

Financial statements and reports for the year ended 30 June 2023

ABEGG FAMILY SUPERANNUATION FUND

ABEGG FAMILY SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments (Australian)	2	402,043.52	340,830.74
Shares in Listed Companies (Australian)	3	0.00	20,090.00
Units in Listed Unit Trusts (Australian)	4	53,978.60	38,519.15
Total Investments		<u>456,022.12</u>	<u>399,439.89</u>
Other Assets			
Macquarie Cash Management Account		116.20	79.21
Distributions Receivable		7,765.12	17,586.55
HUB24 Cash Account		24,130.36	3,072.18
Income Tax Refundable		521.00	0.00
Total Other Assets		<u>32,532.68</u>	<u>20,737.94</u>
Total Assets		<u>488,554.80</u>	<u>420,177.83</u>
Less:			
Liabilities			
Income Tax Payable		0.00	1,249.96
PAYG Payable		1,614.00	1,615.00
Total Liabilities		<u>1,614.00</u>	<u>2,864.96</u>
Net assets available to pay benefits		<u>486,940.80</u>	<u>417,312.87</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Abegg, John - Accumulation		235,681.36	200,732.14
Abegg , Elizabeth - Accumulation		251,259.44	216,580.73
Total Liability for accrued benefits allocated to members' accounts		<u>486,940.80</u>	<u>417,312.87</u>

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	9	19,378.64	22,871.70
Interest Received		676.75	226.12
Other Investment Income		468.54	0.00
Investment Gains			
Changes in Market Values	10	11,619.15	(49,904.52)
Contribution Income			
Employer Contributions		0.00	316.67
Personal Concessional		56,152.94	55,000.00
Other Income			
Interest Received		6.51	0.00
Total Income		<u>88,302.53</u>	<u>28,509.97</u>
Expenses			
Accountancy Fees		5,280.00	4,136.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		59.00	56.00
Advisor Fees		4,657.70	2,636.09
Investment Expenses		746.90	2,457.17
		<u>11,332.60</u>	<u>9,874.26</u>
Total Expenses		<u>11,332.60</u>	<u>9,874.26</u>
Benefits accrued as a result of operations before income tax		<u>76,969.93</u>	<u>18,635.71</u>
Income Tax Expense	11	7,342.00	7,709.96
Benefits accrued as a result of operations		<u>69,627.93</u>	<u>10,925.75</u>

ABEGG FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023



Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

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

ABEGG FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023



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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2023 \$	2022 \$
Australian Eagle Trust	23,808.86	0.00
Rsp Invt Ldrs Int'l Sh Fd A Class	4,402.47	7,659.41
AMP Capital Core Infrast Fd CI A	21,941.62	13,622.12
Bennelong Ex-20 Aust Equities Fd	23,628.08	11,731.38
CC JCB Dynamic Alpha Fund	0.00	33,804.04

ABEGG FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023



T. Rowe Price Glob Equity Fd	0.00	22,691.56
Alexander Credit Income Fund	41,934.72	33,997.46
GuardCap Global Equity Fund	19,406.34	0.00
T. Rowe Price GI Equ Fd - M Class	19,234.85	0.00
Fidelity Aust Equities Fd	24,283.45	30,683.21
CFS FC WS Generation WS Gbl Sh	9,571.94	8,603.85
Ardea Real Outcome Fund	36,586.94	35,591.31
Alphinity Global Equity Fund	37,928.81	27,312.73
Arrowstreet Global Equity No.1 Fund	39,367.87	0.00
Realm High Income Fund Wholesale	24,227.60	36,791.48
DNR Capital Aus Eqt Hi Conv Fd	35,134.43	34,953.73
Fortlake Real-Higher Income Fund	29,967.84	0.00
Resolution Cap Gbl Prop Sec Fund	10,617.70	11,693.04
Firetrail Aus High Conv CI A	0.00	31,695.42
	402,043.52	340,830.74

Note 3: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
Etf's Metal Securities Australia Limited.	0.00	2,009.00
Etf's Metal Securities Australia Limited.	0.00	18,081.00
	0.00	20,090.00

