

**Paris Superannuation Fund**  
**For the year ended 30 June 2022**

Financial Statements

Member's Statements

SMSF Annual Return

Audit Report

Financial statements and reports for the year ended  
30 June 2022

Paris Superannuation Fund

Paris Superannuation Fund  
**Statement of Financial Position**



As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)		82	0
Managed Investments (Australian)		2,388,542	2,636,427
Units in Listed Unit Trusts (Australian)		22,318	31,504
<b>Total Investments</b>		<u>2,410,942</u>	<u>2,667,931</u>
<b>Other Assets</b>			
Sundry Debtors		462	462
Distributions Receivable		15,727	19,019
Macquarie Cash Management Account		356,342	5,197
GST Refundable		2,135	2,167
<b>Total Other Assets</b>		<u>374,666</u>	<u>26,845</u>
<b>Total Assets</b>		<u>2,785,608</u>	<u>2,694,776</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		6,844	1,738
PAYG Payable		3,827	2,085
<b>Total Liabilities</b>		<u>10,671</u>	<u>3,823</u>
<b>Net assets available to pay benefits</b>		<u>2,774,937</u>	<u>2,690,953</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Paris, Domenico - Accumulation		1,647,711	1,800,990
Paris, Tania - Accumulation		1,127,226	889,963
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,774,937</u>	<u>2,690,953</u>

Paris Superannuation Fund  
**Operating Statement**

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions		179,605	115,657
Interest Received		171	102
<b>Contribution Income</b>			
Employer Contributions		8,000	7,600
Personal Concessional		47,000	42,400
Personal Non Concessional		330,000	400,000
<b>Total Income</b>		564,776	565,759
<b>Expenses</b>			
Accountancy Fees		3,685	6,325
Administration Costs		275	275
ATO Supervisory Levy		259	259
Auditor's Remuneration		495	495
Investment Expenses		29,176	29,615
		33,890	36,969
<b>Investment Losses</b>			
Changes in Market Values		429,979	(326,003)
<b>Total Expenses</b>		463,869	(289,034)
<b>Benefits accrued as a result of operations before income tax</b>			
		100,907	854,793
Income Tax Expense		16,926	10,080
<b>Benefits accrued as a result of operations</b>		83,981	844,714

### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

Paris Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022



**Interest revenue**

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

**Dividend revenue**

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

**Rental revenue**

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

**Distribution revenue**

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

**Remeasurement changes in market values**

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

**Contributions**

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

**d. Liability for Accrued Benefits**

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

**e. 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: Liability for Accrued Benefits**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	2,690,954	1,846,240
Benefits accrued as a result of operations	83,981	844,714

**Notes to the Financial Statements**

For the year ended 30 June 2022

Current year member movements	0	0
Liability for accrued benefits at end of year	2,774,936	2,690,954

**Note 3: Vested Benefits**

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	2,774,936	2,690,954

# Paris Superannuation Fund Trustees Declaration



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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 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.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

.....  
Domenico Paris

Trustee

Tania Paris (Jan 20, 2023 11:50 GMT+11)

.....  
Tania Paris

Trustee

30 December 2022



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

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

The Trustee(s) of Paris Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

CONNECTUS TAX PTY LTD

of

144 Church Street, Brighton, Victoria 3186

Signed: *Felicity White*  
Felicity White (Jan 23, 2023 12:23 GMT+10)

Dated: 30/12/2022

**Paris Superannuation Fund**  
**Members Statement**



Domenico Paris  
 103 Seaforth Crescent  
 Seaforth, New South Wales, 2092, Australia

**Your Details**

		Nominated Beneficiaries:	N/A
Date of Birth :	09/08/1961	Nomination Type:	N/A
Age:	60	Vested Benefits:	1,647,710
Tax File Number:	133570272		
Date Joined Fund:	01/04/2008		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PARDOM00001A		
Account Start Date:	01/04/2008		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	1,647,710
<u>Preservation Components</u>	
Preserved	1,647,710
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	665,400
Taxable	982,310

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2021	1,800,992	1,213,315
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500	25,000
Personal Contributions (Non Concessional)		300,000
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(160,163)	273,497
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125	3,750
Income Tax	16,494	7,070
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	1,647,710	1,800,992

**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



DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

Domenico Paris  
Trustee



Tania Paris (Jan 20, 2023 11:50 GMT+11)

Tania Paris  
Trustee

**Paris Superannuation Fund**  
**Members Statement**



Tania Paris  
 103 Seaforth Crescent  
 Seaforth, New South Wales, 2092, Australia

**Your Details**

Date of Birth :	05/11/1966	Nominated Beneficiaries:	N/A
Age:	55	Nomination Type:	N/A
Tax File Number:	488618641	Vested Benefits:	1,127,226
Date Joined Fund:	01/04/2008		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PARTAN00001A		
Account Start Date:	01/04/2008		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	1,127,226
<u>Preservation Components</u>	
Preserved	1,127,226
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	700,400
Taxable	426,826

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2021	889,963	632,925
<u>Increases to Member account during the period</u>		
Employer Contributions	8,000	7,600
Personal Contributions (Concessional)	19,500	17,400
Personal Contributions (Non Concessional)	330,000	100,000
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(105,271)	139,391
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125	3,750
Income Tax	10,841	3,603
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	1,127,226	889,963

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### 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



[DOMENICO PARIS \(Jan 20, 2023 10:48 GMT+11\)](#)

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Domenico Paris  
Trustee



[Tania Paris \(Jan 20, 2023 11:50 GMT+11\)](#)

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Tania Paris  
Trustee

# Memorandum of Resolutions of

Domenico Paris and Tania Paris  
ATF Paris Superannuation Fund



## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Tony Boys

of

GPO box 3376, Rundle mall, South Australia 5000

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

CONNECTUS TAX PTY LTD

act as tax agents of the Fund for the next financial year.

## **TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

## **CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members

# Memorandum of Resolutions of

Domenico Paris and Tania Paris  
ATF Paris Superannuation Fund



on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

- 1. making rollover between Funds; and,
- 2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

- 1. making payments to members; and,
- 2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

.....  
Domenico Paris  
30 December 2022

Tania Paris (Jan 20, 2023 11:50 GMT+11)

.....  
Tania Paris  
30 December 2022

Paris Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2022



	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	100,907.00
<b>Less</b>	
Other Non Taxable Income	3,302.00
Realised Accounting Capital Gains	80,560.00
Accounting Trust Distributions	179,605.00
Non Taxable Contributions	330,000.00
	<u>593,467.00</u>
<b>Add</b>	
Decrease in MV of investments	510,539.00
Franking Credits	15,682.00
Foreign Credits	2,977.00
Net Capital Gains	145,618.00
Taxable Trust Distributions	33,821.00
Distributed Foreign income	21,159.00
	<u>729,796.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>237,233.00</u>
<b>Taxable Income or Loss</b>	<u>237,233.00</u>
Income Tax on Taxable Income or Loss	35,584.95
<b>Less</b>	
Franking Credits	15,682.00
Foreign Credits	2,976.91
<b>CURRENT TAX OR REFUND</b>	<u>16,926.04</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(10,082.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>7,103.04</u>



# Paris Superannuation Fund Investment Summary Report

As at 30 June 2022



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie Cash Management Account		356,341.770000	356,341.77	356,341.77	356,341.77			12.88 %
			<b>356,341.77</b>		<b>356,341.77</b>			<b>12.88 %</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>								
MGFO.AX Magellan Global Fund.	16,320.00	0.005000	81.60	0.00	0.00	81.60	0.00 %	0.00 %
			<b>81.60</b>		<b>0.00</b>	<b>81.60</b>		<b>0.00 %</b>
<b>Managed Investments (Australian)</b>								
APN0008AU APN AREIT Fund	88,111.95	1.290300	113,690.85	1.52	134,253.77	(20,562.92)	(15.32) %	4.11 %
HOW0098AU Ardea Real Outcome Fund	80,215.54	0.872300	69,972.02	0.96	76,925.88	(6,953.86)	(9.04) %	2.53 %
MAQ00464AU Arrowstreet Global Equity Fund	80,808.26	1.047900	84,678.98	1.01	81,820.38	2,858.60	3.49 %	3.06 %
CSA00038AU Bentham Global Income Fund	70,508.53	1.005600	70,903.37	1.06	74,901.33	(3,997.96)	(5.34) %	2.56 %
FRT0009AU Franklin Global Growth Fund-CI W	96,230.24	1.957200	188,341.83	1.92	185,000.00	3,341.83	1.81 %	6.81 %
FRT0011AU Franklin Templeton Multisec Bnd Fd W	50,367.48	0.770200	38,793.03	1.09	55,000.00	(16,206.97)	(29.47) %	1.40 %
HOW0035AU Greencape Wholesale High Conviction Fund	193,806.94	1.353300	262,278.93	1.53	295,773.58	(33,494.65)	(11.32) %	9.48 %
BNT0101AU Hyperion Small Growth Companies Fd	26,968.27	3.349700	90,335.62	5.89	158,718.90	(68,383.28)	(43.08) %	3.26 %
MAQ00404AU IFP Global Franchise Fund	100,257.03	2.149100	215,462.38	2.14	214,129.71	1,332.67	0.62 %	7.79 %
IML0002AU Investors Mutual Australian Share Fund	57,065.21	2.687300	153,351.34	2.94	167,909.22	(14,557.88)	(8.67) %	5.54 %
LAZ0012AU Lazard Glob Small Cap W Clss	33,959.32	2.297400	78,018.13	2.94	100,000.00	(21,981.87)	(21.98) %	2.82 %
LAZ0014AU Lazard Global Listed Infrastructure	108,031.59	1.403300	151,600.73	1.36	147,022.88	4,577.85	3.11 %	5.48 %
HOW0016AU NovaPort Smaller Companies Fund	52,707.83	2.227500	117,406.68	2.57	135,691.84	(18,285.16)	(13.48) %	4.24 %
ETL0015AU PIMCO Aust Bond Fd -Ws Class	91,085.92	0.876600	79,845.91	1.01	91,755.67	(11,909.76)	(12.98) %	2.89 %
ETL0018AU PIMCO Global Bond Fd - Ws Class	107,943.26	0.892100	96,296.18	1.00	107,635.90	(11,339.72)	(10.54) %	3.48 %
PLA0003AU Platinum - Japan Fund	21,357.70	3.785500	80,849.57	4.65	99,241.23	(18,391.66)	(18.53) %	2.92 %

