	97.98	127.83	29.85	97.75	97.75	0.00	0.00	30.08	0.00	0.00
15/04/2020	01/10/2021	390.74	402.27	514.53	112.26	401.35	401.35	0.00	0.00	113.18	0.00	0.00
09/04/2020	01/10/2021	175.24	178.08	230.76	52.68	177.67	177.67	0.00	0.00	53.09	0.00	0.00
25/03/2020	01/10/2021	103.62	101.01	136.45	35.44	100.76	100.76	0.00	0.00	35.68	0.00	0.00
20/03/2020	01/10/2021	66.61	62.68	87.71	25.03	62.52	62.52	0.00	0.00	25.19	0.00	0.00
16/03/2020	01/10/2021	120.99	117.60	159.32	41.72	117.31	117.31	0.00	0.00	42.01	0.00	0.00
11/03/2020	01/10/2021	149.67	163.93	197.09	33.16	163.58	163.58	0.00	0.00	33.51	0.00	0.00
06/03/2020	01/10/2021	43.14	51.06	56.81	5.75	50.96	50.96	0.00	0.00	5.85	0.00	0.00
03/03/2020	01/10/2021	66.29	80.63	87.29	6.66	80.47	80.47	0.00	0.00	6.82	0.00	0.00
27/02/2020	01/10/2021	40.21	50.59	52.95	2.36	50.49	50.49	0.00	0.00	2.45	0.00	0.00

Nissen Super 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
Managed Investments (Australian)												
15/01/2020	01/10/2021	289.50	379.62	381.21	1.59	378.94	378.94	0.00	0.00	2.28	0.00	0.00
14/01/2020	01/10/2021	130.53	170.37	171.88	1.51	170.06	170.06	0.00	0.00	1.82	0.00	0.00
10/01/2020	01/10/2021	111.41	144.68	146.70	2.02	144.42	144.42	0.00	0.00	2.29	0.00	0.00
16/12/2019	01/10/2021	44.18	57.88	58.18	0.30	57.78	57.78	0.00	0.00	0.40	0.00	0.00
11/11/2019	01/10/2021	57.28	73.79	75.43	1.64	73.65	73.65	0.00	0.00	1.77	0.00	0.00
28/10/2019	01/10/2021	80.08	102.57	105.45	2.88	102.38	102.38	0.00	0.00	3.07	0.00	0.00
14/10/2019	01/10/2021	183.40	231.89	241.50	9.61	231.46	231.46	0.00	0.00	10.05	0.00	0.00
26/09/2019	01/10/2021	205.75	262.07	270.93	8.86	261.58	261.58	0.00	0.00	9.35	0.00	0.00
17/07/2019	01/10/2021	102.52	133.23	135.00	1.77	132.99	132.99	0.00	0.00	2.01	0.00	0.00
16/07/2019	01/10/2021	342.67	443.11	451.23	8.12	442.30	442.30	0.00	0.00	8.93	0.00	0.00
15/07/2019	01/10/2021	648.87	840.81	854.43	13.62	839.28	839.28	0.00	0.00	15.16	0.00	0.00
12/07/2019	01/10/2021	1,364.95	1,775.26	1,797.37	22.11	1,772.03	1,772.03	0.00	0.00	25.34	0.00	0.00
17/06/2019	01/10/2021	84.25	108.49	110.94	2.45	108.15	108.15	0.00	0.00	2.79	0.00	0.00
15/04/2019	01/10/2021	224.73	274.85	295.92	21.07	273.93	273.93	0.00	0.00	21.99	0.00	0.00
10/04/2019	01/10/2021	314.41	382.80	414.02	31.22	381.52	381.52	0.00	0.00	32.50	0.00	0.00
09/04/2019	01/10/2021	159.58	194.14	210.13	15.99	193.49	193.49	0.00	0.00	16.65	0.00	0.00
08/02/2019	01/10/2021	48.43	59.05	63.77	4.72	58.85	58.85	0.00	0.00	4.92	0.00	0.00
24/01/2019	01/10/2021	335.73	396.50	442.09	45.59	395.13	395.13	0.00	0.00	46.96	0.00	0.00
17/01/2019	01/10/2021	50.23	59.12	66.14	7.02	58.92	58.92	0.00	0.00	7.23	0.00	0.00
16/01/2019	01/10/2021	653.85	767.29	860.99	93.70	764.62	764.62	0.00	0.00	96.37	0.00	0.00
10/01/2019	01/10/2021	187.56	218.90	246.98	28.08	218.13	218.13	0.00	0.00	28.84	0.00	0.00
12/12/2018	01/10/2021	51.16	60.89	67.37	6.48	60.68	60.68	0.00	0.00	6.69	0.00	0.00
16/11/2018	01/10/2021	67.53	81.45	88.92	7.47	81.17	81.17	0.00	0.00	7.75	0.00	0.00

