

Compliance Workpapers
Acme Superannuation Fund
Financial Year - 2022



Fund Details

Fund Name	Acme Superannuation Fund
Contact no	
Financial Year	2022
Established Date	12/11/2003
ABN	12 260 287 368
TFN	804355922
Trustee Type	Individual
Trustees	Mark Woods Jeremy Taylor Wendy Hannah
ACN	

Review Points

Reference : Assets / Investments / Shares in Unlisted Companies / ClinicIQ

Subject : ClinicIQ

Addressed : Notes for Auditor

Action	Description	Owner	DateTime	Attachment
Created	Spec investment that trustees are gambling on (both FPs). Company is still in initial cap funding from what we understand so just held at cost until they can provide something more concrete either way. Happy to take a qualification for this one.	Emily Cooper	10/05/2023 06:11 PM	

Reference : Income / Member Receipts / Contributions / Employer / Mr Jeremy Taylor

Subject : Mr Jeremy Taylor

Addressed : Notes for Auditor

Action	Description	Owner	DateTime	Attachment
Created	Superstream	Emily Cooper	10/05/2023 06:14 PM	

Statement of Financial Position

Assets	Qty	2022	2021	Change (\$)	Change (%)	
Investments	0.00	466,261.18	508,943.20	-42,682.02	8.39	WP-1 WP-2
Loans	0.00	0.00	17,500.00	-17,500.00	100.00	
Loan	0.00	0.00	17,500.00	-17,500.00	100.00	
Managed Investments	0.00	319,653.00	408,636.38	-88,983.38	21.78	WP-1
Bennelong ex-20 Australian Equities Fund	8,667.29	19,276.92	0.00	19,276.92	100.00	WP-1
Magellan Global Fund	0.00	0.00	82,224.42	-82,224.42	100.00	
Perpetual Wholesale Geared Australian Share Fund	62,347.43	86,858.76	142,099.20	-55,240.44	38.87	WP-1
Premium China Fund	0.00	0.00	8,120.93	-8,120.93	100.00	
Vanguard International Property Securities Index Fund	47,572.27	47,382.12	41,296.72	6,085.40	14.74	WP-1
Vanguard W'sale International Shares Index Fund	66,590.49	166,135.20	134,895.11	31,240.09	23.16	WP-1
Shares in Listed Companies	0.00	61,773.08	62,806.82	-1,033.74	1.65	WP-1
BHP Group Limited	676.00	27,885.00	32,833.32	-4,948.32	15.07	WP-1
Commonwealth Bank Of Australia.	100.00	9,038.00	9,987.00	-949.00	9.50	WP-1
National Australia Bank Limited	200.00	5,478.00	5,244.00	234.00	4.46	WP-1
Rio Tinto Limited	70.00	7,189.00	8,864.80	-1,675.80	18.90	WP-1
South32 Limited	490.00	1,930.60	1,435.70	494.90	34.47	WP-1
Woodside Energy Group Ltd	322.00	10,252.48	0.00	10,252.48	100.00	WP-1
Woodside Petroleum Ltd	0.00	0.00	4,442.00	-4,442.00	100.00	
Shares in Unlisted Companies	0.00	20,000.00	20,000.00	0.00	0.00	

Assets	Qty	2022	2021	Change (\$)	Change (%)	
ClinicIQ	1,000,000.00	20,000.00	20,000.00	0.00	0.00	WP-1 WP-2
Units In Listed Unit Trusts	0.00	64,835.10	0.00	64,835.10	100.00	
Hyperion Gbl Growth Companies Fund (Managed Fund)	21,978.00	64,835.10	0.00	64,835.10	100.00	WP-1
Other Assets	0.00	69,210.66	102,659.05	-33,448.39	32.58	
Cash At Bank	0.00	29,239.80	93,347.17	-64,107.37	68.68	
Macquarie Cash Management Account	0.00	29,239.80	93,347.17	-64,107.37	68.68	WP-1
Receivables	0.00	39,970.86	9,311.88	30,658.98	329.25	
Investment Income Receivable	0.00	39,970.86	9,311.88	30,658.98	329.25	
Distributions	0.00	39,970.86	9,311.88	30,658.98	329.25	
Managed Investments	0.00	39,970.86	9,311.88	30,658.98	329.25	
Bennelong ex-20 Australian Equities Fund	0.00	477.20	0.00	477.20	100.00	
Magellan Global Fund	0.00	0.00	1,560.29	-1,560.29	100.00	
Perpetual Wholesale Geared Australian Share Fund	0.00	34,158.21	2,174.57	31,983.64	1,470.80	
Premium China Fund	0.00	0.00	1,698.76	-1,698.76	100.00	
Vanguard International Property Securities Index Fund	0.00	1,698.19	380.29	1,317.90	346.55	
Vanguard W'sale International Shares Index Fund	0.00	3,637.26	3,497.97	139.29	3.98	
Total Assets	0.00	535,471.84	611,602.25	-76,130.41	12.45	

Liabilities	Qty	2022	2021	Change (\$)	Change (%)	
Income Tax Payable	0.00	1,672.25	-1,243.74	2,915.99	234.45	WP-1 WP-2

Liabilities	Qty	2022	2021	Change (\$)	Change (%)	
Foreign Tax Credits	0.00	-714.64	-540.31	-174.33	32.26	
Managed Investments	0.00	-714.64	-540.31	-174.33	32.26	
Bennelong ex-20 Australian Equities Fund	0.00	-2.63	0.00	-2.63	100.00	
Perpetual Wholesale Geared Australian Share Fund	0.00	-100.67	-66.41	-34.26	51.59	
Premium China Fund	0.00	0.00	-6.99	6.99	100.00	
Vanguard International Property Securities Index Fund	0.00	-196.07	-185.71	-10.36	5.58	
Vanguard W'sale International Shares Index Fund	0.00	-415.27	-281.20	-134.07	47.68	
Franking Credits	0.00	-10,000.91	-2,395.40	-7,605.51	317.50	
Managed Investments	0.00	-6,157.82	-1,368.23	-4,789.59	350.06	
Bennelong ex-20 Australian Equities Fund	0.00	-67.72	0.00	-67.72	100.00	
Perpetual Wholesale Geared Australian Share Fund	0.00	-6,090.10	-1,368.23	-4,721.87	345.11	
Shares in Listed Companies	0.00	-3,843.09	-1,027.17	-2,815.92	274.14	
BHP Group Limited	0.00	-2,945.44	-598.53	-2,346.91	392.11	
Commonwealth Bank Of Australia.	0.00	-160.71	-106.29	-54.42	51.20	
National Australia Bank Limited	0.00	-108.86	-51.42	-57.44	111.71	
Rio Tinto Limited	0.00	-426.87	-220.07	-206.80	93.97	
South32 Limited	0.00	-40.76	-6.68	-34.08	510.18	
Woodside Petroleum Ltd	0.00	-160.45	-44.18	-116.27	263.17	
Income Tax Instalments Paid	0.00	-1,999.00	-1,792.00	-207.00	11.55	WP-1
Income Tax Payable	0.00	0.00	-1,452.53	1,452.53	100.00	
Provision for Income Tax	0.00	14,386.80	4,936.50	9,450.30	191.44	

Liabilities	Qty	2022	2021	Change (\$)	Change (%)	
Other Taxes Payable	0.00	500.00	1,322.00	-822.00	62.18	
Activity Statement Payable/Refundable	0.00	500.00	1,322.00	-822.00	62.18	WP-1
Total Liabilities	0.00	2,172.25	78.26	2,093.99	2,675.68	

Member Entitlements	Qty	2022	2021	Change (\$)	Change (%)	
Member Entitlement Accounts	0.00	533,299.59	611,523.99	-78,224.40	12.79	WP-1 WP-2
Mr Jeremy Taylor	0.00	330,221.73	369,259.10	-39,037.37	10.57	
Accumulation	0.00	330,221.73	369,259.10	-39,037.37	10.57	
Mr Mark Woods	0.00	203,077.85	242,264.88	-39,187.03	16.18	
Accumulation	0.00	203,077.85	242,264.88	-39,187.03	16.18	
Ms Wendy Hannah	0.00	0.01	0.01	0.00	0.00	
Accumulation	0.00	0.01	0.01	0.00	0.00	
Total Member Entitlements	0.00	533,299.59	611,523.99	-78,224.40	12.79	

Operating Statement


Income	2022	2021	Change (\$)	Change (%)	
Investment Gains	33,284.11	0.00	33,284.11	100.00	
Realised Capital Gains	33,284.11	0.00	33,284.11	100.00	WP-1
Managed Investments	33,284.11	0.00	33,284.11	100.00	
Magellan Global Fund	31,413.05	0.00	31,413.05	100.00	
Premium China Fund	1,871.06	0.00	1,871.06	100.00	
Investment Income	72,685.73	22,515.16	50,170.57	222.83	WP-1 WP-2 WP-3
Distributions	59,817.98	17,510.38	42,307.60	241.61	WP-1
Managed Investments	59,817.98	17,510.38	42,307.60	241.61	
Bennelong ex-20 Australian Equities Fund	547.55	0.00	547.55	100.00	
Magellan Global Fund	0.00	3,053.28	-3,053.28	100.00	
Perpetual Wholesale Geared Australian Share Fund	47,247.68	4,601.01	42,646.67	926.90	
Premium China Fund	0.00	1,705.75	-1,705.75	100.00	
Vanguard International Property Securities Index Fund	4,907.72	1,253.48	3,654.24	291.53	
Vanguard W'sale International Shares Index Fund	7,115.03	6,896.86	218.17	3.16	
Dividends	12,810.33	3,423.88	9,386.45	274.15	
Shares in Listed Companies	12,810.33	3,423.88	9,386.45	274.15	
BHP Group Limited	9,818.14	1,995.08	7,823.06	392.12	
Commonwealth Bank Of Australia.	535.71	354.29	181.42	51.21	
National Australia Bank Limited	362.86	171.42	191.44	111.68	

Income	2022	2021	Change (\$)	Change (%)	
Rio Tinto Limited	1,422.90	733.58	689.32	93.97	
South32 Limited	135.88	22.25	113.63	510.70	
Woodside Petroleum Ltd	534.84	147.26	387.58	263.19	
Interest	57.42	1,580.90	-1,523.48	96.37	
Cash At Bank	57.42	80.90	-23.48	29.02	
Macquarie Cash Management Account	57.42	80.90	-23.48	29.02	WP-1
Loans	0.00	1,500.00	-1,500.00	100.00	
Loan	0.00	1,500.00	-1,500.00	100.00	
Member Receipts	29,420.28	25,109.75	4,310.53	17.17	
Contributions	29,420.28	25,109.75	4,310.53	17.17	WP-1
Employer	28,920.28	25,109.75	3,810.53	15.18	
Mr Jeremy Taylor	28,920.28	25,109.75	3,810.53	15.18	
Government Co-Contributions	500.00	0.00	500.00	100.00	
Mr Mark Woods	500.00	0.00	500.00	100.00	WP-1
Other Income	97.77	171.50	-73.73	42.99	
ATO Interest Payments	0.91	0.00	0.91	100.00	WP-1
Rebate	96.86	171.50	-74.64	43.52	WP-1
Total Income	135,487.89	47,796.41	87,691.48	183.47	
Expenses	2022	2021	Change (\$)	Change (%)	
Investment Losses	170,170.98	-121,074.87	291,245.85	240.55	


Expenses	2022	2021	Change (\$)	Change (%)	
Decrease in Market Value	170,170.98	-121,074.87	291,245.85	240.55	WP-1
Managed Investments	130,241.72	-105,255.17	235,496.89	223.74	
Bennelong ex-20 Australian Equities Fund	10,945.92	0.00	10,945.92	100.00	
Magellan Global Fund	27,744.83	-5,170.39	32,915.22	636.61	
Perpetual Wholesale Geared Australian Share Fund	55,240.44	-68,591.83	123,832.27	180.54	
Premium China Fund	3,120.93	-991.72	4,112.65	414.70	
Vanguard International Property Securities Index Fund	9,021.16	-6,926.67	15,947.83	230.24	
Vanguard W'sale International Shares Index Fund	24,168.44	-23,574.56	47,743.00	202.52	
Shares in Listed Companies	4,664.46	-15,819.70	20,484.16	129.49	
BHP Group Limited	4,948.32	-8,619.00	13,567.32	157.41	
Commonwealth Bank Of Australia.	949.00	-3,045.00	3,994.00	131.17	
National Australia Bank Limited	-234.00	-1,600.00	1,366.00	85.38	
Rio Tinto Limited	1,675.80	-2,007.60	3,683.40	183.47	
South32 Limited	-494.90	-436.10	-58.80	13.48	
Woodside Energy Group Ltd	-29.86	0.00	-29.86	100.00	
Woodside Petroleum Ltd	-2,149.90	-112.00	-2,037.90	1,819.55	
Units In Listed Unit Trusts	35,264.80	0.00	35,264.80	100.00	
Hyperion Gbl Growth Companies Fund (Managed Fund)	35,264.80	0.00	35,264.80	100.00	
Member Payments	20,672.26	10,674.50	9,997.76	93.66	
Insurance Premiums	11,847.26	10,674.50	1,172.76	10.99	
Mr Jeremy Taylor	3,236.57	2,826.22	410.35	14.52	

Expenses	2022	2021	Change (\$)	Change (%)	
Accumulation	3,236.57	2,826.22	410.35	14.52	
Mr Mark Woods	8,610.69	7,848.28	762.41	9.71	
Accumulation	8,610.69	7,848.28	762.41	9.71	WP-1
Lump Sums Paid	8,825.00	0.00	8,825.00	100.00	
Mr Jeremy Taylor	8,825.00	0.00	8,825.00	100.00	
Accumulation	8,825.00	0.00	8,825.00	100.00	WP-1 WP-2 WP-3
Other Expenses	8,482.25	2,025.70	6,456.55	318.73	
Accountancy Fee	3,740.00	0.00	3,740.00	100.00	WP-1
Adviser Fee	563.76	519.57	44.19	8.51	WP-1
Auditor Fee	1,210.00	0.00	1,210.00	100.00	WP-1
Investment Management Fee	2,191.49	1,506.13	685.36	45.50	WP-1
SMSF Supervisory Levy	777.00	0.00	777.00	100.00	WP-1
Total Expenses	199,325.49	-108,374.67	307,700.16	283.92	
Income Tax	2022	2021	Change (\$)	Change (%)	
Income Tax Expense	14,386.80	4,936.50	9,450.30	191.44	WP-1 WP-2
Income Tax Expense	14,386.80	4,936.50	9,450.30	191.44	
Total Income Tax	14,386.80	4,936.50	9,450.30	191.44	
Net Profit(Loss) Total	-78,224.40	151,234.58			

Market Value

				Current Status : Good to Go Prior Status : Warning		Prepared By : N/A	Reviewed By : N/A
	Security Code	Security Name	Source Price	Units	Market Price	Market Value	
FUND							
	BFL0004AU.BFL0004 AU	Bennelong ex-20 Australian Equities Fund	2.22	8,667.29	2.22	19,276.92	
	PER0071AU.PER0071 AU	Perpetual Wholesale Geared Australian Share Fund	1.39	62,347.43	1.39	86,858.76	
	VAN0003AU.VAN0003 AU	Vanguard W'sale International Shares Index Fund	2.50	66,590.49	2.49	166,135.20	
	VAN0018AU.VAN0018 AU	Vanguard International Property Securities Index Fund	1.00	47,572.27	1.00	47,382.12	
SECURITY							
	BHP.BHP	BHP Group Limited	41.25	676.00	41.25	27,885.00	
	CBA.CBA	Commonwealth Bank Of Australia.	90.38	100.00	90.38	9,038.00	
	HYGG.HYGG	Hyperion Gbl Growth Companies Fund (Managed Fund)	2.95	21,978.00	2.95	64,835.10	
	NAB.NAB	National Australia Bank Limited	27.39	200.00	27.39	5,478.00	
	RIO.RIO	Rio Tinto Limited	102.70	70.00	102.70	7,189.00	
	S32.S32	South32 Limited	3.94	490.00	3.94	1,930.60	
	WDS.WDS	Woodside Energy Group Ltd	31.84	322.00	31.84	10,252.48	

Lump Sum Payment

		Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Account Name	Date Of Birth	Age	Lum Sum Payment
	Taylor Jeremy	13/04/1978	43	8,825.00

Preservation Components

						Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
		Prior Year			Current Year			
Account Name	Account Type	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount	
Ms Wendy Hannah (Age: 49 at 30/06/2022)								
Accumulation	Accumulation	0.01	0.00	0.00	0.01	0.00	0.00	
Mr Mark Woods (Age: 56 at 30/06/2022)								
Accumulation	Accumulation	242,264.88	0.00	0.00	203,077.85	0.00	0.00	
Mr Jeremy Taylor (Age: 44 at 30/06/2022)								
Accumulation	Accumulation	369,259.10	0.00	0.00	330,221.73	0.00	0.00	


Tax Component Verification (Accumulation)

		Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Account Name		Prior Year Tax Free Amount	Current Year Tax Free Amount
Ms Wendy Hannah (Age: 49 at 30/06/2022)				
	Accumulation		0.00	0.00
Mr Mark Woods (Age: 56 at 30/06/2022)				
🚩	Accumulation		79.00	579.00
Mr Jeremy Taylor (Age: 44 at 30/06/2022)				
	Accumulation		4,917.79	4,917.79

Work Test - Good to Go

Great news! After review there is nothing that requires your attention.

Contribution Cap Limit

		Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Current Year Contributions		Concessional	Non-Concessional
Mr Mark Woods Date of Birth: 26/02/1966 (Age: 55 at 30/06/2022)				
	Caps		27,500.00	110,000.00
	Cumulative available unused cap		56,961.54	0.00
	Maximum cap available		84,461.54	110,000.00
	Contributions made (to this fund)		0.00	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		0.00	0.00
	Amount above caps		0.00	0.00
Mr Jeremy Taylor Date of Birth: 13/04/1978 (Age: 43 at 30/06/2022)				
	Caps		27,500.00	110,000.00
	Cumulative available unused cap		0.00	0.00
	Maximum cap available		27,500.00	110,000.00
	Contributions made (to this fund)		28,920.28	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		27,500.00	1,420.28
	 Amount above caps		1,420.28	0.00

		Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
<p>Ms Wendy Hannah</p> <p>Date of Birth: 22/10/1972 (Age: 48 at 30/06/2022)</p>				
	Caps		27,500.00	110,000.00
	Cumulative available unused cap		75,000.00	0.00
	Maximum cap available		102,500.00	110,000.00
	Contributions made (to this fund)		0.00	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		0.00	0.00
	Amount above caps		0.00	0.00




Negative Balance - Good to Go

Great news! After review there is nothing that requires your attention.

Contra Bank Entries

				Current Status : Good to Go Prior Status : Warning		Prepared By : N/A	Reviewed By : N/A
	Date	Description	Debits	Credits	Balance		
Loan							
🚩	26/11/2021	Loan repaid	10,000.00	0.00	7,500.00		
🚩	29/11/2021	Loan Repaid	7,500.00	0.00	0.00		
Macquarie Cash Management Account							
🚩	26/11/2021	MARK WOODS Loan Repayment	0.00	10,000.00	118,480.50		
🚩	29/11/2021	MARK WOODS Loan Repayment	0.00	7,500.00	125,980.50		

Income Comparison

					Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Date	Income Type	Total Income	Franking Credit	Estimated Income	Estimated Franking Credit	
BFL0004AU.BFL0004AU : Bennelong ex-20 Australian Equities Fund (MF:BFL0004AU)							
	30/06/2022	Distribution	477.20	0.00	477.19	0.00	
VAN0003AU.VAN0003AU : Vanguard W'sale International Shares Index Fund (MF:VAN0003AU)							
	30/09/2021	Distribution	486.92	0.00	486.91	0.00	
BHP.BHP : BHP Group Limited (ASX:BHP)							
	02/06/2022	Dividend	3,630.72	1,556.02	0.00	0.00	

Benefits Paid to Member < 60 - Good to Go

Great news! After review there is nothing that requires your attention.

Retirement Condition - Good to Go

Great news! After review there is nothing that requires your attention.

Pension Limit - Not Applicable

The system did not find any data to process.

Tax Effective Allocation of Pension Payment (Member Level) - Not Applicable

The system did not find any data to process.

Preservation Components for Member above 65 - Not Applicable

The system did not find any data to process.

Tax Component Verification (Pension) - Not Applicable

The system did not find any data to process.

Tax Effective Allocation of Pension Payment (Pension Account Level) - Not Applicable

The system did not find any data to process.

General Ledger

Date	Description	Quantity	Debits	Credits	Balance
Member Receipts / Contributions / Employer / Mr Jeremy Taylor					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	0.00	1,004.39	1,004.39
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	0.00	1,004.39	2,008.78
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	0.00	1,076.46	3,085.24
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	0.00	1,076.46	4,161.70
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	0.00	1,076.46	5,238.16
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	0.00	1,076.46	6,314.62
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	0.00	1,076.46	7,391.08
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	0.00	1,076.46	8,467.54
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	0.00	1,076.46	9,544.00
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	0.00	1,076.46	10,620.46
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	0.00	1,076.46	11,696.92
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	0.00	1,076.46	12,773.38
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	0.00	1,076.46	13,849.84
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	0.00	1,076.46	14,926.30
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	0.00	1,076.46	16,002.76
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	0.00	1,076.46	17,079.22
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	0.00	1,076.46	18,155.68

Date	Description	Quantity	Debits	Credits	Balance
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	0.00	1,076.46	19,232.14
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	0.00	1,076.46	20,308.60
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	0.00	1,076.46	21,385.06
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	0.00	1,076.46	22,461.52
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	0.00	1,076.46	23,537.98
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	0.00	1,076.46	24,614.44
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	0.00	1,076.46	25,690.90
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	0.00	1,076.46	26,767.36
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	0.00	1,076.46	27,843.82
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	0.00	1,076.46	28,920.28
30/06/2022	Closing Balance	0.00	0.00	0.00	28,920.28

Member Receipts / Contributions / Government Co-Contributions / Mr Mark Woods

01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
24/03/2022	ATO ATO006000016053222	0.00	0.00	500.00	500.00
30/06/2022	Closing Balance	0.00	0.00	0.00	500.00

Investment Gains / Realised Capital Gains / Managed Investments / Magellan Global Fund

01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	0.00	0.00	31,413.05	31,413.05
30/06/2022	Closing Balance	0.00	0.00	0.00	31,413.05

Investment Gains / Realised Capital Gains / Managed Investments / Premium China Fund

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	0.00	0.00	1,871.06	1,871.06
30/06/2022	Closing Balance	0.00	0.00	0.00	1,871.06
Investment Gains / Disposal Suspense / Managed Investments / Magellan Global Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	30,593.99	0.00	85,892.64	85,892.64
03/12/2021	Listed Security Sale	-30,593.99	85,892.64	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Managed Investments / Premium China Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	2,760.91	0.00	6,871.06	6,871.06
03/12/2021	Listed Security Sale	-2,760.91	6,871.06	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Woodside Petroleum Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
25/05/2022	WPL to WDS	200.00	0.00	6,591.90	6,591.90
25/05/2022	WPL to WDS	-200.00	6,591.90	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investment Income / Distributions / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	BFL0004AU Distribution - Cash	0.00	0.00	477.20	477.20
30/06/2022	Distribution - Tax Statement	0.00	0.00	70.35	547.55
30/06/2022	Closing Balance	0.00	0.00	0.00	547.55
Investment Income / Distributions / Managed Investments / Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
31/12/2021	PER0071AU Distribution - Cash	0.00	0.00	6,898.70	6,898.70
30/06/2022	Distribution - Tax Statement	0.00	0.00	6,190.77	13,089.47
30/06/2022	PER0071AU Distribution - Cash	0.00	0.00	34,158.21	47,247.68
30/06/2022	Closing Balance	0.00	0.00	0.00	47,247.68
Investment Income / Distributions / Managed Investments / Vanguard International Property Securities Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/09/2021	VAN0018AU Distribution - Cash	0.00	0.00	460.50	460.50
31/12/2021	VAN0018AU Distribution - Cash	0.00	0.00	1,254.13	1,714.63
31/03/2022	VAN0018AU Distribution - Cash	0.00	0.00	1,298.83	3,013.46
30/06/2022	Distribution - Tax Statement	0.00	0.00	196.07	3,209.53
30/06/2022	VAN0018AU Distribution - Cash	0.00	0.00	1,698.19	4,907.72
30/06/2022	Closing Balance	0.00	0.00	0.00	4,907.72
Investment Income / Distributions / Managed Investments / Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/09/2021	VAN0003AU Distribution - Cash	0.00	0.00	486.92	486.92

Date	Description	Quantity	Debits	Credits	Balance
31/12/2021	VAN0003AU Distribution - Cash	0.00	0.00	1,160.14	1,647.06
31/03/2022	VAN0003AU Distribution - Cash	0.00	0.00	1,415.44	3,062.50
30/06/2022	Distribution - Tax Statement	0.00	0.00	415.27	3,477.77
30/06/2022	VAN0003AU Distribution - Cash	0.00	0.00	3,637.26	7,115.03
30/06/2022	Closing Balance	0.00	0.00	0.00	7,115.03
Investment Income / Dividends / Shares in Listed Companies / BHP Group Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
21/09/2021	BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	2,622.17	2,622.17
28/03/2022	BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	2,009.23	4,631.40
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	0.00	5,186.74	9,818.14
30/06/2022	Closing Balance	0.00	0.00	0.00	9,818.14
Investment Income / Dividends / Shares in Listed Companies / Commonwealth Bank Of Australia.					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
29/09/2021	CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	285.71	285.71
30/03/2022	CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	250.00	535.71
30/06/2022	Closing Balance	0.00	0.00	0.00	535.71
Investment Income / Dividends / Shares in Listed Companies / National Australia Bank Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
02/07/2021	NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	171.43	171.43
15/12/2021	NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	191.43	362.86
30/06/2022	Closing Balance	0.00	0.00	0.00	362.86
Investment Income / Dividends / Shares in Listed Companies / Rio Tinto Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
23/09/2021	RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	760.06	760.06
21/04/2022	RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	662.84	1,422.90
30/06/2022	Closing Balance	0.00	0.00	0.00	1,422.90
Investment Income / Dividends / Shares in Listed Companies / South32 Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
07/10/2021	S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	0.00	0.00	52.24	52.24
07/04/2022	S32 USD 0.087, 0.087 FRANKED, 30% CTR	0.00	0.00	83.64	135.88
30/06/2022	Closing Balance	0.00	0.00	0.00	135.88
Investment Income / Dividends / Shares in Listed Companies / Woodside Petroleum Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
24/09/2021	WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	0.00	117.24	117.24
23/03/2022	WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	0.00	417.60	534.84