Paris Superannuation Fund

Investment Summary Report

As at 30 June 2022



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
WHT0015AU Resolution Cap Gbl Prop Sec Fund	99,847.10	1.658600	165,606.40	1.78	177,699.95	(12,093.55)	(6.81) %	5.98 %
SCH0101AU Schroder Wholesale Aust Equity Fund	106,647.78	1.423500	151,813.11	1.25	132,850.23	18,962.88	14.27 %	5.49 %
WHT0066AU Spheria Australian Microcap Fund	129,718.64	1.382200	179,297.10	1.26	163,437.75	15,859.35	9.70 %	6.48 %
<b>Units in Listed Unit Trusts (Australian)</b>			<b>2,388,542.16</b>		<b>2,599,768.22</b>	<b>(211,226.06)</b>	<b>(8.12) %</b>	<b>86.31 %</b>
MGF-AX Magellan Global Fund.	16,655.00	1.340000	22,317.70	1.62	26,988.31	(4,670.61)	(17.31) %	0.81 %
			<b>22,317.70</b>		<b>26,988.31</b>	<b>(4,670.61)</b>	<b>(17.31) %</b>	<b>0.81 %</b>
			<b>2,767,283.23</b>		<b>2,983,098.30</b>	<b>(215,815.07)</b>	<b>(7.23) %</b>	<b>100.00 %</b>

# Paris Superannuation Fund Investment Income Report

As at 30 June 2022



Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income			TFN Deductions	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2	* 1	* 2				
<b>Bank Accounts</b>														
Macquarie Cash Management Account	171.46			171.46	0.00	0.00	0.00	0.00	171.46			0.00	0.00	0.00
	<b>171.46</b>			<b>171.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171.46</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>														
APN0008AU APN AREIT Fund	6,753.70	36.68	6.21	2,408.95	41.12	96.97	6.22	2,596.15		0.00	0.00	5,574.23	(1,369.34)	0.00
HOW0098AU Ardea Real Outcome Fund	5,487.41			4,880.50	0.00	606.91	0.00	5,487.41		0.00	0.00	0.00	0.00	0.00
MAQ00464AU Arrowstreet Global Equity Fund	5,138.67	0.00	0.00	0.24	0.00	1,648.75	331.29	1,980.28		0.00	0.00	3,489.68	0.00	0.00
CSA00038AU Benham Global Income Fund	2,174.06	0.84		180.86	0.89	1,181.71	1.28	1,365.58		0.00	0.00	0.00	0.00	810.65
FRT0011AU Franklin Templeton Multisec Bnd Fd W	397.60				0.00	0.00	0.00	0.00		0.00	0.00	397.60	0.00	0.00
HOW0035AU Greencape Wholesale High Conviction Fund	30,784.04	7,358.57	803.04	35.21	4,691.38	324.47	22.44	13,235.11		0.00	0.00	22,254.34	8.41	0.00
BNT0101AU Hyperion Small Growth Companies Fd	8,718.90		0.00		283.08	0.00	35.37	318.45		318.45	0.00	8,718.90	318.45	0.00
MAQ00404AU IFP Global Franchise	26,427.77	0.00	0.00	0.92	0.00	4,440.43	445.32	4,886.67		0.00	0.00	21,986.42	0.00	0.00
IML0002AU Investors Mutual Australian Share Fund	16,381.30	3,734.66	719.07	245.63	2,116.39	419.64	58.09	7,293.48		0.00	0.00	10,592.12	670.18	0.00
LAZ0012AU Lazard Glob Small Cap W Clss	5,163.93				0.00	1,303.77	192.38	1,496.15		0.00	0.00	3,860.16	0.00	0.00
LAZ0014AU Lazard Global Listed Infrastructure	11,732.41	106.21	0.00	55.27	78.83	4,817.33	596.38	5,654.02		0.00	0.00	6,753.60	0.00	0.00
MGE0001AU Magellan Global Fund	5,121.66	0.00	0.00	0.00	0.00	280.65	122.57	403.22		0.00	0.00	4,841.00	0.01	0.00
HOW0016AU NovaPort Smaller Companies Fund	10,743.17	2,012.04	238.22	5.52	1,319.80	500.01	111.06	4,186.65		0.00	0.00	7,987.38	0.00	0.00
ETL0015AU PIMCO Aust Bond Fd -Ws Class	541.70				0.00	0.00	0.00	0.00		0.00	0.00	0.00	541.70	0.00
ETL0018AU PIMCO Global Bond Fd - Ws Class	549.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	549.51	0.00
PLA0003AU Platinum - Japan Fund	8,341.80	0.00	0.00	3,958.86	0.00	693.04	219.24	4,871.14		0.00	0.00	3,689.90	0.00	0.00
WHT0015AU Resolution Cap Gbl Prop Sec Fund	5,543.24	0.19	0.00	179.14	0.09	4,401.01	585.42	5,165.85		0.00	0.00	947.14	15.76	0.00
SCH0101AU Schroder Wholesale Aust Equity Fund	2,967.29	5,942.30	803.91	108.30	2,972.58	298.36	39.72	10,165.17		0.00	0.00	14,363.08	(18,548.66)	0.00

# Paris Superannuation Fund Investment Income Report

As at 30 June 2022



Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2			TFN Deductions	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								Gains	* 2	Credits				
WHT0066AU Spheria Australian Microcap Fund	25,417.69				4,177.84	0.00	146.52	4,324.36	2,983.90	25,402.63	2,998.96			
<b>Units in Listed Unit Trusts (Australian)</b>	<b>178,385.85</b>	<b>19,191.49</b>	<b>2,570.45</b>	<b>12,059.40</b>	<b>15,682.00</b>	<b>21,013.05</b>	<b>2,913.30</b>	<b>73,429.69</b>	<b>0.00</b>	<b>140,858.18</b>	<b>(14,004.37)</b>			
MGF.AX Magellan Global Fund.	1,219.14	0.00	0.00	0.00	0.00	145.66	63.61	209.27	0.00	1,179.88	(106.40)			
	<b>1,219.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145.66</b>	<b>63.61</b>	<b>209.27</b>	<b>0.00</b>	<b>1,179.88</b>	<b>(106.40)</b>			
	<b>179,776.45</b>	<b>19,191.49</b>	<b>2,570.45</b>	<b>12,230.86</b>	<b>15,682.00</b>	<b>21,158.71</b>	<b>2,976.91</b>	<b>73,810.42</b>	<b>0.00</b>	<b>142,038.06</b>	<b>(14,110.77)</b>			

Assessable Income (Excl. Capital Gains)	<b>73,810.42</b>
Net Capital Gain	<b>94,887.94</b>
<b>Total Assessable Income</b>	<b>168,698.36</b>

\* 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.

Paris Superannuation Fund

**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022



Investment	Accounting Treatment				Tax Treatment				Capital Loss				
	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
<b>Managed Investments (Australian)</b>													
APN0008AU - APN AREIT Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,561.82	12.41	0.00
BNT0101AU7 - Hyperion Small Growth Companies Fd													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,561.82	12.41	0.00
ETL0062AU - SGH Ice													
01/07/2021	27/08/2021	4,780.01	11,979.19	12,685.20	706.01	11,979.19	11,979.19	0.00	0.00	0.00	0.00	706.01	0.00
31/12/2020	27/08/2021	145.74	340.86	386.77	45.91	340.73	340.73	0.00	0.00	0.00	0.00	46.04	0.00
30/06/2020	27/08/2021	5,110.12	10,000.00	13,561.24	3,561.24	9,990.42	9,990.42	0.00	0.00	0.00	3,570.83	0.00	0.00
15/02/2018	27/08/2021	48,157.96	100,000.00	127,801.59	27,801.59	99,640.75	99,640.75	0.00	0.00	0.00	28,160.84	0.00	0.00
<b>58,193.84</b>			<b>122,320.05</b>	<b>154,434.80</b>	<b>32,114.75</b>	<b>121,951.09</b>	<b>121,951.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,731.67</b>	<b>752.05</b>	<b>0.00</b>
FRT0011AU - Franklin Templeton Multisec Bnd Fd W													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397.60	0.00	0.00
HOW0016AU1 - NovaPort Smaller Companies Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,987.38	0.00	0.00
<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,987.38</b>	<b>0.00</b>	<b>0.00</b>
HOW0035AU - Greencape Wholesale High Conviction Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,250.40	3.94	0.00

Paris Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022



Investment	Accounting Treatment				Tax Treatment								
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>													
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,250.40</b>	<b>3.94</b>	<b>0.00</b>
IML0002AU15 - Investors Mutual Australian Share Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,592.12	0.00	0.00
LAZ0012AU3 - Lazard Glob Small Cap W Clss													
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,592.12</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,860.16	0.00	0.00
LAZ0014AU - Lazard Global Listed Infrastructure													
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,860.16</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,357.88	395.72	0.00
MAQ00404AU - IFP Global Franchise													
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,357.88</b>	<b>395.72</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,986.42	0.00	0.00
MAQ00464AU - Arrowstreet Global Equity Fund													
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,986.42</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,488.84	0.84	0.00
MGE0001AU - Magellan Global Fund													
31/12/2021	11/03/2022		1,814.00	5,121.66	4,396.95	(724.71)	5,121.66	5,121.66	0.00	0.00	0.00	0.00	(724.71)
31/08/2021	11/03/2022		35,477.35	100,000.00	85,993.54	(14,006.46)	100,000.00	100,000.00	0.00	0.00	0.00	0.00	(14,006.45)
21/07/2021	11/03/2022		1,209.00	3,250.65	2,930.50	(320.15)	3,250.65	3,250.65	0.00	0.00	0.00	0.00	(320.15)

Paris Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022



Investment	Accounting Treatment				Tax Treatment								
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>													
20/01/2021	11/03/2022		20,142.61	50,000.00	48,823.67	(1,176.33)	49,129.74	49,129.74	0.00	0.00	0.00	0.00	(306.07)
04/11/2020	11/03/2022		799.11	2,088.47	1,936.96	(151.51)	2,053.94	2,053.94	0.00	0.00	0.00	0.00	(116.99)
09/09/2020	11/03/2022		9,682.42	25,000.00	23,469.21	(1,530.79)	24,581.67	24,581.67	0.00	0.00	0.00	0.00	(1,112.46)
15/02/2018	11/03/2022		33,114.15	70,000.00	80,265.39	10,265.39	75,863.71	75,863.71	0.00	0.00	4,401.68	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,841.00	0.00	0.00
			<b>102,238.63</b>	<b>255,460.78</b>	<b>247,816.22</b>	<b>(7,644.56)</b>	<b>260,001.37</b>	<b>260,001.37</b>	<b>0.00</b>	<b>0.00</b>	<b>9,242.68</b>	<b>0.00</b>	<b>(16,586.83)</b>
NWG01.AX - Janus Henderson Global Natural Resources Fund													
30/06/2021	27/08/2021		4,238.36	6,172.33	6,319.83	147.50	6,172.33	6,172.33	0.00	0.00	0.00	147.50	0.00
31/12/2020	27/08/2021		218.29	310.01	325.49	15.48	310.01	310.01	0.00	0.00	0.00	15.48	0.00
24/08/2018	27/08/2021		35,587.19	50,000.00	53,064.06	3,064.06	50,000.00	50,000.00	0.00	0.00	3,064.06	0.00	0.00
			<b>40,043.84</b>	<b>56,482.34</b>	<b>59,709.38</b>	<b>3,227.04</b>	<b>56,482.34</b>	<b>56,482.34</b>	<b>0.00</b>	<b>0.00</b>	<b>3,064.06</b>	<b>162.98</b>	<b>0.00</b>
PLA0003AU - Platinum - Japan Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,689.90	0.00	0.00
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,689.90</b>	<b>0.00</b>	<b>0.00</b>
PLA0004AU - Platinum - Asia Fund													
30/06/2021	26/08/2021		3,862.89	10,537.18	10,023.81	(513.37)	10,537.18	10,537.18	0.00	0.00	0.00	0.00	(513.37)
30/06/2017	26/08/2021		2,030.23	5,567.50	5,268.24	(299.26)	5,567.50	5,567.50	0.00	0.00	0.00	0.00	(299.26)
30/06/2016	26/08/2021		1,064.98	2,722.93	2,763.52	40.59	2,722.93	2,722.93	0.00	0.00	40.59	0.00	0.00
30/06/2015	26/08/2021		2,450.78	7,441.29	6,359.53	(1,081.76)	7,441.29	7,441.29	0.00	0.00	0.00	0.00	(1,081.76)
30/06/2014	26/08/2021		853.49	2,344.71	2,214.72	(129.99)	2,344.71	2,344.71	0.00	0.00	0.00	0.00	(129.99)
30/06/2013	26/08/2021		242.63	604.59	629.60	25.01	604.59	604.59	0.00	0.00	25.01	0.00	0.00
30/06/2012	26/08/2021		130.49	257.70	338.61	80.91	257.70	257.70	0.00	0.00	80.91	0.00	0.00

