
Financial statements and reports for the year ended
30th June 2022

S A MASON SUPER FUND

Prepared for: 4 Scott's Rt Pty Ltd

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S A MASON SUPER FUND

Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Shares in Listed Companies (Australian)		121,307.55	120,183.12
Units in Listed Unit Trusts (Australian)		13,292.02	17,158.12
Total Investments		<u>134,599.57</u>	<u>137,341.24</u>
Other Assets			
ANZ Premium Saver Account		15.29	2,015.29
ANZ E-Trade Account		550.44	397.07
Distributions Receivable		537.57	489.71
Income Tax Refundable		1,849.07	653.76
Total Other Assets		<u>2,952.37</u>	<u>3,555.83</u>
Total Assets		<u>137,551.94</u>	<u>140,897.07</u>
Net assets available to pay benefits		<u>137,551.94</u>	<u>140,897.07</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Mason, Scott - Accumulation		137,551.94	140,897.07
Total Liability for accrued benefits allocated to members' accounts		<u>137,551.94</u>	<u>140,897.07</u>

S A MASON SUPER FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions		979.41	905.78
Dividends Received		6,763.40	3,067.41
Interest Received		0.07	0.15
Contribution Income			
Personal Non Concessional		3,556.00	55.00
Total Income		<u>11,298.88</u>	<u>4,028.34</u>
Expenses			
ATO Supervisory Levy		0.00	259.00
Filing Fees		56.00	55.00
		<u>56.00</u>	<u>314.00</u>
Investment Losses			
Changes in Market Values	5	15,783.32	(16,683.93)
Total Expenses		<u>15,839.32</u>	<u>(16,369.93)</u>
Benefits accrued as a result of operations before income tax		<u>(4,540.44)</u>	<u>20,398.27</u>
Income Tax Expense	6	(1,195.31)	(653.76)
Benefits accrued as a result of operations		<u>(3,345.13)</u>	<u>21,052.03</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB 110: Events After the Balance Sheet Date

AASB 1031: Materiality

No other Australian Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments, which have been measured at market values.

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.

a. Measurement of Investments

Assets of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- i. shares in listed companies, government securities and other fixed interest securities by reference to the relevant market quotations at the reporting date;
- ii. mortgage loans by reference to the outstanding principal of the loans;
- iii. units in managed funds by reference to the unit redemption price at the reporting date;
- iv. insurance policies by reference to an actuarial assessment of the amount receivable from the insurer in respect of the policy; and
- v. property, plant and equipment at trustee's assessment of their realisable value.

Financial liabilities, which are all current in nature, are measured at the gross value of the outstanding balance at year-end.

b. Liability for Accrued Benefits

The liability for accrued benefits represents the Funds' present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at the reporting date.

c. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the Fund and include benefits which members are entitled to receive had they terminated their membership of the Fund at the reporting date.

d. No Tax File Number (TFN) Contributions Tax

Where a member does not provide their TFN to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 31.5% on contributions received from and on behalf of the member. The no-TFN contribution tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant members account. Where a tax offset is obtained by the Fund in relation to the members no-TFN contributions tax liability, the tax offset will be included in the relevant members account.

Notes to the Financial Statements

For the year ended 30 June 2022

e. 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 are subject to an insignificant risk of changes in value.

f. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

g. Contributions

Member and employer contributions are recognised on a cash basis.

h. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income) only. Deferred Income Tax accounting using the liability method is not recognised in these financial statements.

Current income tax expense charged to the Operating statement is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Note 3: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	140,897.07	119,845.04
Benefits accrued as a result of operations	(3,345.13)	21,052.03
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	137,551.94	140,897.07

Note 4: Vested Benefits

Vested benefits are benefits which 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.

	2022 \$	2021 \$
Vested Benefits	137,551.94	140,897.07

Note 5: Changes in Market ValuesUnrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
AMP Limited	(1,229.27)	(5,278.63)
BHP Group Limited	(2,752.75)	4,105.50

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Notes to the Financial Statements