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	534.84
Investment Income / Interest / Cash At Bank / Macquarie Cash Management Account					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.11	10.11
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.84	20.95
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.83	31.78
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	11.47	43.25
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	7.38	50.63
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.70	53.33
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.62	53.95
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.86	54.81
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.42	55.23
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.19	57.42
30/06/2022	Closing Balance	0.00	0.00	0.00	57.42
Other Income / ATO Interest Payments					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
11/02/2022	Fund Income Tax Payment	0.00	0.00	0.91	0.91
30/06/2022	Closing Balance	0.00	0.00	0.00	0.91
Other Income / Rebate					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	23.92
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.68	46.60
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	0.91	47.51
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	71.43
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	2.97	74.40
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.46	96.86
30/06/2022	Closing Balance	0.00	0.00	0.00	96.86

Member Payments / Lump Sums Paid / Mr Jeremy Taylor / Accumulation

01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
04/05/2022	Release Authority	0.00	1,126.30	0.00	1,126.30
04/05/2022	Release Authority	0.00	3,741.40	0.00	4,867.70
04/05/2022	Release Authority	0.00	3,957.30	0.00	8,825.00
30/06/2022	Closing Balance	0.00	0.00	0.00	8,825.00
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
04/05/2022	Release Authority	0.00	0.00	1,126.30	1,126.30
04/05/2022	Release Authority	0.00	0.00	3,741.40	4,867.70
04/05/2022	Release Authority	0.00	0.00	3,957.30	8,825.00
04/05/2022	Rollover Out - Paid	0.00	1,126.30	0.00	7,698.70
04/05/2022	Rollover Out - Paid	0.00	3,741.40	0.00	3,957.30
04/05/2022	Rollover Out - Paid	0.00	3,957.30	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Member Payments / Insurance Premiums / Mr Jeremy Taylor / Accumulation					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
07/12/2021	Asteron Life 02610976/00003	0.00	3,236.57	0.00	3,236.57
30/06/2022	Closing Balance	0.00	0.00	0.00	3,236.57
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
07/12/2021	Asteron Life 02610976/00003	0.00	0.00	3,236.57	3,236.57
07/12/2021	Insurance Premium Paid	0.00	3,236.57	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Member Payments / Insurance Premiums / Mr Mark Woods / Accumulation					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	8,610.69	0.00	8,610.69
30/06/2022	Closing Balance	0.00	0.00	0.00	8,610.69
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	0.00	8,610.69	8,610.69
28/10/2021	Insurance Premium Paid	0.00	8,610.69	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Expenses / Accountancy Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Accountancy Fee	0.00	3,740.00	0.00	3,740.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	3,740.00
Other Expenses / Adviser Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	46.34
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	94.22
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	142.10
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	188.44
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	236.32
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	282.66
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	330.54
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	378.42
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	43.24	0.00	421.66
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	469.54
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	515.88
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	563.76
30/06/2022	Closing Balance	0.00	0.00	0.00	563.76
Other Expenses / Auditor Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Auditor Fee	0.00	1,210.00	0.00	1,210.00
30/06/2022	Closing Balance	0.00	0.00	0.00	1,210.00

Date	Description	Quantity	Debits	Credits	Balance
Other Expenses / Investment Management Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	162.65	0.00	162.65
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	168.84	0.00	331.49
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	169.50	0.00	500.99
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	160.25	0.00	661.24
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	164.09	0.00	825.33
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	159.81	0.00	985.14
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	294.36	0.00	1,279.50
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	189.02	0.00	1,468.52
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	170.00	0.00	1,638.52
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	187.59	0.00	1,826.11
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	183.16	0.00	2,009.27
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	182.22	0.00	2,191.49
30/06/2022	Closing Balance	0.00	0.00	0.00	2,191.49
Other Expenses / SMSF Supervisory Levy					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
11/02/2022	Fund Income Tax Payment	0.00	259.00	0.00	259.00
11/02/2022	Fund Income Tax Payment	0.00	259.00	0.00	518.00
11/02/2022	Fund Income Tax Payment	0.00	259.00	0.00	777.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	777.00
Investment Losses / Decrease in Market Value / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	7,800.56	0.00	7,800.56
30/06/2022	Market Value Adjustment	0.00	3,145.36	0.00	10,945.92
30/06/2022	Closing Balance	0.00	0.00	0.00	10,945.92
Investment Losses / Decrease in Market Value / Managed Investments / Magellan Global Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	27,744.83	0.00	27,744.83
30/06/2022	Closing Balance	0.00	0.00	0.00	27,744.83
Investment Losses / Decrease in Market Value / Managed Investments / Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	0.00	8,039.02	8,039.02
30/06/2022	Market Value Adjustment	0.00	63,279.46	0.00	55,240.44
30/06/2022	Closing Balance	0.00	0.00	0.00	55,240.44
Investment Losses / Decrease in Market Value / Managed Investments / Premium China Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	3,120.93	0.00	3,120.93
30/06/2022	Closing Balance	0.00	0.00	0.00	3,120.93
Investment Losses / Decrease in Market Value / Managed Investments / Vanguard International Property Securities Index Fund					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	2,389.73	0.00	2,389.73
30/06/2022	Market Value Adjustment	0.00	6,631.43	0.00	9,021.16
30/06/2022	Closing Balance	0.00	0.00	0.00	9,021.16
Investment Losses / Decrease in Market Value / Managed Investments / Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	9,497.14	0.00	9,497.14
30/06/2022	Market Value Adjustment	0.00	14,671.30	0.00	24,168.44
30/06/2022	Closing Balance	0.00	0.00	0.00	24,168.44
Investment Losses / Decrease in Market Value / BHP Group Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	615.16	0.00	615.16
30/06/2022	Market Value Adjustment	0.00	4,333.16	0.00	4,948.32
30/06/2022	Closing Balance	0.00	0.00	0.00	4,948.32
Investment Losses / Decrease in Market Value / Commonwealth Bank Of Australia.					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	0.00	239.00	239.00
30/06/2022	Market Value Adjustment	0.00	1,188.00	0.00	949.00
30/06/2022	Closing Balance	0.00	0.00	0.00	949.00
Investment Losses / Decrease in Market Value / National Australia Bank Limited					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	0.00	1,178.00	1,178.00
30/06/2022	Market Value Adjustment	0.00	944.00	0.00	234.00
30/06/2022	Closing Balance	0.00	0.00	0.00	234.00
Investment Losses / Decrease in Market Value / Rio Tinto Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	1,035.30	0.00	1,035.30
30/06/2022	Market Value Adjustment	0.00	640.50	0.00	1,675.80
30/06/2022	Closing Balance	0.00	0.00	0.00	1,675.80
Investment Losses / Decrease in Market Value / South32 Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	0.00	901.60	901.60
30/06/2022	Market Value Adjustment	0.00	406.70	0.00	494.90
30/06/2022	Closing Balance	0.00	0.00	0.00	494.90
Investment Losses / Decrease in Market Value / Woodside Energy Group Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/06/2022	Market Value Adjustment	0.00	0.00	29.86	29.86
30/06/2022	Closing Balance	0.00	0.00	0.00	29.86
Investment Losses / Decrease in Market Value / Woodside Petroleum Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
03/05/2022	Market Value Adjustment	0.00	0.00	1,792.00	1,792.00
30/06/2022	Market Value Adjustment	0.00	0.00	357.90	2,149.90
30/06/2022	Closing Balance	0.00	0.00	0.00	2,149.90
Investment Losses / Decrease in Market Value / Units In Listed Unit Trusts / Hyperion Gbl Growth Companies Fund (Managed Fund)					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/05/2022	Market Value Adjustment	0.00	24,715.36	0.00	24,715.36
30/06/2022	Market Value Adjustment	0.00	10,549.44	0.00	35,264.80
30/06/2022	Closing Balance	0.00	0.00	0.00	35,264.80
Income Tax Expense / Income Tax Expense					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/07/2021	Fund Income Tax	0.00	150.66	0.00	150.66
16/07/2021	Fund Income Tax	0.00	150.66	0.00	301.32
30/07/2021	Fund Income Tax	0.00	161.47	0.00	462.79
13/08/2021	Fund Income Tax	0.00	161.47	0.00	624.26
31/08/2021	Fund Income Tax	0.00	161.47	0.00	785.73
03/09/2021	Fund Income Tax	0.00	161.47	0.00	947.20
22/09/2021	Fund Income Tax	0.00	161.47	0.00	1,108.67
12/10/2021	Fund Income Tax	0.00	161.47	0.00	1,270.14
21/10/2021	Fund Income Tax	0.00	161.47	0.00	1,431.61
28/10/2021	Fund Income Tax	0.00	0.00	1,291.60	140.01

Date	Description	Quantity	Debits	Credits	Balance
09/11/2021	Fund Income Tax	0.00	161.47	0.00	301.48
25/11/2021	Fund Income Tax	0.00	161.47	0.00	462.95
07/12/2021	Fund Income Tax	0.00	0.00	485.49	22.54
07/12/2021	Fund Income Tax	0.00	161.47	0.00	138.93
24/12/2021	Fund Income Tax	0.00	161.47	0.00	300.40
24/12/2021	Fund Income Tax	0.00	161.47	0.00	461.87
18/01/2022	Fund Income Tax	0.00	161.47	0.00	623.34
24/01/2022	Fund Income Tax	0.00	161.47	0.00	784.81
07/02/2022	Fund Income Tax	0.00	161.47	0.00	946.28
23/02/2022	Fund Income Tax	0.00	161.47	0.00	1,107.75
14/03/2022	Fund Income Tax	0.00	161.47	0.00	1,269.22
23/03/2022	Fund Income Tax	0.00	161.47	0.00	1,430.69
04/04/2022	Fund Income Tax	0.00	161.47	0.00	1,592.16
27/04/2022	Fund Income Tax	0.00	161.47	0.00	1,753.63
03/05/2022	Fund Income Tax	0.00	5,746.22	0.00	7,499.85
05/05/2022	Fund Income Tax	0.00	161.47	0.00	7,661.32
17/05/2022	Fund Income Tax	0.00	161.47	0.00	7,822.79
07/06/2022	Fund Income Tax	0.00	161.47	0.00	7,984.26
16/06/2022	Fund Income Tax	0.00	161.47	0.00	8,145.73
22/06/2022	Fund Income Tax	0.00	161.47	0.00	8,307.20

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Fund Income Tax	0.00	6,079.60	0.00	14,386.80
30/06/2022	Closing Balance	0.00	0.00	0.00	14,386.80
Investments - Loan					
01/07/2021	Opening Balance	0.00	0.00	0.00	17,500.00
26/11/2021	Loan repaid	0.00	0.00	10,000.00	7,500.00
29/11/2021	Loan Repaid	0.00	0.00	7,500.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investments - Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Listed Security Purchase	8,667.29	30,222.84	0.00	30,222.84
03/05/2022	Market Value Adjustment	0.00	0.00	7,800.56	22,422.28
30/06/2022	Market Value Adjustment	0.00	0.00	3,145.36	19,276.92
30/06/2022	Closing Balance	8,667.29	0.00	0.00	19,276.92
Investments - Magellan Global Fund					
01/07/2021	Opening Balance	30,593.99	0.00	0.00	82,224.42
03/12/2021	Listed Security Sale	-30,593.99	0.00	54,479.59	27,744.83
03/05/2022	Market Value Adjustment	0.00	0.00	27,744.83	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investments - Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	62,347.43	0.00	0.00	142,099.20

Date	Description	Quantity	Debits	Credits	Balance
03/05/2022	Market Value Adjustment	0.00	8,039.02	0.00	150,138.22
30/06/2022	Market Value Adjustment	0.00	0.00	63,279.46	86,858.76
30/06/2022	Closing Balance	62,347.43	0.00	0.00	86,858.76
Investments - Premium China Fund					
01/07/2021	Opening Balance	2,760.91	0.00	0.00	8,120.93
03/12/2021	Listed Security Sale	-2,760.91	0.00	5,000.00	3,120.93
03/05/2022	Market Value Adjustment	0.00	0.00	3,120.93	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investments - Vanguard International Property Securities Index Fund					
01/07/2021	Opening Balance	35,814.22	0.00	0.00	41,296.72
03/12/2021	W8875222 VAN0018AU APPLICATION	6,237.66	7,974.23	0.00	49,270.95
08/12/2021	Listed Security Purchase	202.22	261.27	0.00	49,532.22
10/12/2021	Listed Security Purchase	5,318.16	6,871.06	0.00	56,403.28
03/05/2022	Market Value Adjustment	0.00	0.00	2,389.73	54,013.55
30/06/2022	Market Value Adjustment	0.00	0.00	6,631.43	47,382.12
30/06/2022	Closing Balance	47,572.27	0.00	0.00	47,382.12
Investments - Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	48,671.69	0.00	0.00	134,895.11
08/12/2021	Listed Security Purchase	17,918.80	55,408.53	0.00	190,303.64
03/05/2022	Market Value Adjustment	0.00	0.00	9,497.14	180,806.50

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Market Value Adjustment	0.00	0.00	14,671.30	166,135.20
30/06/2022	Closing Balance	66,590.49	0.00	0.00	166,135.20
Investments - BHP Group Limited					
01/07/2021	Opening Balance	676.00	0.00	0.00	32,833.32
03/05/2022	Market Value Adjustment	0.00	0.00	615.16	32,218.16
30/06/2022	Market Value Adjustment	0.00	0.00	4,333.16	27,885.00
30/06/2022	Closing Balance	676.00	0.00	0.00	27,885.00
Investments - Commonwealth Bank Of Australia.					
01/07/2021	Opening Balance	100.00	0.00	0.00	9,987.00
03/05/2022	Market Value Adjustment	0.00	239.00	0.00	10,226.00
30/06/2022	Market Value Adjustment	0.00	0.00	1,188.00	9,038.00
30/06/2022	Closing Balance	100.00	0.00	0.00	9,038.00
Investments - National Australia Bank Limited					
01/07/2021	Opening Balance	200.00	0.00	0.00	5,244.00
03/05/2022	Market Value Adjustment	0.00	1,178.00	0.00	6,422.00
30/06/2022	Market Value Adjustment	0.00	0.00	944.00	5,478.00
30/06/2022	Closing Balance	200.00	0.00	0.00	5,478.00
Investments - Rio Tinto Limited					
01/07/2021	Opening Balance	70.00	0.00	0.00	8,864.80
03/05/2022	Market Value Adjustment	0.00	0.00	1,035.30	7,829.50

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Market Value Adjustment	0.00	0.00	640.50	7,189.00
30/06/2022	Closing Balance	70.00	0.00	0.00	7,189.00
Investments - South32 Limited					
01/07/2021	Opening Balance	490.00	0.00	0.00	1,435.70
03/05/2022	Market Value Adjustment	0.00	901.60	0.00	2,337.30
30/06/2022	Market Value Adjustment	0.00	0.00	406.70	1,930.60
30/06/2022	Closing Balance	490.00	0.00	0.00	1,930.60
Investments - Woodside Energy Group Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
25/05/2022	WPL to WDS	200.00	6,591.90	0.00	6,591.90
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	122.00	0.00	0.00	6,591.90
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	3,630.72	0.00	10,222.62
30/06/2022	Market Value Adjustment	0.00	29.86	0.00	10,252.48
30/06/2022	Closing Balance	322.00	0.00	0.00	10,252.48
Investments - Woodside Petroleum Ltd					
01/07/2021	Opening Balance	200.00	0.00	0.00	4,442.00
03/05/2022	Market Value Adjustment	0.00	1,792.00	0.00	6,234.00
25/05/2022	WPL to WDS	-200.00	0.00	6,591.90	357.90
30/06/2022	Market Value Adjustment	0.00	357.90	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Investments - Hyperion Gbl Growth Companies Fund (Managed Fund)					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
15/12/2021	BUY 21978 HYGG	21,978.00	100,099.90	0.00	100,099.90
03/05/2022	Market Value Adjustment	0.00	0.00	24,715.36	75,384.54
30/06/2022	Market Value Adjustment	0.00	0.00	10,549.44	64,835.10
30/06/2022	Closing Balance	21,978.00	0.00	0.00	64,835.10
Cash At Bank - Macquarie Cash Management Account					
01/07/2021	Opening Balance	0.00	0.00	0.00	93,347.17
02/07/2021	NAB INTERIM DIV DV221/00972484	0.00	120.00	0.00	93,467.17
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	1,004.39	0.00	94,471.56
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	162.65	94,308.91
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	94,262.57
13/07/2021	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	2,174.57	0.00	96,437.14
13/07/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	380.29	0.00	96,817.43
13/07/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	3,497.97	0.00	100,315.40
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	1,004.39	0.00	101,319.79
22/07/2021	DIST - MACQ PREMIUM CHINA FUND	0.00	1,698.76	0.00	103,018.55
29/07/2021	DIST - MAGELLAN GLOBAL FUND	0.00	1,560.29	0.00	104,578.84

Date	Description	Quantity	Debits	Credits	Balance
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	10.11	0.00	104,588.95
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	1,076.46	0.00	105,665.41
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	168.84	105,496.57
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	105,448.69
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	1,076.46	0.00	106,525.15
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	10.84	0.00	106,535.99
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	1,076.46	0.00	107,612.45
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	1,076.46	0.00	108,688.91
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	169.50	108,519.41
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	108,471.53
21/09/2021	BHP GROUP DIV AF384/00970169	0.00	1,835.52	0.00	110,307.05
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	1,076.46	0.00	111,383.51
23/09/2021	RIO TINTO LTD INT21/00118631	0.00	532.04	0.00	111,915.55
24/09/2021	WOODSIDE INT21/00547353	0.00	82.07	0.00	111,997.62
29/09/2021	CBA FNL DIV 001263239473	0.00	200.00	0.00	112,197.62
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	10.83	0.00	112,208.45
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	160.25	112,048.20
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	112,001.86
07/10/2021	SOUTH32 DIVIDEND RAU21/00934149	0.00	36.57	0.00	112,038.43

Date	Description	Quantity	Debits	Credits	Balance
12/10/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	460.50	0.00	112,498.93
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	1,076.46	0.00	113,575.39
13/10/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	486.92	0.00	114,062.31
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	1,076.46	0.00	115,138.77
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	0.00	8,610.69	106,528.08
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	11.47	0.00	106,539.55
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	164.09	106,375.46
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	106,327.58
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	1,076.46	0.00	107,404.04
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	1,076.46	0.00	108,480.50
26/11/2021	MARK WOODS Loan Repayment	0.00	10,000.00	0.00	118,480.50
29/11/2021	MARK WOODS Loan Repayment	0.00	7,500.00	0.00	125,980.50
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	7.38	0.00	125,987.88
03/12/2021	W8875222 VAN0018AU APPLICATION	0.00	0.00	7,974.23	118,013.65
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	159.81	117,853.84
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	117,807.50
07/12/2021	Asteron Life 02610976/00003	0.00	0.00	3,236.57	114,570.93
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	1,076.46	0.00	115,647.39
08/12/2021	TRANSACT FUNDS TFR TO SMSF AUSTRALIA PTY	0.00	0.00	4,950.00	110,697.39

Date	Description	Quantity	Debits	Credits	Balance
15/12/2021	NAB FINAL DIV DV222/00467721	0.00	134.00	0.00	110,831.39
17/12/2021	BUY 21978 HYGG	0.00	0.00	100,099.90	10,731.49
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	1,076.46	0.00	11,807.95
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	1,076.46	0.00	12,884.41
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	2,128.00	10,756.41
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	2.70	0.00	10,759.11
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	294.36	10,464.75
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	10,416.87
13/01/2022	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU	0.00	1,254.13	0.00	11,671.00
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	1,076.46	0.00	12,747.46
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	12,771.38
19/01/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	1,160.14	0.00	13,931.52
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.68	0.00	13,954.20
21/01/2022	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	6,898.70	0.00	20,852.90
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	1,076.46	0.00	21,929.36
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.62	0.00	21,929.98
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	189.02	21,740.96
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	21,693.08
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	1,076.46	0.00	22,769.54

Date	Description	Quantity	Debits	Credits	Balance
16/02/2022	ATO ATO002000016214125	0.00	377.65	0.00	23,147.19
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	1,076.46	0.00	24,223.65
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.91	0.00	24,224.56
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	24,248.48
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.86	0.00	24,249.34
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	170.00	24,079.34
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	43.24	24,036.10
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	1,076.46	0.00	25,112.56
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	1,076.46	0.00	26,189.02
23/03/2022	WOODSIDE FIN21/00549262	0.00	292.32	0.00	26,481.34
24/03/2022	ATO ATO006000016053222	0.00	500.00	0.00	26,981.34
28/03/2022	BHP GROUP DIV AI385/00269419	0.00	1,406.46	0.00	28,387.80
30/03/2022	CBA ITM DIV 001271951167	0.00	175.00	0.00	28,562.80
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.42	0.00	28,563.22
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	1,076.46	0.00	29,639.68
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	187.59	29,452.09
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	29,404.21
07/04/2022	SOUTH32 DIVIDEND AI011/00931179	0.00	58.55	0.00	29,462.76
12/04/2022	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	1,298.83	0.00	30,761.59

Date	Description	Quantity	Debits	Credits	Balance
20/04/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	603.00	30,158.59
20/04/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	1,415.44	0.00	31,574.03
21/04/2022	RIO TINTO LTD FIN21/00118911	0.00	463.99	0.00	32,038.02
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	1,076.46	0.00	33,114.48
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	2.97	0.00	33,117.45
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	1,126.30	31,991.15
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	3,741.40	28,249.75
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	3,957.30	24,292.45
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	183.16	24,109.29
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	24,062.95
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	1,076.46	0.00	25,139.41
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	1,076.46	0.00	26,215.87
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.46	0.00	26,238.33
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	182.22	26,056.11
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	26,008.23
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	1,076.46	0.00	27,084.69
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	1,076.46	0.00	28,161.15
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	1,076.46	0.00	29,237.61

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	2.19	0.00	29,239.80
30/06/2022	Closing Balance	0.00	0.00	0.00	29,239.80
Other Assets - Unsettled Trades / Acquisitions / Loans / Loan					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
26/11/2021	Loan repaid	0.00	0.00	10,000.00	10,000.00
26/11/2021	Loan repaid	0.00	10,000.00	0.00	0.00
29/11/2021	Loan Repaid	0.00	0.00	7,500.00	7,500.00
29/11/2021	Loan Repaid	0.00	7,500.00	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Listed Security Purchase	0.00	0.00	30,222.84	30,222.84
08/12/2021	Listed Security Purchase	0.00	30,222.84	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Managed Investments / Vanguard International Property Securities Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	W8875222 VAN0018AU APPLICATION	0.00	0.00	7,974.23	7,974.23
03/12/2021	W8875222 VAN0018AU APPLICATION	0.00	7,974.23	0.00	0.00
08/12/2021	Listed Security Purchase	0.00	0.00	261.27	261.27
08/12/2021	Listed Security Purchase	0.00	261.27	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
10/12/2021	Listed Security Purchase	0.00	0.00	6,871.06	6,871.06
10/12/2021	Listed Security Purchase	0.00	6,871.06	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Managed Investments / Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Listed Security Purchase	0.00	0.00	55,408.53	55,408.53
08/12/2021	Listed Security Purchase	0.00	55,408.53	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Shares in Listed Companies / Woodside Energy Group Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	0.00	3,630.72	3,630.72
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	3,630.72	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Units In Listed Unit Trusts / Hyperion Gbl Growth Companies Fund (Managed Fund)					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
15/12/2021	BUY 21978 HYGG	0.00	0.00	100,099.90	100,099.90
17/12/2021	BUY 21978 HYGG	0.00	100,099.90	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Managed Investments / Magellan Global Fund					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	0.00	6,871.06	0.00	6,871.06
03/12/2021	Listed Security Sale	0.00	85,892.64	0.00	92,763.70
08/12/2021	Listed Security Sale	0.00	0.00	261.27	92,502.43
08/12/2021	Listed Security Sale	0.00	0.00	30,222.84	62,279.59
08/12/2021	Listed Security Sale	0.00	0.00	55,408.53	6,871.06
10/12/2021	Listed Security Sale	0.00	0.00	6,871.06	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Managed Investments / Premium China Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
03/12/2021	Listed Security Sale	0.00	0.00	6,871.06	6,871.06
03/12/2021	Listed Security Sale	0.00	6,871.06	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/06/2022	BFL0004AU Distribution - Cash	0.00	477.20	0.00	477.20
30/06/2022	Closing Balance	0.00	0.00	0.00	477.20
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Magellan Global Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	1,560.29
29/07/2021	MGE0001AU Distribution - Cash	0.00	0.00	1,560.29	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	2,174.57
13/07/2021	PER0071AU Distribution - Cash	0.00	0.00	2,174.57	0.00
31/12/2021	PER0071AU Distribution - Cash	0.00	6,898.70	0.00	6,898.70
21/01/2022	PER0071AU Distribution - Cash	0.00	0.00	6,898.70	0.00
30/06/2022	PER0071AU Distribution - Cash	0.00	34,158.21	0.00	34,158.21
30/06/2022	Closing Balance	0.00	0.00	0.00	34,158.21
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Premium China Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	1,698.76
22/07/2021	MAQ0441AU Distribution - Cash	0.00	0.00	1,698.76	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Vanguard International Property Securities Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	380.29
13/07/2021	VAN0018AU Distribution - Cash	0.00	0.00	380.29	0.00
30/09/2021	VAN0018AU Distribution - Cash	0.00	460.50	0.00	460.50
12/10/2021	VAN0018AU Distribution - Cash	0.00	0.00	460.50	0.00
31/12/2021	VAN0018AU Distribution - Cash	0.00	1,254.13	0.00	1,254.13
13/01/2022	VAN0018AU Distribution - Cash	0.00	0.00	1,254.13	0.00
31/03/2022	VAN0018AU Distribution - Cash	0.00	1,298.83	0.00	1,298.83