Paris Superannuation Fund

**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022



Investment	Accounting Treatment				Tax Treatment								
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Managed Investments (Australian)</b>													
07/10/2011	26/08/2021		12,770.74	25,000.00	33,138.80	8,138.80	25,000.00	25,000.00	0.00	0.00	8,138.80	0.00	0.00
			<b>23,406.23</b>	<b>54,475.90</b>	<b>60,736.83</b>	<b>6,260.93</b>	<b>54,475.90</b>	<b>54,475.90</b>	<b>0.00</b>	<b>0.00</b>	<b>8,285.31</b>	<b>0.00</b>	<b>(2,024.38)</b>
PMC0100AU - PM Capital Absolute Performance													
29/06/2020	30/08/2021		3,510.50	10,000.00	15,037.58	5,037.58	10,000.00	10,000.00	0.00	0.00	5,037.58	0.00	0.00
20/03/2014	30/08/2021		16,706.58	30,000.00	71,564.30	41,564.30	30,000.00	30,000.00	0.00	0.00	41,564.30	0.00	0.00
			<b>20,217.08</b>	<b>40,000.00</b>	<b>86,601.88</b>	<b>46,601.88</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,601.88</b>	<b>0.00</b>	<b>0.00</b>
SCH0101AU - Schroder Wholesale Aust Equity Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,363.08	0.00	0.00
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,363.08</b>	<b>0.00</b>	<b>0.00</b>
WHT0015AU23 - Resolution Cap Glbl Prop Sec Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	947.14	0.00	0.00
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>947.14</b>	<b>0.00</b>	<b>0.00</b>
WHT0066AU - Spheria Australian Microcap Fund													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,227.84	174.79	0.00
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,227.84</b>	<b>174.79</b>	<b>0.00</b>
			<b>244,099.62</b>	<b>528,739.07</b>	<b>609,299.11</b>	<b>80,560.04</b>	<b>532,910.70</b>	<b>532,910.70</b>	<b>0.00</b>	<b>0.00</b>	<b>234,355.08</b>	<b>1,502.73</b>	<b>(18,611.21)</b>
<b>Units in Listed Unit Trusts (Australian)</b>													
MGF.AX - Magellan Global Fund.													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,179.88	0.00	0.00
			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,179.88</b>	<b>0.00</b>	<b>0.00</b>



Paris Superannuation Fund

**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022



Investment Purchase Contract Date	Disposal Contract Date	Accounting Treatment			Tax Treatment					Capital Loss		
		Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains		Discounted Gains (Gross)	Other Gains
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,179.88	0.00	0.00
		244,099.62	528,739.07	609,299.11	80,560.04	532,910.70	532,910.70	0.00	0.00	235,534.96	1,502.73	(18,611.21)

Units in Listed Unit Trusts (Australian)

Paris Superannuation Fund

Unrealised Capital Gains - Detailed Report

As at 30 June 2022



Investment	Contract Date	Units	Cost	Tax Deferred / Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Derivatives (Options, Hybrids, Future Contracts)</b>										
MGFO.AX1 - Magellan Global Fund.										
	01/03/2021	16,320.00	0.00	0.00	0.00	81.6000	81.60	0.00	54.40	0.00
		<b>16,320.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81.6000</b>	<b>81.60</b>	<b>0.00</b>	<b>54.40</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>										
APN0008AU - APN AREIT Fund										
	10/01/2014	7,366.48	10,000.00	460.41	9,539.59	9,504.9691	(34.62)	0.00	0.00	0.00
	28/02/2014	14,629.50	20,000.00	914.35	19,085.65	18,876.4439	(209.21)	0.00	0.00	0.00
	31/03/2014	143.91	191.23	8.99	182.24	185.6871	3.45	0.00	2.30	0.00
	10/04/2014	10.72	14.68	0.67	14.01	13.8320	(0.18)	0.00	0.00	0.00
	30/04/2014	138.64	192.58	8.67	183.91	178.8872	(5.03)	0.00	0.00	0.00
	31/05/2014	139.63	193.78	8.73	185.05	180.1646	(4.89)	0.00	0.00	0.00
	20/06/2014	10,436.96	15,000.00	652.31	14,347.69	13,466.8095	(880.88)	0.00	0.00	0.00
	30/06/2014	201.77	285.74	12.61	273.13	260.3438	(12.79)	0.00	0.00	0.00
	10/07/2014	16.19	23.37	1.01	22.36	20.8900	(1.47)	0.00	0.00	0.00
	11/08/2014	195.73	287.63	12.23	275.40	252.5504	(22.85)	0.00	0.00	0.00
	10/09/2014	194.91	289.33	12.18	277.15	251.4924	(25.66)	0.00	0.00	0.00
	10/10/2014	206.84	291.03	12.93	278.10	266.8857	(11.22)	0.00	0.00	0.00
	10/10/2014	16.57	23.39	1.04	22.35	21.3803	(0.97)	0.00	0.00	0.00
	10/11/2014	197.96	292.97	12.37	280.60	255.4278	(25.17)	0.00	0.00	0.00
	10/12/2014	200.30	294.69	12.52	282.17	258.4471	(23.72)	0.00	0.00	0.00
	12/01/2015	195.54	296.43	12.22	284.21	252.3053	(31.90)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>											
APN0008AU - APN AREIT Fund											
	12/01/2015	15.89	24.79	0.99	23.80	20.5029	(3.29)	0.00	0.00	0.00	
	10/02/2015	185.90	298.27	11.62	286.65	239.8668	(46.78)	0.00	0.00	0.00	
	10/03/2015	180.82	299.89	11.30	288.59	233.3120	(55.28)	0.00	0.00	0.00	
	10/04/2015	186.33	301.46	11.65	289.81	240.4216	(49.39)	0.00	0.00	0.00	
	10/05/2015	189.67	303.08	11.85	291.23	244.7312	(46.49)	0.00	0.00	0.00	
	10/06/2015	186.95	304.73	11.68	293.05	241.2216	(51.82)	0.00	0.00	0.00	
	10/07/2015	194.68	306.35	12.17	294.18	251.1956	(42.99)	0.00	0.00	0.00	
	31/07/2015	188.85	308.04	11.80	296.24	243.6732	(52.56)	0.00	0.00	0.00	
	31/08/2015	198.26	309.69	12.39	297.30	255.8149	(41.48)	0.00	0.00	0.00	
	30/09/2015	200.18	311.41	12.51	298.90	258.2923	(40.61)	0.00	0.00	0.00	
	31/10/2015	193.81	313.15	12.11	301.04	250.0730	(50.96)	0.00	0.00	0.00	
	30/11/2015	201.52	314.84	12.60	302.24	260.0213	(42.22)	0.00	0.00	0.00	
	31/12/2015	194.62	316.59	12.16	304.43	251.1182	(53.31)	0.00	0.00	0.00	
	31/01/2016	195.64	318.28	12.23	306.05	252.4343	(53.62)	0.00	0.00	0.00	
	29/02/2016	191.70	319.98	11.98	308.00	247.3505	(60.65)	0.00	0.00	0.00	
	31/03/2016	188.36	321.65	11.77	309.88	243.0409	(66.84)	0.00	0.00	0.00	
	30/04/2016	184.04	323.28	11.50	311.78	237.4668	(74.31)	0.00	0.00	0.00	
	31/05/2016	182.97	324.88	11.44	313.44	236.0862	(77.36)	0.00	0.00	0.00	
	30/06/2016	177.89	326.48	11.12	315.36	229.5315	(85.83)	0.00	0.00	0.00	
	31/07/2016	171.08	328.02	(5.80)	333.82	220.7445	(113.08)	0.00	0.00	0.00	
	31/08/2016	178.54	329.51	(6.06)	335.57	230.3702	(105.20)	0.00	0.00	0.00	
	30/09/2016	186.23	331.06	(6.32)	337.38	240.2926	(97.09)	0.00	0.00	0.00	