For the year ended 30 June 2022

Brambles Limited	(702.62)	531.24
Deterra Royalties Limited	(170.56)	709.79
Flight Centre Travel Group Limited	(442.95)	0.00
Graincorp Limited	3,536.55	845.52
Iluka Resources Limited	190.24	2,642.37
Macquarie Group Limited	808.00	3,783.00
Nearmap Ltd	(4,886.21)	(2,295.93)
Qube Holdings Limited	(2,200.00)	1,300.00
Reliance Worldwide Corporation Limited	(152.55)	152.55
Webjet Limited	(98.52)	0.00
Westpac Banking Corporation (WBC)	(3,981.61)	4,959.66
Woodside Energy Group Ltd	4,860.57	0.00
Woodside Petroleum Ltd	(279.70)	258.16
ZIP Co Limited..	(4,608.27)	0.00
	(12,109.65)	11,713.23
Units in Listed Unit Trusts (Australian)		
Stockland	(3,866.10)	4,970.70
	(3,866.10)	4,970.70
Total Unrealised Movement	(15,975.75)	16,683.93
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Brambles Limited	281.91	0.00
Fluence Corporation Limited	(325.58)	0.00
Reliance Worldwide Corporation Limited	236.10	0.00
	192.43	0.00
Total Realised Movement	192.43	0.00
Total Market Movement	(15,783.32)	16,683.93

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6: Income Tax Expense

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	(1,195.31)	(653.76)
Income Tax Expense	<u>(1,195.31)</u>	<u>(653.76)</u>

Trustees Declaration

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

In the opinion of the directors of the trustee company:

- (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 then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

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

.....
Scott Mason
4 Scott's Rt Pty Ltd
Director

Dated this day of

S A MASON SUPER FUND

Self-Managed Superannuation Fund

Independent Auditor's Report

Approved SMSF auditor details

Name	Kym Nitschke
Business name	
Business Postal address	PO Box 3376, Rundle Mall, South Australia, 5000
SMSF auditor number (SAN)	100030760

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name	S A MASON SUPER FUND
Australian business number (ABN) or tax file number (TFN)	46846811508
Address	unit 3/58 Kareela Road, Cremorne Point, New South Wales, 2090
Year of income being audited	2022

To the SMSF trustees

To the SMSF trustees of	S A MASON SUPER FUND
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S A MASON SUPER FUND

Self-Managed Superannuation Fund

Independent Auditor's Report

PART A - FINANCIAL REPORT

I have audited the special purpose financial report comprising 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 of the S A MASON SUPER FUND for the year ended 30 June 2022.

SMSF trustee's responsibility for the financial report

Each SMSF trustee (or director of 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 Superannuation Industry (Supervision) Act 1993 (SISA) and the Superannuation Industry (Supervision) Regulations 1994 (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.

Approved SMSF auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustee. I have complied with the auditor independence requirements prescribed by the SISR and the competency standards set by Australian Securities & Investments Commission (ASIC).

My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the trustee's preparation and fair presentation 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 of the effectiveness of the trustee's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial report.

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

Approved SMSF auditor's opinion

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 statements, the financial position of the fund at 30 June 2022 and the results of its operations for the year then ended.

Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist S A MASON SUPER FUND meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the Superannuation Industry (Supervision) Regulations 1994 (SISR). As a result, the financial report may not be suitable for another purpose.

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Self-Managed Superannuation Fund

Independent Auditor's Report

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Self-Managed Superannuation Fund

Independent Auditor's Report

PART B - COMPLIANCE REPORT

SMSF trustee's responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR.

Approved SMSF auditor's responsibility

My responsibility is to express a conclusion on the trustee's compliance, based on the compliance engagement.

My firm applies the Australian Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

I have complied with the competency standards set by ASIC, the auditor independence requirements prescribed by the SISR and the ethical requirements relating to assurance engagements which are founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

My audit has been conducted in accordance with applicable Standards on Assurance Engagements, to provide reasonable assurance that the trustee of the fund has complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 35AE, 35B, 35C(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

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR 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. My procedures with respect to section 62 included testing that the fund trust deed establishes the fund solely for the provision of retirement benefits for fund members or their dependants in the case of the member's death before retirement; a review of investments to ensure the fund is not providing financial assistance to members, unless allowed under the legislation; and testing that no preserved benefits have been paid before a condition of release has been met.

My procedures with respect to regulation 4.09 included testing that the fund trustee has an investment strategy, that the trustee has given consideration to risk, return, liquidity, diversification, the insurance needs of fund members, and that the fund's investments are made in line with that investment strategy. No opinion is made on the investment strategy or its appropriateness to the fund members.

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

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Self-Managed Superannuation Fund

Independent Auditor's Report

Approved SMSF auditor's conclusion

In my opinion, each trustee of S A MASON SUPER FUND has complied, in all material respects, with the requirements of the SISA of the SISR specified above, for the year ended 30 June 2022.

Signature of approved SMSF auditor:

.....