Date	Description	Quantity	Debits	Credits	Balance
12/04/2022	VAN0018AU Distribution - Cash	0.00	0.00	1,298.83	0.00
30/06/2022	VAN0018AU Distribution - Cash	0.00	1,698.19	0.00	1,698.19
30/06/2022	Closing Balance	0.00	0.00	0.00	1,698.19
Other Assets - Receivables / Investment Income Receivable / Distributions / Managed Investments / Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	3,497.97
13/07/2021	VAN0003AU Distribution - Cash	0.00	0.00	3,497.97	0.00
30/09/2021	VAN0003AU Distribution - Cash	0.00	486.92	0.00	486.92
13/10/2021	VAN0003AU Distribution - Cash	0.00	0.00	486.92	0.00
31/12/2021	VAN0003AU Distribution - Cash	0.00	1,160.14	0.00	1,160.14
19/01/2022	VAN0003AU Distribution - Cash	0.00	0.00	1,160.14	0.00
31/03/2022	VAN0003AU Distribution - Cash	0.00	1,415.44	0.00	1,415.44
20/04/2022	VAN0003AU Distribution - Cash	0.00	0.00	1,415.44	0.00
30/06/2022	VAN0003AU Distribution - Cash	0.00	3,637.26	0.00	3,637.26
30/06/2022	Closing Balance	0.00	0.00	0.00	3,637.26
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / BHP Group Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
21/09/2021	BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	1,835.52	1,835.52
21/09/2021	BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	1,835.52	0.00	0.00
28/03/2022	BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	1,406.46	1,406.46

Date	Description	Quantity	Debits	Credits	Balance
28/03/2022	BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	0.00	1,406.46	0.00	0.00
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	0.00	3,630.72	3,630.72
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	3,630.72	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Commonwealth Bank Of Australia.					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
29/09/2021	CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	200.00	200.00
29/09/2021	CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	200.00	0.00	0.00
30/03/2022	CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	175.00	175.00
30/03/2022	CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	175.00	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / National Australia Bank Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/07/2021	NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	120.00	120.00
02/07/2021	NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	120.00	0.00	0.00
15/12/2021	NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	134.00	134.00

Date	Description	Quantity	Debits	Credits	Balance
15/12/2021	NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	134.00	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Rio Tinto Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
23/09/2021	RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	532.04	532.04
23/09/2021	RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	0.00	532.04	0.00	0.00
21/04/2022	RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	463.99	463.99
21/04/2022	RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	0.00	463.99	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / South32 Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
07/10/2021	S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	0.00	0.00	36.57	36.57
07/10/2021	S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	0.00	36.57	0.00	0.00
07/04/2022	S32 USD 0.087, 0.087 FRANKED, 30% CTR	0.00	0.00	58.55	58.55
07/04/2022	S32 USD 0.087, 0.087 FRANKED, 30% CTR	0.00	58.55	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Woodside Petroleum Ltd					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
24/09/2021	WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	0.00	82.07	82.07
24/09/2021	WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	82.07	0.00	0.00
23/03/2022	WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	0.00	292.32	292.32
23/03/2022	WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	292.32	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / Macquarie Cash Management Account					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.11	10.11
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	10.11	0.00	0.00
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.84	10.84
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	10.84	0.00	0.00
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.83	10.83
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	10.83	0.00	0.00
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	11.47	11.47
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	11.47	0.00	0.00
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	7.38	7.38
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	7.38	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.70	2.70
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	2.70	0.00	0.00
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.62	0.62
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.62	0.00	0.00
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.86	0.86
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.86	0.00	0.00
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.42	0.42
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.42	0.00	0.00
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.19	2.19
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	2.19	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Member Income Receivable / Contributions / Mr Jeremy Taylor					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/07/2021	Contribution Received	0.00	0.00	1,004.39	1,004.39
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	1,004.39	0.00	0.00
16/07/2021	Contribution Received	0.00	0.00	1,004.39	1,004.39
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	1,004.39	0.00	0.00
30/07/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	1,076.46	0.00	0.00
13/08/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46

Date	Description	Quantity	Debits	Credits	Balance
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	1,076.46	0.00	0.00
31/08/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	1,076.46	0.00	0.00
03/09/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	1,076.46	0.00	0.00
22/09/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	1,076.46	0.00	0.00
12/10/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	1,076.46	0.00	0.00
21/10/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	1,076.46	0.00	0.00
09/11/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	1,076.46	0.00	0.00
25/11/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	1,076.46	0.00	0.00
07/12/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	1,076.46	0.00	0.00
24/12/2021	Contribution Received	0.00	0.00	1,076.46	1,076.46
24/12/2021	Contribution Received	0.00	0.00	1,076.46	2,152.92
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	1,076.46	0.00	1,076.46

Date	Description	Quantity	Debits	Credits	Balance
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	1,076.46	0.00	0.00
18/01/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	1,076.46	0.00	0.00
24/01/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	1,076.46	0.00	0.00
07/02/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	1,076.46	0.00	0.00
23/02/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	1,076.46	0.00	0.00
14/03/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	1,076.46	0.00	0.00
23/03/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	1,076.46	0.00	0.00
04/04/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	1,076.46	0.00	0.00
27/04/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	1,076.46	0.00	0.00
05/05/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	1,076.46	0.00	0.00
17/05/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46

Date	Description	Quantity	Debits	Credits	Balance
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	1,076.46	0.00	0.00
07/06/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	1,076.46	0.00	0.00
16/06/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	1,076.46	0.00	0.00
22/06/2022	Contribution Received	0.00	0.00	1,076.46	1,076.46
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	1,076.46	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Member Income Receivable / Contributions / Mr Mark Woods					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
24/03/2022	ATO ATO006000016053222	0.00	500.00	0.00	500.00
24/03/2022	Contribution Received	0.00	0.00	500.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Sundry Debtors / Rebate					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	23.92
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	0.00
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.68	22.68
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.68	0.00	0.00
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	0.91	0.91

Date	Description	Quantity	Debits	Credits	Balance
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.91	0.00	0.00
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	23.92
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	0.00
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	2.97	2.97
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	2.97	0.00	0.00
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.46	22.46
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.46	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Creditors and Accruals / Accountancy Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Accountancy Fee	0.00	0.00	3,740.00	3,740.00
08/12/2021	Accountancy Fee	0.00	3,740.00	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Creditors and Accruals / Adviser Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88

Date	Description	Quantity	Debits	Credits	Balance
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	43.24	43.24
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	43.24	0.00	0.00
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
Other Creditors and Accruals / Auditor Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
08/12/2021	Auditor Fee	0.00	0.00	1,210.00	1,210.00
08/12/2021	Auditor Fee	0.00	1,210.00	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Other Creditors and Accruals / Investment Management Fee					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	162.65	162.65
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	162.65	0.00	0.00
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	168.84	168.84
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	168.84	0.00	0.00
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	169.50	169.50
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	169.50	0.00	0.00
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	160.25	160.25
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	160.25	0.00	0.00
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	164.09	164.09
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	164.09	0.00	0.00
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	159.81	159.81
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	159.81	0.00	0.00
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	294.36	294.36

Date	Description	Quantity	Debits	Credits	Balance
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	294.36	0.00	0.00
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	189.02	189.02
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	189.02	0.00	0.00
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	170.00	170.00
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	170.00	0.00	0.00
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	187.59	187.59
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	187.59	0.00	0.00
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	183.16	183.16
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	183.16	0.00	0.00
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	182.22	182.22
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	182.22	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Suspense					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
11/02/2022	Fund Income Tax Payment	0.00	0.00	0.00	0.00
11/02/2022	Fund Income Tax Payment	0.00	0.00	0.00	0.00
11/02/2022	Fund Income Tax Payment	0.00	0.00	90.00	90.00
11/02/2022	Fund Income Tax Payment	0.00	0.00	467.79	557.79
11/02/2022	Fund Income Tax Payment	0.00	31.95	0.00	525.84
11/02/2022	Fund Income Tax Payment	0.00	903.49	0.00	377.65

Date	Description	Quantity	Debits	Credits	Balance
16/02/2022	Fund Income Tax Payment	0.00	0.00	377.65	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Payable / Income Tax Payable					
01/07/2021	Opening Balance	0.00	0.00	0.00	1,452.53
01/07/2021	Fund Tax Finalisation	0.00	0.00	208.79	1,243.74
11/02/2022	Fund Income Tax Payment	0.00	0.00	290.95	952.79
11/02/2022	Fund Income Tax Payment	0.00	0.00	1,161.58	208.79
11/02/2022	Fund Income Tax Payment	0.00	208.79	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Payable / Provision for Income Tax					
01/07/2021	Opening Balance	0.00	0.00	0.00	4,936.50
01/07/2021	Fund Tax Finalisation	0.00	4,936.50	0.00	0.00
02/07/2021	Tax Effect Of Income	0.00	0.00	150.66	150.66
16/07/2021	Tax Effect Of Income	0.00	0.00	150.66	301.32
30/07/2021	Tax Effect Of Income	0.00	0.00	161.47	462.79
13/08/2021	Tax Effect Of Income	0.00	0.00	161.47	624.26
31/08/2021	Tax Effect Of Income	0.00	0.00	161.47	785.73
03/09/2021	Tax Effect Of Income	0.00	0.00	161.47	947.20
22/09/2021	Tax Effect Of Income	0.00	0.00	161.47	1,108.67
12/10/2021	Tax Effect Of Income	0.00	0.00	161.47	1,270.14

Date	Description	Quantity	Debits	Credits	Balance
21/10/2021	Tax Effect Of Income	0.00	0.00	161.47	1,431.61
28/10/2021	Tax Effect Of Income	0.00	1,291.60	0.00	140.01
09/11/2021	Tax Effect Of Income	0.00	0.00	161.47	301.48
25/11/2021	Tax Effect Of Income	0.00	0.00	161.47	462.95
07/12/2021	Tax Effect Of Income	0.00	0.00	161.47	624.42
07/12/2021	Tax Effect Of Income	0.00	485.49	0.00	138.93
24/12/2021	Tax Effect Of Income	0.00	0.00	161.47	300.40
24/12/2021	Tax Effect Of Income	0.00	0.00	161.47	461.87
18/01/2022	Tax Effect Of Income	0.00	0.00	161.47	623.34
24/01/2022	Tax Effect Of Income	0.00	0.00	161.47	784.81
07/02/2022	Tax Effect Of Income	0.00	0.00	161.47	946.28
23/02/2022	Tax Effect Of Income	0.00	0.00	161.47	1,107.75
14/03/2022	Tax Effect Of Income	0.00	0.00	161.47	1,269.22
23/03/2022	Tax Effect Of Income	0.00	0.00	161.47	1,430.69
04/04/2022	Tax Effect Of Income	0.00	0.00	161.47	1,592.16
27/04/2022	Tax Effect Of Income	0.00	0.00	161.47	1,753.63
03/05/2022	Tax Effect Of Income	0.00	0.00	5,746.22	7,499.85
05/05/2022	Tax Effect Of Income	0.00	0.00	161.47	7,661.32
17/05/2022	Tax Effect Of Income	0.00	0.00	161.47	7,822.79
07/06/2022	Tax Effect Of Income	0.00	0.00	161.47	7,984.26

Date	Description	Quantity	Debits	Credits	Balance
16/06/2022	Tax Effect Of Income	0.00	0.00	161.47	8,145.73
22/06/2022	Tax Effect Of Income	0.00	0.00	161.47	8,307.20
30/06/2022	Tax Effect Of Income	0.00	0.00	6,079.60	14,386.80
30/06/2022	Closing Balance	0.00	0.00	0.00	14,386.80
Income Tax Payable / Franking Credits / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/06/2022	Distribution - Tax Statement	0.00	67.72	0.00	67.72
30/06/2022	Closing Balance	0.00	0.00	0.00	67.72
Income Tax Payable / Franking Credits / Managed Investments / Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	1,368.23
01/07/2021	Fund Tax Finalisation	0.00	0.00	1,368.23	0.00
30/06/2022	Distribution - Tax Statement	0.00	6,090.10	0.00	6,090.10
30/06/2022	Closing Balance	0.00	0.00	0.00	6,090.10
Income Tax Payable / Franking Credits / BHP Group Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	598.53
01/07/2021	Fund Tax Finalisation	0.00	0.00	598.53	0.00
21/09/2021	BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	786.65	0.00	786.65
28/03/2022	BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	0.00	602.77	0.00	1,389.42
02/06/2022	EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	0.00	1,556.02	0.00	2,945.44

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	2,945.44
Income Tax Payable / Franking Credits / Commonwealth Bank Of Australia.					
01/07/2021	Opening Balance	0.00	0.00	0.00	106.29
01/07/2021	Fund Tax Finalisation	0.00	0.00	106.29	0.00
29/09/2021	CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	0.00	85.71	0.00	85.71
30/03/2022	CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	75.00	0.00	160.71
30/06/2022	Closing Balance	0.00	0.00	0.00	160.71
Income Tax Payable / Franking Credits / National Australia Bank Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	51.42
01/07/2021	Fund Tax Finalisation	0.00	0.00	51.42	0.00
02/07/2021	NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	51.43	0.00	51.43
15/12/2021	NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	57.43	0.00	108.86
30/06/2022	Closing Balance	0.00	0.00	0.00	108.86
Income Tax Payable / Franking Credits / Rio Tinto Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	220.07
01/07/2021	Fund Tax Finalisation	0.00	0.00	220.07	0.00
23/09/2021	RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	0.00	228.02	0.00	228.02

Date	Description	Quantity	Debits	Credits	Balance
21/04/2022	RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	0.00	198.85	0.00	426.87
30/06/2022	Closing Balance	0.00	0.00	0.00	426.87
Income Tax Payable / Franking Credits / South32 Limited					
01/07/2021	Opening Balance	0.00	0.00	0.00	6.68
01/07/2021	Fund Tax Finalisation	0.00	0.00	6.68	0.00
07/10/2021	S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	0.00	15.67	0.00	15.67
07/04/2022	S32 USD 0.087, 0.087 FRANKED, 30% CTR	0.00	25.09	0.00	40.76
30/06/2022	Closing Balance	0.00	0.00	0.00	40.76
Income Tax Payable / Franking Credits / Woodside Petroleum Ltd					
01/07/2021	Opening Balance	0.00	0.00	0.00	44.18
01/07/2021	Fund Tax Finalisation	0.00	0.00	44.18	0.00
24/09/2021	WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	35.17	0.00	35.17
23/03/2022	WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	0.00	125.28	0.00	160.45
30/06/2022	Closing Balance	0.00	0.00	0.00	160.45
Income Tax Payable / Managed Investments / Bennelong ex-20 Australian Equities Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
30/06/2022	Distribution - Tax Statement	0.00	2.63	0.00	2.63
30/06/2022	Closing Balance	0.00	0.00	0.00	2.63

Date	Description	Quantity	Debits	Credits	Balance
Income Tax Payable / Managed Investments / Perpetual Wholesale Geared Australian Share Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	66.41
01/07/2021	Fund Tax Finalisation	0.00	0.00	66.41	0.00
30/06/2022	Distribution - Tax Statement	0.00	100.67	0.00	100.67
30/06/2022	Closing Balance	0.00	0.00	0.00	100.67
Income Tax Payable / Managed Investments / Premium China Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	6.99
01/07/2021	Fund Tax Finalisation	0.00	0.00	6.99	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Payable / Managed Investments / Vanguard International Property Securities Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	185.71
01/07/2021	Fund Tax Finalisation	0.00	0.00	185.71	0.00
30/06/2022	Distribution - Tax Statement	0.00	196.07	0.00	196.07
30/06/2022	Closing Balance	0.00	0.00	0.00	196.07
Income Tax Payable / Managed Investments / Vanguard W'sale International Shares Index Fund					
01/07/2021	Opening Balance	0.00	0.00	0.00	281.20
01/07/2021	Fund Tax Finalisation	0.00	0.00	281.20	0.00
30/06/2022	Distribution - Tax Statement	0.00	415.27	0.00	415.27
30/06/2022	Closing Balance	0.00	0.00	0.00	415.27
Income Tax Payable / Income Tax Instalments Paid					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	1,792.00
01/07/2021	Fund Tax Finalisation	0.00	0.00	1,792.00	0.00
30/09/2021	Fund Activity Statement	0.00	448.00	0.00	448.00
31/12/2021	Fund Activity Statement	0.00	448.00	0.00	896.00
31/03/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	603.00	0.00	1,499.00
30/06/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	500.00	0.00	1,999.00
30/06/2022	Closing Balance	0.00	0.00	0.00	1,999.00
Other Taxes Payable / Activity Statement Payable/Refundable					
01/07/2021	Opening Balance	0.00	0.00	0.00	1,322.00
30/09/2021	Fund Activity Statement	0.00	0.00	448.00	1,770.00
30/12/2021	ATO	0.00	336.00	0.00	1,434.00
30/12/2021	Fund Activity Statement	0.00	448.00	0.00	986.00
30/12/2021	Fund Activity Statement	0.00	448.00	0.00	538.00
30/12/2021	Fund Activity Statement	0.00	448.00	0.00	90.00
30/12/2021	Fund Activity Statement	0.00	448.00	0.00	358.00
31/12/2021	Fund Activity Statement	0.00	0.00	448.00	90.00
11/02/2022	ATO	0.00	90.00	0.00	0.00
31/03/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	603.00	603.00
20/04/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	603.00	0.00	0.00
30/06/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	500.00	500.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2022	Closing Balance	0.00	0.00	0.00	500.00
Fund Suspense / Macquarie Cash Management Account					
01/07/2021	Opening Balance	0.00	0.00	0.00	0.00
02/07/2021	NAB INTERIM DIV DV221/00972484	0.00	0.00	120.00	120.00
02/07/2021	NAB INTERIM DIV DV221/00972484	0.00	120.00	0.00	0.00
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	0.00	1,004.39	1,004.39
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	1,004.39	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	162.65	162.65
05/07/2021	WRAP SOLUTIONS ADMIN FEE	0.00	162.65	0.00	0.00
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
05/07/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
13/07/2021	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	0.00	2,174.57	2,174.57
13/07/2021	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	2,174.57	0.00	0.00
13/07/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	0.00	380.29	380.29
13/07/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	380.29	0.00	0.00
13/07/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	0.00	3,497.97	3,497.97
13/07/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	3,497.97	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	0.00	1,004.39	1,004.39
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	1,004.39	0.00	0.00
22/07/2021	DIST - MACQ PREMIUM CHINA FUND	0.00	0.00	1,698.76	1,698.76
22/07/2021	DIST - MACQ PREMIUM CHINA FUND	0.00	1,698.76	0.00	0.00
29/07/2021	DIST - MAGELLAN GLOBAL FUND	0.00	0.00	1,560.29	1,560.29
29/07/2021	DIST - MAGELLAN GLOBAL FUND	0.00	1,560.29	0.00	0.00
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.11	10.11
30/07/2021	MACQUARIE CMA INTEREST PAID	0.00	10.11	0.00	0.00
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	0.00	1,076.46	1,076.46
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	1,076.46	0.00	0.00
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	168.84	168.84
05/08/2021	WRAP SOLUTIONS ADMIN FEE	0.00	168.84	0.00	0.00
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
05/08/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	0.00	1,076.46	1,076.46
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	1,076.46	0.00	0.00
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.84	10.84
31/08/2021	MACQUARIE CMA INTEREST PAID	0.00	10.84	0.00	0.00
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	0.00	1,076.46	1,076.46
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	1,076.46	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	0.00	1,076.46	1,076.46
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	1,076.46	0.00	0.00
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	169.50	169.50
03/09/2021	WRAP SOLUTIONS ADMIN FEE	0.00	169.50	0.00	0.00
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
03/09/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
21/09/2021	BHP GROUP DIV AF384/00970169	0.00	0.00	1,835.52	1,835.52
21/09/2021	BHP GROUP DIV AF384/00970169	0.00	1,835.52	0.00	0.00
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	0.00	1,076.46	1,076.46
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	1,076.46	0.00	0.00
23/09/2021	RIO TINTO LTD INT21/00118631	0.00	0.00	532.04	532.04
23/09/2021	RIO TINTO LTD INT21/00118631	0.00	532.04	0.00	0.00
24/09/2021	WOODSIDE INT21/00547353	0.00	0.00	82.07	82.07
24/09/2021	WOODSIDE INT21/00547353	0.00	82.07	0.00	0.00
29/09/2021	CBA FNL DIV 001263239473	0.00	0.00	200.00	200.00
29/09/2021	CBA FNL DIV 001263239473	0.00	200.00	0.00	0.00
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	10.83	10.83
30/09/2021	MACQUARIE CMA INTEREST PAID	0.00	10.83	0.00	0.00
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	160.25	160.25
06/10/2021	WRAP SOLUTIONS ADMIN FEE	0.00	160.25	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
06/10/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
07/10/2021	SOUTH32 DIVIDEND RAU21/00934149	0.00	0.00	36.57	36.57
07/10/2021	SOUTH32 DIVIDEND RAU21/00934149	0.00	36.57	0.00	0.00
12/10/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	0.00	460.50	460.50
12/10/2021	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	460.50	0.00	0.00
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	0.00	1,076.46	1,076.46
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	1,076.46	0.00	0.00
13/10/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	0.00	486.92	486.92
13/10/2021	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	486.92	0.00	0.00
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	0.00	1,076.46	1,076.46
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	1,076.46	0.00	0.00
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	0.00	8,610.69	8,610.69
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	8,610.69	0.00	0.00
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	11.47	11.47
29/10/2021	MACQUARIE CMA INTEREST PAID	0.00	11.47	0.00	0.00
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	164.09	164.09
03/11/2021	WRAP SOLUTIONS ADMIN FEE	0.00	164.09	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
03/11/2021	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	0.00	1,076.46	1,076.46
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	1,076.46	0.00	0.00
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	0.00	1,076.46	1,076.46
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	1,076.46	0.00	0.00
26/11/2021	MARK WOODS Loan Repayment	0.00	0.00	10,000.00	10,000.00
26/11/2021	MARK WOODS Loan Repayment	0.00	10,000.00	0.00	0.00
29/11/2021	MARK WOODS Loan Repayment	0.00	0.00	7,500.00	7,500.00
29/11/2021	MARK WOODS Loan Repayment	0.00	7,500.00	0.00	0.00
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	7.38	7.38
30/11/2021	MACQUARIE CMA INTEREST PAID	0.00	7.38	0.00	0.00
03/12/2021	W8875222 VAN0018AU APPLICATION	0.00	0.00	7,974.23	7,974.23
03/12/2021	W8875222 VAN0018AU APPLICATION	0.00	7,974.23	0.00	0.00
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	159.81	159.81
03/12/2021	WRAP SOLUTIONS ADMIN FEE	0.00	159.81	0.00	0.00
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
03/12/2021	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
07/12/2021	Asteron Life 02610976/00003	0.00	0.00	3,236.57	3,236.57
07/12/2021	Asteron Life 02610976/00003	0.00	3,236.57	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	0.00	1,076.46	1,076.46
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	1,076.46	0.00	0.00
08/12/2021	TRANSACT FUNDS TFR TO SMSF AUSTRALIA PTY	0.00	0.00	1,210.00	1,210.00
08/12/2021	TRANSACT FUNDS TFR TO SMSF AUSTRALIA PTY	0.00	0.00	3,740.00	4,950.00
08/12/2021	TRANSACT FUNDS TFR TO SMSF AUSTRALIA PTY	0.00	4,950.00	0.00	0.00
15/12/2021	NAB FINAL DIV DV222/00467721	0.00	0.00	134.00	134.00
15/12/2021	NAB FINAL DIV DV222/00467721	0.00	134.00	0.00	0.00
17/12/2021	BUY 21978 HYG	0.00	0.00	100,099.90	100,099.90
17/12/2021	BUY 21978 HYG	0.00	100,099.90	0.00	0.00
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	0.00	1,076.46	1,076.46
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	1,076.46	0.00	0.00
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	0.00	1,076.46	1,076.46
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	1,076.46	0.00	0.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	336.00	336.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	448.00	784.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	448.00	1,232.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	448.00	1,680.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	448.00	2,128.00
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	0.00	2,128.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.70	2.70
31/12/2021	MACQUARIE CMA INTEREST PAID	0.00	2.70	0.00	0.00
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	294.36	294.36
06/01/2022	WRAP SOLUTIONS ADMIN FEE	0.00	294.36	0.00	0.00
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
06/01/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
13/01/2022	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU	0.00	0.00	1,254.13	1,254.13
13/01/2022	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU	0.00	1,254.13	0.00	0.00
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	0.00	1,076.46	1,076.46
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	1,076.46	0.00	0.00
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	23.92
19/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	0.00
19/01/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	0.00	1,160.14	1,160.14
19/01/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	1,160.14	0.00	0.00
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.68	22.68
20/01/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.68	0.00	0.00
21/01/2022	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	0.00	6,898.70	6,898.70
21/01/2022	DIST - PERPETUAL W/S GEARED AUSTRALIAN S	0.00	6,898.70	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	0.00	1,076.46	1,076.46
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	1,076.46	0.00	0.00
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.62	0.62
31/01/2022	MACQUARIE CMA INTEREST PAID	0.00	0.62	0.00	0.00
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	189.02	189.02
03/02/2022	WRAP SOLUTIONS ADMIN FEE	0.00	189.02	0.00	0.00
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
03/02/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	0.00	1,076.46	1,076.46
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	1,076.46	0.00	0.00
16/02/2022	ATO ATO002000016214125	0.00	0.00	377.65	377.65
16/02/2022	ATO ATO002000016214125	0.00	377.65	0.00	0.00
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	0.00	1,076.46	1,076.46
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	1,076.46	0.00	0.00
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	0.91	0.91
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.91	0.00	0.00
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	23.92	23.92
28/02/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	23.92	0.00	0.00
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.86	0.86
28/02/2022	MACQUARIE CMA INTEREST PAID	0.00	0.86	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	170.00	170.00
03/03/2022	WRAP SOLUTIONS ADMIN FEE	0.00	170.00	0.00	0.00
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	43.24	43.24
03/03/2022	WRAP SOLUTIONS ADVISER FEE	0.00	43.24	0.00	0.00
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	0.00	1,076.46	1,076.46
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	1,076.46	0.00	0.00
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	0.00	1,076.46	1,076.46
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	1,076.46	0.00	0.00
23/03/2022	WOODSIDE FIN21/00549262	0.00	0.00	292.32	292.32
23/03/2022	WOODSIDE FIN21/00549262	0.00	292.32	0.00	0.00
24/03/2022	ATO ATO006000016053222	0.00	0.00	500.00	500.00
24/03/2022	ATO ATO006000016053222	0.00	500.00	0.00	0.00
28/03/2022	BHP GROUP DIV AI385/00269419	0.00	0.00	1,406.46	1,406.46
28/03/2022	BHP GROUP DIV AI385/00269419	0.00	1,406.46	0.00	0.00
30/03/2022	CBA ITM DIV 001271951167	0.00	0.00	175.00	175.00
30/03/2022	CBA ITM DIV 001271951167	0.00	175.00	0.00	0.00
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	0.42	0.42
31/03/2022	MACQUARIE CMA INTEREST PAID	0.00	0.42	0.00	0.00
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	0.00	1,076.46	1,076.46
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	1,076.46	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	187.59	187.59
05/04/2022	WRAP SOLUTIONS ADMIN FEE	0.00	187.59	0.00	0.00
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
05/04/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
07/04/2022	SOUTH32 DIVIDEND AI011/00931179	0.00	0.00	58.55	58.55
07/04/2022	SOUTH32 DIVIDEND AI011/00931179	0.00	58.55	0.00	0.00
12/04/2022	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	0.00	1,298.83	1,298.83
12/04/2022	DIST - VANGUARD INT PROP SEC IND UNHEDGE	0.00	1,298.83	0.00	0.00
20/04/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	0.00	603.00	603.00
20/04/2022	BPAY TO TAX OFFICE PAYMENTS	0.00	603.00	0.00	0.00
20/04/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	0.00	1,415.44	1,415.44
20/04/2022	DIST - VANGUARD INTL SHARE INDEX FUND	0.00	1,415.44	0.00	0.00
21/04/2022	RIO TINTO LTD FIN21/00118911	0.00	0.00	463.99	463.99
21/04/2022	RIO TINTO LTD FIN21/00118911	0.00	463.99	0.00	0.00
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	0.00	1,076.46	1,076.46
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	1,076.46	0.00	0.00
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	0.00	2.97	2.97
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.00	2.97	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	1,126.30	1,126.30
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	3,741.40	4,867.70
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	0.00	3,957.30	8,825.00
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	1,126.30	0.00	7,698.70
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	3,741.40	0.00	3,957.30
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	0.00	3,957.30	0.00	0.00
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	183.16	183.16
04/05/2022	WRAP SOLUTIONS ADMIN FEE	0.00	183.16	0.00	0.00
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	46.34	46.34
04/05/2022	WRAP SOLUTIONS ADVISER FEE	0.00	46.34	0.00	0.00
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	0.00	1,076.46	1,076.46
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	1,076.46	0.00	0.00
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	0.00	1,076.46	1,076.46
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	1,076.46	0.00	0.00
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	0.00	22.46	22.46
31/05/2022	ADMIN FEE REBATE FOR PER0071AU	0.00	22.46	0.00	0.00
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	0.00	182.22	182.22
06/06/2022	WRAP SOLUTIONS ADMIN FEE	0.00	182.22	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	0.00	47.88	47.88
06/06/2022	WRAP SOLUTIONS ADVISER FEE	0.00	47.88	0.00	0.00
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	0.00	1,076.46	1,076.46
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	1,076.46	0.00	0.00
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	0.00	1,076.46	1,076.46
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	1,076.46	0.00	0.00
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	0.00	1,076.46	1,076.46
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	1,076.46	0.00	0.00
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	0.00	2.19	2.19
30/06/2022	MACQUARIE CMA INTEREST PAID	0.00	2.19	0.00	0.00
30/06/2022	Closing Balance	0.00	0.00	0.00	0.00