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<b>Managed Investments (Australian)</b>										
APN0008AU - APN AREIT Fund										
	31/10/2016	202.50	332.68	(6.87)	339.55	261.2858	(78.26)	0.00	0.00	0.00
	30/11/2016	203.96	334.44	(6.92)	341.36	263.1696	(78.19)	0.00	0.00	0.00
	31/12/2016	192.94	336.21	(6.55)	342.76	248.9505	(93.81)	0.00	0.00	0.00
	31/01/2017	202.63	337.89	(6.87)	344.76	261.4535	(83.31)	0.00	0.00	0.00
	28/02/2017	198.74	339.65	(6.74)	346.39	256.4342	(89.96)	0.00	0.00	0.00
	31/03/2017	200.37	341.38	(6.80)	348.18	258.5374	(89.64)	0.00	0.00	0.00
	30/04/2017	197.92	343.12	(6.71)	349.83	255.3762	(94.46)	0.00	0.00	0.00
	31/05/2017	201.99	344.84	(6.85)	351.69	260.6277	(91.06)	0.00	0.00	0.00
	30/06/2017	211.63	346.60	(7.18)	353.78	273.0662	(80.71)	0.00	0.00	0.00
	31/07/2017	213.11	348.44	(7.11)	355.55	274.9758	(80.57)	0.00	0.00	0.00
	31/08/2017	214.13	350.29	(7.14)	357.43	276.2919	(81.14)	0.00	0.00	0.00
	30/09/2017	217.01	352.15	(7.24)	359.39	280.0080	(79.38)	0.00	0.00	0.00
	31/10/2017	212.99	354.04	(7.10)	361.14	274.8210	(86.32)	0.00	0.00	0.00
	30/11/2017	205.57	355.89	(6.86)	362.75	265.2470	(97.50)	0.00	0.00	0.00
	31/12/2017	209.30	357.68	(6.98)	364.66	270.0598	(94.60)	0.00	0.00	0.00
	14/02/2018	9,602.45	15,000.00	(320.30)	15,320.30	12,390.0412	(2,930.26)	0.00	0.00	0.00
	12/10/2020	269.08	354.38	(4.94)	359.32	347.1939	(12.13)	0.00	0.00	0.00
	10/11/2020	272.86	356.25	(5.01)	361.26	352.0713	(9.19)	0.00	0.00	0.00
	10/12/2020	247.08	358.15	(4.54)	362.69	318.8073	(43.88)	0.00	0.00	0.00
	11/01/2021	249.60	359.86	(4.59)	364.45	322.0589	(42.39)	0.00	0.00	0.00
	10/02/2021	261.21	361.60	(4.80)	366.40	337.0393	(29.36)	0.00	0.00	0.00
	10/03/2021	266.98	363.42	(4.91)	368.33	344.4843	(23.84)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
APN0008AU - APN AREIT Fund										
	12/04/2021	255.80	365.27	(4.70)	369.97	330.0587	(39.91)	0.00	0.00	0.00
	10/05/2021	251.11	367.05	(4.61)	371.66	324.0072	(47.66)	0.00	0.00	0.00
	10/06/2021	248.76	368.80	(4.57)	373.37	320.9750	(52.40)	0.00	0.00	0.00
	12/07/2021	240.13	370.53	(3.73)	374.26	309.8397	(64.42)	0.00	0.00	0.00
	10/08/2021	242.68	372.20	(3.77)	375.97	313.1300	(62.84)	0.00	0.00	0.00
	06/09/2021	30,712.53	50,000.00	(477.30)	50,477.30	39,628.3775	(10,848.92)	0.00	0.00	0.00
	10/09/2021	230.34	373.89	(3.58)	377.47	297.2077	(80.26)	0.00	0.00	0.00
	11/10/2021	369.78	589.10	(5.75)	594.85	477.1271	(117.72)	0.00	0.00	0.00
	10/11/2021	372.21	591.67	(5.78)	597.45	480.2626	(117.19)	0.00	0.00	0.00
	10/12/2021	368.39	594.26	(5.73)	599.99	475.3336	(124.65)	0.00	0.00	0.00
	10/01/2022	350.80	596.82	(5.45)	602.27	452.6372	(149.63)	0.00	0.00	0.00
	10/02/2022	386.59	599.26	(6.01)	605.27	498.8171	(106.45)	0.00	0.00	0.00
	10/03/2022	381.60	601.95	(5.93)	607.88	492.3785	(115.50)	0.00	0.00	0.00
	11/04/2022	380.10	604.60	(5.91)	610.51	490.4430	(120.06)	0.00	0.00	0.00
	10/05/2022	381.09	607.24	(5.92)	613.16	491.7204	(121.44)	0.00	0.00	0.00
	10/06/2022	420.41	609.89	(6.53)	616.42	542.4550	(73.97)	0.00	0.00	0.00
		<b>88,111.95</b>	<b>134,253.77</b>	<b>1,331.64</b>	<b>132,922.12</b>	<b>113,690.8494</b>	<b>(19,231.25)</b>	<b>0.00</b>	<b>2.30</b>	<b>0.00</b>
BNT0101AU7 - Hyperion Small Growth Companies Fd										
	31/08/2021	24,373.20	150,000.00	318.45	149,681.55	81,642.9164	(68,038.63)	0.00	0.00	0.00
	30/06/2022	2,595.07	8,718.90	0.00	8,718.90	8,692.6999	(26.20)	0.00	0.00	0.00
		<b>26,968.27</b>	<b>158,718.90</b>	<b>318.45</b>	<b>158,400.45</b>	<b>90,335.6163</b>	<b>(68,064.83)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>Managed Investments (Australian)</b>										
CSA0038AU4 - Benthams Global Income Fund										
	22/08/2018	22,977.94	25,000.00	888.92	24,111.08	23,106.6177	(1,004.46)	0.00	0.00	0.00
	12/11/2019	23,864.07	25,000.00	302.72	24,697.28	23,997.7091	(699.58)	0.00	0.00	0.00
	30/09/2020	135.60	139.60	1.65	137.95	136.3592	(1.59)	0.00	0.00	0.00
	31/10/2020	135.51	140.21	1.65	138.56	136.2667	(2.30)	0.00	0.00	0.00
	30/11/2020	134.05	141.44	1.63	139.81	134.8043	(5.01)	0.00	0.00	0.00
	31/12/2020	135.94	144.71	1.65	143.06	136.7031	(6.36)	0.00	0.00	0.00
	31/01/2021	136.74	146.49	1.66	144.83	137.5061	(7.32)	0.00	0.00	0.00
	28/02/2021	137.25	147.89	1.67	146.22	138.0215	(8.20)	0.00	0.00	0.00
	31/03/2021	397.66	430.63	4.83	425.80	399.8906	(25.91)	0.00	0.00	0.00
	30/04/2021	411.25	441.02	5.00	436.02	413.5488	(22.48)	0.00	0.00	0.00
	31/05/2021	414.17	440.47	5.03	435.44	416.4896	(18.95)	0.00	0.00	0.00
	30/06/2021	526.94	554.81	6.40	548.41	529.8859	(18.52)	0.00	0.00	0.00
	30/07/2021	123.81	129.67	1.43	128.24	124.5033	(3.74)	0.00	0.00	0.00
	31/08/2021	123.37	129.35	1.42	127.93	124.0609	(3.87)	0.00	0.00	0.00
	01/09/2021	19,020.45	20,000.00	219.54	19,780.46	19,126.9615	(653.50)	0.00	0.00	0.00
	30/09/2021	170.80	179.54	1.97	177.57	171.7565	(5.81)	0.00	0.00	0.00
	29/10/2021	171.89	180.45	1.98	178.47	172.8526	(5.61)	0.00	0.00	0.00
	30/11/2021	172.92	180.72	2.00	178.72	173.8884	(4.84)	0.00	0.00	0.00
	31/12/2021	171.78	180.35	1.98	178.37	172.7420	(5.63)	0.00	0.00	0.00
	31/01/2022	172.24	181.59	1.99	179.60	173.2045	(6.40)	0.00	0.00	0.00
	28/02/2022	173.72	182.82	2.01	180.81	174.6928	(6.12)	0.00	0.00	0.00
	31/03/2022	172.75	182.94	1.99	180.95	173.7174	(7.23)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
CSA0038AU4 - Bentham Global Income Fund										
	29/04/2022	175.12	184.54	2.02	182.52	176.1007	(6.42)	0.00	0.00	0.00
	31/05/2022	177.09	184.01	2.04	181.97	178.0817	(3.88)	0.00	0.00	0.00
	30/06/2022	275.47	278.08	0.00	278.08	277.0083	(1.07)	0.00	0.00	0.00
		<b>70,508.53</b>	<b>74,901.33</b>	<b>1,463.18</b>	<b>73,438.15</b>	<b>70,903.3732</b>	<b>(2,534.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ETL0015AU1 - PIMCO Aust Bond Fd -Ws Class</b>										
	01/07/2015	18,594.79	18,667.31	342.82	18,324.49	16,300.1929	(2,024.30)	0.00	0.00	0.00
	30/09/2015	140.51	142.76	2.59	140.17	123.1711	(17.00)	0.00	0.00	0.00
	31/12/2015	94.14	95.27	1.74	93.53	82.5231	(11.01)	0.00	0.00	0.00
	31/03/2016	142.28	144.97	2.62	142.35	124.7226	(17.62)	0.00	0.00	0.00
	30/06/2016	865.45	868.83	15.96	852.87	758.6535	(94.22)	0.00	0.00	0.00
	04/10/2016	79.69	80.64	1.47	79.17	69.8563	(9.31)	0.00	0.00	0.00
	03/01/2017	9.98	9.82	0.18	9.64	8.7485	(0.89)	0.00	0.00	0.00
	03/04/2017	9.96	9.92	0.18	9.74	8.7309	(1.01)	0.00	0.00	0.00
	30/06/2017	19.45	19.52	0.36	19.16	17.0499	(2.11)	0.00	0.00	0.00
	03/10/2017	9.98	10.00	0.18	9.82	8.7485	(1.07)	0.00	0.00	0.00
	02/01/2018	100.33	101.55	1.83	99.72	87.9493	(11.77)	0.00	0.00	0.00
	15/02/2018	69,430.67	70,000.00	1,264.87	68,735.13	60,862.9240	(7,872.20)	0.00	0.00	0.00
	30/06/2019	0.01	0.00	0.00	0.00	0.0045	0.00	0.00	0.00	0.00
	01/10/2020	709.84	720.35	12.90	707.45	622.2495	(85.20)	0.00	0.00	0.00
	04/01/2021	587.33	595.02	10.68	584.34	514.8500	(69.49)	0.00	0.00	0.00
	07/07/2021	45.68	45.45	0.27	45.18	40.0457	(5.13)	0.00	0.00	0.00
	01/10/2021	245.83	244.26	1.46	242.80	215.4946	(27.30)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
ETL0015AU1 - PIMCO Aust Bond Fd -Ws Class										
ETL0018AU1 - PIMCO Global Bond Fd - Ws Class										
		91,085.92	91,755.67	1,660.11	90,095.56	79,845.9149	(10,249.63)	0.00	0.00	0.00
	01/07/2015	26,677.73	26,488.32	135.81	26,352.51	23,799.2029	(2,553.31)	0.00	0.00	0.00
	30/09/2015	134.05	133.63	0.68	132.95	119.5860	(13.36)	0.00	0.00	0.00
	31/12/2015	134.74	134.81	0.69	134.12	120.2016	(13.92)	0.00	0.00	0.00
	31/03/2016	410.36	416.84	2.09	414.75	366.0806	(48.67)	0.00	0.00	0.00
	30/06/2016	1,636.02	1,619.50	8.33	1,611.17	1,459.4934	(151.68)	0.00	0.00	0.00
	04/10/2016	233.79	233.86	1.19	232.67	208.5641	(24.11)	0.00	0.00	0.00
	03/01/2017	14.62	14.44	0.07	14.37	13.0425	(1.32)	0.00	0.00	0.00
	03/04/2017	73.29	73.22	0.37	72.85	65.3820	(7.46)	0.00	0.00	0.00
	30/06/2017	617.19	611.88	3.14	608.74	550.5952	(58.14)	0.00	0.00	0.00
	03/10/2017	226.20	225.84	1.15	224.69	201.7930	(22.90)	0.00	0.00	0.00
	02/01/2018	151.55	151.63	0.77	150.86	135.1978	(15.66)	0.00	0.00	0.00
	15/02/2018	30,321.41	30,000.00	154.36	29,845.64	27,049.7271	(2,795.91)	0.00	0.00	0.00
	08/11/2019	20,055.15	20,001.00	102.10	19,898.90	17,891.1983	(2,007.71)	0.00	0.00	0.00
	01/10/2020	837.71	844.58	4.26	840.32	747.3211	(92.99)	0.00	0.00	0.00
	04/01/2021	1,216.70	1,232.88	6.19	1,226.69	1,085.4162	(141.27)	0.00	0.00	0.00
	28/01/2021	24,747.57	25,000.00	125.98	24,874.02	22,077.3114	(2,796.71)	0.00	0.00	0.00
	01/04/2021	54.92	54.46	0.28	54.18	48.9904	(5.19)	0.00	0.00	0.00
	07/07/2021	138.65	138.39	0.71	137.68	123.6927	(13.99)	0.00	0.00	0.00
	01/10/2021	207.65	207.01	1.06	205.95	185.2446	(20.71)	0.00	0.00	0.00
	04/01/2022	53.96	53.61	0.27	53.34	48.1377	(5.20)	0.00	0.00	0.00