Note 4: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Betashares Australian High Interest Cash Etf	14,767.62	0.00
Arrowstreet Glob Equity Fund	0.00	28,654.07
Pendal Ethical Share Fund	10,494.50	9,865.08
Global X Us Treasury Bond Etf (currency Hedged).	28,716.48	0.00
	53,978.60	38,519.15

Note 5: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		

Notes to the Financial Statements

For the year ended 30 June 2023

HUB24 Cash Account	24,130.36	3,072.18
Macquarie Cash Management Account	116.20	79.21
	<u>24,246.56</u>	<u>3,151.39</u>

Note 6: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	417,312.87	406,387.12
Benefits accrued as a result of operations	69,627.93	10,925.75
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>486,940.80</u>	<u>417,312.87</u>

Note 7: 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.

	2023 \$	2022 \$
Vested Benefits	<u>486,940.80</u>	<u>417,312.87</u>

Note 8: Guaranteed Benefits

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

Notes to the Financial Statements

For the year ended 30 June 2023

Note 9: Trust Distributions

	2023 \$	2022 \$
Resolution Cap Gbl Prop Sec Fund	274.34	392.94
Firetrail Aus High Conv CI A	442.98	1,165.69
Fidelity Aust Equities Fd	794.54	3,810.97
Pendal Ethical Share Fund	220.50	829.46
Alexander Credit Income Fund	2,229.19	409.15
AMP Capital Core Infrast Fd CI A	792.31	407.99
Bennelong Ex-20 Aust Equities Fd	187.78	283.40
T. Rowe Price GI Equ Fd - M Class	98.81	0.00
Rsp Inv Ldrs Int'l Sh Fd A Class	3,666.93	2,819.96
Global X Us Treasury Bond Etf (currency Hedged).	248.60	0.00
Betashares Australian High Interest Cash Etf	100.85	0.00
Ardea Real Outcome Fund	492.15	2,799.25
DNR Capital Aus Eqt Hi Conv Fd	1,284.71	3,108.35
Fortlake Real-Higher Income Fund	3,018.91	0.00
Arrowstreet Global Equity No.1 Fund	1,439.26	0.00
CFS FC WS Generation WS Gbl Sh	13.15	853.58
GuardCap Global Equity Fund	330.46	0.00
Arrowstreet Glob Equity Fund	358.78	1,739.34
Alphinity Global Equity Fund	642.47	1,928.50
Australian Eagle Trust	430.15	0.00
Realm High Income Fund Wholesale	1,888.12	471.48
CC JCB Dynamic Alpha Fund	423.65	538.72
Magellan Global (Hedged)	0.00	561.58
PIMCO Income Fund -Wholesale Class	0.00	287.17
T. Rowe Price Glob Equity Fd	0.00	198.56
LeggMas MC Real Inc Fd CI A Unit	0.00	242.17
PIMCO Div Fixed Int Fd - Ws Class	0.00	23.44
	19,378.64	22,871.70

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Managed Investments (Australian)		
AMP Capital Core Infrast Fd CI A	(998.08)	334.20

Notes to the Financial Statements

For the year ended 30 June 2023

Alexander Credit Income Fund	681.43	(2.54)
Alphinity Global Equity Fund	31,555.14	(3,687.27)
Antipodes Global Fund - Class P	0.00	(2,514.48)
Ardea Real Outcome Fund	(1,161.65)	(698.80)
Arrowstreet Global Equity No.1 Fund	3,468.75	0.00
Australian Eagle Trust	(195.91)	0.00
Bennelong Ex-20 Aust Equities Fd	(296.04)	(5,042.89)
CC JCB Dynamic Alpha Fund	695.96	(708.82)
CFS FC WS Generation WS Gbl Sh	968.09	(3,991.34)
DNR Capital Aus Eqt Hi Conv Fd	108.21	(67.98)
Fidelity Aust Equities Fd	217.98	(4,203.59)
Firetrail Aus High Conv Cl A	(1,824.59)	(2,526.65)
Fortlake Real-Higher Income Fund	1,746.33	0.00
GuardCap Global Equity Fund	1,366.47	0.00
LeggMas MC Real Inc Fd Cl A Unit	0.00	1,171.66
Magellan Global (Hedged)	0.00	(3,247.20)
PIMCO Div Fixed Int Fd - Ws Class	0.00	37.85
PIMCO Income Fund -Wholesale Class	0.00	(185.41)
Realm High Income Fund Wholesale	1,990.16	(1,661.32)
Resolution Cap Gbl Prop Sec Fund	(1,260.14)	(1,294.47)
Rsp Inv Ldrs Int'l Sh Fd A Class	2,923.36	(1,533.03)
T. Rowe Price Gl Equ Fd - M Class	1,473.78	0.00
T. Rowe Price Glob Equity Fd	5,258.44	(11,602.61)
	46,717.69	(41,424.69)
Shares in Listed Companies (Australian)		
Etf's Metal Securities Australia Limited.	(18,081.00)	18,081.00
Etf's Metal Securities Australia Limited.	18,384.28	(18,384.28)
	303.28	(303.28)
Units in Listed Unit Trusts (Australian)		
Arrowstreet Glob Equity Fund	(172.82)	(6,242.86)
Betashares Australian High Interest Cash Etf	(10.91)	0.00
Global X Us Treasury Bond Etf (currency Hedged).	(859.55)	0.00

