H & A Products Pty Ltd Superannuation Fund

RECONCILIATION STATEMENT
====================================

		30-Jun-22	30-Jun-21	VAR
NET PROFIT /(LOSS) AS PER ACCOUNTS		(56,403)	184,709	(241,112)
ADD BACKS				
Distribution from Trusts - tax		34,301	49,065	14,764
Fines		0	0	0
Loss on Sale of Investments		0	0	0
Decrease in market value of shares		0	0	0
Decrease in market value of trusts		131,089	0	(131,089)
Decrease in market value of bullion		0	0	0
Capital Gains - Tax		17,597	20,151	2,554
Total Add Backs		182,987	69,216	(113,771)
SUBTRACT				
Distribution from Trusts - Accounts		82,132	56,486	(25,646)
Increase in market value of shares		0	0	0
Increase in market value of trusts		0	134,682	134,682
Profit on Sale of Investment		0	787	787
Member contributions		0	0	0
Govt Co-contribution		0	0	0
Exempt Pension	82.99%	37,106	52,068	14,962
Total Subtractions		119,238	244,023	(124,785)
Net Difference		63,749	(174,807)	(238,556)
TAXABLE INCOME		7,346	9,902	(2,556)
CGT Losses Carried Forward		0	0	0

ALLOCATION:
====================================

		30-Jun-22	30-Jun-21	VAR
Earnings - Tax		7,346	9,902	(2,556)
Contributions				
Henricus Van Hensbergen		0	0	0
Anneke Van Hensbergen		0	0	0
Arthur Van Hensbergen		0	0	0
Corinee Rayson		0	0	0
TAXABLE INCOME		7,346	9,902	(2,556)

TAX PAYABLE BY SUPER FUND
====================================

		30-Jun-22	30-Jun-21	VAR
Tax Payable	15.00%	1,101.90	1,485.30	(383)
Less Tax Paid				
Imputation Credits		8,811.76	4,208.22	4,604
PAYG Instalments		0.00	0.00	0
Foreign Credits		178.60	285.38	(107)
TOTAL TAX PAYABLE	3325	(7,888.46)	(3,008.30)	(4,880.16)
Members share:		(259)		
	Account			
Contributions	**Code**	7629.46		
Henricus Van Hensbergen	1,999.01	0.00	0.00	0
Anneke Van Hensbergen	1,999.02	0.00	0.00	0
Arthur Van Hensbergen	1,999.03	0.00	0.00	0
Corinee Rayson	1,999.04	0.00	0.00	0
		0.00	**0.00**	**0.00**
Earnings				
Henricus Van Hensbergen	1,998.01	0.00	0.00	0
Anneke Van Hensbergen	1,998.02	0.00	0.00	0
Arthur Van Hensbergen	1,998.03	599.39	804.61	(205)
Corinee Rayson	1,998.04	502.51	680.68	(178)
		1,101.90	**1,485.29**	**(383.39)**
TOTAL TAX PAYABLE BY FUND		**1,101.90**	**1,485.29**	**(383.39)**
Share of Profits by each beneficiary:		Tax		
Henricus Van Hensbergen	Notes	3,148.47	4,274.83	(1,126)
Anneke Van Hensbergen	Notes	2,984.21	4,065.03	(1,081)
Arthur Van Hensbergen		847.47	1,089.26	(242)
Corinee Rayson		365.85	472.88	(107)
		7,346.00	**9,902.00**	**(2,556.00)**
Opening Beneficiaries balances	Percentage			