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<b>Managed Investments (Australian)</b>										
ETL0018AU1 - PIMCO Global Bond Fd - Ws Class										
		<b>107,943.26</b>	<b>107,635.90</b>	<b>549.51</b>	<b>107,086.40</b>	<b>96,296.1786</b>	<b>(10,790.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FRT0009AU - Franklin Global Growth Fund-CI W										
	15/02/2018	39,339.10	60,000.00	0.01	59,999.99	76,994.4865	16,994.49	0.00	11,329.66	0.00
	29/06/2020	12,513.76	25,000.00	0.00	25,000.00	24,491.9311	(508.07)	0.00	0.00	0.00
	20/01/2021	44,377.38	100,000.00	0.00	100,000.00	86,855.4081	(13,144.59)	0.00	0.00	0.00
		<b>96,230.24</b>	<b>185,000.00</b>	<b>0.01</b>	<b>184,999.99</b>	<b>188,341.8257</b>	<b>3,341.83</b>	<b>0.00</b>	<b>11,329.66</b>	<b>0.00</b>
FRT0011AU - Franklin Templeton Multisec Bnd Fd W										
	15/02/2018	35,075.41	40,000.00	32.46	39,967.54	27,015.0808	(12,952.46)	0.00	0.00	0.00
	08/11/2019	15,292.07	15,000.00	0.00	15,000.00	11,777.9523	(3,222.05)	0.00	0.00	0.00
		<b>50,367.48</b>	<b>55,000.00</b>	<b>32.46</b>	<b>54,967.54</b>	<b>38,793.0331</b>	<b>(16,174.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
HOW0016AU1 - NovaPort Smaller Companies Fund										
	12/11/2019	28,407.07	80,000.00	0.00	80,000.00	63,276.7560	(16,723.24)	0.00	0.00	0.00
	15/04/2020	18,050.54	40,000.00	0.00	40,000.00	40,207.5812	207.58	0.00	138.39	0.00
	30/09/2020	30.61	75.28	0.00	75.28	68.1818	(7.10)	0.00	0.00	0.00
	30/09/2020	164.10	465.73	0.00	465.73	365.5310	(100.20)	0.00	0.00	0.00
	31/03/2021	89.00	252.65	0.00	252.65	198.2520	(54.40)	0.00	0.00	0.00
	30/06/2021	1,404.67	4,155.01	0.00	4,155.01	3,128.8995	(1,026.11)	0.00	0.00	0.00
	30/09/2021	161.88	490.60	0.00	490.60	360.5877	(130.01)	0.00	0.00	0.00
	31/12/2021	317.80	1,005.16	0.00	1,005.16	707.8995	(297.26)	0.00	0.00	0.00
	31/03/2022	158.61	481.40	0.00	481.40	353.3038	(128.10)	0.00	0.00	0.00
	30/06/2022	3,923.54	8,766.01	0.00	8,766.01	8,739.6923	(26.32)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
HOW0016AU1 - NovaPort Smaller Companies Fund										
		<b>52,707.83</b>	<b>135,691.84</b>	<b>0.00</b>	<b>135,691.84</b>	<b>117,406.6848</b>	<b>(18,285.16)</b>	<b>0.00</b>	<b>138.39</b>	<b>0.00</b>
HOW0035AU - Greencape Wholesale High Conviction Fund										
	15/02/2018	67,476.38	100,000.00	823.48	99,176.52	91,315.7895	(7,860.73)	0.00	0.00	0.00
	21/08/2018	13,740.04	20,000.00	162.24	19,837.76	18,594.3941	(1,243.36)	0.00	0.00	0.00
	08/09/2020	17,202.23	25,000.00	3.81	24,996.19	23,279.7770	(1,716.42)	0.00	0.00	0.00
	30/09/2020	505.80	709.29	0.11	709.18	684.5055	(24.67)	0.00	0.00	0.00
	31/12/2020	133.94	210.82	0.03	210.79	181.2596	(29.53)	0.00	0.00	0.00
	20/01/2021	31,257.81	50,000.00	6.92	49,993.08	42,301.2004	(7,691.88)	0.00	0.00	0.00
	01/02/2021	12,719.41	20,000.00	2.81	19,997.19	17,213.1773	(2,784.01)	0.00	0.00	0.00
	31/03/2021	827.25	1,362.39	0.18	1,362.21	1,119.5108	(242.70)	0.00	0.00	0.00
	30/06/2021	10,687.49	17,707.04	2.36	17,704.68	14,463.3856	(3,241.29)	0.00	0.00	0.00
	01/09/2021	17,301.04	30,000.00	0.83	29,999.17	23,413.4949	(6,585.67)	0.00	0.00	0.00
	30/09/2021	1,612.67	2,692.36	0.08	2,692.28	2,182.4263	(509.86)	0.00	0.00	0.00
	31/12/2021	572.50	984.93	0.03	984.90	774.7643	(210.14)	0.00	0.00	0.00
	31/03/2022	823.06	1,414.18	0.04	1,414.14	1,113.8471	(300.29)	0.00	0.00	0.00
	30/06/2022	18,947.32	25,692.57	0.00	25,692.57	25,641.4022	(51.17)	0.00	0.00	0.00
		<b>193,806.94</b>	<b>295,773.58</b>	<b>1,002.93</b>	<b>294,770.66</b>	<b>262,278.9346</b>	<b>(32,491.72)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
HOW0098AU1 - Ardea Real Outcome Fund										
	30/06/2020	25,087.71	25,000.00	267.17	24,732.83	21,884.0071	(2,848.82)	0.00	0.00	0.00
	30/09/2020	200.80	196.12	2.14	193.98	175.1566	(18.82)	0.00	0.00	0.00
	19/10/2020	675.92	645.10	7.20	637.90	589.6068	(48.30)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
HOW0098AU1 - Ardea Real Outcome Fund										
	31/12/2020	209.46	199.26	2.23	197.03	182.7126	(14.32)	0.00	0.00	0.00
	01/02/2021	26,249.48	25,000.00	279.54	24,720.46	22,897.4170	(1,823.04)	0.00	0.00	0.00
	31/03/2021	419.03	397.99	4.46	393.53	365.5156	(28.01)	0.00	0.00	0.00
	01/09/2021	21,166.26	20,000.00	0.00	20,000.00	18,463.3295	(1,536.67)	0.00	0.00	0.00
	30/09/2021	596.14	555.84	0.00	555.84	520.0129	(35.83)	0.00	0.00	0.00
	31/12/2021	366.47	339.39	0.00	339.39	319.6718	(19.72)	0.00	0.00	0.00
	31/03/2022	369.24	337.71	0.00	337.71	322.0881	(15.62)	0.00	0.00	0.00
	30/06/2022	4,875.04	4,254.47	0.00	4,254.47	4,252.5000	(1.97)	0.00	0.00	0.00
		<b>80,215.54</b>	<b>76,925.88</b>	<b>562.74</b>	<b>76,363.14</b>	<b>69,972.0180</b>	<b>(6,391.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
IML0002AU15 - Investors Mutual Australian Share Fund										
	15/02/2018	29,377.20	90,000.00	(509.05)	90,509.05	78,945.3584	(11,563.69)	0.00	0.00	0.00
	16/04/2020	11,405.54	30,000.00	(318.18)	30,318.18	30,650.1160	331.93	0.00	221.29	0.00
	31/12/2020	445.50	1,223.48	(13.80)	1,237.28	1,197.1954	(40.08)	0.00	0.00	0.00
	30/06/2021	1,797.87	5,304.44	(55.69)	5,360.13	4,831.4201	(528.71)	0.00	0.00	0.00
	31/08/2021	8,103.99	25,000.00	(273.27)	25,273.27	21,777.8523	(3,495.42)	0.00	0.00	0.00
	31/12/2021	993.20	3,067.80	(33.49)	3,101.29	2,669.0264	(432.26)	0.00	0.00	0.00
	30/06/2022	4,941.90	13,313.50	0.00	13,313.50	13,280.3692	(33.13)	0.00	0.00	0.00
		<b>57,065.21</b>	<b>167,909.22</b>	<b>(1,203.48)</b>	<b>169,112.70</b>	<b>153,351.3378</b>	<b>(15,761.36)</b>	<b>0.00</b>	<b>221.29</b>	<b>0.00</b>
LAZ0012AU3 - Lazard Glob Small Cap W Cliss										
	31/08/2021	33,959.32	100,000.00	0.00	100,000.00	78,018.1349	(21,981.87)	0.00	0.00	0.00
		<b>33,959.32</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>78,018.1349</b>	<b>(21,981.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>Managed Investments (Australian)</b>										
LAZ0014AU - Lazard Global Listed Infrastructure										
	15/02/2018	54,529.34	80,000.00	0.00	80,000.00	76,521.0284	(3,478.97)	0.00	0.00	0.00
	16/04/2020	16,527.02	20,001.00	0.00	20,001.00	23,192.3672	3,191.37	0.00	2,127.58	0.00
	01/10/2020	473.36	559.79	0.00	559.79	664.2591	104.47	0.00	69.65	0.00
	01/01/2021	237.61	295.35	0.00	295.35	333.4395	38.09	0.00	25.39	0.00
	28/01/2021	20,835.07	25,000.00	0.00	25,000.00	29,237.8537	4,237.85	0.00	2,825.24	0.00
	01/04/2021	118.86	152.89	0.00	152.89	166.7962	13.91	0.00	9.27	0.00
	01/07/2021	1,996.60	2,637.91	0.00	2,637.91	2,801.8288	163.92	0.00	0.00	0.00
	31/08/2021	10,796.03	15,000.00	0.00	15,000.00	15,150.0647	150.06	0.00	0.00	0.00
	30/09/2021	1,935.45	2,533.70	0.00	2,533.70	2,716.0170	182.32	0.00	0.00	0.00
	31/12/2021	265.67	380.47	0.00	380.47	372.8147	(7.66)	0.00	0.00	0.00
	31/03/2022	316.58	461.77	0.00	461.77	444.2567	(17.51)	0.00	0.00	0.00
		<b>108,031.59</b>	<b>147,022.88</b>	<b>0.00</b>	<b>147,022.88</b>	<b>151,600.7260</b>	<b>4,577.85</b>	<b>0.00</b>	<b>5,057.12</b>	<b>0.00</b>
MAQ0404AU - IFP Global Franchise										
	27/03/2013	17,340.64	25,000.00	0.00	25,000.00	37,266.7683	12,266.77	0.00	8,177.85	0.00
	30/06/2013	175.48	282.86	0.00	282.86	377.1241	94.26	0.00	62.84	0.00
	30/06/2014	701.20	1,261.46	0.00	1,261.46	1,506.9489	245.49	0.00	163.66	0.00
	30/06/2015	1,753.03	3,720.27	0.00	3,720.27	3,767.4368	47.17	0.00	31.44	0.00
	30/06/2016	2,068.12	4,403.02	0.00	4,403.02	4,444.5967	41.58	0.00	27.72	0.00
	30/06/2017	1,327.30	2,954.96	0.00	2,954.96	2,852.5004	(102.46)	0.00	0.00	0.00
	15/02/2018	6,609.39	15,000.00	0.00	15,000.00	14,204.2400	(795.76)	0.00	0.00	0.00
	20/08/2018	8,748.58	20,001.00	0.00	20,001.00	18,801.5733	(1,199.43)	0.00	0.00	0.00
	20/01/2021	22,150.36	50,000.00	0.00	50,000.00	47,603.3387	(2,396.66)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
MAQ0404AU - IFP Global Franchise										
	28/01/2021	11,253.66	25,000.00	0.00	25,000.00	24,185.2407	(814.76)	0.00	0.00	0.00
	30/06/2021	4,127.10	10,078.37	0.00	10,078.37	8,869.5506	(1,208.82)	0.00	0.00	0.00
	31/08/2021	11,718.75	30,000.00	0.00	30,000.00	25,184.7656	(4,815.23)	0.00	0.00	0.00
	30/06/2022	12,283.42	26,427.77	0.00	26,427.77	26,398.2979	(29.47)	0.00	0.00	0.00
		<b>100,257.03</b>	<b>214,129.71</b>	<b>0.00</b>	<b>214,129.71</b>	<b>215,462.3820</b>	<b>1,332.68</b>	<b>0.00</b>	<b>8,463.51</b>	<b>0.00</b>
MAQ0464AU - Arrowstreet Global Equity Fund										
	20/06/2014	32,669.06	30,000.00	0.00	30,000.00	34,233.9080	4,233.91	0.00	2,822.61	0.00
	31/12/2014	109.67	117.49	0.00	117.49	114.9232	(2.57)	0.00	0.00	0.00
	30/06/2015	7,655.96	7,391.83	0.00	7,391.83	8,022.6805	630.85	0.00	420.57	0.00
	30/06/2016	1,171.76	1,101.69	0.00	1,101.69	1,227.8873	126.20	0.00	84.13	0.00
	31/12/2016	90.45	91.61	0.00	91.61	94.7826	3.17	0.00	2.12	0.00
	30/06/2017	4,066.31	4,004.10	0.00	4,004.10	4,261.0862	256.99	0.00	171.32	0.00
	31/12/2017	78.55	84.58	0.00	84.58	82.3125	(2.27)	0.00	0.00	0.00
	15/02/2018	18,217.51	20,001.00	0.00	20,001.00	19,090.1287	(910.87)	0.00	0.00	0.00
	31/12/2020	152.23	175.42	0.00	175.42	159.5218	(15.90)	0.00	0.00	0.00
	30/06/2021	11,761.57	13,713.99	0.00	13,713.99	12,324.9492	(1,389.04)	0.00	0.00	0.00
	31/12/2021	293.78	374.28	0.00	374.28	307.8521	(66.43)	0.00	0.00	0.00
	30/06/2022	4,541.41	4,764.39	0.00	4,764.39	4,758.9435	(5.45)	0.00	0.00	0.00
		<b>80,808.26</b>	<b>81,820.38</b>	<b>0.00</b>	<b>81,820.38</b>	<b>84,678.9756</b>	<b>2,858.59</b>	<b>0.00</b>	<b>3,500.74</b>	<b>0.00</b>
PLA0003AU - Platinum - Japan Fund										
	13/02/2018	10,735.14	50,000.00	0.00	50,000.00	40,637.8725	(9,362.13)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
PLA0003AU - Platinum - Japan Fund										
	30/06/2021	196.37	899.43	0.00	899.43	743.3586	(156.07)	0.00	0.00	0.00
	06/09/2021	8,225.88	40,000.00	0.00	40,000.00	31,139.0687	(8,860.93)	0.00	0.00	0.00
	30/06/2022	2,200.31	8,341.80	0.00	8,341.80	8,329.2735	(12.53)	0.00	0.00	0.00
		<b>21,357.70</b>	<b>99,241.23</b>	<b>0.00</b>	<b>99,241.23</b>	<b>80,849.5733</b>	<b>(18,391.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
PPL0116AU - Antares Pers Elite Opportunities Share										
	17/04/2008	(0.28)	0.00	0.00	0.00	(0.4574)	(0.46)	0.00	0.00	0.00
	31/03/2010	0.00	0.00	0.00	0.00	0.0021	0.00	0.00	0.00	0.00
	30/06/2010	(0.00)	0.00	0.00	0.00	(0.0059)	(0.01)	0.00	0.00	0.00
	31/12/2010	0.00	0.00	0.00	0.00	0.0054	0.01	0.00	0.00	0.00
	31/03/2011	0.00	0.00	0.00	0.00	0.0036	0.00	0.00	0.00	0.00
	30/06/2011	0.28	0.00	0.00	0.00	0.4505	0.45	0.00	0.30	0.00
		<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.0017)</b>	<b>(0.01)</b>	<b>0.00</b>	<b>0.31</b>	<b>0.00</b>
SCH0101AU - Schroder Wholesale Aust Equity Fund										
	20/06/2014	34,396.77	40,000.00	(15,977.17)	55,977.17	48,963.7974	(7,013.38)	0.00	0.00	0.00
	30/06/2014	350.67	398.55	(162.88)	561.43	499.1787	(62.26)	0.00	0.00	0.00
	31/12/2014	862.82	955.83	(400.78)	1,356.61	1,228.2243	(128.38)	0.00	0.00	0.00
	30/06/2015	472.82	531.73	(219.62)	751.35	673.0593	(78.29)	0.00	0.00	0.00
	31/12/2015	773.57	792.68	(359.32)	1,152.00	1,101.1769	(50.82)	0.00	0.00	0.00
	30/06/2016	819.93	824.28	(380.85)	1,205.13	1,167.1704	(37.96)	0.00	0.00	0.00
	31/12/2016	576.11	668.59	(268.49)	937.08	820.0960	(116.99)	0.00	0.00	0.00
	30/06/2017	713.63	833.02	(332.58)	1,165.60	1,015.8519	(149.75)	0.00	0.00	0.00