Notes to the Financial Statements

For the year ended 30 June 2023

Pendal Ethical Share Fund	629.42	(1,831.58)
	(413.86)	(8,074.44)
Total Unrealised Movement	46,607.11	(49,802.41)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Managed Investments (Australian)		
AMP Capital Core Infrast Fd CI A	(12.18)	0.00
Alexander Credit Income Fund	26.43	0.00
Alphinity Global Equity Fund	(27,912.84)	0.00
Antipodes Global Fund - Class P	0.00	1,141.99
Ardea Real Outcome Fund	(345.21)	0.00
CC JCB Dynamic Alpha Fund	(244.59)	0.00
Fidelity Aust Equities Fd	(552.05)	0.00
Firetrail Aus High Conv CI A	2,986.85	0.00
LeggMas MC Real Inc Fd CI A Unit	0.00	(126.39)
Magellan Global (Hedged)	0.00	338.80
PIMCO Div Fixed Int Fd - Ws Class	0.00	(783.00)
PIMCO Income Fund -Wholesale Class	0.00	(673.51)
Realm High Income Fund Wholesale	(461.62)	0.00
Rsp Invt Ldrs Int'l Sh Fd A Class	(4,766.79)	0.00
T. Rowe Price Glob Equity Fd	(3,897.90)	0.00
	(35,179.91)	(102.11)
Shares in Listed Companies (Australian)		
Etf's Metal Securities Australia Limited.	(19,662.56)	0.00
Etf's Metal Securities Australia Limited.	19,242.37	0.00
	(420.19)	0.00
Units in Listed Unit Trusts (Australian)		
Arrowstreet Glob Equity Fund	612.12	0.00
	612.12	0.00
Total Realised Movement	(34,987.98)	(102.11)
Changes in Market Values	11,619.13	(49,904.52)

Notes to the Financial Statements

For the year ended 30 June 2023

Note 11: Income Tax Expense

	2023 \$	2022 \$
The components of tax expense comprise		
Current Tax	7,342.00	7,709.96
Income Tax Expense	7,342.00	7,709.96
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	11,545.49	2,795.36
Less:		
Tax effect of:		
Increase in MV of Investments	6,991.07	0.00
Realised Accounting Capital Gains	(5,248.19)	(15.32)
Accounting Trust Distributions	2,906.80	3,430.76
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	7,470.36
Franking Credits	209.57	271.52
Foreign Credits	53.28	34.65
Net Capital Gains	0.00	1,261.20
Taxable Trust Distributions	1,538.39	1,033.89
Distributed Foreign Income	397.36	299.89
Rounding	(0.06)	(0.38)
Income Tax on Taxable Income or Loss	9,094.35	9,751.05
Less credits:		
Franking Credits	1,397.15	1,810.12
Foreign Credits	355.20	230.97
Current Tax or Refund	7,342.00	7,709.96

Trustees Declaration

Arizona Jonathan Pty Ltd ACN: 605730774

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 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 2023.