Member Entitlement Accounts / Mr Jeremy Taylor / Accumulation

01/07/2021	Opening Balance	0.00	0.00	0.00	369,259.10
02/07/2021	Contribution Tax Withheld	0.00	150.66	0.00	369,108.44
02/07/2021	SuperChoice P/L PC06C036-6066075	0.00	0.00	1,004.39	370,112.83
16/07/2021	Contribution Tax Withheld	0.00	150.66	0.00	369,962.17
16/07/2021	SuperChoice P/L PC06C037-6074723	0.00	0.00	1,004.39	370,966.56
30/07/2021	Contribution Tax Withheld	0.00	161.47	0.00	370,805.09
30/07/2021	SuperChoice P/L PC06C037-6080644	0.00	0.00	1,076.46	371,881.55
13/08/2021	Contribution Tax Withheld	0.00	161.47	0.00	371,720.08

Date	Description	Quantity	Debits	Credits	Balance
13/08/2021	SuperChoice P/L PC06C038-6085789	0.00	0.00	1,076.46	372,796.54
31/08/2021	Contribution Tax Withheld	0.00	161.47	0.00	372,635.07
31/08/2021	SuperChoice P/L PC06C038-6090910	0.00	0.00	1,076.46	373,711.53
03/09/2021	Contribution Tax Withheld	0.00	161.47	0.00	373,550.06
03/09/2021	SuperChoice P/L PC06C038-6092659	0.00	0.00	1,076.46	374,626.52
22/09/2021	Contribution Tax Withheld	0.00	161.47	0.00	374,465.05
22/09/2021	SuperChoice P/L PC06C039-6097601	0.00	0.00	1,076.46	375,541.51
12/10/2021	Contribution Tax Withheld	0.00	161.47	0.00	375,380.04
12/10/2021	SuperChoice P/L PC06C039-6102988	0.00	0.00	1,076.46	376,456.50
21/10/2021	Contribution Tax Withheld	0.00	161.47	0.00	376,295.03
21/10/2021	SuperChoice P/L PC06C039-6105961	0.00	0.00	1,076.46	377,371.49
09/11/2021	Contribution Tax Withheld	0.00	161.47	0.00	377,210.02
09/11/2021	SuperChoice P/L PC06C038-6112458	0.00	0.00	1,076.46	378,286.48
25/11/2021	Contribution Tax Withheld	0.00	161.47	0.00	378,125.01
25/11/2021	SuperChoice P/L PC06C037-6115181	0.00	0.00	1,076.46	379,201.47
07/12/2021	Asteron Life 02610976/00003	0.00	3,236.57	0.00	375,964.90
07/12/2021	Contribution Tax Withheld	0.00	161.47	0.00	375,803.43
07/12/2021	SuperChoice P/L PC06C038-6120132	0.00	0.00	1,076.46	376,879.89
07/12/2021	Tax Effect of Direct Member Expenses	0.00	0.00	485.49	377,365.38
24/12/2021	Contribution Tax Withheld	0.00	161.47	0.00	377,203.91

Date	Description	Quantity	Debits	Credits	Balance
24/12/2021	Contribution Tax Withheld	0.00	161.47	0.00	377,042.44
24/12/2021	SuperChoice P/L PC06C037-6125405	0.00	0.00	1,076.46	378,118.90
24/12/2021	SuperChoice P/L PC06C038-6124589	0.00	0.00	1,076.46	379,195.36
18/01/2022	Contribution Tax Withheld	0.00	161.47	0.00	379,033.89
18/01/2022	SuperChoice P/L PC06C036-6126897	0.00	0.00	1,076.46	380,110.35
24/01/2022	Contribution Tax Withheld	0.00	161.47	0.00	379,948.88
24/01/2022	SuperChoice P/L PC06C035-6132025	0.00	0.00	1,076.46	381,025.34
07/02/2022	Contribution Tax Withheld	0.00	161.47	0.00	380,863.87
07/02/2022	SuperChoice P/L PC06C035-6136316	0.00	0.00	1,076.46	381,940.33
23/02/2022	Contribution Tax Withheld	0.00	161.47	0.00	381,778.86
23/02/2022	SuperChoice P/L PC06C033-6139530	0.00	0.00	1,076.46	382,855.32
14/03/2022	Contribution Tax Withheld	0.00	161.47	0.00	382,693.85
14/03/2022	SuperChoice P/L PC06C032-6142925	0.00	0.00	1,076.46	383,770.31
23/03/2022	Contribution Tax Withheld	0.00	161.47	0.00	383,608.84
23/03/2022	SuperChoice P/L PC06C032-6145176	0.00	0.00	1,076.46	384,685.30
04/04/2022	Contribution Tax Withheld	0.00	161.47	0.00	384,523.83
04/04/2022	SuperChoice P/L PC06C032-6146947	0.00	0.00	1,076.46	385,600.29
27/04/2022	Contribution Tax Withheld	0.00	161.47	0.00	385,438.82
27/04/2022	SuperChoice P/L PC190422-183183904	0.00	0.00	1,076.46	386,515.28
03/05/2022	Contribution Tax	0.00	0.00	0.02	386,515.30

Date	Description	Quantity	Debits	Credits	Balance
03/05/2022	Income Taxes Allocated	0.00	3,527.73	0.00	382,987.57
03/05/2022	Investment Profit or Loss	0.00	11,528.91	0.00	371,458.66
04/05/2022	Release Authority	0.00	1,126.30	0.00	370,332.36
04/05/2022	Release Authority	0.00	3,741.40	0.00	366,590.96
04/05/2022	Release Authority	0.00	3,957.30	0.00	362,633.66
05/05/2022	Contribution Tax Withheld	0.00	161.47	0.00	362,472.19
05/05/2022	SuperChoice P/L PC280422-184879191	0.00	0.00	1,076.46	363,548.65
17/05/2022	Contribution Tax Withheld	0.00	161.47	0.00	363,387.18
17/05/2022	SuperChoice P/L PC110522-126144590	0.00	0.00	1,076.46	364,463.64
07/06/2022	Contribution Tax Withheld	0.00	161.47	0.00	364,302.17
07/06/2022	SuperChoice P/L PC310522-113034146	0.00	0.00	1,076.46	365,378.63
16/06/2022	Contribution Tax Withheld	0.00	161.47	0.00	365,217.16
16/06/2022	SuperChoice P/L PC090622-109180785	0.00	0.00	1,076.46	366,293.62
22/06/2022	Contribution Tax Withheld	0.00	161.47	0.00	366,132.15
22/06/2022	SuperChoice P/L PC150622-109213585	0.00	0.00	1,076.46	367,208.61
30/06/2022	Contribution Tax	0.00	0.00	0.01	367,208.62
30/06/2022	Income Taxes Allocated	0.00	3,754.89	0.00	363,453.73
30/06/2022	Investment Profit or Loss	0.00	33,232.00	0.00	330,221.73
30/06/2022	Closing Balance	0.00	0.00	0.00	330,221.73

Member Entitlement Accounts / Mr Mark Woods / Accumulation

Date	Description	Quantity	Debits	Credits	Balance
01/07/2021	Opening Balance	0.00	0.00	0.00	242,264.88
28/10/2021	BPAY TO TAL LIFE LIMITED	0.00	8,610.69	0.00	233,654.19
28/10/2021	Tax Effect of Direct Member Expenses	0.00	0.00	1,291.60	234,945.79
24/03/2022	ATO ATO006000016053222	0.00	0.00	500.00	235,445.79
03/05/2022	Income Taxes Allocated	0.00	2,218.51	0.00	233,227.28
03/05/2022	Investment Profit or Loss	0.00	7,250.23	0.00	225,977.05
30/06/2022	Income Taxes Allocated	0.00	2,324.72	0.00	223,652.33
30/06/2022	Investment Profit or Loss	0.00	20,574.48	0.00	203,077.85
30/06/2022	Closing Balance	0.00	0.00	0.00	203,077.85

Permanent Documents

<u>OCR_20120701_ACME_SMSF_Deed_Update_(signed).pdf</u>
<u>OCR_ACME-SMSF-Invest-Strategy-Signed_20230421_120232_001.pdf</u>
<u>OCR_20170731_ACME_SMSF_Deed_Update_(signed).pdf</u>
<u>OCR_20150604_ACME_SMSF_Deed_Update_(signed).pdf</u>
<u>OCR_20160712_ACME_SMSF_Deed_Update_(signed).pdf</u>
<u>OCR_20040211_ACME_SMSF_Original_Deed_(signed).pdf</u>

Self-managed superannuation fund annual return **2022**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

- ! 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)

Acme Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 633

Suburb/town

ST AGNES

State/territory

SA

Postcode

5097

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

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Parihar

First given name

Shiv

Other given names

SMSF Auditor Number

100000664

Auditor's phone number

13

00661069

Postal address

PO Box 2050

Suburb/town

MELTON SOUTH

State/territory

VIC

Postcode

3338

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 182512

Fund account number 121166649

Fund account name

Mark Woods & Jeremy Taylor ATF Acme Superannuation Fund

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.

smsfdataflow

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up 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** \$.00

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.

Fund's tax file number (TFN)

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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income	D1 \$ <input type="text" value="5108"/> -00	Net foreign income	D \$ <input type="text" value="5108"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions
 Assessable employer contributions
R1 \$ -00
 plus Assessable personal contributions
R2 \$ -00
 plus **#No-TFN-quoted contributions**
R3 \$ -00
(an amount must be included even if it is zero)
 less Transfer of liability to life insurance company or PST
R6 \$ -00

Gross distribution from partnerships **I** \$ -00
 *Unfranked dividend amount **J** \$ -00
 *Franked dividend amount **K** \$ -00
 *Dividend franking credit **L** \$ -00
 *Gross trust distributions **M** \$ -00

Assessable contributions
R \$ -00
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income
 *Net non-arm's length private company dividends
U1 \$ -00
 plus *Net non-arm's length trust distributions
U2 \$ -00
 plus *Net other non-arm's length income
U3 \$ -00

*Other income **S** \$ -00
 *Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income
U \$ -00
(subject to 45% tax rate) (U1 plus U2 plus U3)

#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 **W** \$ -00
(Sum of labels A to U) Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME **V** \$ -00
(W less Y) Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00	
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00	
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00	
Insurance premiums – members	F1 \$ <input type="text" value="11847"/> -00	F2 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="1210"/> -00	H2 \$ <input type="text" value="0"/> -00	
Investment expenses	I1 \$ <input type="text" value="2191"/> -00	I2 \$ <input type="text" value="0"/> -00	
Management and administration expenses	J1 \$ <input type="text" value="4303"/> -00	J2 \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00	
Other amounts	L1 \$ <input type="text" value="777"/> -00	L2 \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		Code <input type="text" value=""/>

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$ -00 Loss
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) *****

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income	A \$	<input type="text" value="95912"/>	-00
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	T1 \$	<input type="text" value="14386.80"/>	
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0"/>	
		<i>(an amount must be included even if it is zero)</i>	

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

Foreign income tax offset	C1 \$	<input type="text" value="714.64"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	C \$	<input type="text" value="714.64"/>	
		<i>(C1 plus C2)</i>	

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

Early stage venture capital limited partnership tax offset	D1 \$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	D \$	<input type="text" value="0"/>	
		<i>(D1 plus D2 plus D3 plus D4)</i>	

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

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="10000.91"/>	
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text"/>	
Refundable tax offsets	E \$	<input type="text" value="10000.91"/>	
		<i>(E1 plus E2 plus E3 plus E4)</i>	

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="1931.25"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/> -00

Fund's tax file number (TFN) *****

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! 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 \$

Receipt date
Day Month Year
H1

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 \$

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

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 \$

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 \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$ Code

Income stream payments **R2** \$ Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN) *****

MEMBER 3

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! 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 \$

Receipt date
Day Month Year
H1

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments **R1** \$

Code

Income stream payments **R2** \$

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements	
Australian residential real property	J1 \$ <input type="text" value="0"/> -00
Australian non-residential real property	J2 \$ <input type="text" value="0"/> -00
Overseas real property	J3 \$ <input type="text" value="0"/> -00
Australian shares	J4 \$ <input type="text" value="0"/> -00
Overseas shares	J5 \$ <input type="text" value="0"/> -00
Other	J6 \$ <input type="text" value="0"/> -00
Property count	J7 <input type="text" value="0"/>

Cash and term deposits **E** \$ -00

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U \$ <input type="text" value="535471"/> -00
(Sum of labels A to T)	

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00		
Other borrowings	V3 \$ <input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="533299"/>
Reserve accounts			X \$	<input type="text" value="0"/>
Other liabilities			Y \$	<input type="text" value="2172"/>
TOTAL LIABILITIES			Z \$	<input type="text" value="535471"/>

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.

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

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Acme Superannuation Fund
Investment Revaluation as at 30 June 2022

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Listed Securities Market					
BHP.BHP BHP Group Limited (ASX:BHP)	30 Jun 2022	41.25000	676.00000	27,885.00	(4,948.32)
CBA.CBA Commonwealth Bank Of Australia. (ASX:CBA)	30 Jun 2022	90.38000	100.00000	9,038.00	(949.00)
HYGG.HYGG Hyperion Gbl Growth Companies Fund (Managed Fund) (ASX:HYGG)	30 Jun 2022	2.95000	21,978.00000	64,835.10	(35,264.80)
NAB.NAB National Australia Bank Limited (ASX:NAB)	30 Jun 2022	27.39000	200.00000	5,478.00	234.00
RIO.RIO Rio Tinto Limited (ASX:RIO)	30 Jun 2022	102.70000	70.00000	7,189.00	(1,675.80)
S32.S32 South32 Limited (ASX:S32)	30 Jun 2022	3.94000	490.00000	1,930.60	494.90
WDS.WDS Woodside Energy Group Ltd (ASX:WDS)	30 Jun 2022	31.84000	322.00000	10,252.48	29.86
WPL.WPL Woodside Petroleum Ltd (ASX:WPL)	24 May 2022	28.99000	0.00000	0.00	2,149.90
Listed Securities Market Total				126,608.18	(39,929.26)
Managed Funds Market					
BFL0004AU.BFL0 Bennelong ex-20 Australian Equities Fund	30 Jun 2022	2.22410	8,667.28990	19,276.92	(10,945.92)
MAQ0441AU.MAC Premium China Fund	3 May 2022	1.94510	0.00000	0.00	(3,120.93)
MGE0001AU.MG Magellan Global Fund	3 May 2022	2.45070	0.00000	0.00	(27,744.83)
PER0071AU.PER Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	1.39314	62,347.42740	86,858.76	(55,240.44)
VAN0003AU.VAN Vanguard W'sale International Shares Index Fund	30 Jun 2022	2.49488	66,590.49010	166,135.20	(24,168.44)
VAN0018AU.VAN Vanguard International Property Securities Index Fund	30 Jun 2022	0.99600	47,572.26520	47,382.12	(9,021.16)
Managed Funds Market Total				319,653.00	(130,241.72)
Unlisted Market					
CLINICQ ClinicIQ			1,000,000.00000	20,000.00	0.00
Unlisted Market Total				20,000.00	0.00
Fund Total				466,261.18	(170,170.98)

Acme Superannuation Fund
Investment Income Comparison Report
For the period 1 July 2021 to 30 June 2022

Payment Date	Income Type	Ledger Data			Diff *	Announcement Data				
		Total Income	Tax Credits+			Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
Cash At Bank										
MACQ_CMA: Macquarie Cash Management Account										
30/07/2021	Interest	10.11	0.00							
31/08/2021	Interest	10.84	0.00							
30/09/2021	Interest	10.83	0.00							
29/10/2021	Interest	11.47	0.00							
30/11/2021	Interest	7.38	0.00							
31/12/2021	Interest	2.70	0.00							
31/01/2022	Interest	0.62	0.00							
28/02/2022	Interest	0.86	0.00							
31/03/2022	Interest	0.42	0.00							
30/06/2022	Interest	2.19	0.00							
		57.42	0.00							
Total		57.42	0.00							
Managed Investments										
BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund										
30/06/2022	Distribution	477.20	0.00	*	8,667	0	0.0551	477.19	0.00	
		477.20	0.00					477.19	0.00	
PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund										
31/12/2021	Distribution	6,898.70	0.00		62,347	0	0.1106	6,898.70	0.00	
30/06/2022	Distribution	34,158.21	0.00		62,347	0	0.5479	34,158.21	0.00	
		41,056.91	0.00					41,056.91	0.00	
VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund										
30/09/2021	Distribution	486.92	0.00	*	48,672	0	0.0100	486.91	0.00	
31/12/2021	Distribution	1,160.14	0.00		66,590	0	0.0174	1,160.14	0.00	
31/03/2022	Distribution	1,415.44	0.00		66,590	0	0.0213	1,415.44	0.00	
30/06/2022	Distribution	3,637.26	0.00		66,590	0	0.0546	3,637.26	0.00	
		6,699.76	0.00					6,699.75	0.00	
VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund										
30/09/2021	Distribution	460.50	0.00		35,814	0	0.0129	460.50	0.00	
31/12/2021	Distribution	1,254.13	0.00		47,572	0	0.0264	1,254.13	0.00	
31/03/2022	Distribution	1,298.83	0.00		47,572	0	0.0273	1,298.83	0.00	
30/06/2022	Distribution	1,698.19	0.00		47,572	0	0.0357	1,698.19	0.00	
		4,711.65	0.00					4,711.65	0.00	
Total		52,945.52	0.00					52,945.50	0.00	
Shares in Listed Companies										
BHP.BHP: BHP Group Limited (ASX:BHP)										
21/09/2021	Dividend	1,835.52	786.65		676	0	2.7153	1,835.52	786.65	
28/03/2022	Dividend	1,406.46	602.77		676	0	2.0806	1,406.46	602.77	
02/06/2022	Dividend	3,630.72	1,556.02	*						
		6,872.70	2,945.44					3,241.98	1,389.42	

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

Acme Superannuation Fund
Investment Income Comparison Report
For the period 1 July 2021 to 30 June 2022

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data				
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
CBA.CBA: Commonwealth Bank Of Australia. (ASX:CBA)									
29/09/2021	Dividend	200.00	85.71		100	0	2.0000	200.00	85.71
30/03/2022	Dividend	175.00	75.00		100	0	1.7500	175.00	75.00
		<u>375.00</u>	<u>160.71</u>					<u>375.00</u>	<u>160.71</u>
NAB.NAB: National Australia Bank Limited (ASX:NAB)									
02/07/2021	Dividend	120.00	51.43		200	0	0.6000	120.00	51.43
15/12/2021	Dividend	134.00	57.43		200	0	0.6700	134.00	57.43
		<u>254.00</u>	<u>108.86</u>					<u>254.00</u>	<u>108.86</u>
RIO.RIO: Rio Tinto Limited (ASX:RIO)									
23/09/2021	Dividend	532.04	228.02		70	0	7.6006	532.04	228.02
21/04/2022	Dividend	463.99	198.85		70	0	6.6284	463.99	198.85
		<u>996.03</u>	<u>426.87</u>					<u>996.03</u>	<u>426.87</u>
S32.S32: South32 Limited (ASX:S32)									
07/10/2021	Dividend	36.57	15.67		490	0	0.0746	36.57	15.67
07/04/2022	Dividend	58.55	25.09		490	0	0.1195	58.55	25.09
		<u>95.12</u>	<u>40.76</u>					<u>95.12</u>	<u>40.76</u>
WPL.WPL: Woodside Petroleum Ltd (ASX:WPL)									
24/09/2021	Dividend	82.07	35.17		200	0	0.4103	82.07	35.17
23/03/2022	Dividend	292.32	125.28		200	0	1.4616	292.32	125.28
		<u>374.39</u>	<u>160.45</u>					<u>374.39</u>	<u>160.45</u>
Total		8,967.24	3,843.09					5,336.52	2,287.07

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

Acme Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

Operating Statement Profit vs. Provision for Income Tax		2022
		\$
Benefits Accrued as a Result of Operations before Income Tax		(63,837.60)
<u>ADD:</u>		
Decrease in Market Value		170,170.98
Lump Sums Paid		8,825.00
Non-Taxable Income		113.88
Taxable Capital Gains		47,959.00
<u>LESS:</u>		
Realised Capital Gains		33,284.11
Distributed Capital Gains		33,533.54
Non-Taxable Contributions		500.00
Rounding		1.61
Taxable Income or Loss		<u>95,912.00</u>
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	95,912.00	14,386.80
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		<u>14,386.80</u>

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	14,386.80
Income Tax Expense	<u>14,386.80</u>

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	14,386.80
<u>LESS:</u>	
Franking Credits	10,000.91
Foreign Tax Credits	714.64
Income Tax Instalments Paid	1,999.00
Income Tax Payable (Receivable)	<u>1,672.25</u>

Acme Superannuation Fund
Tax Accounting Reconciliation
For the period 1 July 2021 to 30 June 2022

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
				Section B
Income				
Net Capital Gain				
Gross Capital Gain - Shares & Units - Other Units	As Per Investment Disposals CGT Report	30 Jun 2022	A	38,405.00
Gross Capital Gain - Distributed Capital Gains from Trusts	As Per Investment Disposals CGT Report	30 Jun 2022	A	33,533.00
Deferred Capital Gain Realised		30 Jun 2022	A	0.00
Less Capital Losses Applied		30 Jun 2022	A	0.00
Less Discount		30 Jun 2022	A	(23,979.00)
Total Net Capital Gain			A	47,959.00
Total Gross Rent and Other Leasing & Hiring Income			B	0.00
Gross Interest				
Fund Income Tax Payment		11 Feb 2022	C	0.91
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	30 Jul 2021	C	10.11
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	31 Aug 2021	C	10.84
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	30 Sep 2021	C	10.83
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	29 Oct 2021	C	11.47
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	30 Nov 2021	C	7.38
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	31 Dec 2021	C	2.70
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	31 Jan 2022	C	0.62
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	28 Feb 2022	C	0.86
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	31 Mar 2022	C	0.42
MACQUARIE CMA INTEREST PAID	MACQ_CMA: Macquarie Cash Management Account	30 Jun 2022	C	2.19
Less Rounding			C	(0.33)
Total Gross Interest			C	58.00
Total Forestry Managed Investment Scheme Income			X	0.00
Net Foreign Income				
Distribution - Tax Statement	BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund	30 Jun 2022	D	21.26
Distribution - Tax Statement	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	D	762.80
Distribution - Tax Statement	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	30 Jun 2022	D	3,038.64
Distribution - Tax Statement	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	30 Jun 2022	D	1,286.06
Less Rounding			D	(0.76)
Total Net Foreign Income			D	5,108.00
Total Australian Franking Credits from a New Zealand Company			E	0.00
Total Transfers from Foreign Funds			F	0.00
Total Gross Payments where ABN not quoted			H	0.00