Nissen Super 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
Managed Investments (Australian)												
25/10/2018	01/10/2021	90,049.56	105,835.25	118,577.29	12,742.04	105,467.75	105,467.75	0.00	0.00	13,109.54	0.00	0.00
		113,142.65	133,881.47	148,986.29	15,104.82	133,481.66	133,481.66	0.00	0.00	14,428.80	1,075.82	0.00
		995,260.06	1,049,724.16	1,082,619.96	32,895.80	1,045,736.56	1,045,736.56	0.00	0.00	26,310.58	26,530.38	(15,908.66)
Units in Listed Unit Trusts (Australian)												
PCI.AX - Perpetual Credit Income Trust												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.80	7.16	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.80	7.16	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.80	7.16	0.00
		995,260.06	1,049,724.16	1,082,619.96	32,895.80	1,045,736.56	1,045,736.56	0.00	0.00	26,320.38	26,537.54	(15,908.66)

Nissen Super Fund

Members Statement

Kevin Thomas Nissen
 26 Amethyst Court
 CARRARA, Queensland, 4211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Paul Thomas Nissen
Age:	71	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	08/05/2014	Total Death Benefit:	0
Service Period Start Date:	19/01/1970	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	NISKEV00001A	Disability Benefit:	0
Account Start Date:	08/05/2014		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

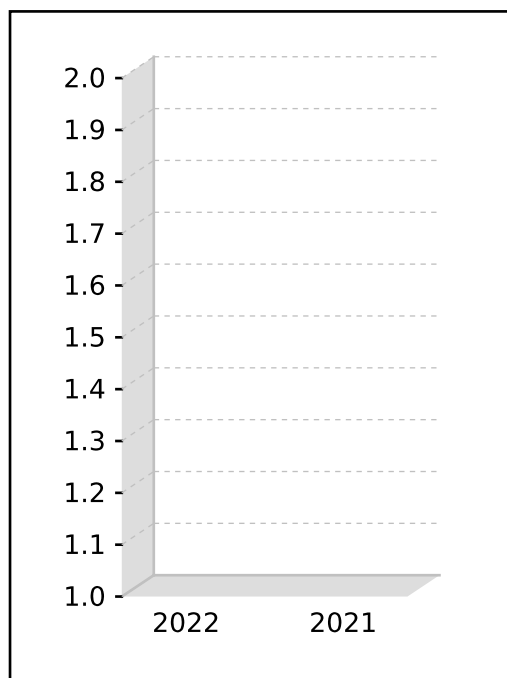
Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0	0

Nissen Super Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kevin Thomas Nissen
Director

Nissen Super Fund

Members Statement

Kevin Thomas Nissen
 26 Amethyst Court
 CARRARA, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 08/05/2014
 Service Period Start Date: 19/01/1970
 Date Left Fund:
 Member Code: NISKEV00004P
 Account Start Date: 01/07/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries: Paul Thomas Nissen
 Nomination Type: N/A
 Vested Benefits: 1,427,743
 Total Death Benefit: 1,427,743
 Current Salary: 0
 Previous Salary: 0
 Disability Benefit: 0