Kym Nitschke

Date:

S A MASON SUPER FUND

Self-Managed Superannuation Fund

Independent Auditor's Report

Appendix 1 – Explanation of listed sections and regulations in compliance report

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	<p>The fund must be maintained for the sole purpose of providing benefits to any or all of the following:</p> <ul style="list-style-type: none">• fund members upon their retirement• fund members upon reaching a prescribed age• the dependants of a fund member in the case of the member's death before retirement
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

S A MASON SUPER FUND

Self-Managed Superannuation Fund

Independent Auditor's Report

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

Compilation Report

We have compiled the accompanying special purpose financial statements of the S A MASON SUPER FUND, which comprise the statement of financial position as at 30 June 2022, the operating statement, notes to the financial statements for the year ended 30 June 2022 and trustees' declaration. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The trustee of S A MASON SUPER FUND is solely responsible for the information contained in the special purpose financial statements and has determined that the financial reporting framework used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the trustee provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the trustee. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

of

Signed:

Dated:

S A MASON SUPER FUND**Statement of Taxable Income**

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(4,540.44)
Less	
Realised Accounting Capital Gains	192.43
Accounting Trust Distributions	979.41
Non Taxable Contributions	3,556.00
	<u>4,727.84</u>
Add	
Decrease in MV of investments	15,975.75
Franking Credits	2,686.16
Taxable Trust Distributions	547.78
	<u>19,209.69</u>
SMSF Annual Return Rounding	(2.41)
Taxable Income or Loss	<u>9,939.00</u>
Income Tax on Taxable Income or Loss	1,490.85
Less	
Franking Credits	2,686.16
CURRENT TAX OR REFUND	<u>(1,195.31)</u>
Supervisory Levy	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>(936.31)</u>

S A MASON SUPER FUND

Members Statement

Scott Mason
6 Rembrandt Drive
Middle Cove, New South Wales, 2068, Australia

Your Details

Date of Birth : Provided
Age: 55
Tax File Number: Provided
Date Joined Fund: 29/05/2014
Service Period Start Date: 29/05/2014
Date Left Fund:
Member Code: MASSCO00001A
Account Start Date: 29/05/2014
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 137,551.94
Total Death Benefit: 137,551.94
Current Salary: 0.00
Previous Salary: 0.00
Disability Benefit: 0.00

Your Balance

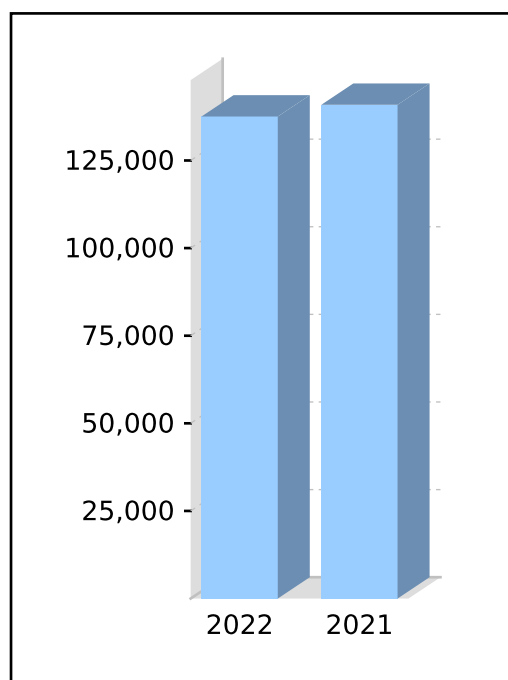
Total Benefits 137,551.94

Preservation Components

Preserved 137,551.94
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 8,105.36
Taxable 129,446.58
Investment Earnings Rate -4.78%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	140,897.07	119,845.04
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,556.00	55.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(5,410.28)	21,505.23
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	1,490.85	508.20
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	137,551.94	140,897.07