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

.....
Elizabeth Abegg
Arizona Jonathan Pty Ltd
Director

.....
John Abegg
Arizona Jonathan Pty Ltd
Director

Dated this day of

Memorandum of Resolutions of the Director(s) of

Arizona Jonathan Pty Ltd ACN: 605730774
ATF ABEGG FAMILY 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 directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

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 2023 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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

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 2023.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

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

Memorandum of Resolutions of the Director(s) of

Arizona Jonathan Pty Ltd ACN: 605730774

ATF ABEGG FAMILY SUPERANNUATION FUND



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 –

.....
Elizabeth Abegg
/ /

.....
John Abegg
/ /

ABEGG FAMILY SUPERANNUATION FUND

Members Statement

John Abegg
79 Armstrong Lane
Broken Head, New South Wales, 2481, Australia

Your Details

Date of Birth : Provided
Age: 43
Tax File Number: Provided
Date Joined Fund: 01/07/2015

Service Period Start Date:

Date Left Fund:

Member Code: ABEJOH00001A

Account Start Date: 01/07/2015

Account Phase: Accumulation Phase

Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 235,681.36
Total Death Benefit: 235,681.36

Your Balance

Total Benefits 235,681.36

Preservation Components

Preserved 235,681.36

Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free

Taxable 235,681.36

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	200,732.14	194,445.30
<u>Increases to Member account during the period</u>		
Employer Contributions		316.67
Personal Contributions (Concessional)	28,652.94	27,500.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	10,919.05	(16,658.32)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,297.94	4,172.50
Income Tax	324.83	699.01
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 30/06/2023	235,681.36	200,732.14

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Elizabeth Abegg
Director

John Abegg
Director

ABEGG FAMILY SUPERANNUATION FUND

Members Statement

Elizabeth Abegg
79 Armstrong Lane
Broken Head, New South Wales, 2481, Australia

Your Details

Date of Birth : Provided
Age: 47
Tax File Number: Provided
Date Joined Fund: 01/07/2015
Service Period Start Date:
Date Left Fund:
Member Code: ABEELI00001A
Account Start Date: 01/07/2015
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 251,259.44
Total Death Benefit: 251,259.44

Your Balance

Total Benefits 251,259.44

Preservation Components

Preserved 251,259.44

Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free

Taxable 251,259.44

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	216,580.73	211,941.82
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500.00	27,500.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	11,650.29	(17,981.55)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125.00	4,125.00
Income Tax	346.58	754.54
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 30/06/2023	251,259.44	216,580.73

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Elizabeth Abegg
Director

John Abegg
Director

ABEGG FAMILY SUPERANNUATION FUND

Investment Income Report



As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank													
	HUB24 Cash Account	625.79		0.00	625.79	0.00	0.00	0.00	625.79	0.00		0.00	0.00
	Macquarie Cash Management Account	468.54							468.54				
	Macquarie Cash Management Account	50.96			50.96	0.00	0.00	0.00	50.96			0.00	0.00
		1,145.29		0.00	676.75	0.00	0.00	0.00	1,145.29	0.00		0.00	0.00
Managed Investments (Australian)													
ETL2805AU	Alexander Credit Income Fund	2,229.19		0.00	2,229.19	0.00	0.00	0.00	2,229.19	0.00	0.00	0.00	0.00
HOW0164AU	Alphinity Global Equity Fund	642.47		0.00	0.75	0.00	105.94	60.46	167.15	0.00	0.00	535.78	0.00
AMP1179AU	AMP Capital Core Infrast Fd CI A	792.31	1.86	3.69	4.21	14.86	9.07	3.61	37.30	0.00	0.00	0.00	773.48
HOW0098AU	Ardea Real Outcome Fund	492.15		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	492.15
MAQ5378AU	Arrowstreet Global Equity No.1 Fund	1,439.26		0.00	668.10	0.00	771.16	114.84	1,554.10	0.00	0.00	0.00	0.00
ALR2783AU	Australian Eagle Trust	430.15	314.18	59.15	16.59	249.14	9.37	3.12	651.55	0.00	0.00	0.00	30.86
BFL0004AU	Bennelong Ex-20 Aust Equities Fd	187.78	98.03	34.29	15.69	111.54	33.75	2.86	296.16	0.00	0.00	3.60	2.43
CHN8607AU	CC JCB Dynamic Alpha Fund	423.65		0.00	241.04	0.00	182.61	0.00	423.65	0.00	0.00	0.00	0.00
FSF0908AU	CFS FC WS Generation WS Gbl Sh	13.15		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.15	0.00
PIM0028AU	DNR Capital Aus Eqt Hi Conv Fd	1,284.71	832.60	161.82	53.31	450.43	2.21	0.42	1,500.79	0.00	0.00	223.78	10.99
FID0008AU	Fidelity Aust Equities Fd	794.54	666.14	105.40	12.58	358.62	9.41	2.10	1,154.25	0.00	0.00	1.86	(0.85)
WHT3810AU	Firetrail Aus High Conv CI A	442.98	202.31	78.82	56.24	113.83	32.89	0.96	485.05	0.00	0.00	71.74	0.99
TAL0284AU	Fortlake Real-Higher Income Fund	3,018.91		0.00	3,018.91	0.00	0.00	0.00	3,018.91	0.00	0.00	0.00	0.00
ETL6126AU	GuardCap Global Equity Fund	330.46		0.00	0.02	0.00	30.93	33.46	64.41	0.00	0.00	299.51	0.00
OMF0009AU	Realm High Income Fund Wholesale	1,888.12	6.43	0.00	952.32	3.49	879.58	0.00	1,841.82	0.00	0.00	0.00	4.65
WHT0015AU	Resolution Cap Gbl Prop Sec Fund	274.34	3.86	0.00	21.99	2.28	246.24	54.43	328.80	0.00	0.00	0.00	2.25