Your Balance

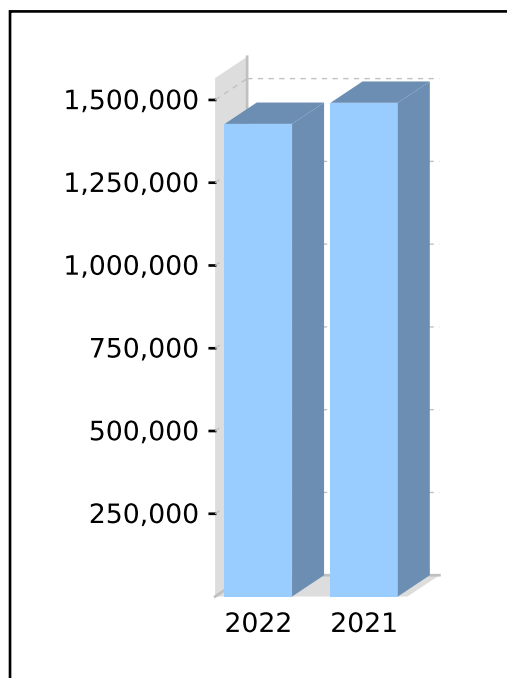
Total Benefits 1,427,743

Preservation Components

Preserved
 Unrestricted Non Preserved 1,427,743
 Restricted Non Preserved

Tax Components

Tax Free (79.72%) 1,138,172
 Taxable 289,572
 Investment Earnings Rate -2%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	1,491,442	1,398,951
<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	(26,409)	127,461
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	37,290	34,970
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	1,427,743	1,491,442

Nissen Super Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kevin Thomas Nissen
Director

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	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place X 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)

- ❗ 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.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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**

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

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** Day / Month / Year

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.

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** 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 Day / Month / Year **▶** 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** \$

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 \$**

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

Gross interest **C \$**

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

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

Australian franking credits from a New Zealand company **E \$**

Number

Transfers from foreign funds **F \$**

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

Gross distribution from partnerships **I \$**

*Unfranked dividend amount **J \$**

*Franked dividend amount **K \$**

*Dividend franking credit **L \$**

*Gross trust distributions **M \$**

Loss

Code

Calculation of assessable contributions	
Assessable employer contributions	
R1 \$	
plus	Assessable personal contributions
R2 \$	
plus	**No-TFN-quoted contributions
R3 \$	
	(an amount must be included even if it is zero)
less	Transfer of liability to life insurance company or PST
R6 \$	

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

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	
U1 \$	
plus	*Net non-arm's length trust distributions
U2 \$	
plus	*Net other non-arm's length income
U3 \$	

*Other income **S \$**

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

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

Code

#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 \$	Loss
--	-------------	------

Exempt current pension income **Y \$**

TOTAL ASSESSABLE INCOME (W less Y)	V \$	Loss
---	-------------	------

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 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
(**TOTAL ASSESSABLE INCOME** less
TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
(**N** plus **Y**)

#This is a mandatory label.

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 \$** *(an amount must be included even if it is zero)*

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

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

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

Foreign income tax offset C1 \$	
Rebates and tax offsets C2 \$	Non-refundable non-carry forward tax offsets C \$ <i>(C1 plus C2)</i>

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$ <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$	
Early stage investor tax offset carried forward from previous year D4 \$	

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

Complying fund's franking credits tax offset E1 \$	
No-TFN tax offset E2 \$	
National rental affordability scheme tax offset E3 \$	
Exploration credit tax offset E4 \$	Refundable tax offsets E \$ <i>(E1 plus E2 plus E3 plus E4)</i>

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

Section 102AAM interest charge
G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

PAYG instalments raised
K \$
 Supervisory levy
L \$
 Supervisory levy adjustment for wound up funds
M \$
 Supervisory levy adjustment for new funds
N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<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 \$**
 Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ 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 \$

H \$ Proceeds from primary residence disposal

H \$

Day Month Year

H1 Receipt date / /

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

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

O \$ Allocated earnings or losses

O \$

Loss

P \$ Inward rollovers and transfers

P \$

Q \$ Outward rollovers and transfers

Q \$

R1 \$ Lump Sum payments

R1 \$

Code

R2 \$ Income stream payments

R2 \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Limited recourse borrowing arrangements	Debt securities F \$
Australian residential real property	Loans G \$
J1 \$	Listed shares H \$
Australian non-residential real property	Unlisted shares I \$
J2 \$	Limited recourse borrowing arrangements J \$
Overseas real property	Non-residential real property K \$
J3 \$	Residential real property L \$
Australian shares	Collectables and personal use assets M \$
J4 \$	Other assets O \$
Overseas shares	
J5 \$	
Other	
J6 \$	
Property count	
J7	

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ (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 **B** \$

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 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$
	Reserve accounts X \$
	Other liabilities Y \$
	TOTAL LIABILITIES Z \$

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

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. **C**

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

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 Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

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 Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number