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Gross Distribution from Partnerships			I	0.00
Total Unfranked Dividend Amount			J	0.00
Franked Dividend Amount				
BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	21 Sep 2021	K	1,835.52
BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	28 Mar 2022	K	1,406.46
EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	BHP.BHP: BHP Group Limited	02 Jun 2022	K	3,630.72
CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	29 Sep 2021	K	200.00
CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	30 Mar 2022	K	175.00
NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	02 Jul 2021	K	120.00
NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	15 Dec 2021	K	134.00
RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	23 Sep 2021	K	532.04
RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	21 Apr 2022	K	463.99
S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Oct 2021	K	36.57
S32 USD 0.087, 0.087 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Apr 2022	K	58.55
WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	24 Sep 2021	K	82.07
WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	23 Mar 2022	K	292.32
<i>Less Rounding</i>			K	(0.24)
Total Franked Dividend Amount			K	8,967.00
Dividend Franking Credit				
BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	21 Sep 2021	L	786.65
BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	28 Mar 2022	L	602.77
EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	BHP.BHP: BHP Group Limited	02 Jun 2022	L	1,556.02
CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	29 Sep 2021	L	85.71
CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	30 Mar 2022	L	75.00
NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	02 Jul 2021	L	51.43
NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	15 Dec 2021	L	57.43
RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	23 Sep 2021	L	228.02
RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	21 Apr 2022	L	198.85
S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Oct 2021	L	15.67
S32 USD 0.087, 0.087 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Apr 2022	L	25.09
WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	24 Sep 2021	L	35.17
WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	23 Mar 2022	L	125.28
<i>Less Rounding</i>			L	(0.09)
Total Dividend Franking Credit			L	3,843.00
Gross Trust Distributions				
BFL0004AU Distribution - Cash	BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund	30 Jun 2022	M	477.20
Distribution - Tax Statement	BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund	30 Jun 2022	M	(396.97)
PER0071AU Distribution - Cash	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	31 Dec 2021	M	6,898.70

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
Distribution - Tax Statement	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	M	(19,919.50)
PER0071AU Distribution - Cash	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	M	34,158.21
VAN0003AU Distribution - Cash	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	30 Sep 2021	M	486.92
VAN0003AU Distribution - Cash	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	31 Dec 2021	M	1,160.14
VAN0003AU Distribution - Cash	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	31 Mar 2022	M	1,415.44
Distribution - Tax Statement	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	30 Jun 2022	M	(6,672.68)
VAN0003AU Distribution - Cash	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	30 Jun 2022	M	3,637.26
VAN0018AU Distribution - Cash	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	30 Sep 2021	M	460.50
VAN0018AU Distribution - Cash	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	31 Dec 2021	M	1,254.13
VAN0018AU Distribution - Cash	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	31 Mar 2022	M	1,298.83
Distribution - Tax Statement	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	30 Jun 2022	M	(4,666.81)
VAN0018AU Distribution - Cash	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	30 Jun 2022	M	1,698.19
<i>Less Rounding</i>			M	(0.56)
Total Gross Trust Distributions			M	21,289.00
Assessable Employer Contributions				
SuperChoice P/L PC06C036-6066075	2: Jeremy Taylor	02 Jul 2021	R1	1,004.39
SuperChoice P/L PC06C037-6074723	2: Jeremy Taylor	16 Jul 2021	R1	1,004.39
SuperChoice P/L PC06C037-6080644	2: Jeremy Taylor	30 Jul 2021	R1	1,076.46
SuperChoice P/L PC06C038-6085789	2: Jeremy Taylor	13 Aug 2021	R1	1,076.46
SuperChoice P/L PC06C038-6090910	2: Jeremy Taylor	31 Aug 2021	R1	1,076.46
SuperChoice P/L PC06C038-6092659	2: Jeremy Taylor	03 Sep 2021	R1	1,076.46
SuperChoice P/L PC06C039-6097601	2: Jeremy Taylor	22 Sep 2021	R1	1,076.46
SuperChoice P/L PC06C039-6102988	2: Jeremy Taylor	12 Oct 2021	R1	1,076.46
SuperChoice P/L PC06C039-6105961	2: Jeremy Taylor	21 Oct 2021	R1	1,076.46
SuperChoice P/L PC06C038-6112458	2: Jeremy Taylor	09 Nov 2021	R1	1,076.46
SuperChoice P/L PC06C037-6115181	2: Jeremy Taylor	25 Nov 2021	R1	1,076.46
SuperChoice P/L PC06C038-6120132	2: Jeremy Taylor	07 Dec 2021	R1	1,076.46
SuperChoice P/L PC06C037-6125405	2: Jeremy Taylor	24 Dec 2021	R1	1,076.46
SuperChoice P/L PC06C038-6124589	2: Jeremy Taylor	24 Dec 2021	R1	1,076.46
SuperChoice P/L PC06C036-6126897	2: Jeremy Taylor	18 Jan 2022	R1	1,076.46
SuperChoice P/L PC06C035-6132025	2: Jeremy Taylor	24 Jan 2022	R1	1,076.46
SuperChoice P/L PC06C035-6136316	2: Jeremy Taylor	07 Feb 2022	R1	1,076.46
SuperChoice P/L PC06C033-6139530	2: Jeremy Taylor	23 Feb 2022	R1	1,076.46
SuperChoice P/L PC06C032-6142925	2: Jeremy Taylor	14 Mar 2022	R1	1,076.46
SuperChoice P/L PC06C032-6145176	2: Jeremy Taylor	23 Mar 2022	R1	1,076.46
SuperChoice P/L PC06C032-6146947	2: Jeremy Taylor	04 Apr 2022	R1	1,076.46
SuperChoice P/L PC190422-183183904	2: Jeremy Taylor	27 Apr 2022	R1	1,076.46
SuperChoice P/L PC280422-184879191	2: Jeremy Taylor	05 May 2022	R1	1,076.46
SuperChoice P/L PC110522-126144590	2: Jeremy Taylor	17 May 2022	R1	1,076.46
SuperChoice P/L PC310522-113034146	2: Jeremy Taylor	07 Jun 2022	R1	1,076.46
SuperChoice P/L PC090622-109180785	2: Jeremy Taylor	16 Jun 2022	R1	1,076.46
SuperChoice P/L PC150622-109213585	2: Jeremy Taylor	22 Jun 2022	R1	1,076.46

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
<i>Less Rounding</i>			R1	(0.28)
Total Assessable Employer Contributions			R1	28,920.00
Total Assessable Personal Contributions			R2	0.00
Total No-TFN quoted contributions			R3	0.00
Total Transfer of Liability to life insurance company or PST			R6	0.00
Total Assessable Contributions			R	28,920.00
Other Income				
ADMIN FEE REBATE FOR PER0071AU		19 Jan 2022	S	23.92
ADMIN FEE REBATE FOR PER0071AU		20 Jan 2022	S	22.68
ADMIN FEE REBATE FOR BFL0004AU		28 Feb 2022	S	0.91
ADMIN FEE REBATE FOR PER0071AU		28 Feb 2022	S	23.92
ADMIN FEE REBATE FOR BFL0004AU		29 Apr 2022	S	2.97
ADMIN FEE REBATE FOR PER0071AU		31 May 2022	S	22.46
<i>Less Rounding</i>			S	(0.86)
Total Other Income			S	96.00
Total Assessable Income Due to Changed Tax Status of Fund			T	0.00
Total Net Non-arm's Length Income			U	0.00
Total Exempt Current Pension Income			Y	0.00
Total Assessable Income				116,240.00
Deductions			Section C	
Total Interest Expenses within Australia			A	0.00
Total Interest Expenses Overseas			B	0.00
Total Capital Works Deductions			D	0.00
Total Deduction for Decline in Value of Depreciating Assets			E	0.00
Death or Disability Premiums				
BPAY TO TAL LIFE LIMITED	1: Mark Woods	28 Oct 2021	F	8,610.69
Asteron Life 02610976/00003	2: Jeremy Taylor	07 Dec 2021	F	3,236.57
<i>Less Rounding</i>			F	(0.26)
Total Death or Disability Premiums			F	11,847.00
Total Death Benefit Increase			G	0.00
Approved Auditor Fee				
Auditor Fee		08 Dec 2021	H	1,210.00
Total Approved Auditor Fee			H	1,210.00
Investment Expenses				
WRAP SOLUTIONS ADMIN FEE		05 Jul 2021	I	162.65
WRAP SOLUTIONS ADMIN FEE		05 Aug 2021	I	168.84
WRAP SOLUTIONS ADMIN FEE		03 Sep 2021	I	169.50
WRAP SOLUTIONS ADMIN FEE		06 Oct 2021	I	160.25
WRAP SOLUTIONS ADMIN FEE		03 Nov 2021	I	164.09
WRAP SOLUTIONS ADMIN FEE		03 Dec 2021	I	159.81
WRAP SOLUTIONS ADMIN FEE		06 Jan 2022	I	294.36

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return	
			Ref.	Amount
WRAP SOLUTIONS ADMIN FEE		03 Feb 2022	I	189.02
WRAP SOLUTIONS ADMIN FEE		03 Mar 2022	I	170.00
WRAP SOLUTIONS ADMIN FEE		05 Apr 2022	I	187.59
WRAP SOLUTIONS ADMIN FEE		04 May 2022	I	183.16
WRAP SOLUTIONS ADMIN FEE		06 Jun 2022	I	182.22
<i>Less Rounding</i>			I	(0.49)
Total Investment Expenses			I	2,191.00
Management and Administration Expenses				
WRAP SOLUTIONS ADVISER FEE		05 Jul 2021	J	46.34
WRAP SOLUTIONS ADVISER FEE		05 Aug 2021	J	47.88
WRAP SOLUTIONS ADVISER FEE		03 Sep 2021	J	47.88
WRAP SOLUTIONS ADVISER FEE		06 Oct 2021	J	46.34
WRAP SOLUTIONS ADVISER FEE		03 Nov 2021	J	47.88
WRAP SOLUTIONS ADVISER FEE		03 Dec 2021	J	46.34
Accountancy Fee		08 Dec 2021	J	3,740.00
WRAP SOLUTIONS ADVISER FEE		06 Jan 2022	J	47.88
WRAP SOLUTIONS ADVISER FEE		03 Feb 2022	J	47.88
WRAP SOLUTIONS ADVISER FEE		03 Mar 2022	J	43.24
WRAP SOLUTIONS ADVISER FEE		05 Apr 2022	J	47.88
WRAP SOLUTIONS ADVISER FEE		04 May 2022	J	46.34
WRAP SOLUTIONS ADVISER FEE		06 Jun 2022	J	47.88
<i>Less Rounding</i>			J	(0.76)
Total Management and Administration Expenses			J	4,303.00
Total Forestry Managed Investment Scheme Deduction			U	0.00
Other Deductions				
Fund Income Tax Payment		11 Feb 2022	L	259.00
Fund Income Tax Payment		11 Feb 2022	L	259.00
Fund Income Tax Payment		11 Feb 2022	L	259.00
Total Other Deductions			L	777.00
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2022	M	0.00
Less Net Exempt Income		30 Jun 2022	M	0.00
Total Tax Losses Deducted			M	0.00
Total Deductions				20,328.00
Taxable Income or Loss			(V - N) O	95,912.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income		30 Jun 2022	T1	14,386.80
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2022	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2022	J	0.00
Total Gross Tax				14,386.80

Credit: Foreign Tax Income Offset

Distribution - Tax Statement	BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund	30 Jun 2022	C1	2.63
Distribution - Tax Statement	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	C1	100.67

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
Distribution - Tax Statement	VAN0003AU.VAN0003AU: Vanguard W'sale International Shares Index Fund	30 Jun 2022	C1	415.27
Distribution - Tax Statement	VAN0018AU.VAN0018AU: Vanguard International Property Securities Index Fund	30 Jun 2022	C1	196.07
Total Credit: Foreign Tax Income Offset			C1	714.64
Total Credit: Rebates and Tax Offset			C2	0.00
Rebates and Offsets			C	714.64
SUBTOTAL				13,672.16
Credit: Refundable Franking Credits				
Distribution - Tax Statement	BFL0004AU.BFL0004AU: Bennelong ex-20 Australian Equities Fund	30 Jun 2022	E1	67.72
BHP USD 2, 2 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	21 Sep 2021	E1	786.65
BHP USD 1.5, 1.5 FRANKED, 30% CTR, DRP NIL DISC	BHP.BHP: BHP Group Limited	28 Mar 2022	E1	602.77
EST 1:5.534 DIST OF ORD SHS IN WOODSIDE PETROLEUM	BHP.BHP: BHP Group Limited	02 Jun 2022	E1	1,556.02
CBA AUD 2 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	29 Sep 2021	E1	85.71
CBA AUD 1.75 FRANKED, 30% CTR, DRP NIL DISC	CBA.CBA: Commonwealth Bank Of Australia.	30 Mar 2022	E1	75.00
NAB AUD 0.6 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	02 Jul 2021	E1	51.43
NAB AUD 0.67 FRANKED, 30% CTR, DRP NIL DISC, BSP	NAB.NAB: National Australia Bank Limited	15 Dec 2021	E1	57.43
Distribution - Tax Statement	PER0071AU.PER0071AU: Perpetual Wholesale Geared Australian Share Fund	30 Jun 2022	E1	6,090.10
RIO AUD 2.5064 SPEC, 7.6006 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	23 Sep 2021	E1	228.02
RIO AUD 0.858 SPEC, 6.6284 FRANKED, 30% CTR, DRP NIL DISC	RIO.RIO: Rio Tinto Limited	21 Apr 2022	E1	198.85
S32 USD 0.035, 0.02 SPEC, 0.055 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Oct 2021	E1	15.67
S32 USD 0.087, 0.087 FRANKED, 30% CTR	S32.S32: South32 Limited	07 Apr 2022	E1	25.09
WPL USD 0.3, 0.3 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	24 Sep 2021	E1	35.17
WPL USD 1.05, 1.05 FRANKED, 30% CTR, DRP 1.5% DISC	WPL.WPL: Woodside Petroleum Ltd	23 Mar 2022	E1	125.28
Total Credit: Refundable Franking Credits			E1	10,000.91
Total Credit: No-TFN Tax Offset			E2	0.00
Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0.00
Total Credit: Interest on Early Payments			H1	0.00
Total Credit: Foreign Resident Withholding			H2	0.00
Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	0.00
Total Credit: Interest on No-TFN Tax Offset			H6	0.00
Total Eligible Credits				0.00
Net Tax Payable				3,671.25
PAYG Instalments Raised				
Fund Activity Statement		30 Sep 2021	K	448.00
Fund Activity Statement		31 Dec 2021	K	448.00
BPAY TO TAX OFFICE PAYMENTS		31 Mar 2022	K	603.00
BPAY TO TAX OFFICE PAYMENTS		30 Jun 2022	K	500.00
Total PAYG Instalments Raised			K	1,999.00

Acme Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Supervisory Levy			L	259.00
Total Supervisory Levy Adjustment for Wound Up Funds			M	0.00
Total Supervisory Levy Adjustment for New Funds			N	0.00
Total Amount Due / (Refundable)				1,931.25

Acme Superannuation Fund

Members Summary Report - For the period 1/07/2021 to 30/06/2022

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Mark Woods											
59 Weir Road Baskerville WA 6056											
Accumulation Accumulation	242,264.88	500.00	0.00	(27,824.71)	0.00	(3,251.63)	0.00	(8,610.69)	0.00	0.00	203,077.85
	242,264.88	500.00	0.00	(27,824.71)	0.00	(3,251.63)	0.00	(8,610.69)	0.00	0.00	203,077.85
Mr Jeremy Taylor											
Not Supplied											
Accumulation Accumulation	369,259.10	28,920.28	0.00	(44,760.91)	0.00	(11,135.17)	0.00	(3,236.57)	0.00	(8,825.00)	330,221.73
	369,259.10	28,920.28	0.00	(44,760.91)	0.00	(11,135.17)	0.00	(3,236.57)	0.00	(8,825.00)	330,221.73
Ms Wendy Hannah											
Not Supplied											
Accumulation Accumulation	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
	611,523.99	29,420.28	0.00	(72,585.62)	0.00	(14,386.80)	0.00	(11,847.26)	0.00	(8,825.00)	533,299.59

Acme Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie Cash Management Account				29,239.80	29,239.80			5.90%
				29,239.80	29,239.80			5.90%
<u>Listed Securities Market</u>								
BHP Group Limited (ASX:BHP)	676.00000	32.0970	41.2500	21,697.57	27,885.00	6,187.43	28.52%	5.63%
Commonwealth Bank Of Australia. (ASX:CBA)	100.00000	51.4090	90.3800	5,140.90	9,038.00	3,897.10	75.81%	1.82%
Hyperion Gbl Growth Companies Fund (Managed Fund) (ASX:HYGG)	21,978.00000	4.5546	2.9500	100,099.90	64,835.10	(35,264.80)	(35.23)%	13.08%
National Australia Bank Limited (ASX:NAB)	200.00000	23.2770	27.3900	4,655.40	5,478.00	822.60	17.67%	1.11%
Rio Tinto Limited (ASX:RIO)	70.00000	61.9986	102.7000	4,339.90	7,189.00	2,849.10	65.65%	1.45%
South32 Limited (ASX:S32)	490.00000	2.5897	3.9400	1,268.97	1,930.60	661.63	52.14%	0.39%
Woodside Energy Group Ltd (ASX:WDS)	322.00000	31.7473	31.8400	10,222.62	10,252.48	29.86	0.29%	2.07%
				147,425.26	126,608.18	(20,817.08)	(14.12)%	25.55%
<u>Managed Funds Market</u>								
Bennelong ex-20 Australian Equities Fund	8,667.28990	3.4870	2.2241	30,222.84	19,276.92	(10,945.92)	(36.22)%	3.89%
Perpetual Wholesale Geared Australian Share Fund	62,347.42740	2.4540	1.3931	153,000.01	86,858.76	(66,141.25)	(43.23)%	17.53%
Vanguard W'sale International Shares Index Fund	66,590.49010	2.0822	2.4949	138,657.64	166,135.20	27,477.56	19.82%	33.53%
Vanguard International Property Securities Index Fund	47,572.26520	1.1794	0.9960	56,106.56	47,382.12	(8,724.44)	(15.55)%	9.56%
				377,987.05	319,653.00	(58,334.05)	(15.43)%	64.51%
<u>Unlisted Market</u>								
ClinicQ	1,000,000.00000	0.0200	0.0200	20,000.00	20,000.00	0.00	0.00%	4.04%
				20,000.00	20,000.00	0.00	0.00%	4.04%

Acme Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
				574,652.11	495,500.98	(79,151.13)	(13.77)%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Acme Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Bank</u>														
Macquarie Cash Management Account														
57.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.42	0.00	0.00	0.00	0.00
57.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.42	0.00	0.00	0.00	0.00
<u>Listed Securities Market</u>														
BHP Group Limited (ASX:BHP)														
6,872.70	2,945.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,818.14	0.00	0.00	0.00	0.00
Commonwealth Bank Of Australia. (ASX:CBA)														
375.00	160.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.71	0.00	0.00	0.00	0.00
National Australia Bank Limited (ASX:NAB)														
254.00	108.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.86	0.00	0.00	0.00	0.00
Rio Tinto Limited (ASX:RIO)														
996.03	426.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.90	0.00	0.00	0.00	0.00
South32 Limited (ASX:S32)														
95.12	40.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.88	0.00	0.00	0.00	0.00
Woodside Petroleum Ltd (ASX:WPL)														
374.39	160.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	534.84	0.00	0.00	0.00	0.00
8,967.24	3,843.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,810.33	0.00	0.00	0.00	0.00
<u>Managed Funds Market</u>														
Bennelong ex-20 Australian Equities Fund														
477.20	67.72	2.63	0.00	0.00	245.46	0.00	200.60	0.00	0.00	101.49	0.00	100.30	0.00	100.30
Perpetual Wholesale Geared Australian Share Fund														
41,056.91	6,090.10	100.67	0.00	0.00	0.00	0.00	25,347.47	0.00	0.00	21,900.21	0.00	12,673.73	0.00	12,673.74

Acme Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
Vanguard International Property Securities Index Fund													
4,711.65	0.00	196.07	0.00	0.00	106.51	0.00	3,470.31	0.00	1,330.90	0.00	1,735.14	0.00	1,735.17
Vanguard W'sale International Shares Index Fund													
6,699.76	0.00	415.27	0.00	0.00	(465.85)	0.00	4,515.16	0.00	3,065.72	0.00	2,257.58	0.00	2,257.58
52,945.52	6,157.82	714.64	0.00	0.00	(113.88)	0.00	33,533.54	0.00	26,398.32	0.00	16,766.75	0.00	16,766.79
61,970.18	10,000.91	714.64	0.00	0.00	(113.88)	0.00	33,533.54	0.00	39,266.07	0.00	16,766.75	0.00	16,766.79

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Acme Superannuation Fund
Distribution Reconciliation Report
For the period 1 July 2021 to 30 June 2022

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains			AMIT	Gross Distribution		
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax
<i>Managed Funds Market</i>																
Bennelong ex-20 Australian Equities Fund																
477.20	12.51	67.72	0.00	245.46	0.00	0.00	0.00	18.63	2.63	100.30	100.30	0.00	0.00	(245.46)	547.55	80.23
Perpetual Wholesale Geared Australian Share Fund																
41,056.91	15,047.31	6,090.10	0.00	0.00	0.00	0.00	0.00	662.13	100.67	12,673.73	12,673.74	0.00	0.00	0.00	47,247.68	21,137.41
Vanguard W'sale International Shares Index Fund																
6,699.76	27.08	0.00	0.00	(465.85)	0.00	0.00	0.00	2,623.37	415.27	2,257.58	2,257.58	0.00	0.00	465.85	7,115.03	27.08
Vanguard International Property Securities Index Fund																
4,711.65	44.84	0.00	0.00	106.51	0.00	0.00	0.00	1,089.99	196.07	1,735.14	1,735.17	0.00	0.00	(106.51)	4,907.72	44.84
52,945.52	15,131.74	6,157.82	0.00	(113.88)	0.00	0.00	0.00	4,394.12	714.64	16,766.75	16,766.79	0.00	0.00	113.88	59,817.98	21,289.56
52,945.52	15,131.74	6,157.82	0.00	(113.88)	0.00	0.00	0.00	4,394.12	714.64	16,766.75	16,766.79	0.00	0.00	113.88	59,817.98	21,289.56

Acme Superannuation Fund
Distribution Reconciliation Report
For the period 1 July 2021 to 30 June 2022

Net Distribution	Australian Income			Other Non-Assessable Amounts				Foreign Income			Capital Gains			AMIT	Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax

Reconciliation

	Australian Income			Other Non-Assessable Amounts			Foreign Income		Capital Gains				Gross Distribution	
	NPP Income	Franking Credits		Tax Exempt	Tax Free	Tax Deferred	Assesable Amounts	Foreign Tax Credits	Disc. Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Accounting	Tax
Gross Accounting Distribution	15,131.74	6,157.82		(113.88)	-	-	4,394.12	714.64	16,766.75	16,766.79	-	-	59,817.98	-
Gross Tax Distribution	15,131.74	6,157.82		-	-	-	-	-	-	-	-	-	-	21,289.56
Net Foreign Income	-	-		-	-	-	4,394.12	714.64	-	-	-	-	-	5,108.76
Net Distributed Capital Gain	-	-		-	-	-	-	-	33,533.50	N/A	-	-	-	33,533.50

Acme Superannuation Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
Woodside Petroleum Ltd (ASX:WPL)													
25/05/2022	Sale	200.00	6,591.90		6,591.90	0.00	6,591.90			0.00			
		200.00	6,591.90		6,591.90	0.00	6,591.90			0.00		0.00	
Listed Securities Market Total			6,591.90		6,591.90	0.00	6,591.90			0.00		0.00	
<u>Managed Funds Market</u>													
Bennelong ex-20 Australian Equities Fund													
30/06/2022	Dist	0.00	0.00		0.00					200.60			
		0.00	0.00		0.00	0.00				200.60		0.00	
Magellan Global Fund													
03/12/2021	Sale	30,593.99	85,892.64		54,479.59	31,413.05	49,357.87			36,534.77			
		30,593.99	85,892.64		54,479.59	31,413.05	49,357.87			36,534.77		0.00	
Perpetual Wholesale Geared Australian Share Fund													
30/06/2022	Dist	0.00	0.00		0.00					25,347.46			
		0.00	0.00		0.00					25,347.46		0.00	
Premium China Fund													
03/12/2021	Sale	2,760.91	6,871.06		5,000.00	1,871.06	5,000.00			1,871.06			
		2,760.91	6,871.06		5,000.00	1,871.06	5,000.00			1,871.06		0.00	
Vanguard International Property Securities Index Fund													
30/06/2022	Dist	0.00	0.00		0.00					3,470.28			
		0.00	0.00		0.00					3,470.28		0.00	
Vanguard W'sale International Shares Index Fund													
30/06/2022	Dist	0.00	0.00		0.00					4,515.16			
		0.00	0.00		0.00					4,515.16		0.00	

Acme Superannuation Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

	Accounting Treatment				Taxation Treatment								
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
Managed Funds Market Total	92,763.70			59,479.59	33,284.11	54,357.87			71,939.33			0.00	
Grand Total	99,355.60			66,071.49	33,284.11	60,949.77			71,939.33			0.00	

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

Acme Superannuation Fund
Realised Capital Gains
For the period from 1 July 2021 to 30 June 2022

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	38,405.00	0.00	0.00	38,405.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	33,533.00	0.00	0.00	33,533.00	0.00
	0.00	71,938.00	0.00	0.00	71,938.00	0.00
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Net Capital Gains						
Net Gain after applying losses	0.00	71,938.00	0.00	0.00	71,938.00	
Discount applicable		23,979.00				
Net Gain after applying discount	0.00	47,959.00	0.00	0.00	47,959.00	

Acme Superannuation Fund
(ABN: 12 260 287 368)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 59 Weir Road Baskerville, WA 6056
Member Number: 1	Date of Birth: 26 February 1966
Mr Mark Joachim Woods	Date Joined Fund: 12 November 2003
	Eligible Service Date: 12 November 2003
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	242,264.88
Total as at 1 Jul 2021	242,264.88

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	203,077.85
Total as at 30 Jun 2022	203,077.85

Your Tax Components

Tax Free	579.00
Taxable - Taxed	202,498.85
Taxable - Untaxed	-

Your Preservation Components

Preserved	203,077.85
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	203,077.85	1,710,339.34	1,913,417.19
On TPD	203,077.85	-	203,077.85
Salary Cont		-	

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:
email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
(ABN: 12 260 287 368)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 59 Weir Road Baskerville, WA 6056
Member Number: 1	Date of Birth: 26 February 1966
Mr Mark Joachim Woods	Date Joined Fund: 12 November 2003
Accumulation Account	Eligible Service Date: 12 November 2003
Accumulation	Tax File Number Held: Yes
	Account Start Date: 12 November 2003

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	242,264.88
<i>Increases to your account:</i>	
Government Co-Contributions	500.00
Tax Effect Of Direct Member Expenses	1,291.60
<u>Total Increases</u>	<u>1,791.60</u>
<i>Decreases to your account:</i>	
Member Insurance Premiums	8,610.69
Share Of Net Fund Income	27,824.71
Tax on Net Fund Income	4,543.23
<u>Total Decreases</u>	<u>40,978.63</u>
Withdrawal Benefit as at 30 Jun 2022	<u>203,077.85</u>