ABEGG FAMILY SUPERANNUATION FUND

Investment Income Report



As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
AMP0455AU Rsp Inv't Ldrs Int'l Sh Fd A Class	3,666.93		0.00	22.20	0.00	64.16	26.77	113.13	0.00	0.00	3,539.74	40.83
ETL8482AU T. Rowe Price GI Equ Fd - M Class	98.81		6.59	0.00	0.00	92.22	28.22	127.03	0.00	0.00	0.00	0.00
	18,449.91	2,125.41	449.76	7,313.14	1,304.19	2,469.54	331.25	13,993.29	0.00	0.00	4,689.16	1,357.78
Units in Listed Unit Trusts (Australian)												
MAQ0464AU Arrowstreet Glob Equity Fund	358.78		0.00	111.07	0.00	176.89	23.94	311.90	0.00	0.00	70.82	0.00
AAA.AX Betashares Australian High Interest Cash Etf	100.85		0.00	50.31	0.00	0.00	0.00	50.31	0.00	0.00	0.00	1.09
USTB.AX Global X Us Treasury Bond Etf (currency Hedged).	248.60		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.60
RFA0025AU Pandal Ethical Share Fund	220.50	149.08	31.53	25.65	92.96	2.61	0.01	301.84	0.00	0.00	1.02	10.62
	928.73	149.08	31.53	187.03	92.96	179.50	23.95	664.05	0.00	0.00	71.84	260.31
	20,523.93	2,274.49	481.29	8,176.92	1,397.15	2,649.04	355.20	15,802.63	0.00	0.00	4,761.00	1,618.09

Assessable Income (Excl. Capital Gains) **15,802.63**

Net Capital Gain **3,181.80**

Total Assessable Income 18,984.43

* 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.