Henricus Van Hensbergen	42.86%	476,292.18	426,559.30	49,733
Anneke Van Hensbergen	40.62%	451,444.49	405,624.73	45,820
Arthur Van Hensbergen	11.54%	128,202.47	108,690.54	19,512
Corinee Rayson	4.98%	55,345.38	47,186.01	8,159
	100.00%	**1,111,284.52**	**988,060.58**	**123,223.94**
Summary:				
Beneficiaries Total Tax Payable:				
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		599.39	804.61	(205)
Corinee Rayson		502.51	680.68	(178)
		1,101.90	**1,485.29**	**(383.39)**
ALLOCATION ACCOUNTING				
====================================				
Earnings		(48,955.59)	191,962.60	(240,918)
Contributions				0
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	20.00	(20)
Expenses:				
All		7,447.24	7,273.36	174
Expenses of Beneficiaries				
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	0.00	0
TAXABLE INCOME		-56402.83	184709.24	(241,112)
		============	============	============
Gross Distribution to Beneficiaries Accounting				
Henricus Van Hensbergen		(24,174.03)	79,732.88	(103,907)
Anneke Van Hensbergen		(22,912.90)	75,819.77	(98,733)
Arthur Van Hensbergen		(6,506.87)	20,316.54	(26,823)
Corinee Rayson		(2,809.03)	8,840.05	(11,649)
		(56,402.83)	**184,709.24**	**(241,112.07)**
Member contributions				
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	0.00	0
		0.00	**0.00**	**0.00**
Government Co-contribution				
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	0.00	0
		0.00	**0.00**	**0.00**
Transfers from other funds				
Henricus Van Hensbergen		0.00	0.00	0
Anneke Van Hensbergen		0.00	0.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	0.00	0
		0.00	**0.00**	**0.00**
Benefits paid				
Henricus Van Hensbergen		30,000.00	30,000.00	0
Anneke Van Hensbergen		30,000.00	30,000.00	0
Arthur Van Hensbergen		0.00	0.00	0
Corinee Rayson		0.00	0.00	0
		60,000.00	**60,000.00**	**0.00**
Net Distribution to Beneficiaries Accounting				
Henricus Van Hensbergen		(54,174.03)	49,732.88	(103,907)
Anneke Van Hensbergen		(52,912.90)	45,819.76	(98,733)
Arthur Van Hensbergen		(7,106.26)	19,511.93	(26,618)
Corinee Rayson		(3,311.54)	8,159.37	(11,471)
		(117,504.73)	**123,223.94**	**(240,728.67)**

Voyage Investment Service

Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

Account No: V33363

Account Name: ANNA M VAN HENSBERGEN & HENRICUS JOHANNES VAN HENSBER

	Franking Credit Distributed ($)	Franking Credit Denied ($)	Tax Return Amount ($)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.[1]
Income							
Gross Interest							
Interest received - Cash			1.26				C3
Interest received - Listed equities			-				
Total Gross Interest			**1.26**	**10L**	**11J**	**11C**	
Dividends *(received from equity investments)*							
Unfranked amount (including Conduit Foreign Income)			-	**11S**	**12K**	**11J**	
Franked amount			-	**11T**	**12L**	**11K**	
Franking credit	-	-	-	**11U**	**12M**	**11L**	
Trust Distributions							
Trust distributions less distributed net capital gains, foreign & franked income			7,056.48	**13U**	**8R**		T3;T4;T5;T6;T7;T8;T9
Franked income grossed up			23,205.29	**13C**	**8F**		T2;T33
Gross Trust Distributions			**30,261.77**			**11M**	
Share of franking credits from franked dividends	8,811.76	-	8,811.76	**13Q**	**8D**		T33
Foreign Source Income							
Foreign Income			4,039.40				T17
Foreign income tax offset			178.60	**20O**	**23Z**	**13C1**	T35
Total Assessable Foreign Source Income			**4,218.00**	**20E & 20M**	**23B & 23V**	**11D1 & 11D**	
Foreign Entities							
Foreign - CFC			-	**19K**	**22M or 22X**	**11D1 & 11D**	
Other Income							
Gain from disposal of convertible notes + other income			-				
Other income - listed securities			-				
Total Other Income			-	**24V**	**14O**	**11S**	
Other Credits							
Australian franking credits from a NZ company			-	**20F**	**23D**	**11E**	
Exploration Credits			-	**T9**	**53G**	**13E4**	
Expenses							
Government Charges			-				F1
Adviser Fees			-				F2
- Adviser Establishment Fees			-				F3
- Adviser Service Fees			3,946.01				F4
Administration Fees			1,834.88				F6
Interest Paid (Margin Loan)			-				F7
Adviser Licensee Service Fee			-				F8
- Adviser Establishment Fees			-				F11
- Adviser Service Fees			-				F12
Other			0.09				T24
Total Deductions			**5,780.98**	**D7I,D8H or 13Y**	**16P**	**12I1**	
Tax Deducted							
TFN amounts			-				
Non resident amounts withheld			-				