Your Tax Components		
Tax Free	0.2851 %	579.00
Taxable - Taxed		202,498.85
Taxable - Untaxed		-

Your Preservation Components	
Preserved	203,077.85
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	203,077.85	1,710,339.34	1,913,417.19
On TPD	203,077.85	-	203,077.85
Salary Cont		-	

Your Beneficiaries
No beneficiary details have been recorded

For Enquiries:
email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056



Trustees

The Trustees of the Fund are as follows:

Mark Woods,
Wendy Hannah and
Jeremy Taylor

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Mark Woods
Trustee

.....
Wendy Hannah
Trustee

.....
Jeremy Taylor
Trustee

Statement Date: 30 June 2022

For Enquiries:

email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
(ABN: 12 260 287 368)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: Not Supplied
Member	Number: 2
Mr Jeremy Taylor	Date of Birth: 13 April 1978 Date Joined Fund: 12 November 2003 Eligible Service Date: 12 November 2003
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	369,259.10
Total as at 1 Jul 2021	369,259.10

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	330,221.73
Total as at 30 Jun 2022	330,221.73

Your Tax Components

Tax Free	4,917.79
Taxable - Taxed	325,303.94
Taxable - Untaxed	-

Your Preservation Components

Preserved	330,221.73
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
 (ABN: 12 260 287 368)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: Not Supplied
Member Number: 2	Date of Birth: 13 April 1978
Mr Jeremy Taylor	Date Joined Fund: 12 November 2003
Accumulation Account	Eligible Service Date: 12 November 2003
Accumulation	Tax File Number Held: Yes
	Account Start Date: 12 November 2003

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	369,259.10
<i>Increases to your account:</i>	
Employer Contributions	28,920.28
Tax Effect Of Direct Member Expenses	485.49
<u>Total Increases</u>	<u>29,405.77</u>
<i>Decreases to your account:</i>	
Contributions Tax	4,338.04
Lump Sum Cash Payments	8,825.00
Member Insurance Premiums	3,236.57
Share Of Net Fund Income	44,760.91
Tax on Net Fund Income	7,282.62
<u>Total Decreases</u>	<u>68,443.14</u>
Withdrawal Benefit as at 30 Jun 2022	<u>330,221.73</u>

Your Tax Components		
Tax Free	1.4892 %	4,917.79
Taxable - Taxed		325,303.94
Taxable - Untaxed		-

Your Preservation Components	
Preserved	330,221.73
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits
 No insurance details have been recorded

Your Beneficiaries
 No beneficiary details have been recorded

For Enquiries:

email mkw7209@gmail.com jeremy.taylor@sfg.com.au
 mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056



Trustees

The Trustees of the Fund are as follows:

Mark Woods,
Wendy Hannah and
Jeremy Taylor

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Mark Woods
Trustee

.....
Wendy Hannah
Trustee

.....
Jeremy Taylor
Trustee

Statement Date: 30 June 2022

For Enquiries:

email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
(ABN: 12 260 287 368)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: Not Supplied
Member	Number: 3
Ms Wendy Joy Hannah	Date of Birth: 22 October 1972 Date Joined Fund: 12 November 2003 Eligible Service Date: 12 November 2003
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 1 Jul 2021	
Accumulation	0.01
Total as at 1 Jul 2021	0.01
Withdrawal Benefit as at 30 Jun 2022	
Accumulation	0.01
Total as at 30 Jun 2022	0.01

Your Tax Components	
Tax Free	-
Taxable - Taxed	0.01
Taxable - Untaxed	-
Your Preservation Components	
Preserved	0.01
Restricted Non Preserved	-
Unrestricted Non Preserved	-
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:
email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
 (ABN: 12 260 287 368)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: Not Supplied
Member Number: 3	Date of Birth: 22 October 1972
Ms Wendy Joy Hannah	Date Joined Fund: 12 November 2003
Accumulation Account	Eligible Service Date: 12 November 2003
Accumulation	Tax File Number Held: Yes
	Account Start Date: 12 November 2003

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	0.01
<i>There are no transactions on this account for the reporting period</i>	
Withdrawal Benefit as at 30 Jun 2022	<u><u>0.01</u></u>

Your Tax Components	
Tax Free	0.0000 %
Taxable - Taxed	0.01
Taxable - Untaxed	-

Your Preservation Components	
Preserved	0.01
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits
 No insurance details have been recorded

Your Beneficiaries
 No beneficiary details have been recorded

For Enquiries:
 email mkw7209@gmail.com jeremy.taylor@sfg.com.au
 mail **Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056**



Trustees

The Trustees of the Fund are as follows:

Mark Woods,
Wendy Hannah and
Jeremy Taylor

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

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Signed on behalf of the Trustees of the Fund

.....
Mark Woods
Trustee

.....
Wendy Hannah
Trustee

.....
Jeremy Taylor
Trustee

Statement Date: 30 June 2022

For Enquiries:

email mkw7209@gmail.com jeremy.taylor@sfg.com.au
mail Acme Superannuation Fund, 59 Weir Road, Baskerville WA 6056

Acme Superannuation Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mr Jeremy Taylor

Date of Birth: 13 Apr 1978
Age: 44 (at 30/06/2022)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions **Non-Concessional**
 Contributions for the previous 2 years are not confirmed
 3-year cap in effect from previous years Unknown
 Total non-concessional contributions in previous 2 years Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	0.00	0.00
Contributions made (to this fund)	3	28,920.28	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		27,500.00	1,420.28
Amount above caps	4	1,420.28	0.00
Available		0.00	108,579.72

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Concessional contribution cap has been used up in prior year(s), member has no unused concessional contribution cap carry forward
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	28,920.28
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Total	28,920.28
	<i>Less excess Concessional treated as Non-Concessional</i>	(1,420.28)
Contributions as allocated		27,500.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Total	0.00
<i>Plus excess Concessional treated as Non-Concessional</i>		1,420.28
Contributions as allocated		1,420.28
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00

Acme Superannuation Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mr Jeremy Taylor

Downsizer Contribution	0.00
COVID-19 Re-Contribution	0.00
Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
02/07/2021	Employer Mandated	1,004.39			manual
16/07/2021	Employer Mandated	1,004.39			manual
30/07/2021	Employer Mandated	1,076.46			manual
13/08/2021	Employer Mandated	1,076.46			manual
31/08/2021	Employer Mandated	1,076.46			manual
03/09/2021	Employer Mandated	1,076.46			manual
22/09/2021	Employer Mandated	1,076.46			manual
12/10/2021	Employer Mandated	1,076.46			manual
21/10/2021	Employer Mandated	1,076.46			manual
09/11/2021	Employer Mandated	1,076.46			manual
25/11/2021	Employer Mandated	1,076.46			manual
07/12/2021	Employer Mandated	1,076.46			manual
24/12/2021	Employer Mandated	1,076.46			manual
24/12/2021	Employer Mandated	1,076.46			manual
18/01/2022	Employer Mandated	1,076.46			manual
24/01/2022	Employer Mandated	1,076.46			manual
07/02/2022	Employer Mandated	1,076.46			manual
23/02/2022	Employer Mandated	1,076.46			manual
14/03/2022	Employer Mandated	1,076.46			manual
23/03/2022	Employer Mandated	1,076.46			manual
04/04/2022	Employer Mandated	1,076.46			manual
27/04/2022	Employer Mandated	1,076.46			manual
05/05/2022	Employer Mandated	1,076.46			manual
17/05/2022	Employer Mandated	1,076.46			manual
07/06/2022	Employer Mandated	1,076.46			manual
16/06/2022	Employer Mandated	1,076.46			manual
22/06/2022	Employer Mandated	1,076.46			manual
Totals:		28,920.28			

Acme Superannuation Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mr Mark Woods

Date of Birth: 26 Feb 1966
Age: 56 (at 30/06/2022)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	56,961.54	0.00
Contributions made (to this fund)	3	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	4	0.00	0.00
Available		84,461.54	110,000.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	0.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	500.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
Total Other contributions	500.00	

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
24/03/2022	Government Co-Contributions			500.00	manual
Totals:				500.00	

Acme Superannuation Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Ms Wendy Hannah

Date of Birth: 22 Oct 1972
Age: 49 (at 30/06/2022)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions

Contributions for the previous 2 years are not confirmed	Non-Concessional
3-year cap in effect from previous years	Unknown
Total non-concessional contributions in previous 2 years	Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	75,000.00	0.00
Contributions made (to this fund)	3	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	4	0.00	0.00
Available		102,500.00	110,000.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Acme Superannuation Fund
Investment Movement Summary
For the period 1 July 2021 to 30 June 2022

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Loan		17,500.00		0.00		17,500.00	0.00		0.00	0.00
Macquarie Cash Management Account		93,347.17		75,075.27		139,182.64	0.00		29,239.80	29,239.80
		110,847.17		75,075.27		156,682.64	0.00		29,239.80	29,239.80
<u>Listed Securities Market</u>										
BHP Group Limited (ASX:BHP)	676.00	21,697.57	0.00	0.00	0.00	0.00	0.00	676.00	21,697.57	27,885.00
Commonwealth Bank Of Australia. (ASX:CBA)	100.00	5,140.90	0.00	0.00	0.00	0.00	0.00	100.00	5,140.90	9,038.00
Hyperion Gbl Growth Companies Fund (Managed Fund) (ASX:HYGG)	0.00	0.00	21,978.00	100,099.90	0.00	0.00	0.00	21,978.00	100,099.90	64,835.10
National Australia Bank Limited (ASX:NAB)	200.00	4,655.40	0.00	0.00	0.00	0.00	0.00	200.00	4,655.40	5,478.00
Rio Tinto Limited (ASX:RIO)	70.00	4,339.90	0.00	0.00	0.00	0.00	0.00	70.00	4,339.90	7,189.00
South32 Limited (ASX:S32)	490.00	1,268.97	0.00	0.00	0.00	0.00	0.00	490.00	1,268.97	1,930.60
Woodside Energy Group Ltd (ASX:WDS)	0.00	0.00	322.00	10,222.62	0.00	0.00	0.00	322.00	10,222.62	10,252.48
Woodside Petroleum Ltd (ASX:WPL)	200.00	6,591.90	0.00	0.00	200.00	6,591.90	0.00	0.00	0.00	0.00
		43,694.64		110,322.52		6,591.90	0.00		147,425.26	126,608.18
<u>Managed Funds Market</u>										
Bennelong ex-20 Australian Equities Fund	0.00	0.00	8,667.29	30,222.84	0.00	0.00	0.00	8,667.29	30,222.84	19,276.92
Magellan Global Fund	30,593.99	54,479.59	0.00	0.00	30,593.99	85,892.64	31,413.05	0.00	0.00	0.00
Perpetual Wholesale Geared Australian Share Fund	62,347.43	153,000.01	0.00	0.00	0.00	0.00	0.00	62,347.43	153,000.01	86,858.76
Premium China Fund	2,760.91	5,000.00	0.00	0.00	2,760.91	6,871.06	1,871.06	0.00	0.00	0.00
Vanguard International Property Securities Index Fund	35,814.22	41,000.00	11,758.04	15,106.56	0.00	0.00	0.00	47,572.27	56,106.56	47,382.12

Acme Superannuation Fund
Investment Movement Summary
For the period 1 July 2021 to 30 June 2022

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
Vanguard W'sale International Shares Index Fund	48,671.69	83,249.11	17,918.80	55,408.53	0.00	0.00	0.00	66,590.49	138,657.64	166,135.20
		<u>336,728.71</u>		<u>100,737.93</u>		<u>92,763.70</u>	<u>33,284.11</u>		<u>377,987.05</u>	<u>319,653.00</u>
<u>Unlisted Market</u>										
ClinicIQ	1,000,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	20,000.00	20,000.00
		<u>20,000.00</u>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>20,000.00</u>	<u>20,000.00</u>
Fund Total		<u>511,270.52</u>		<u>286,135.72</u>		<u>256,038.24</u>	<u>33,284.11</u>		<u>574,652.11</u>	<u>495,500.98</u>

Due Date: 29 Nov 2021

TAX INVOICE

Trustee for Acme Superannuation Fund
59 Weir Rd
BASKERVILLE WA 6056
AUSTRALIAInvoice Number
INV-1007Invoice Date
22 Nov 2021

Description	GST	Amount
For Professional Services including:		
- Preparation of 2019 Financial Statements	10%	605.00
- Preparation and lodgement for 2019 Tax Return		
- Preparation of 2020 Financial Statements	10%	2,310.00
- Preparation and lodgement of 2020 Tax Return		
- Preparation of 2021 Financial Statements		
- Preparation and lodgement of 2021 Tax Return		
- Annual software subscription fee for 2019, 2020 and 2021 financial years	10%	825.00
- Disbursement to independent auditor for 2019 audit	10%	330.00
- Disbursements to independent auditor for 2020 and 2021 audits	10%	880.00
	Subtotal	4,500.00
	Total GST 10%	450.00
	Invoice Total	4,950.00
	Payments Received	0.00
	Amount Due	\$4,950.00

Account payment terms are STRICTLY 7 days net
accounts@smsfaustralia.com

How to Pay

EFT directly into our bank account:
Account: SMSF Australia Pty Ltd
BSB: 065-004 Account No: 1108 1117
Reference: Name and INV-1007Credit card by phone – 8338 1033
VISA or MasterCard Accepted
3% surcharge charged

Activity statement

1

THE TRUSTEE FOR THE ACME SUPERANNUATION FUND

Processed Date	Effective Date	Description	Debit(DR)	Credit(CR)	Running Balance
27-Apr-23	26-Apr-23	'Payment received		\$510.00	\$0.00
29-Mar-23	28-Apr-23	'Original Activity Statement for the period ending 31 Mar 23			\$510.00 DR
29-Mar-23	28-Apr-23	'- PAYG Instalments	\$510.00		\$510.00 DR
21-Feb-23	20-Feb-23	'Payment received		\$510.00	\$0.00
15-Dec-22	28-Feb-23	'Original Activity Statement for the period ending 31 Dec 22			\$510.00 DR
15-Dec-22	28-Feb-23	'- PAYG Instalments	\$510.00		\$510.00 DR
10-Oct-22	07-Oct-22	'Payment received		\$510.00	\$0.00
23-Sep-22	28-Oct-22	'Original Activity Statement for the period ending 30 Sep 22			\$510.00 DR
23-Sep-22	28-Oct-22	'- PAYG Instalments	\$510.00		\$510.00 DR
03-Aug-22	03-Aug-22	'Remission of general interest charge		\$0.10	\$0.00
03-Aug-22	03-Aug-22	'General interest charge calculated from 01 Aug 22 to 02 Aug 22	\$0.10		\$0.10 DR
03-Aug-22	02-Aug-22	'Payment received		\$500.00	\$0.00
01-Aug-22	01-Aug-22	'Remission of general interest charge		\$0.43	\$500.00 DR
01-Aug-22	01-Aug-22	'General interest charge calculated from 01 Jul 22 to 31 Jul 22	\$0.43		\$500.43 DR
27-Jun-22	28-Jul-22	'Original Activity Statement for the period ending 30 Jun 22			\$500.00 DR
27-Jun-22	28-Jul-22	'- PAYG Instalments	\$500.00		\$500.00 DR
21-Apr-22	20-Apr-22	'Payment received		\$603.00	\$0.00
28-Mar-22	28-Apr-22	'Original Activity Statement for the period ending 31 Mar 22			\$603.00 DR
28-Mar-22	28-Apr-22	'- PAYG Instalments	\$603.00		\$603.00 DR
11-Feb-22	04-Jan-22	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.50		\$0.00
11-Feb-22	04-Jan-22	'Amended general interest charge calculated from 01 Dec 21 to 03 Jan 22		\$0.50	\$0.50 CR
11-Feb-22	01-Dec-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.52		\$0.00
11-Feb-22	01-Dec-21	'Amended general interest charge calculated from 01 Nov 21 to 30 Nov 21		\$0.52	\$0.52 CR
11-Feb-22	01-Nov-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.54		\$0.00
11-Feb-22	01-Nov-21	'Amended general interest charge calculated from 01 Oct 21 to 31 Oct 21		\$0.54	\$0.54 CR
11-Feb-22	01-Oct-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.53		\$0.00
11-Feb-22	01-Oct-21	'Amended general interest charge calculated from 01 Sep 21 to 30 Sep 21		\$0.53	\$0.53 CR
11-Feb-22	01-Sep-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.53		\$0.00
11-Feb-22	01-Sep-21	'Amended general interest charge calculated from 02 Aug 21 to 31 Aug 21		\$0.53	\$0.53 CR
11-Feb-22	02-Aug-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.55		\$0.00
11-Feb-22	02-Aug-21	'Amended general interest charge calculated from 01 Jul 21 to 01 Aug 21		\$0.55	\$0.55 CR

11-Feb-22	01-Jul-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.52	\$0.00
11-Feb-22	01-Jul-21	'Amended general interest charge calculated from 01 Jun 21 to 30 Jun 21	\$0.52	\$0.52 CR
11-Feb-22	01-Jun-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.51	\$0.00
11-Feb-22	01-Jun-21	'Amended general interest charge calculated from 03 May 21 to 31 May 21	\$0.51	\$0.51 CR
11-Feb-22	03-May-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.56	\$0.00
11-Feb-22	03-May-21	'Amended general interest charge calculated from 01 Apr 21 to 02 May 21	\$0.56	\$0.56 CR
11-Feb-22	01-Apr-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.42	\$0.00
11-Feb-22	01-Apr-21	'Amended general interest charge calculated from 08 Mar 21 to 31 Mar 21	\$0.42	\$0.42 CR
11-Feb-22	08-Mar-21	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.11	\$0.00
11-Feb-22	08-Mar-21	'Amended general interest charge calculated from 08 Sep 20 to 07 Mar 21	\$0.11	\$0.11 CR
11-Feb-22	08-Sep-20	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.61	\$0.00
11-Feb-22	08-Sep-20	'Amended general interest charge calculated from 03 Aug 20 to 07 Sep 20	\$0.61	\$0.61 CR
11-Feb-22	03-Aug-20	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.57	\$0.00
11-Feb-22	03-Aug-20	'Amended general interest charge calculated from 01 Jul 20 to 02 Aug 20	\$0.57	\$0.57 CR
11-Feb-22	01-Jul-20	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$0.02	\$0.00
11-Feb-22	01-Jul-20	'Amended general interest charge calculated from 01 Jun 20 to 30 Jun 20	\$0.02	\$0.02 CR
11-Feb-22	30-Jun-20	'Credit transfer received from Income Tax Account	\$90.00	\$0.00
01-Feb-22	04-Jan-22	'General interest charge (GIC) remission adjustment due to GIC amendmen	\$1.71	\$90.00 DR
01-Feb-22	04-Jan-22	'Amended general interest charge calculated from 01 Dec 21 to 03 Jan 22	\$1.71	\$88.29 DR
04-Jan-22	04-Jan-22	'Remission of general interest charge	\$11.59	\$90.00 DR
04-Jan-22	04-Jan-22	'General interest charge calculated from 01 Dec 21 to 03 Jan 22	\$11.59	\$101.59 DR
04-Jan-22	30-Dec-21	'Payment received	\$2,128.00	\$90.00 DR
22-Dec-21	28-Feb-22	'Original Activity Statement for the period ending 31 Dec 21		\$2,218.00 DR
22-Dec-21	28-Feb-22	'- PAYG Instalments	\$448.00	\$2,218.00 DR
01-Dec-21	01-Dec-21	'Remission of general interest charge	\$10.22	\$1,770.00 DR
01-Dec-21	01-Dec-21	'General interest charge calculated from 01 Nov 21 to 30 Nov 21	\$10.22	\$1,780.22 DR
01-Nov-21	01-Nov-21	'Remission of general interest charge	\$8.23	\$1,770.00 DR
01-Nov-21	01-Nov-21	'General interest charge calculated from 01 Oct 21 to 31 Oct 21	\$8.23	\$1,778.23 DR
31-Oct-21	28-Oct-21	'Original Activity Statement for the period ending 30 Sep 21		\$1,770.00 DR
31-Oct-21	28-Oct-21	'- PAYG Instalments	\$448.00	\$1,770.00 DR
01-Oct-21	01-Oct-21	'Remission of general interest charge	\$7.67	\$1,322.00 DR
01-Oct-21	01-Oct-21	'General interest charge calculated from 01 Sep 21 to 30 Sep 21	\$7.67	\$1,329.67 DR
01-Sep-21	01-Sep-21	'Remission of general interest charge	\$7.67	\$1,322.00 DR
01-Sep-21	01-Sep-21	'General interest charge calculated from 02 Aug 21 to 31 Aug 21	\$7.67	\$1,329.67 DR

02-Aug-21	02-Aug-21	'Remission of general interest charge		\$5.83	\$1,322.00 DR
02-Aug-21	02-Aug-21	'General interest charge calculated from 01 Jul 21 to 01 Aug 21	\$5.83		\$1,327.83 DR
01-Aug-21	28-Jul-21	'Original Activity Statement for the period ending 30 Jun 21			\$1,322.00 DR
01-Aug-21	28-Jul-21	'- PAYG Instalments	\$448.00		\$1,322.00 DR
01-Jul-21	01-Jul-21	'Remission of general interest charge		\$5.04	\$874.00 DR
01-Jul-21	01-Jul-21	'General interest charge calculated from 01 Jun 21 to 30 Jun 21	\$5.04		\$879.04 DR
01-Jun-21	01-Jun-21	'Remission of general interest charge		\$4.88	\$874.00 DR
01-Jun-21	01-Jun-21	'General interest charge calculated from 03 May 21 to 31 May 21	\$4.88		\$878.88 DR

Income tax 551

THE TRUSTEE FOR THE ACME SUPERANNUATION FUND

Processed Date	Effective Date	Description	Debit(DR)	Credit(CR)	Running Balance
11-Feb-22	16-Feb-22	' EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$31.95		\$0.00
11-Feb-22	16-Feb-22	' EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$345.70		\$31.95 CR
11-Feb-22	11-Feb-22	'Interest on overpayment for Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$0.91	\$377.65 CR
11-Feb-22	01-Dec-21	' Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$467.79		\$376.74 CR
11-Feb-22	01-Dec-20	' Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20		\$31.95	\$844.53 CR
11-Feb-22	30-Jun-20	'Credit transferred to Integrated Client Account	\$90.00		\$812.58 CR
11-Feb-22	30-Jun-20	' Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$902.58	\$902.58 CR

Macquarie Investment Manager Annual Statement 01 July 2021 to 30 June 2022

Issued 18 July 2022

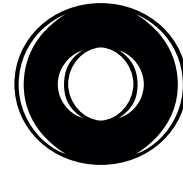
Adviser
Anthony Skinner
Wealth IQ Group Pty Ltd
08 8271 5427
tony@wealth-iq.com.au

Macquarie contacts
P 1800 025 063
F 1800 025 175
E wrapsolutions@macquarie.com

┌ 001167 000



MARK JOACHIM WOODS & JEREMY TAYLOR ATF THE ACME
SUPERANNUATION FUND
59 WEIR ROAD
BASKERVILLE WA 6056



MACQUARIE

Account number
I31294

Account name
MARK JOACHIM WOODS & JEREMY TAYLOR ATF THE ACME
SUPERANNUATION FUND

This statement does not include fees and costs incurred on the Eligible Investments held in your wrap account. Further information about the estimated fees and costs of these Eligible Investments can be accessed via the investment menu or your adviser.

The total value of your Wrap portfolio is

\$515,570.47

Your portfolio one year ago was
\$574,127.75

Your portfolio changed by
- \$58,557.28

How this happened

You added
+ \$18,944.67

We deducted
- \$2,658.39

Your investment changed by
- \$74,843.56

DEPOSITS¹
+ \$47,297.93

FEES PAID FOR ADMINISTRATION (INCL. GST)^{2, 3}
- \$2,094.63

INCOME
+ \$31,311.20

WITHDRAWALS
- \$28,353.26

FEES PAID FOR ADVICE (INCL. GST)^{2, 4}
- \$563.76

CHANGE IN MARKET VALUE
- \$105,317.91 (-20.43%)

GOVERNMENT CHARGES (INCL. GST)^{2, 5}
\$0.00

REALISED GROWTH FOR REPORTING PERIOD⁶
- \$836.85

Investment value⁷

A list of all the investments that made up the portfolio, their market value and the percentage of the portfolio that they represented at the end of the reporting period.

DESCRIPTION	UNITS	MARKET PRICE (\$)	MARKET VALUE (\$)	PORTFOLIO (%)
Listed Securities				
<i>Australian</i>				
BHP Group Limited (BHP)	676	41.25	27,885.00	5.41%
Commonwealth Bank Of Australia (CBA)	100	90.38	9,038.00	1.75%
Hyperion Global Grwth Companies Fund (HYGG)	21,978	2.95	64,835.10	12.58%
National Australia Bank Ltd (NAB)	200	27.39	5,478.00	1.06%
Rio Tinto Limited (RIO)	70	102.70	7,189.00	1.39%
South32 Limited (S32)	490	3.94	1,930.60	0.37%
Woodside Energy Group Ltd (WDS)	322	31.84	10,252.48	1.99%
			126,608.18	24.56%
Total Listed Securities			126,608.18	24.56%
Managed Investments				
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	8,667.2899	2.2791	19,753.62	3.83%
Perpetual W/S Geared Australian Share Fd (PER0071AU)	62,347.4274	1.9426	121,116.11	23.49%
Vanguard Intl Share Index Fund (VAN0003AU)	66,590.4901	2.5495	169,772.45	32.93%
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	47,572.2652	1.0317	49,080.31	9.52%
			359,722.49	69.77%
Total Managed Investments			359,722.49	69.77%
Pending Settlements⁸				
Pending Settlements			0.00	
Total Pending Settlements			0.00	0.00%
Direct Cash				
CMA Account Cleared (000121166649)			29,239.80	
CMA Account Uncleared			0.00	
Total Direct Cash			29,239.80	5.67%
TOTAL INVESTMENTS UNDER ADMINISTRATION			\$515,570.47	100.00%

Transactions

A list of the transactions that were made and completed this reporting period.