ABEGG FAMILY SUPERANNUATION FUND

Investment Summary Report



As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
HUB24 Cash Account		24,130.360000	24,130.36	24,130.36	24,130.36			5.02 %
Macquarie Cash Management Account		116.200000	116.20	116.20	116.20			0.02 %
			24,246.56		24,246.56			5.05 %
Managed Investments (Australian)								
ETL2805AU Alexander Credit Income Fund	39,549.87	1.060300	41,934.72	1.04	41,255.83	678.89	1.65 %	8.73 %
HOW0164AU Alphinity Global Equity Fund	3,963.59	9.569300	37,928.81	2.54	10,060.94	27,867.87	276.99 %	7.90 %
AMP1179AU AMP Capital Core Infrast Fd Cl A	16,475.16	1.331800	21,941.62	1.39	22,840.50	(898.88)	(3.94) %	4.57 %
HOW0098AU Ardea Real Outcome Fund	41,355.20	0.884700	36,586.94	0.95	39,157.28	(2,570.34)	(6.56) %	7.62 %
MAQ5378AU Arrowstreet Global Equity No.1 Fund	27,071.84	1.454200	39,367.87	1.33	35,899.12	3,468.75	9.66 %	8.20 %
ALR2783AU Australian Eagle Trust	9,754.13	2.440900	23,808.86	2.46	24,004.77	(195.91)	(0.82) %	4.96 %
BFL0004AU Bennelong Ex-20 Aust Equities Fd	10,238.80	2.307700	23,628.08	2.40	24,535.85	(907.77)	(3.70) %	4.92 %
FSF0908AU CFS FC WS Generation WS Gbl Sh	6,261.90	1.528600	9,571.94	1.70	10,625.00	(1,053.06)	(9.91) %	1.99 %
PIM0028AU DNR Capital Aus Eqt Hi Conv Fd	21,377.81	1.643500	35,134.43	1.37	29,343.32	5,791.11	19.74 %	7.32 %
FID0008AU Fidelity Aust Equities Fd	687.37	35.327900	24,283.45	35.57	24,453.09	(169.64)	(0.69) %	5.06 %
TAL0284AU Fortlake Real-Higher Income Fund	26,331.47	1.138100	29,967.84	1.07	28,221.51	1,746.33	6.19 %	6.24 %
ETL6126AU GuardCap Global Equity Fund	15,331.28	1.265800	19,406.34	1.18	18,039.87	1,366.47	7.57 %	4.04 %
OMF0009AU Realm High Income Fund Wholesale	23,016.91	1.052600	24,227.60	1.04	23,945.96	281.64	1.18 %	5.04 %
WHT0015AU Resolution Cap Gbl Prop Sec Fund	7,027.86	1.510800	10,617.70	1.74	12,207.72	(1,590.02)	(13.02) %	2.21 %
AMP0455AU Rsp Invt Ldrs Int'l Sh Fd A Class	10,703.80	0.411300	4,402.47	0.39	4,194.70	207.77	4.95 %	0.92 %
ETL8482AU T. Rowe Price GI Equ Fd - M Class	17,846.40	1.077800	19,234.85	1.00	17,761.07	1,473.78	8.30 %	4.01 %
			402,043.52		366,546.53	35,496.99	9.68 %	83.71 %
Units in Listed Unit Trusts (Australian)								

ABEGG FAMILY SUPERANNUATION FUND

Investment Summary Report



As at 30 June 2023

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
AAA.AX	Betashares Australian High Interest Cash Etf	294.00	50.230000	14,767.62	50.27	14,778.53	(10.91)	(0.07) %	3.07 %
USTB.AX	Global X Us Treasury Bond Etf (currency Hedged).	3,068.00	9.360000	28,716.48	9.64	29,576.03	(859.55)	(2.91) %	5.98 %
RFA0025AU	Pendal Ethical Share Fund	6,590.78	1.592300	10,494.50	1.61	10,625.00	(130.50)	(1.23) %	2.19 %
				53,978.60		54,979.56	(1,000.96)	(1.82) %	11.24 %
				480,268.68		445,772.65	34,496.03	7.74 %	100.00 %

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	76,969.93
Less	
Increase in MV of investments	46,607.11
Realised Accounting Capital Gains	(34,987.96)
Accounting Trust Distributions	19,378.64
	<u>30,997.79</u>
Add	
Franking Credits	1,397.15
Foreign Credits	355.20
Taxable Trust Distributions	10,255.95
Distributed Foreign income	2,649.04
	<u>14,657.34</u>
SMSF Annual Return Rounding	(0.48)
Taxable Income or Loss	<u>60,629.00</u>
Income Tax on Taxable Income or Loss	9,094.35
Less	
Franking Credits	1,397.15
Foreign Credits	355.20
	<u>7,342.00</u>
CURRENT TAX OR REFUND	<u>7,342.00</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(7,863.00)
AMOUNT DUE OR REFUNDABLE	<u>(262.00)</u>

* Distribution tax components review process has not been completed for the financial year.