S A MASON SUPER FUND

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Scott Mason
Director

Investment Summary Report

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
10100000 Energy									
WDS.AX	Woodside Energy Group Ltd	529.00	31.840000	16,843.36	22.65	11,982.79	4,860.57	40.56 %	12.46 %
				16,843.36		11,982.79	4,860.57	40.56 %	12.46 %
15104000 Metals & Mining									
BHP.AX	BHP Group Limited	378.00	41.250000	15,592.50	33.58	12,691.56	2,900.94	22.86 %	11.54 %
DRR.AX	Deterra Royalties Limited	656.00	4.240000	2,781.44	3.42	2,242.21	539.23	24.05 %	2.06 %
ILU.AX	Iluka Resources Limited	656.00	9.440000	6,192.64	4.16	2,730.54	3,462.10	126.79 %	4.58 %
				24,566.58		17,664.31	6,902.27	39.07 %	18.18 %
20300000 Transportation									
QUB.AX	Qube Holdings Limited	5,000.00	2.730000	13,650.00	2.51	12,562.28	1,087.72	8.66 %	10.10 %
				13,650.00		12,562.28	1,087.72	8.66 %	10.10 %
25300000 Consumer Services									
FLT.AX	Flight Centre Travel Group Limited	919.00	17.360000	15,953.84	17.84	16,396.79	(442.95)	(2.70) %	11.80 %
WEB.AX	Webjet Limited	97.00	5.340000	517.98	6.36	616.50	(98.52)	(15.98) %	0.38 %
				16,471.82		17,013.29	(541.47)	(3.18) %	12.19 %
30100000 Food & Staples Retailing									
GNC.AX	Graincorp Limited	813.00	9.510000	7,731.63	3.53	2,873.58	4,858.05	169.06 %	5.72 %
				7,731.63		2,873.58	4,858.05	169.06 %	5.72 %
40100000 Banks									
WBC.AX	Westpac Banking Corporation (WBC)	631.00	19.500000	12,304.50	15.81	9,975.82	2,328.68	23.34 %	9.10 %
				12,304.50		9,975.82	2,328.68	23.34 %	9.10 %
40200000 Diversified Financials									
AMP.AX	AMP Limited	7,231.00	0.955000	6,905.60	1.37	9,887.93	(2,982.33)	(30.16) %	5.11 %
MQG.AX	Macquarie Group Limited	100.00	164.510000	16,451.00	99.90	9,989.95	6,461.05	64.68 %	12.17 %
ZIP.AX	ZIP Co Limited..	726.00	0.440000	319.44	6.79	4,927.71	(4,608.27)	(93.52) %	0.24 %
				23,676.04		24,805.59	(1,129.55)	(4.55) %	17.52 %
45100000 Software & Services									

S A MASON SUPER FUND

Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
NEA.AX	Nearmap Ltd	5,887.00	1.030000	6,063.61	1.68	9,898.76	(3,835.15)	(38.74) %	4.49 %
				6,063.61		9,898.76	(3,835.15)	(38.74) %	4.49 %
60101000 Equity Real Estate Investment Trusts (REITs)									
SGP.AX	Stockland	3,682.00	3.610000	13,292.02	2.69	9,887.71	3,404.31	34.43 %	9.83 %
				13,292.02		9,887.71	3,404.31	34.43 %	9.83 %
Uncategorised									
	ANZ E-Trade Account		550.440000	550.44	550.44	550.44			0.41 %
	ANZ Premium Saver Account		15.290000	15.29	15.29	15.29			0.01 %
				565.73		565.73			0.42 %
				135,165.29		117,229.86	17,935.43	15.30 %	100.00 %

S A MASON SUPER FUND

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	ANZ E-Trade Account	0.07			0.07	0.00	0.00	0.00	0.07			0.00	0.00
		0.07			0.07	0.00	0.00	0.00	0.07			0.00	0.00
Shares in Listed Companies (Australian)													
BHP.AX	BHP Group Limited	3,567.94	3,567.94	0.00		1,529.12			5,097.06		0.00		
BXB.AX	Brambles Limited	132.72	39.82	92.90		17.07			149.79		0.00		
DRR.AX	Deterra Royalties Limited	152.19	152.19	0.00		65.23			217.42		0.00		
GNC.AX	Graincorp Limited	146.34	146.34	0.00		62.71			209.05		0.00		
ILU.AX	Iluka Resources Limited	157.44	157.44	0.00		67.48			224.92		0.00		
MQG.AX	Macquarie Group Limited	607.00	242.80	364.20		104.06			711.06		0.00		
QUB.AX	Qube Holdings Limited	325.00	325.00	0.00		139.29			464.29		0.00		
RWC.AX	Reliance Worldwide Corporation Limited	48.30	9.66	38.64		4.14			52.44		0.00		
WBC.AX	Westpac Banking Corporation (WBC)	763.51	763.51	0.00		327.22			1,090.73		0.00		
WPL.AX	Woodside Petroleum Ltd	862.96	862.96	0.00		369.84			1,232.80		0.00		
		6,763.40	6,267.66	495.74		2,686.16			9,449.56		0.00		
Units in Listed Unit Trusts (Australian)													
SGP.AX	Stockland	979.41	0.00	0.00	547.78	0.00	0.00	0.00	547.78	0.00	0.00	122.56	309.07
		979.41	0.00	0.00	547.78	0.00	0.00	0.00	547.78	0.00	0.00	122.56	309.07
		7,742.88	6,267.66	495.74	547.85	2,686.16	0.00	0.00	9,997.41	0.00	0.00	122.56	309.07
Assessable Income (Excl. Capital Gains)		9,997.41											
Net Capital Gain		81.71											
Total Assessable Income		10,079.12											

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.