1 Investment transactions

DATE	DESCRIPTION	UNITS	PRICE (\$)	COSTS (\$) ⁹	PROCEEDS (\$) ¹⁰	MARKET VALUE (\$) ¹¹
Hyperion Global Grwth Companies Fund (HYGG)						
01/07/2021	Opening Balance	0	0.00			0.00
15/12/2021	Buy	21,978	4.55	100,099.90		
30/06/2022	Current Balance	21,978	\$2.95			\$64,835.10
Woodside Energy Group Ltd (WDS)						
01/07/2021	Opening Balance	0	0.00			0.00
25/05/2022	Code Conversion	200	32.96	6,591.90		
01/06/2022	Buy	122	29.76	3,630.72		
30/06/2022	Current Balance	322	\$31.84			\$10,252.48
Woodside Petroleum Limited (WPL)						
01/07/2021	Opening Balance	200	0.00			4,442.00
25/05/2022	Code Conversion	-200	0.00	-6,591.90		
30/06/2022	Current Balance	0				\$0.00
Bennelong ex-20 Aust Equities Fund (BFL0004AU)						
01/07/2021	Opening Balance	0.0000	0.0000			0.00
08/12/2021	Buy	8,667.2899	3.4870	30,222.84		
30/06/2022	Current Balance	8,667.2899	\$2.2791			\$19,753.62
Premium China Fund (MAQ0441AU)						
01/07/2021	Opening Balance	2,760.9051	0.0000			9,815.85
03/12/2021	Sell	-2,760.9051	2.4887	-5,000.00	6,871.06	
30/06/2022	Current Balance	0.0000				\$0.00
Magellan Global Fund (MGE0001AU)						
01/07/2021	Opening Balance	30,593.9946	0.0000			83,784.71
03/12/2021	Sell	-30,593.9946	2.8075	-59,601.31	85,892.64	
30/06/2022	Current Balance	0.0000				\$0.00
Vanguard Intl Share Index Fund (VAN0003AU)						
01/07/2021	Opening Balance	48,671.6852	0.0000			138,393.07
08/12/2021	Buy	17,918.8049	3.0922	55,408.53		
30/06/2022	Current Balance	66,590.4901	\$2.5495			\$169,772.45
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)						
01/07/2021	Opening Balance	35,814.2207	0.0000			41,677.01
03/12/2021	Buy	6,237.6642	1.2784	7,974.23		
08/12/2021	Buy	202.2213	1.2920	261.27		
10/12/2021	Buy	5,318.1590	1.2920	6,871.06		
30/06/2022	Current Balance	47,572.2652	\$1.0317			\$49,080.31

2 Cash transactions¹²

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
01/07/2021	OPENING BALANCE			\$93,347.17
02/07/2021	NAB INTERIM DIV DV221/00972484		120.00	\$93,467.17
02/07/2021	SuperChoice P/L PC06C036-6066075		1,004.39	\$94,471.56
05/07/2021	WRAP SOLUTIONS ADVISER FEE	46.34		\$94,425.22
05/07/2021	WRAP SOLUTIONS ADMIN FEE	162.65		\$94,262.57
13/07/2021	DISTRIBUTION PERPETUAL W/S GEARED AUSTRALIAN SHARE FD, PER0071AU		2,174.57	\$96,437.14
13/07/2021	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU		380.29	\$96,817.43
13/07/2021	DISTRIBUTION VANGUARD INTL SHARE INDEX FUND, VAN0003AU		3,497.97	\$100,315.40
16/07/2021	SuperChoice P/L PC06C037-6074723		1,004.39	\$101,319.79
22/07/2021	DISTRIBUTION PREMIUM CHINA FUND, MAQ0441AU		1,698.76	\$103,018.55
29/07/2021	DISTRIBUTION MAGELLAN GLOBAL FUND, MGE0001AU		1,560.29	\$104,578.84
30/07/2021	MACQUARIE CMA INTEREST PAID		10.11	\$104,588.95
30/07/2021	SuperChoice P/L PC06C037-6080644		1,076.46	\$105,665.41
05/08/2021	WRAP SOLUTIONS ADVISER FEE	47.88		\$105,617.53
05/08/2021	WRAP SOLUTIONS ADMIN FEE	168.84		\$105,448.69
13/08/2021	SuperChoice P/L PC06C038-6085789		1,076.46	\$106,525.15
31/08/2021	MACQUARIE CMA INTEREST PAID		10.84	\$106,535.99
31/08/2021	SuperChoice P/L PC06C038-6090910		1,076.46	\$107,612.45
03/09/2021	SuperChoice P/L PC06C038-6092659		1,076.46	\$108,688.91
03/09/2021	WRAP SOLUTIONS ADVISER FEE	47.88		\$108,641.03
03/09/2021	WRAP SOLUTIONS ADMIN FEE	169.50		\$108,471.53
21/09/2021	BHP GROUP DIV AF384/00970169		1,835.52	\$110,307.05
22/09/2021	SuperChoice P/L PC06C039-6097601		1,076.46	\$111,383.51
23/09/2021	RIO TINTO LTD INT21/00118631		532.04	\$111,915.55
24/09/2021	WOODSIDE INT21/00547353		82.07	\$111,997.62
29/09/2021	CBA FNL DIV 001263239473		200.00	\$112,197.62
30/09/2021	MACQUARIE CMA INTEREST PAID		10.83	\$112,208.45
06/10/2021	WRAP SOLUTIONS ADVISER FEE	46.34		\$112,162.11
06/10/2021	WRAP SOLUTIONS ADMIN FEE	160.25		\$112,001.86
07/10/2021	SOUTH32 DIVIDEND RAU21/00934149		36.57	\$112,038.43
12/10/2021	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU		460.50	\$112,498.93
12/10/2021	SuperChoice P/L PC06C039-6102988		1,076.46	\$113,575.39
13/10/2021	DISTRIBUTION VANGUARD INTL SHARE INDEX FUND, VAN0003AU		486.92	\$114,062.31
21/10/2021	SuperChoice P/L PC06C039-6105961		1,076.46	\$115,138.77
28/10/2021	BPAY TO TAL LIFE LIMITED	8,610.69		\$106,528.08
29/10/2021	MACQUARIE CMA INTEREST PAID		11.47	\$106,539.55
03/11/2021	WRAP SOLUTIONS ADVISER FEE	47.88		\$106,491.67
03/11/2021	WRAP SOLUTIONS ADMIN FEE	164.09		\$106,327.58
09/11/2021	SuperChoice P/L PC06C038-6112458		1,076.46	\$107,404.04
25/11/2021	SuperChoice P/L PC06C037-6115181		1,076.46	\$108,480.50
26/11/2021	MARK WOODS Loan Repayment		10,000.00	\$118,480.50

Macquarie Investment Manager
Annual Statement
01 July 2021 to 30 June 2022

Account number
 I31294

Adviser
 Anthony Skinner
 08 8271 5427

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
29/11/2021	MARK WOODS Loan Repayment		7,500.00	\$125,980.50
30/11/2021	MACQUARIE CMA INTEREST PAID		7.38	\$125,987.88
03/12/2021	WRAP SOLUTIONS ADMIN FEE	159.81		\$125,828.07
03/12/2021	WRAP SOLUTIONS ADVISER FEE	46.34		\$125,781.73
03/12/2021	APPLICATION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU	7,974.23		\$117,807.50
07/12/2021	SuperChoice P/L PC06C038-6120132		1,076.46	\$118,883.96
07/12/2021	Asteron Life 02610976/00003	3,236.57		\$115,647.39
08/12/2021	TRANSACT FUNDS TFR TO SMSF AUSTRALIA PTY	4,950.00		\$110,697.39
15/12/2021	NAB FINAL DIV DV222/00467721		134.00	\$110,831.39
17/12/2021	BUY HYPERION GLOBAL GRWTH COMPANIES FUND, HYG, 21978	100,099.90		\$10,731.49
24/12/2021	SuperChoice P/L PC06C038-6124589		1,076.46	\$11,807.95
24/12/2021	SuperChoice P/L PC06C037-6125405		1,076.46	\$12,884.41
30/12/2021	BPAY TO TAX OFFICE PAYMENTS	2,128.00		\$10,756.41
31/12/2021	MACQUARIE CMA INTEREST PAID		2.70	\$10,759.11
06/01/2022	WRAP SOLUTIONS ADVISER FEE	47.88		\$10,711.23
06/01/2022	WRAP SOLUTIONS ADMIN FEE	294.36		\$10,416.87
13/01/2022	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU		1,254.13	\$11,671.00
18/01/2022	SuperChoice P/L PC06C036-6126897		1,076.46	\$12,747.46
19/01/2022	DISTRIBUTION VANGUARD INTL SHARE INDEX FUND, VAN0003AU		1,160.14	\$13,907.60
19/01/2022	ADMINISTRATION FEE REBATE FOR PERPETUAL W/S GEARED AUSTRALIAN SHARE FD PER0071AU		23.92	\$13,931.52
20/01/2022	ADMINISTRATION FEE REBATE FOR PERPETUAL W/S GEARED AUSTRALIAN SHARE FD PER0071AU		22.68	\$13,954.20
21/01/2022	DISTRIBUTION PERPETUAL W/S GEARED AUSTRALIAN SHARE FD, PER0071AU		6,898.70	\$20,852.90
24/01/2022	SuperChoice P/L PC06C035-6132025		1,076.46	\$21,929.36
31/01/2022	MACQUARIE CMA INTEREST PAID		0.62	\$21,929.98
03/02/2022	WRAP SOLUTIONS ADVISER FEE	47.88		\$21,882.10
03/02/2022	WRAP SOLUTIONS ADMIN FEE	189.02		\$21,693.08
07/02/2022	SuperChoice P/L PC06C035-6136316		1,076.46	\$22,769.54
16/02/2022	ATO ATO002000016214125		377.65	\$23,147.19
23/02/2022	SuperChoice P/L PC06C033-6139530		1,076.46	\$24,223.65
28/02/2022	ADMINISTRATION FEE REBATE FOR BENNELONG EX-20 AUST EQUITIES FUND BFL0004AU		0.91	\$24,224.56
28/02/2022	ADMINISTRATION FEE REBATE FOR PERPETUAL W/S GEARED AUSTRALIAN SHARE FD PER0071AU		23.92	\$24,248.48
28/02/2022	MACQUARIE CMA INTEREST PAID		0.86	\$24,249.34
03/03/2022	WRAP SOLUTIONS ADVISER FEE	43.24		\$24,206.10
03/03/2022	WRAP SOLUTIONS ADMIN FEE	170.00		\$24,036.10
14/03/2022	SuperChoice P/L PC06C032-6142925		1,076.46	\$25,112.56
23/03/2022	WOODSIDE FIN21/00549262		292.32	\$25,404.88
23/03/2022	SuperChoice P/L PC06C032-6145176		1,076.46	\$26,481.34
24/03/2022	ATO ATO006000016053222		500.00	\$26,981.34
28/03/2022	BHP GROUP DIV AI385/00269419		1,406.46	\$28,387.80
30/03/2022	CBA ITM DIV 001271951167		175.00	\$28,562.80
31/03/2022	MACQUARIE CMA INTEREST PAID		0.42	\$28,563.22

Macquarie Investment Manager
Annual Statement
01 July 2021 to 30 June 2022

Account number
 I31294

Adviser
 Anthony Skinner
 08 8271 5427

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
04/04/2022	SuperChoice P/L PC06C032-6146947		1,076.46	\$29,639.68
05/04/2022	WRAP SOLUTIONS ADVISER FEE	47.88		\$29,591.80
05/04/2022	WRAP SOLUTIONS ADMIN FEE	187.59		\$29,404.21
07/04/2022	SOUTH32 DIVIDEND AI011/00931179		58.55	\$29,462.76
12/04/2022	DISTRIBUTION VANGUARD INT PROP SEC INDEX UNHEDGED, VAN0018AU		1,298.83	\$30,761.59
20/04/2022	DISTRIBUTION VANGUARD INTL SHARE INDEX FUND, VAN0003AU		1,415.44	\$32,177.03
20/04/2022	BPAY TO TAX OFFICE PAYMENTS	603.00		\$31,574.03
21/04/2022	RIO TINTO LTD FIN21/00118911		463.99	\$32,038.02
27/04/2022	SuperChoice P/L PC190422-183183904		1,076.46	\$33,114.48
29/04/2022	ADMINISTRATION FEE REBATE FOR BENNELONG EX-20 AUST EQUITIES FUND BFL0004AU		2.97	\$33,117.45
04/05/2022	WRAP SOLUTIONS ADVISER FEE	46.34		\$33,071.11
04/05/2022	WRAP SOLUTIONS ADMIN FEE	183.16		\$32,887.95
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	3,957.30		\$28,930.65
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	1,126.30		\$27,804.35
04/05/2022	TRANSACT FUNDS TFR TO ATO SUPERSTREAM RE	3,741.40		\$24,062.95
05/05/2022	SuperChoice P/L PC280422-184879191		1,076.46	\$25,139.41
17/05/2022	SuperChoice P/L PC110522-126144590		1,076.46	\$26,215.87
31/05/2022	ADMINISTRATION FEE REBATE FOR PERPETUAL W/S GEARED AUSTRALIAN SHARE FD PER0071AU		22.46	\$26,238.33
06/06/2022	WRAP SOLUTIONS ADVISER FEE	47.88		\$26,190.45
06/06/2022	WRAP SOLUTIONS ADMIN FEE	182.22		\$26,008.23
07/06/2022	SuperChoice P/L PC310522-113034146		1,076.46	\$27,084.69
16/06/2022	SuperChoice P/L PC090622-109180785		1,076.46	\$28,161.15
22/06/2022	SuperChoice P/L PC150622-109213585		1,076.46	\$29,237.61
30/06/2022	MACQUARIE CMA INTEREST PAID		2.19	\$29,239.80
30/06/2022	CLOSING BALANCE	\$139,182.64	\$75,075.27	\$29,239.80

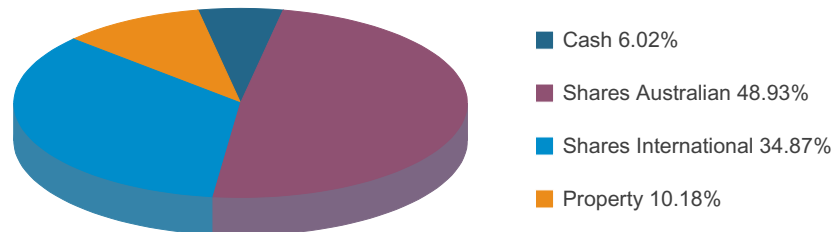
Asset allocation

The underlying investment allocation of the main asset classes held in the portfolio.

1 Portfolio analysis

ASSET CLASSES	CURRENT VALUE (\$)	CURRENT (%)
Cash	31,061.08	6.02
Fixed Interest Australian	0.00	0.00
Fixed Interest International	0.00	0.00
Shares Australian	252,285.41	48.93
Shares International	179,764.53	34.87
Property	52,459.45	10.18
Other	0.00	0.00
Total	\$515,570.47	100.00%

2 Current portfolio



Notes for this statement

ABOUT MACQUARIE

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237 492 (MIML) is the operator of Macquarie Investment Manager. Investments made through Macquarie Investment Manager, other than any cash deposits with Macquarie Bank Limited ABN 46 008 583 542, are not deposits with or other liabilities of Macquarie Bank Limited or of any Macquarie Group company, and are subject to investment risk, including possible delays in repayment and loss of income or principal invested. Neither Macquarie Bank Limited, MIML nor any other member company of the Macquarie Group guarantees the performance, the repayment of capital or any particular rate of return of the investments purchased through Macquarie Investment Manager.

FOOTNOTES

- 1 For accounts opened during the reporting period that have added an existing Cash Management Account (CMA), the balance of the CMA will be reported as a "deposit" into your Wrap account.
- 2 This amount has been processed to the account. Refer to the Cash Transactions section for further details.
- 3 The Fees Paid for Administration amount on this report may be net of any fund manager rebates credited to your account for the period.
- 4 This is the amount paid to your adviser.
- 5 We include withholding tax in the Government Charges amount on this report.
- 6 Realised growth for the portfolio may include securities that have undergone one or more corporate action events. For these securities, we have included the realised growth following the last corporate action event only.
- 7 Any managed investment distributions which have accrued but not yet been received, will not appear in the Investment Value section of this statement. This will understate the value of your portfolio until the distributions are received.
- 8 The amount shown in pending settlements is for unsettled transactions.
- 9 Cost represents the total costs associated with the transaction (e.g. including stamp duty and brokerage where appropriate).
- 10 Proceeds represents the net value received for a sell transaction (e.g. less stamp duty and brokerage where appropriate).
- 11 Market Value represents the opening and closing unit balance multiplied by opening and closing Market Prices respectively.
- 12 Your cash balance includes applications for non daily pricing funds (NDPF's) that are 'awaiting processing'; we do not debit Cash for NDPF applications until they have been accepted by the investment manager. The cash balance is accurate at the issue date, but actual availability of funds may differ due to uncleared transactions.

DISCLAIMER

Information in this report is provided by MIML. While the information in this report is given in good faith and is believed to be reliable and accurate, neither MIML nor any member of the Macquarie Group gives any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.

BPAY



To send funds to your Cash Management Account through BPAY®, contact the financial institution holding the funds, which must be a BPAY® payer. Using their phone or internet banking services, enter the following numbers:

- Biller code – 667022
- Reference number – 121166649

Please note: BPAY® deposits take two Business Days to clear.

IMPORTANT MESSAGES

Complaints

We have procedures in place to properly consider and deal with any complaints within 30 days of their receipt. If you would like to make a complaint, please refer to [macquarie.com.au/feedback-and-complaints.html](https://www.macquarie.com.au/feedback-and-complaints.html), our Help Centre help.macquarie.com or contact your financial adviser.

Fees and Costs

This statement does not include the fees and costs for any accessible financial products that you held during the period. You may have incurred fees and costs relating to the accessible financial products that you held during the period in addition to the fees and costs charged by the platform and disclosed in this statement. Please refer to the Macquarie Wrap IDPS Investment Menu to find further information about the estimated fees and costs of the accessible financial products, or speak with your adviser.

Non-trading/illiquid investments

Where you hold investments that are no longer trading (illiquid), we generally value these assets at the last trading price until new pricing information becomes available. If these investments have not traded for an extended period, the eventual value realised for these investments may be substantially different to the value displayed.

How does diversification help reduce risk?

Diversification of your investment portfolio can be used to limit your risk exposure to loss or underperformance of any one investment, manager or asset class. A lack of diversification can increase the risk of losses and may lead to a reduction in the amount of your savings. We recommend you discuss the suitability of diversification strategies with your adviser to ensure your portfolio remains consistent with your chosen investment strategies and risk tolerance.

Keeping your details secure

This statement should be kept in a safe place at all times. Please refer to the IDPS Guide for more details to keep your account secure.

Disclosure of your information

We may provide access to or share an electronic copy of your data (account details, balance, transaction history and personal information) with other parties at your or your adviser's request. This includes people who work with or for your adviser such as accountants, consultants, technology platform owner/operators and others, some of whom may not be in Australia.

Please speak with your adviser if you have questions about how your data may be used, disclosed and/or protected.

Product Updates Effective 1 October 2021

We communicated with you in August 2021 regarding some changes to your IDPS account effective 1 October 2021 and included a Meaningful Event Notice (MEN) that summarised those changes. Should you require a copy of that notice or any other notices, these can be accessed online via help.macquarie.com.au/s/article/Where-can-I-view-information-about-investment-product-changes.

Tax reports available online

Tax reports will be available online, creating a more efficient and secure experience for you. Please check to ensure that the email address and mobile phone number we have recorded for you is up-to-date so that we can notify you when your tax report is available. You can view and update your email address via online.macquarie.com.au. Once logged-in, select *My profile* from the drop down menu next to your name and click on the edit icon to update your information.

Independent audit and review reports

You can access the independent audit and review reports by the auditor to the Board of Directors of Macquarie Investment Management Limited on the annual statements for the year ended 30 June 2022 online at macquarie.com.au/wraptax

Is your email address up-to-date?

We're here to support you, and now more than ever it's important to ensure we can get in touch. You can view and update your email address via online.macquarie.com.au. Once logged-in, just select *My profile* from the drop down menu next to your name and click on the edit icon to update your information.

For more information, or to change your details

Contact your adviser for any information in relation to your investment or to change your personal details. Your adviser should always be your first point of contact.

Macquarie Investment Manager

Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

Account No: I31294
Account Name: MARK JOACHIM WOODS & JEREMY TAYLOR
 ATF THE ACME SUPERANNUATION FUND



	Franking Credit Distributed (\$)	Franking Credit Denied (\$)	Tax Return Amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.¹
Income							
Gross Interest							
Interest received - Cash			57.42				C3
Interest received - Listed equities			-				
Total Gross Interest			57.42	10L	11J	11C	
Dividends <i>(received from equity investments)</i>							
Unfranked amount (including Conduit Foreign Income)			-	11S	12K	11J	
Franked amount			8,967.24	11T	12L	11K	S2
Franking credit	3,843.09	-	3,843.09	11U	12M	11L	S12
Trust Distributions							
Trust distributions less distributed net capital gains, foreign & franked income			1,254.95	13U	8R		T3;T4;T7;T9
Franked income grossed up			20,035.67	13C	8F		T2;T33
Gross Trust Distributions			21,290.62			11M	
Share of franking credits from franked dividends	6,157.82	-	6,157.82	13Q	8D		T33
Foreign Source Income							
Foreign Income			4,394.12				T17
Foreign income tax offset			714.64	20O	23Z	13C1	T35
Total Assessable Foreign Source Income			5,108.76	20E & 20M	23B & 23V	11D1 & 11D	
Foreign Entities							
Foreign - CFC			-	19K	22M or 22X	11D1 & 11D	
Other Income							
Gain from disposal of convertible notes + other income			96.86				O3
Other income - listed securities			-				
Total Other Income			96.86	24V	14O	11S	
Other Credits							
Australian franking credits from a NZ company			-	20F	23D	11E	
Exploration Credits			-	T9	53G	13E4	
Expenses							
Government Charges			-				F1
Adviser Fees			-				F2
- Adviser Establishment Fees			-				F3
- Adviser Service Fees			-				F4
- Adviser Transaction Fees			-				F5
Administration Fees			2,191.49				F6
Interest Paid (Margin Loan)			-				F7
Dealer Service Fee			-				F8
Other			1.06				T24
Total Deductions			2,192.55	D7I,D8H or 13Y	16P	12I1	
Tax Deducted							
TFN amounts			-				
Non resident amounts withheld			-				

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

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

Total unallocated fees per Tax Report - Detailed (F section) are \$ 563.76. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Macquarie Investment Manager

Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

Account No: I31294
Account Name: MARK JOACHIM WOODS & JEREMY TAYLOR
ATF THE ACME SUPERANNUATION FUND



	TARP (\$)	Non-TARP (\$)	Taxable amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref. ¹
Capital Gains/Losses							
Capital gains from trust distributions							
Discounted (Grossed up amount)	50.60	33,482.90	33,533.50				T10
Indexed	-	-	-				
Other	-	-	-				
Total			33,533.50				
Capital gains from the disposal of assets²							
Discounted (Grossed up amount)	-	28,162.39	28,162.39				R5
Other	-	-	-				
Losses	-	-	-				
Total Current Year Capital Gains							
Discounted (Grossed up amount)	50.60	61,645.29	61,695.89				
Indexed	-	-	-				
Other	-	-	-				
Total			61,695.89				
Net Capital Gains							
Gross capital gains before losses applied			61,695.89				
Current year capital losses - sale of assets			-				
Gross Capital Gains After Losses Applied			61,695.89				
CGT Discount Applied to Gross Capital Gains				50% 18A	50% 21A	33.33% 11A	
Net Capital Gains After Discount Applied				30,847.95	30,847.95	41,130.59	
or							
Net Capital Losses Carried Forward To Later Income Years				-	18V		

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

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

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

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

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

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

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

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

Macquarie Investment Manager Tax Report - Detailed (Part B)

from 1 July 2021 to 30 June 2022

Account No: I31294

Account Name: MARK JOACHIM WOODS & JEREMY TAYLOR ATF THE ACME
SUPERANNUATION FUND



INCOME

Fixed Interest & Cash Investments (C)

Security	Date paid	Net (cash) amount	Australian Sourced Income			Tax Deducted		Foreign Income		Tax Offsets	
			Interest	Other	TFN WHT	Non-resident	Foreign income	Foreign income tax offset			
References	C1	C2	C3	C4	C5	C6	C7	C8			
Direct cash											
Cash account - 000121166649	30-Jul-21	10.11	10.11								
Cash account - 000121166649	31-Aug-21	10.84	10.84								
Cash account - 000121166649	30-Sep-21	10.83	10.83								
Cash account - 000121166649	29-Oct-21	11.47	11.47								
Cash account - 000121166649	30-Nov-21	7.38	7.38								
Cash account - 000121166649	31-Dec-21	2.70	2.70								
Cash account - 000121166649	31-Jan-22	0.62	0.62								
Cash account - 000121166649	28-Feb-22	0.86	0.86								
Cash account - 000121166649	31-Mar-22	0.42	0.42								
Cash account - 000121166649	30-Jun-22	2.19	2.19								
Total		57.42	57.42								

INCOME

Managed Investments & Listed Trusts (T)

Australian Sourced Income

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
		T1	T2	T3	T4	T5	T6	T7	T8	T9
Managed fund										
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	30-Jun-22	477.20		6.21	7.36					
Perpetual W/S Geared Australian Share Fd (PER0071AU)	31-Dec-21	6,898.70	2,331.86	1.44	193.86			0.86		0.34
Perpetual W/S Geared Australian Share Fd (PER0071AU)	30-Jun-22	34,158.21	11,545.99	7.14	959.91			4.24		1.67
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	30-Sep-21	460.50						4.38		
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	31-Dec-21	1,254.13						11.94		
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	31-Mar-22	1,298.83						12.36		
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	30-Jun-22	1,698.19						16.16		
Vanguard Intl Share Index Fund (VAN0003AU)	30-Sep-21	486.92						1.97		
Vanguard Intl Share Index Fund (VAN0003AU)	31-Dec-21	1,160.14						4.69		
Vanguard Intl Share Index Fund (VAN0003AU)	31-Mar-22	1,415.44						5.72		
Vanguard Intl Share Index Fund (VAN0003AU)	30-Jun-22	3,637.26						14.70		
Total		52,945.52	13,877.85	14.79	1,161.13			77.02		2.01

INCOME

Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Distributed Australian Capital Gains						
	T10	T11	T12	T13	T14	T15	T16
References	Gross discount amount ^(a)	Discounted amount ^(b)	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
Managed fund							
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	200.60	100.30	100.30				
Perpetual W/S Geared Australian Share Fd (PER0071AU)	4,259.08	2,129.54	2,129.54				
Perpetual W/S Geared Australian Share Fd (PER0071AU)	21,088.38	10,544.19	10,544.20				
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	339.16	169.58	169.60				
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	923.70	461.85	461.86				
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	956.64	478.32	478.32				
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	1,250.78	625.39	625.39				
Vanguard Intl Share Index Fund (VAN0003AU)	328.16	164.08	164.07				
Vanguard Intl Share Index Fund (VAN0003AU)	781.86	390.93	390.93				
Vanguard Intl Share Index Fund (VAN0003AU)	953.90	476.95	476.95				
Vanguard Intl Share Index Fund (VAN0003AU)	2,451.24	1,225.62	1,225.63				
Total	33,533.50	16,766.75	16,766.79				

^(a)The Gross discount amount at column T10 represents the total of the grossed up (100%) distributed capital gains amount available for the CGT discount, rather than the discounted amount.