[1]Refer to the Tax Report - Detailed section for information on a security level.

Where we have been advised that adviser fees are deductible, we have relied on these instructions and have not considered whether the treatment is correct. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Voyage Investment Service

Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

Account No: V33363

Account Name: ANNA M VAN HENSBERGEN & HENRICUS JOHANNES VAN HENSBER

Voyage

	TARP ($)	Non-TARP ($)	Taxable amount ($)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.[1]
Capital Gains/Losses							
Capital gains from trust distributions							
Discounted (Grossed up amount)	78.14	26,052.08	**26,130.22**				T10;T19
Indexed	-	-	-				
Other	-	176.47	**176.47**				T14
Total			**26,306.69** ✓				
Capital gains from the disposal of assets[2]							
Discounted (Grossed up amount)	-	-	-				
Other	-	-	-				
Losses	-	-	-				
Total Current Year Capital Gains							
Discounted (Grossed up amount)	78.14	26,052.08	**26,130.22**				
Indexed	-	-	-				
Other	-	176.47	**176.47**				
Total			**26,306.69**				
Net Capital Gains							
Gross capital gains before losses applied			26,306.69				
Current year capital losses - sale of assets			-				
Gross Capital Gains After Losses Applied			**26,306.69**				
CGT Discount Applied to Gross Capital Gains				50% 18A	50% 21A	33.33% 11A	
Net Capital Gains After Discount Applied				**13,241.58**	**13,241.58**	**17,596.62**	
or			**or**				
Net Capital Losses Carried Forward To Later Income Years			-	**18V**			

Total NCMI Capital Gains		-
Total Excl. from NCMI Capital Gains		-

[1]Refer to the Tax Report - Detailed section for information on a security level.

[2]For disposal of assets held within the Service, we have assumed that all interests are Non Taxable Australian Real Property (Non-TARP) assets, on the basis that the investor does not hold more than a 10% interest in the asset. If this is not the case, we recommend investors seek independent taxation advice to determine their capital gains tax (CGT) position.

The 50% CGT discount is no longer available for non-residents. Investors who may be impacted by this change are advised to seek independent taxation advice to determine how this may impact them.

Distributed capital gains have been split between gains relating to TARP assets and gains relating to Non-TARP assets. For further information on these gains, please refer to the Tax Guide.

Disclaimer: The tax components in this Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

This report has been prepared on the basis of the investor being an Australian resident individual taxpayer. For information regarding the assumptions used to calculate the amounts in this Report, please refer to the Tax Guide.

This Report must be read in conjunction with the Tax Report - Detailed for a full breakdown of all components received for tax purposes. This Report is available online.