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<b>Managed Investments (Australian)</b>										
SCH0101AU - Schroder Wholesale Aust Equity Fund										
	31/12/2017	613.49	771.22	(286.48)	1,057.70	873.3030	(184.40)	0.00	0.00	0.00
	15/02/2018	24,495.79	30,000.00	(11,438.67)	41,438.67	34,869.7640	(6,568.91)	0.00	0.00	0.00
	29/06/2018	1,008.82	1,287.45	(471.08)	1,758.53	1,436.0553	(322.48)	0.00	0.00	0.00
	30/06/2019	0.04	0.00	(0.01)	0.01	0.0549	0.04	0.00	0.03	0.00
	31/12/2020	780.55	1,016.12	(174.51)	1,190.63	1,111.1129	(79.51)	0.00	0.00	0.00
	28/01/2021	37,526.27	50,000.00	(8,389.71)	58,389.71	53,418.6431	(4,971.07)	0.00	0.00	0.00
	30/06/2021	1,239.84	1,803.47	(277.19)	2,080.66	1,764.9110	(315.75)	0.00	0.00	0.00
	31/12/2021	1,003.50	1,521.41	(176.21)	1,697.62	1,428.4823	(269.13)	0.00	0.00	0.00
	30/06/2022	1,013.16	1,445.88	0.00	1,445.88	1,442.2327	(3.65)	0.00	0.00	0.00
		<b>106,647.78</b>	<b>132,850.23</b>	<b>(39,315.57)</b>	<b>172,165.78</b>	<b>151,813.1141</b>	<b>(20,352.69)</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>
WHT0015AU23 - Resolution Cap Gbl Prop Sec Fund										
	08/11/2019	54,884.74	100,000.00	42.63	99,957.37	91,031.8331	(8,925.54)	0.00	0.00	0.00
	31/12/2020	598.02	974.80	0.23	974.57	991.8760	17.30	0.00	11.54	0.00
	20/01/2021	30,584.78	50,000.00	11.66	49,988.34	50,727.9178	739.58	0.00	493.05	0.00
	31/03/2021	322.27	551.83	0.12	551.71	534.5238	(17.18)	0.00	0.00	0.00
	30/06/2021	338.66	630.08	0.13	629.95	561.7043	(68.25)	0.00	0.00	0.00
	31/08/2021	9,944.31	20,000.00	1.61	19,998.39	16,493.6357	(3,504.76)	0.00	0.00	0.00
	30/09/2021	413.51	773.31	0.07	773.24	685.8477	(87.40)	0.00	0.00	0.00
	31/12/2021	253.23	528.41	0.04	528.37	420.0073	(108.36)	0.00	0.00	0.00
	31/03/2022	225.78	456.91	0.04	456.87	374.4787	(82.39)	0.00	0.00	0.00
	30/06/2022	2,281.79	3,784.61	0.00	3,784.61	3,784.5769	(0.03)	0.00	0.00	0.00

Paris Superannuation Fund

Unrealised Capital Gains - Detailed Report

As at 30 June 2022



Investment	Contract Date	Units	Cost	Tax Deferred / Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Managed Investments (Australian)</b>										
WHT0015AU23 - Resolution Cap Gbl Prop Sec Fund										
WHT0066AU - Spheria Australian Microcap Fund										
	15/02/2018	58,249.60	80,000.00	1,567.83	78,432.17	80,512.5964	2,080.42	0.00	1,386.95	0.00
	29/06/2020	32,840.72	30,000.00	883.93	29,116.07	45,392.4466	16,276.38	0.00	10,850.92	0.00
	28/01/2021	18,410.78	25,000.00	495.54	24,504.46	25,447.3821	942.92	0.00	628.61	0.00
	30/06/2021	1,919.57	3,020.06	51.67	2,968.39	2,653.2301	(315.16)	0.00	0.00	0.00
	30/06/2022	18,297.96	25,417.69	0.00	25,417.69	25,291.4440	(126.25)	0.00	0.00	0.00
		<b>129,718.64</b>	<b>163,437.75</b>	<b>2,998.96</b>	<b>160,438.78</b>	<b>179,297.0992</b>	<b>18,858.31</b>	<b>0.00</b>	<b>12,866.48</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>										
MGF.AX - Magellan Global Fund.										
	27/01/2021	16,320.00	26,391.00	251.65	26,139.35	21,868.8000	(4,270.55)	0.00	0.00	0.00
	21/07/2021	335.00	597.31	(2.14)	599.45	448.9000	(150.55)	0.00	0.00	0.00
		<b>16,655.00</b>	<b>26,988.31</b>	<b>249.51</b>	<b>26,738.80</b>	<b>22,317.7000</b>	<b>(4,421.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>16,655.00</b>	<b>26,988.31</b>	<b>249.51</b>	<b>26,738.80</b>	<b>22,317.7000</b>	<b>(4,421.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>2,626,756.53</b>	<b>(30,293.03)</b>	<b>2,657,049.53</b>	<b>2,410,941.4711</b>	<b>(246,108.09)</b>	<b>0.00</b>	<b>42,138.83</b>	<b>0.00</b>	<b>0.00</b>



## ENGAGEMENT LETTER

To: Domenico and Tania Paris, Paris Superannuation Fund

### Scope

You have requested that we audit the financial report of Paris Superannuation Fund, which comprises the balance sheet as at 30 June 2022, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

**Other Matters under the *Corporations Act 2001***

*Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.


Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

.....

A.W. Boys  
Registered SMSF Auditor 100014140  
Dated

Acknowledged on behalf of, Paris Superannuation Fund by

  
[DOMENICO PARIS \(Jan 20, 2023 10:48 GMT+11\)](#)

.....  
Domenico Paris  
Trustee  
Dated Jan 20, 2023

## **Audit Representation Letter from Trustee(s)**

### **Paris Superannuation Fund**

**Year ended 30 June 2022**

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

#### **Preparation of the ATO Income Tax & Regulatory Return**

The information disclosed in the annual return is complete and accurate.

#### **Sole Purpose of the Fund**

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

#### **Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

#### **Fund Books/Records/Minutes**

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

#### **Asset Form**

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

#### **Ownership and Pledging of Assets**

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of Paris Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

### **Investments**

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the  
1. Regulations relating to the SIS Act as amended.

### **Trust Deed Amendments**

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

### **Governing Rules**

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

### **Legislative Requirements**

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act.

### **Trustee Responsibilities**

The Trustees are aware of their responsibilities to the Members and the various regulatory bodies.

### **Trustee Covenants**

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.

### **Disqualified person not to act as a Trustee**

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

## **Information to Members**

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

## **Meetings**

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

## **Subsequent Events**

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully



DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

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Domenico Paris



Tania Paris (Jan 20, 2023 11:50 GMT+11)

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Tania Paris

# 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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place  in ALL applicable boxes.

- ➡ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

**2 Name of self-managed superannuation fund (SMSF)**

**3 Australian business number (ABN) (if applicable)**

**4 Current postal address**

Suburb/town

State/territory

Postcode

**5 Annual return status**

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

**A** No  Yes

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

**B** No  Yes

Tax File Number

**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**  /  /

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.

Tax File Number

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

**9 Was the fund wound up during the income year?**  
No  Yes  If yes, provide the date on which the fund was wound up  /  /  Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

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

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

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$

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	<b>D1</b> \$ <input type="text" value="24,135"/>	Net foreign income	<b>D</b> \$ <input type="text" value="24,135"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$  Number

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

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

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

Calculation of assessable contributions	
Assessable employer contributions	<b>R1</b> \$ <input type="text" value="7,999"/>
plus Assessable personal contributions	<b>R2</b> \$ <input type="text" value="47,000"/>
plus **No-TFN-quoted contributions <small>(an amount must be included even if it is zero)</small>	<b>R3</b> \$ <input type="text" value="0"/>
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/>

**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	<b>U1</b> \$ <input type="text"/>
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text"/>
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text"/>

\*Other income **S** \$  Code

\*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** \$

\*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	<b>A1</b> \$ <input style="width: 100%;" type="text"/>	<b>A2</b> \$ <input style="width: 100%;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 100%;" type="text"/>	<b>B2</b> \$ <input style="width: 100%;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 100%;" type="text"/>	<b>D2</b> \$ <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 100%;" type="text"/>	<b>E2</b> \$ <input style="width: 100%;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 100%;" type="text"/>	<b>F2</b> \$ <input style="width: 100%;" type="text"/>
SMSF auditor fee	<b>H1</b> \$ <input style="width: 100%;" type="text"/> 495	<b>H2</b> \$ <input style="width: 100%;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 100%;" type="text"/> 32,478	<b>I2</b> \$ <input style="width: 100%;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 100%;" type="text"/> 4,219	<b>J2</b> \$ <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 100%;" type="text"/>	<b>U2</b> \$ <input style="width: 100%;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 100%;" type="text"/> <span style="float: right; font-size: small;">Code <input style="width: 20px;" type="text"/></span>	<b>L2</b> \$ <input style="width: 100%;" type="text"/> 1,737 <span style="float: right; font-size: small;">Code <input style="width: 20px;" type="text"/></span>
Tax losses deducted	<b>M1</b> \$ <input style="width: 100%;" type="text"/>	

**TOTAL DEDUCTIONS**

**N** \$  37,192

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

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$  1,737

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

**\*TAXABLE INCOME OR LOSS** Loss

**O** \$  237,233

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**

**Z** \$  38,929

(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	<b>A \$</b>	237,233
		(an amount must be included even if it is zero)
#Tax on taxable income	<b>T1 \$</b>	35,584.95
		(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	<b>J \$</b>	0.00
		(an amount must be included even if it is zero)
<b>Gross tax</b>	<b>B \$</b>	35,584.95
		(T1 plus J)

Foreign income tax offset	<b>C1 \$</b>	2,976.91
Rebates and tax offsets	<b>C2 \$</b>	
<b>Non-refundable non-carry forward tax offsets</b>		
	<b>C \$</b>	2,976.91
		(C1 plus C2)

**SUBTOTAL 1**

**T2 \$** 32,608.04

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	0.00
Early stage investor tax offset	<b>D3 \$</b>	0.00
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	0.00
<b>Non-refundable carry forward tax offsets</b>		
	<b>D \$</b>	0.00
		(D1 plus D2 plus D3 plus D4)
<b>SUBTOTAL 2</b>		
	<b>T3 \$</b>	32,608.04
		(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1 \$</b>	15,682.00
No-TFN tax offset	<b>E2 \$</b>	
National rental affordability scheme tax offset	<b>E3 \$</b>	
Exploration credit tax offset	<b>E4 \$</b>	0.00
<b>Refundable tax offsets</b>		
	<b>E \$</b>	15,682.00
		(E1 plus E2 plus E3 plus E4)

**#TAX PAYABLE T5 \$** 16,926.04

(T3 less E – cannot be less than zero)

**Section 102AAM interest charge**

**G \$**

<b>H1</b>	Credit for interest on early payments – amount of interest	<input style="width: 90%;" type="text"/>		
<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>		
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text"/>		
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>		
<b>H6</b>	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>		
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>		
			<b>Eligible credits</b>	
			<b>H</b>	<input style="width: 90%;" type="text"/>
			<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>	

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I</b>	<input style="width: 90%;" type="text" value="0.00"/>
		<small>(unused amount from label E – an amount must be included even if it is zero)</small>

**PAYG instalments raised**

**K** \$

**Supervisory levy**

**L** \$

**Supervisory levy adjustment for wound up funds**

**M** \$

**Supervisory levy adjustment for new funds**

**N** \$

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S</b>	<input style="width: 90%;" type="text" value="7,103.04"/>
		<small>(T5 plus G less H less I less K plus L less M plus N)</small>

#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	<b>U</b>	\$	<input style="width: 95%;" type="text"/>
Net capital losses carried forward to later income years	<b>V</b>	\$	<input style="width: 95%;" type="text"/>

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Paris**

First given name  Other given names

**Domenico**

Member's TFN See the Privacy note in the Declaration.  Date of birth

**Contributions**

**I** Refer to instructions for completing these labels.

Employer contributions  
**A \$**

ABN of principal employer  
**A1**

Personal contributions  
**B \$**

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

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

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

Proceeds from primary residence disposal  
**H \$**

**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**

Accumulation phase account balance  
**S1 \$**   
Retirement phase account balance - Non CDBIS  
**S2 \$**   
Retirement phase account balance - CDBIS  
**S3 \$**

TRIS Count

Allocated earnings or losses  
**O \$**

Loss

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Code

Income stream payments  
**R2 \$**

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Tax File Number **874535597**

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Paris**

First given name **Tania** Other given names

Member's TFN **488618641** Date of birth **05/11/1966**

Contributions **OPENING ACCOUNT BALANCE \$ 889,962.78**

**I** Refer to instructions for completing these labels.

Employer contributions  
**A \$ 7,999.94**

ABN of principal employer  
**A1**

Personal contributions  
**B \$ 349,500.00**

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

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

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

Proceeds from primary residence disposal  
**H \$**

**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 \$ 357,499.94**  
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1 \$ 1,127,225.70**

Retirement phase account balance - Non CDBIS  
**S2 \$ 0.00**

Retirement phase account balance - CDBIS  
**S3 \$ 0.00**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S \$ 1,127,225.70**  
(**S1 plus S2 plus S3**)

Allocated earnings or losses  
**O \$ 120,237.02**

Loss **L**

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Code

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	<b>A</b>	\$	22,317
Unlisted trusts	<b>B</b>	\$	
Insurance policy	<b>C</b>	\$	
Other managed investments	<b>D</b>	\$	2,388,542

**15b Australian direct investments**

Cash and term deposits	<b>E</b>	\$	356,341
<b>Limited recourse borrowing arrangements</b>			
Australian residential real property	Debt securities	<b>F</b>	81
<b>J1</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>	Loans	<b>G</b>	
Australian non-residential real property	Listed shares	<b>H</b>	
<b>J2</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>	Unlisted shares	<b>I</b>	
Overseas real property	Limited recourse borrowing arrangements	<b>J</b>	
<b>J3</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>	Non-residential real property	<b>K</b>	
Australian shares	Residential real property	<b>L</b>	
<b>J4</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>	Collectables and personal use assets	<b>M</b>	
Overseas shares	Other assets	<b>O</b>	16,188
<b>J5</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>			
Other			
<b>J6</b> \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span>			
Property count			
<b>J7</b> <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>			

**15c Other investments**      Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares	<b>P</b>	\$	
Overseas non-residential real property	<b>Q</b>	\$	
Overseas residential real property	<b>R</b>	\$	
Overseas managed investments	<b>S</b>	\$	
Other overseas assets	<b>T</b>	\$	
<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>			<b>U</b> \$ 2,783,469
<small>(Sum of labels <b>A</b> to <b>T</b>)</small>			

**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       \$

**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				
<b>V1</b> \$	<input style="width: 90%;" type="text"/>			
Permissible temporary borrowings				
<b>V2</b> \$	<input style="width: 90%;" type="text"/>			
Other borrowings				
<b>V3</b> \$	<input style="width: 90%;" type="text"/>	Borrowings	<b>V</b> \$	<input style="width: 90%;" type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)				
		<b>W</b> \$		2,774,933
		Reserve accounts	<b>X</b> \$	<input style="width: 90%;" type="text"/>
		Other liabilities	<b>Y</b> \$	8,536
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$		2,783,469

**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](http://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

  
 DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11) Date  /  /

**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

  
 Felicity White (Jan 23, 2023 12:23 GMT+10) Date  /  /

**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

# Capital gains tax (CGT) schedule

# 2022

## When completing this form

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

S M I T H S T

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

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

**Tax file number (TFN)**

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

**Australian business number (ABN)**

## Taxpayer's name

Paris Superannuation Fund

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange <b>A</b> \$	<input type="text"/>	<b>K</b> \$ <input type="text"/>
Other shares <b>B</b> \$	<input type="text"/>	<b>L</b> \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange <b>C</b> \$	<input type="text" value="1,179"/>	<b>M</b> \$ <input type="text" value="18,611"/>
Other units <b>D</b> \$	<input type="text"/>	<b>N</b> \$ <input type="text"/>
Real estate situated in Australia <b>E</b> \$	<input type="text"/>	<b>O</b> \$ <input type="text"/>
Other real estate <b>F</b> \$	<input type="text"/>	<b>P</b> \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund) <b>G</b> \$	<input type="text" value="235,857"/>	
Collectables <b>H</b> \$	<input type="text"/>	<b>Q</b> \$ <input type="text"/>
Other CGT assets and any other CGT events <b>I</b> \$	<input type="text"/>	<b>R</b> \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds <b>S</b> \$	<input type="text" value="0"/>	
<b>Total current year capital gains</b> <b>J</b> \$	<input type="text" value="237,036"/>	

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

Tax File Number **2 Capital losses**Total current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at **A** and **B** and transfer the total  
to label **V** – **Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ **1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A** – **Net**  
**capital gain** on your tax return.

Tax File Number

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /

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

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

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

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

Tax File Number

## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important


Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*I declare that the information on this form is true and correct.*

Signature



Date

Day Month Year

Contact name

Daytime contact number (include area code)

## Electronic Lodgment Declaration (SMSF)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

### Privacy

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

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

### The Australian Business Register

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

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

### Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
874535597	Paris Superannuation Fund	2022

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

### Important


Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office.

The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:** I declare that:

- All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

  
DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

Date

Jan 20, 2023

## ELECTRONIC FUNDS TRANSFER CONSENT

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


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

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

Account Name	MacquarieCashManagem	
Account Number	182512 960894525	Client Reference
		PARISSU31580

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

Signature

  
DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

Date

Jan 20, 2023

## Tax Agent's Declaration

**I declare that:**

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

**Agent's signature**   
Felicity White (Jan 23, 2023 12:23 GMT+10) **Date**

**Contact name**  **Client Reference**

**Agent's Phone Number**  **Tax Agent Number**

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**Warning:** This form has been designed to assist you to prepare the ATO's Business Activity Statement.  
This form cannot be lodged with the ATO.

## PARIS SUPERANNUATION FUND

103 SEAFORTH CR  
SEAFORTH NSW 2092

## Annual GST return

2022

Revision number false

Document ID 47702348345

ABN 81469346913

Authorised contact person  
who completed the form

Contact phone number

When completing this form:

- print clearly using a black pen
- round down to whole dollars (do not show cents)
- if reporting a zero amount, print '0', (do not use NIL)
- leave boxes blank if not applicable (do not use N/A, NIL)
- do not report negative figures or use symbols such as +, -, /, \$.

### Why have you received this annual GST return?

You have chosen to pay GST **annually** or by **instalments**. Please complete this form to calculate and pay any amount you owe the ATO, or to calculate any amount the ATO owes you.

### When is this form due?

You **must** return this form (even if nil activity) and make any payment by 31/10/2022

### How to complete this form

- Complete the boxes (G1, G2, G3, G10 & G11) that apply to your business for the period shown above, using information from your accounts or by using the GST calculation sheet.
- Indicate whether the G1 amount includes GST by writing **X** in the appropriate box.

### Simpler BAS

Total sales  
(G1 requires 1A completed)

G1

\$

0

Does the amount shown  
at G1 include GST?  
(indicate with **X**)

Yes

No

## METHODS OF PAYMENT

### BPAY®

Contact your financial institution to make this payment from your cheque or savings account. You will need the details listed below.

Billers Code: 75556

Reference: 814693469132660

### Credit card

Payments can be made online or by phone, visit our website at [ato.gov.au/howtopay](http://ato.gov.au/howtopay) or phone **1300 898 089**. A card-payment fee applies.

### Other payment options

For more information about other payment options, you can:

- visit our website at [ato.gov.au/howtopay](http://ato.gov.au/howtopay)
- phone us on **1800 815 886**.

Payments cannot be made in person at any of our branches or shopfronts.



## How to complete this section

- Calculate your GST on sales (1A) and GST on purchases (1B) for the period shown on the front of this form using information from your accounts or by using the GST calculation sheet. Complete 1A & 1B
- If you have a wine equalisation tax obligation, complete 1C & 1D (if appropriate)
- If you have a luxury car tax obligation, complete 1E & 1F (if appropriate)
- If you are a GST instalment payer, add up the amounts at G21 (or G23 if you varied your instalment amount) on your activity statement(s) for the period shown on the front of this form. Write the amount at 1H
- Calculate and complete 2A & 2B
- Complete the 'Payment or refund' section

## Summary

### Amounts you owe the ATO

GST on sales **1A** \$

Wine equalisation tax **1C** \$

Luxury car tax **1E** \$

1A + 1C + 1E **2A** \$

### Amounts the ATO owes you

GST on purchases **1B** \$

Wine equalisation tax refundable **1D** \$

Luxury car tax refundable **1F** \$

GST instalments (amounts reported at G21 or G23 in your BAS for the period shown on front) **1H** \$

1B + 1D + 1F + 1H **2B** \$

## Payment or refund?

Is 2A more than 2B?  
(indicate with X)

- Yes, then write the result of **2A minus 2B** at 9. This amount is **payable to the ATO**.
- No, then write the result of **2B minus 2A** at 9. This amount is **refundable to you** (or offset against any other tax debt you have).

### Your payment or refund amount

**9** \$

ⓘ Do not use symbols such as +, -, /, \$

**Declaration** I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

DOMENICO PARIS (Jan 20, 2023 10:48 GMT+11)

Signature

Date

Jan 20, 2023

### Return this completed form to

Locked Bag 1793  
Penrith NSW 1793

HRS

MINS

Estimate the time taken to complete this form. Include the time taken to collect any information.

ⓘ Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to [ato.gov.au/privacy](http://ato.gov.au/privacy). Activity statement instructions are available from [ato.gov.au](http://ato.gov.au) or can be ordered by phoning **13 28 66**.

**Warning: This form has been designed to assist you to prepare the ATO's Business Activity Statement. This form cannot be lodged with the ATO.**

### PAYMENT SLIP

ATO code 0000 0156 03

ABN

Amount paid

EFT code 814693469132660

Australian Taxation Office  
Locked Bag 1936  
ALBURY NSW 1936

## **SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT**

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### Approved SMSF auditor details

Name: Anthony William Boys

Business name: SUPER AUDITS

Business postal address: Box 3376 RUNDLE MALL 5000

SMSF auditor number (SAN): 100014140

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### Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name: Paris Superannuation Fund

Australian business number (ABN) or tax file number (TFN): 81 469 346 913

Address: 103 Seaforth Crescent, SEAFORTH NSW 2092

Year of income being audited 1 July 2021 – 30 June 2022

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### To the SMSF trustees

To the trustees of the Paris Superannuation Fund

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**AUDITING  
DUE DILIGENCE  
FORENSIC ACCOUNTING**

## Part A: Financial audit

### Opinion

I have audited the special purpose financial report of the Paris Superannuation Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2022, the Balance Sheet as at 30 June 2022 and the Notes to and forming part of the Accounts for the year ended 30 June 2022 of the Paris Superannuation Fund for the year ended 30 June 2022.

In my opinion, the financial report, presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2022 and the results of its operations for the year then ended.

### Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards<sup>1</sup>. My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm did not prepare the financial statements for the fund but it was only a routine or mechanical service and appropriate safeguards were applied). Where my firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Emphasis of Matter - Basis of accounting

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Paris Superannuation Fund meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

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<sup>1</sup>The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

## Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund, or have no realistic alternative but to do so. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

## Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.



- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees and or the trustee's authorised representative regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

## **Part B: Compliance engagement**

### **Opinion**

I have undertaken a reasonable assurance engagement on the Paris Superannuation Fund's compliance, in all material respects, with applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2022.

Sections: 17A, 34, 35AE, 35B, 35C (2), 35 (D) (1), 52 (2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA 13.22 (B and C)

In my opinion, each trustee of the Paris Superannuation Fund has complied, in all material respects, with the listed provisions, for the year ended 30 June 2022

### **Basis for Opinion**

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Independence and quality control**

I have complied with the independence and other ethical requirements relating to assurance engagements and applied Auditing Standards ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.



## SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

## Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions for the year ended 30 June 2022. ASAE 3100 Compliance Engagements requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustees have complied, in all material respects, with the listed provisions for the year ended 30 June 2022.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2022.


These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance and have not covered any other provisions of the SISA and the SISR apart from those specified.

## Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2022 does not provide assurance on whether compliance with the listed provisions will continue in the future.

SMSF Auditor: A.W. Boys



SMSF Auditor's signature

SMSF Auditor's signature

**Date:** 26<sup>th</sup> December 2022



The Trustees  
Paris Superannuation Fund  
103 Seaforth Crescent  
SEAFORTH NSW 2092

A.W. Boys  
Box 3376  
Rundle Mall 5000  
26<sup>th</sup> December 2022

Dear Trustees,

I have completed the audit of the Paris Superannuation Fund for the financial year ending 30 June 2022. The Trustees have complied in all material respects with the *Superannuation Industry (Supervision) Act 1993* and Regulations. ***The trustees are requested to minute all nonstandard significant events and transactions in the AGM minutes of the Fund.***

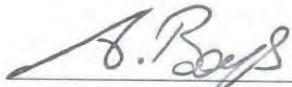
The Trustees are required to maintain the financial records of the Fund for a minimum of five years and the minutes of meetings are to be retained for ten years.

It is recommended that the trustees review their Investment Strategy annually to ensure the strategy meets the objectives of the members having regard to risk, return, liquidity and diversification of investments. Further, the trustees should determine whether the Fund should hold a contract of insurance that provides insurance cover for one or more members of the Fund.

Thank you for your professionalism and full cooperation throughout the audit process.

Should you have any queries regarding any of the above please contact me on 0410 712708.

Yours sincerely



SMSF Auditor's signature

Tony Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor 67793



## Appendix 1 – Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none"> <li>• fund members upon their retirement</li> <li>• fund members upon reaching a prescribed age</li> <li>• the dependants of a fund member in the case of the member's death before retirement</li> </ul>
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)



S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms- length – that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed

Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules












# Paris SF - 2022 Signing Pack


Final Audit Report

2023-01-23


Created:	2023-01-10
By:	Racquel Fraser (advice@finprof.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgD4ZcC3EEZmV60ViTXHtd0uYApBC8ux5

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 Agreement completed.

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