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The Directors
Macquarie Investment Management Limited
1 Shelley Street
SYDNEY NSW 2000

Independent Review Report for the year ended 30 June 2022 regarding the Accuracy and Completeness of the Tax Information – Voyage Investment Service

We have reviewed the Tax Reports – SMSF ("the Reports") released on 01 October 2022 by Macquarie Investment Management Limited ("the Administrator") to its clients and associated financial planning and tax advisers. The Reports released by Macquarie relate to tax information for the year ended 30 June 2022

Management's Responsibility for the Tax Reports – SMSF

Management of the Administrator is responsible for the preparation of the Tax Reports – SMSF, and has determined that the contents of the accompanying Tax Guide are appropriate. This responsibility includes the design and effective operation of the taxation procedures and internal controls relevant to the preparation of these Reports that are free from material misstatements, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the Tax Reports – SMSF based on our review. We have conducted our review in accordance with Standard on Review Engagements ASRE 2405 *Review of Historical Financial Information Other than a Financial Report* and within the context of the accompanying Tax Guide in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Reports are not consistent, in all material respects, with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within the Administrator's source systems.

ASRE 2405 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review is limited primarily to inquiries of entity personnel, inspection of evidence and observation of, and enquiry about, the operation of the taxation procedures and internal controls for a small number of transactions or events. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not

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Australian Government
Australian Taxation Office

Agent SHANE ELLIOTT
Client THE TRUSTEE FOR H&A PRODUCTS PTY LTD SUPERANNUATION FUND
ABN 43 402 702 458
TFN 99 918 807

Income tax 551

Date generated	10 January 2023
Overdue	$0.00
Not yet due	$0.00
Balance	$0.00

Transactions

2 results found - from **01 July 2021** to **30 June 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
22 Mar 2022	25 Mar 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	$2,749.30		$0.00
22 Mar 2022	22 Mar 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		$2,749.30	$2,749.30 CR

H & A Products Pty Ltd Superannuation Fund

Calculation of exempt pension income

2021/22

Only complete the sections in blue. All other cells contain formulae.

ATO Reference NAT 93/17

http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9317/NAT/ATO/00001

Exempt income rate, per actuaries certificate	82.9900%
Taxable Contributions, per tax ret	-
TOTAL ASSESSABLE INCOME, per Tax Return	51,899.00
Non Capital Investment Exps	-
General Admin Expenses	7,188.00
Expenses deductible in full	259.00
Step 1 - Calculate Investment Income	
TOTAL ASSESSABLE INCOME, per Tax Return	51,899.00
Taxable Contributions, per tax ret	-
TOTAL INVESTMENT INCOME	**51,899.00**
Step 2 - Calculate Exempt Pension Income deduction	
TOTAL INVESTMENT INCOME	51,899.00
Exempt income rate, per actuaries certificate	82.990%
Exempt Pension Income	**43,070.98**
Step 3 - Apportion Non Capital Investment Expenditure	
Formula, per TR 93/17, para 8 (a)	

Expenditure * (Assessable investment income / Total investment income)	
Non Capital Investment Exps	-
Assessable Investment Income (Investment Income less Exempt pension income)	8,828.02
Total Investment Income	51,899.00
Deductible Non Capital Expenditure	-
Step 4 - Apportion General Admin Expenses	
Formula, per TR 93/17, para 8 (b)	
General administrative expenses * (Assessable income / Total income)	
General administrative expenses	7,188.00
Assessable Income (Total income less exempt pension income)	8,828.02
Total Income	51,899.00
Deductible General Admin Expenses	**1,222.68**
Step 5 - Calculate tax Payab;e	
TOTAL ASSESSABLE INCOME, per Tax Return	**51,899.00**
Less Deductions	
Exempt Pension Income	43,070.98
Deductible Non Capital Expenditure	-
Deductible General Admin Expenses	1,222.68
Expenses deductible in full	259.00
Allowable Deductions	44,552.66
TAXABLE INCOME	7,346.34
Tax expense (x 15%)	***1,101.95***

INSTRUCTIONS

Only complete the sections in blue. All other cells contain formulae.

Non Capital Investment Exps

	-

General Admin Expenses

Acct costs	1,075.00
actuarlia fee	
audit	330.00
admin	5,781.00
bk chgs	2.00
	7,188.00

Expenses deductible in full

levy	259.00
	259.00