^(b)The Discounted amounts at column T11 represent the capital gains, where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, superannuation fund or trust). Companies and non-resident investors are not entitled to the CGT discount.

INCOME

Managed Investments & Listed Trusts (T)

Security	Foreign Income											Expenses paid	TFN WHT	Non-resident WHT	Tax Deducted
	Foreign income	Foreign - CFC	Gross discount amount ⁽⁶⁾	Discounted amount ⁽⁶⁾	Concession amount	Indexed	Other	T23	T24	T25	T26				
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26					
Managed fund															
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	18.63												(1.06)		
Perpetual W/S Geared Australian Share Fd (PER0071AU)	111.26														
Perpetual W/S Geared Australian Share Fd (PER0071AU)	550.87														
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	106.53														
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	290.13														
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	300.47														
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)	392.86														
Vanguard Intl Share Index Fund (VAN0003AU)	190.66														
Vanguard Intl Share Index Fund (VAN0003AU)	454.26														
Vanguard Intl Share Index Fund (VAN0003AU)	554.24														
Vanguard Intl Share Index Fund (VAN0003AU)	1,424.21														
Total	4,394.12												(1.06)		

⁶The Gross discount amount at column T19 represents the total of the grossed up (100%) distributed capital gains amount available for discount, rather than the discounted amount.

⁶The Discounted amounts at column T20 represent the capital gains where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, company, superannuation fund or trust). Companies and non-resident investors are not entitled to the discount.

⁶The new AMIT regime may impact the cash you receive from managed fund distributions from 1 July 2015. For more information, please refer to the Tax Guide.

INCOME

Managed Investments & Listed Trusts (T)

	Non-Assessable Amounts				AMIT	Tax Offset				
Security	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)	AMIT - Adjustment ⁶⁾	Franking credits (FC)	Exploration credits	Foreign income tax offset	Aust FC from NZ
References	T27	T28	T29	T30	T31	T32	T33	T34	T35	T36
Managed fund										
Bennelong ex-20 Aust Equities Fund (BFL0004AU)						245.46	67.72		2.63	
Perpetual W/S Geared Australian Share Fd (PER0071AU)						1,023.31			16.91	
Perpetual W/S Geared Australian Share Fd (PER0071AU)						5,066.79			83.76	
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)						10.41			19.16	
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)						28.35			52.19	
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)						29.36			54.05	
Vanguard Int Prop Sec Index Unhedged (VAN0018AU)						38.39			70.67	
Vanguard Intl Share Index Fund (VAN0003AU)						(33.86)			30.18	
Vanguard Intl Share Index Fund (VAN0003AU)						(80.67)			71.91	
Vanguard Intl Share Index Fund (VAN0003AU)						(98.42)			87.73	
Vanguard Intl Share Index Fund (VAN0003AU)						(252.90)			225.45	
Total						(113.88)	6,157.82		714.64	

INCOME

Listed & Unlisted Securities (\$)

Security	Australian Sourced Income									
	Date paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
References	S1	S2	S3	S4	S5	S6	S7	S8	S9	
Australian listed security										
BHP Group Limited (BHP)	21-Sep-21	1,835.52	1,835.52							
BHP Group Limited (BHP)	28-Mar-22	1,406.46	1,406.46							
BHP Group Limited (BHP)	01-Jun-22	3,630.72	3,630.72							
Commonwealth Bank Of Australia (CBA)	29-Sep-21	200.00	200.00							
Commonwealth Bank Of Australia (CBA)	30-Mar-22	175.00	175.00							
National Australia Bank Ltd (NAB)	02-Jul-21	120.00	120.00							
National Australia Bank Ltd (NAB)	15-Dec-21	134.00	134.00							
Rio Tinto Limited (RIO)	23-Sep-21	532.04	532.04							
Rio Tinto Limited (RIO)	21-Apr-22	463.99	463.99							
South32 Limited (S32)	07-Oct-21	36.57	36.57							
South32 Limited (S32)	07-Apr-22	58.55	58.55							
Woodside Petroleum Limited (WPL)	24-Sep-21	82.07	82.07							
Woodside Petroleum Limited (WPL)	23-Mar-22	292.32	292.32							
Total		8,967.24	8,967.24							

INCOME

Listed & Unlisted Securities (\$)

Security	Foreign Income		Tax Offset			Expenses		Tax Deducted	
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
References	S10	S11	S12	S13	S14	S15	S16	S17	S18
Australian listed security									
BHP Group Limited (BHP)			786.65						
BHP Group Limited (BHP)			602.77						
BHP Group Limited (BHP)			1,556.02						
Commonwealth Bank Of Australia (CBA)			85.71						
Commonwealth Bank Of Australia (CBA)			75.00						
National Australia Bank Ltd (NAB)			51.43						
National Australia Bank Ltd (NAB)			57.43						
Rio Tinto Limited (RIO)			228.02						
Rio Tinto Limited (RIO)			198.85						
South32 Limited (S32)			15.67						
South32 Limited (S32)			25.09						
Woodside Petroleum Limited (WPL)			35.17						
Woodside Petroleum Limited (WPL)			125.28						
Total			3,843.09						

^(b)Dividend(s) may include distributed deductible amounts. For investments in Listed Investment Companies these amounts may not be deductible (or may be partially deductible) if the investor is a company, SMSF or non-resident. Upon request, we may be able to provide investors with the underlying issuer tax statements that specify these amounts and the respective issuer guidance on their deductibility or otherwise.

INCOME

Listed & Unlisted Securities (S)

Security	Non-Assessable Amounts			
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non- assessable non-exempt
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>
				<i>S23</i>
Australian listed security				
BHP Group Limited (BHP)				
BHP Group Limited (BHP)				
BHP Group Limited (BHP)				
Commonwealth Bank Of Australia (CBA)				
Commonwealth Bank Of Australia (CBA)				
National Australia Bank Ltd (NAB)				
National Australia Bank Ltd (NAB)				
Rio Tinto Limited (RIO)				
Rio Tinto Limited (RIO)				
South32 Limited (S32)				
South32 Limited (S32)				
Woodside Petroleum Limited (WPL)				
Woodside Petroleum Limited (WPL)				
Total				

^(b)Dividend(s) may include distributed deductible amounts. For investments in Listed Investment Companies these amounts may not be deductible (or may be partially deductible) if the investor is a company, SMSF or non-resident. Upon request, we may be able to provide investors with the underlying issuer tax statements that specify these amounts and the respective issuer guidance on their deductibility or otherwise.

DISPOSAL OF CAPITAL ITEMS - COST BASE/PROCEEDS INFORMATION (R)

Security	Units	Purchase date	Sale date	Adjusted cost base	Indexed adjusted cost	Net sale proceeds	Proceeds less cost	Gross discount amount	Discounted 50% ^(a)	Discounted 33 1/3% ^(b)	Other	Capital losses
				R1	R2	R3	R4	R5	R6	R7	R8	R9
Magellan Global Fund (MGE0001AU)	15,223	29-Jul-13	03-Dec-21	26,321.00	0.00	42,739.84	16,418.84	16,418.84	8,209.42	10,945.89	0.00	0.00
Magellan Global Fund (MGE0001AU)	3,788	02-Aug-13	03-Dec-21	6,840.14	0.00	10,635.75	3,795.61	3,795.61	1,897.81	2,530.41	0.00	0.00
Magellan Global Fund (MGE0001AU)	1,249	08-Aug-13	03-Dec-21	2,209.27	0.00	3,505.87	1,296.60	1,296.60	648.30	864.40	0.00	0.00
Magellan Global Fund (MGE0001AU)	1,457	31-Jan-14	03-Dec-21	2,744.16	0.00	4,090.66	1,346.50	1,346.50	673.25	897.67	0.00	0.00
Magellan Global Fund (MGE0001AU)	4,516	08-May-18	03-Dec-21	10,756.73	0.00	12,677.81	1,921.08	1,921.08	960.54	1,280.72	0.00	0.00
Magellan Global Fund (MGE0001AU)	4,361	14-Sep-18	03-Dec-21	10,730.02	0.00	12,242.72	1,512.70	1,512.70	756.35	1,008.47	0.00	0.00
Premium China Fund (MAQ0441AU)	2,761	07-Aug-14	03-Dec-21	5,000.00	0.00	6,871.06	1,871.06	1,871.06	935.53	1,247.37	0.00	0.00
Total						92,763.71	28,162.39	28,162.39	14,081.20	18,774.93	0.00	0.00

Where assets have been transferred into the Service, we have relied upon information regarding the CGT cost base and acquisition date provided at the time of transfer to calculate any capital gains or capital losses.

^(a)This amount represents the taxable capital gains after the 50% CGT discount has been applied.

^(b)This amount represents the taxable capital gains after the 33 1/3% CGT discount has been applied. The amount included is 66 2/3% of the gross amount.

OTHER INCOME (O)

Security	Event	Units	Purchase date	Sale date/ maturity	Purchase cost	Net proceeds	Assessable income/loss
<i>References</i>							
Fund Manager Rebate					01	02	03
							96.86
Total							96.86

FEES AND EXPENSES (F)

In respect of	Total payments	Deductible	Non-deductible	Unallocated
<i>References</i>				
Government Charges				
Adviser Fees				
- Adviser Establishment Fees				
- Adviser Service Fees	563.76			563.76
- Adviser Transaction Fees				
Administration Fees				
Interest Paid (Margin Loan)	2,191.49	2,191.49		
Dealer Service Fee				
Total	2,755.25	2,191.49	0.00	563.76

For a full list of the assumptions used to calculate the amounts in this report, please refer to the Tax Guide, which is available online.

This report does not include the interest and borrowing fees that may be applicable to instalment warrants held in the Service. A separate Issuer Instalment Warrant Tax Report is available from an investor's financial adviser which contains this information.

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

The Tax Report only discloses current year capital losses incurred from assets held within the Service. Where the investor has any prior year capital losses or current year capital losses incurred from assets held outside the Service, we recommend the investor seek independent taxation advice to determine the correct capital losses amount.

We have treated all Establishment Fees as non-deductible. For all other "adviser" fees, we have treated them as unallocated or classified them based on instructions received and have not considered whether the classification is correct.

We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

References to "we", "us", or "our" are references to Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 as operator of the Investor Directed Portfolio Service (the Service).

For all enquiries regarding this report please call,

Anthony Skinner on 08 8271 5427.

This Tax Report has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated.

If investors have any doubt about the taxation position of their investment, or require any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.

Information in this report is provided by Macquarie Investment Management Limited. While the information in this report is given in good faith and is believed to be reliable and accurate, neither Macquarie Investment Management Limited, nor any member of the Macquarie Group, provides any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.



Key tax information

Core assumptions

The following core assumptions were used when preparing your Tax Report:

- * all assets are held on capital account
- * you are a resident for Australian tax purposes except where you have advised us otherwise
- * you have not elected into the Taxation of Financial Arrangements (TOFA) regime
- * for the purposes of the 45 day rule (or 90 day rule for preference shares) it has been assumed:
 - you hold all your assets at risk
 - you receive no related payments
 - all buys and sells between the dividend declaration and the ex-dividend date are cum dividend
 - no consideration has been given to positions that may reduce the overall exposure to an underlying security by more than 30% for a particular distribution or share buy-back (please note that any franking credits assumed to be denied are disclosed on the report)
- * this report does not consider any prior year carry forward tax balances (such as brought forward capital losses)
- * this report does not consider any assets held outside your account.

Looking for more detail? Your Tax Guide is available online

The Wrap Tax Guide explains in detail the tax reporting treatment for various asset classes you may hold and the assumptions used in preparing your Tax Report. Information in the Guide includes:

- * how and when income is taxed depending on its source
- * how capital gains and losses have been disclosed including the treatment of non-assessable payments and the application of discount or index method where relevant. Information regarding the disposal method such as First In First Out (FIFO) is also described
- * how the deductibility of expenses such as fees and margin loan interest (where applicable) has been treated; and
- * other security specific, client specific or event driven matters that have a tax impact.

Wrap tax online - making tax time easier

We have developed a suite of tax resources accessible online via help.macquarie.com/adviser to make tax time easier for you and your accountant and may assist with the completion of your income tax return.

Our comprehensive tax website contains detailed information relating to tax reporting:

- * Tax Report - explained: this resource explains the inter-relationship between the Part A and Part B sections of your report
- * Technical information: our tax technical team provide further information on specific tax events and policies as well as frequently asked questions. The areas covered include and not limited to:
 - 45 day rule holding rule to deny franking credits
 - capital gains
 - margin loans
 - reconciliation of non-resident withholding tax
 - ATO links
 - glossary of terms used through the Tax Report and the Tax Guides
 - information relating to specific investment types that may be held within the portfolios.

Essential tax reporting information

help.macquarie.com/adviser

The "Key tax information" is provided as part of the Tax Report and has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated. If an investor has any doubt about the taxation position of their investment, or requires any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.



Tower Three
International Towers Sydney
300 Barangaroo Avenue
Sydney NSW 2000 Australia

P O Box H67
Australia Square 1213
Australia

ABN: 51 194 660 183
Telephone: +61 2 9335 7000
Facsimile: +61 2 9335 7001
DX: 1056 Sydney
www.kpmg.com.au

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

Independent Review Report for the year ended 30 June 2022 regarding the Accuracy and Completeness of the Self Managed Superannuation Fund (SMSF) Tax Information.

We have reviewed the Tax Reports – SMSF (“the Reports”) released on 16 September 2022 by Macquarie Investment Management Limited (“Macquarie”) to its clients and associated financial planning and tax advisers. The Reports released by Macquarie relate to tax information for the year ended 30 June 2022

Management’s Responsibility for the Tax Reports – SMSF

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

Assurance Practitioner’s Responsibility

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

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

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

enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our review included such tests and procedures necessary to consider whether:

- (a) the Reports are prepared in accordance with the Assumptions and Principles outlined in the Tax Guide on the basis of an Australian Tax Resident; and
- (b) the reported information is consistent with Macquarie's source systems.

This report has been prepared for Macquarie. No responsibility will be accepted for any reliance on this report to any party other than Macquarie, or for any purpose other than that for which it was prepared.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Tax Reports – SMSF for the year ended 30 June 2022 are not prepared, in all material respects, in accordance with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within Macquarie's source systems.

KPMG



Malcolm Kafer
Partner

Sydney

16 September 2022

 Release Authority completed

SUPER.GEN.RLVR.2 - Rollover Process successful.

Release Authority

Status	Complete
Payment Reference Number	CLASS2022030210035
Created Date	02/03/2022 at 6:40 PM
Amount	 \$3,957.30
Available Balance	\$380,441.36
Last Period Update	30/06/2021

Class Fund Details

Fund Name	Acme Superannuation Fund
ABN	12260287368
Member Name	JEREMY TAYLOR
Release Authority Type	Div293

ATO Details

Bank Account Name	ATO SuperStream Receipts Account
Bank Account BSB	092-009
Bank Account Number	121781

✓ Release Authority completed

SUPER.GEN.RLVR.2 - Rollover Process successful.

Release Authority

Status	Complete
Payment Reference Number	CLASS2022031410033
Created Date	14/03/2022 at 7:06 PM
Amount	\$3,741.40
Available Balance	\$380,441.36
Last Period Update	30/06/2021

Class Fund Details

Fund Name	Acme Superannuation Fund
ABN	12260287368
Member Name	JEREMY TAYLOR
Release Authority Type	Div293

ATO Details

Bank Account Name	ATO SuperStream Receipts Account
Bank Account BSB	092-009
Bank Account Number	121781

✓ Release Authority completed

SUPER.GEN.RLVR.2 - Rollover Process successful.

Release Authority

Status	Complete
Payment Reference Number	CLASS2022031110039
Created Date	11/03/2022 at 6:48 PM
Amount	\$1,126.30
Available Balance	\$380,441.36
Last Period Update	30/06/2021

Class Fund Details

Fund Name	Acme Superannuation Fund
ABN	12260287368
Member Name	JEREMY TAYLOR
Release Authority Type	ECC

ATO Details

Bank Account Name	ATO SuperStream Receipts Account
Bank Account BSB	092-009
Bank Account Number	121781



047

THE TRUSTEE FOR THE ACME
SUPERANNUATION FUND
PO BOX 633
ST AGNES SA 5097

Our reference: 7128011457632
Phone: 13 10 20
ABN: 12 260 287 368

24 March 2022

Superannuation remittance advice

To whom it may concern

An amount of \$500.00 has been forwarded to you from the low income super amount account for THE TRUSTEE FOR THE ACME SUPERANNUATION FUND as per the enclosed remittance advice.

More information about the remittance process is provided on the back of this page, but if you have any questions please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

Yours faithfully

Grant Brodie
Deputy Commissioner of Taxation



Reading your remittance advice

This remittance advice provides details of low income super amounts credited to you for one or more of your members.

Payment for and account details

These details are provided so you can reconcile each payment with the correct member account.

Where you have made a claim for payment, the member and account details will match those you reported to us as part of your claim.

Remittance reference number

This is a unique identifier we assign to the remittance of a member's low income super amount payment.

It is important to note this number as it needs to be quoted if you are not accepting a particular payment on this remittance.

Payment

This is the total amount of low income super amounts being credited for a member.

Tax file numbers

From 1 July 2007, funds cannot accept any member contributions, including low income super amount paid by the Australian Taxation Office unless the fund holds a tax file number for that member.

What should you do if you will not be accepting one or more payments on the remittance?

You will need to complete a *Superannuation payment variation advice* (NAT 8451) statement and lodge it and your repayment with us on or before **29 April 2022**.

The *Completing the Superannuation payment variation advice* (NAT 8450) statement instructions will help you fill out this form.

Your repayment can be sent electronically to us by BPAY® or direct credit, or by cheque enclosed with the completed form.

If you are paying by cheque, please refer to the 'How to pay' information on the *Superannuation payment variation advice* (NAT 8451) statement. This will help you to complete the repayment details.

HOW TO PAY

Your payment reference number (PRN) is:

BPAY®



Billers code: 75556

Ref:

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.
More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at
www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on 1300 898 089.

A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit www.ato.gov.au/paymentoptions

Superannuation remittance advice

Provider: THE TRUSTEE FOR THE ACME SUPERANNUATION FUND
Tax file number: 804 355 922
Remittance type: Low income super amount

Payment for	Account/Other ID	TFN	Date of birth	Remittance reference number	Financial year	Payment
Mark Woods	SMSF12713977104 3	148 942 915	26/2/1966	7027632568420	2019	\$500.00

Payment details	Description	Processed date	Credit
	Low income super amount remittance	23 March 2022	\$500.00 CR
		Total payment amount	\$500.00 CR



28th September 2022

000491 000



The Acme Superannuation Fund
59 Weir Road
BASKERVILLE WA 6056

Dear Trustees

2022 Annual Statement Insurance through Superannuation
Policy number: 1365878

We're pleased to provide an update about your policy for the year ended 30 June 2022.

Your Annual Statement contains a summary of your policy and details of your insurance benefits. This statement is for general information only and does not constitute an annual statement for the purposes of Section 1017D of the *Corporations Act 2001 (Cth)*.

Important

Please note that this statement outlines details of your insurance through superannuation only.

Are your contact details up to date?

The email address we have on file for you is mark.woods@neofs.com.au. If your email or any other contact details have changed, please let us know and we'll update them for you.

More information

If you have any questions or would like more information, please contact your financial adviser Anthony Skinner Acc 2 by phone on 08 8271 5427 or by email to tony@wealth-iq.com.au. You can also get in touch with us directly by phone on 1300 209 088, or by email to customerservice@tal.com.au.

Thank you for choosing TAL for your insurance needs.

Yours sincerely

TAL Customer Service

TAL Life Limited

ABN 70 050 109 450 | AFSL 237848
GPO Box 5380, Sydney NSW 2001
Level 16, 363 George Street
Sydney NSW 2000

Customer Service
P 1300 209 088
F 1300 351 133
E customerservice@tal.com.au

W tal.com.au

Superannuation

Annual Statement

1 July 2021 to 30 June 2022

Life Insured	: Mark Joachim Woods	Commencement date	: 27/10/2010
Policy number	: 1365878		
Adviser	: Anthony Skinner Acc 2		
Adviser number	: 65529		
Policy Owner	: The Acme Superannuation Fund		
Issuer	: TAL Life Limited		
AFSL	: 237848	ABN	: 70 050 109 450

Insurance Benefits as at 30 June 2022

Mark Joachim Woods's Benefits	\$
Death Sum Insured	1710339.34

Summary

	\$
Withdrawal Value as at 01/07/2021	0.00
Total Premiums and Rollovers	8610.69
Total Insurance Premiums	(8610.69)
Withdrawal Value as at 30/06/2022	0.00
Total Policy Fees (included in total insurance premiums paid)	92.62

TAL Life Limited

ABN 70 050 109 450 | AFSL 237848
 GPO Box 5380, Sydney NSW 2001
 Level 16, 363 George Street
 Sydney NSW 2000

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 P 1300 209 088
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W tal.com.au

Superannuation

Annual Statement

Life Insured : Mark Joachim Woods

Policy number : 1365878

Transaction listing

Date	Transaction	Amount \$
28/10/2021	Premium	8610.69
28/10/2021	Insurance Premium	(8610.69)

Important information

This statement has been prepared by TAL Life Limited, ABN 70 050 109 450 (TAL). It outlines the value of the benefits that your insurance provided as at 30 June 2022 and the transactions that occurred during the prior twelve month period. This statement is for information purposes and should be read in conjunction with the disclosure documents you received when you commenced this insurance.

TAL has taken reasonable care in preparing this statement but reserves the right to make amendments in the event of an error. The information contained within this statement is of a general nature only and does not take into account your particular objectives, financial situation and needs. You should obtain appropriate independent financial and tax advice and read the Product Disclosure Statement (or, if applicable, other disclosure documents) before making a decision about your insurance.

Your insurance benefits

TAL allows you the flexibility to alter your insurance benefits as your personal circumstances change. You should seek advice from your financial adviser about the appropriate level of insurance cover for your individual circumstances.

Assets of the fund

Under superannuation law you should be aware that assets of the self-managed superannuation fund (SMSF) remain the responsibility of the trustee of the SMSF and should be kept separate from your personal assets.

We act on instructions from the trustee of your SMSF in relation to the life risk policies insured.

Additional explanation of policy fees and costs

For full details on the fees, expenses and charges applicable to your insurance cover, please refer to the disclosure documents.

Withdrawal value

This statement relates to your life insurance which does not acquire a withdrawal value. If you terminate this insurance at any time (when you are not eligible to make a claim) no cash value will be payable.

Complaints

If you have an issue or complaint, please contact our Customer Service Team on 1300 209 088, Monday to Friday, between 8.00am - 7.00pm (AEST/AEDT). Alternatively, you may wish to address your complaint in writing to:

Mail: Internal Dispute Resolution, GPO BOX 5380, Sydney NSW 2001
Email: IDRcomplaints@tal.com.au

We aim to resolve all complaints quickly and fairly. If you are not satisfied with our final response to your complaint, or you have not received our final response to your complaint within 45 days or 90 days in relation to death benefit distributions of the date we received your complaint, you may lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA is an external dispute resolution scheme that provides a fair and independent complaint resolution service that is free to consumers:

Online: www.afca.org.au

Email: info@afca.org.au

Phone: 1800 931 678 (free call within Australia)

Mail: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

Time limits may apply to complain to AFCA, so you should act quickly. Please consult the AFCA website, or call them, to find out if or when the time limit relevant to your circumstances expires. AFCA has authority to hear certain complaints and can advise if they can assist you.

Your privacy

In this section, the words 'we' and 'our' refer to both TAL and the Trustee.

The way in which we collect, secure, hold, use and disclose personal and sensitive information (your information) is explained in our privacy policies. These policies can be obtained online at www.tal.com.au/privacy-policy (all policies) and www.mercer.com.au/privacy.html (TAL Super policies only) or by contacting us.

If you have any questions about the way in which your information is managed, or would like a paper copy of our privacy policies, please contact us by phone on 1300 209 088 or by email to customerservice@tal.com.au.

Contacting TAL

If you have any questions or would like more information about your TAL product, you can contact us by phone on 1300 209 088 or by email to customerservice@tal.com.au. You can also write to us at TAL Life Limited, GPO Box 5380 Sydney NSW 2001.

If you have a question specific to your individual circumstances, please contact your financial adviser. If you do not have a financial adviser, please call us and we'll put you in touch with one.

From: [Jeremy Taylor](#)
To: [Mark Woods](#)
Subject: ClinicIQ
Date: Thursday, 3 December 2020 5:50:54 AM
Attachments: [ClinicIQ Information Memorandum.pdf](#)

Hi mate

Here is IM for ClinicIQ.

We will be putting seed capital in at \$0.02 with the 1st fundraising stage to being ASAP - they are looking for \$2m at \$0.075.

I like the company - I know the CEO and the guy putting it together...solid.

It's a good "theme" too - right place, right time hopefully.

There's also a Hydrogen reverse take over coming up that looks very interesting.

Cheers

JT



CLINIC IQ

ADVANCING ACCESS TO NOVEL MEDICATIONS

DISCLAIMER

NOT AN OFFER OF SECURITIES

This document has been independently prepared by Clinic IQ Pty Ltd (Clinic IQ). This document has been prepared in relation to a proposed offer of fully paid ordinary shares in Clinic IQ.

This document is for informational purposes only. This document does not constitute or contain an offer, invitation, solicitation or recommendation with respect to the purchase or sale of any security in Clinic IQ. This document does not constitute an offer to sell, or a solicitation of an offer to buy, any securities in any jurisdiction, or a securities recommendation. This document is not a prospectus, product disclosure statement or other offering document under Australian law or any other law, and will not be lodged with the Australian Securities and Investments Commission.

SUMMARY INFORMATION

This document contains a summary of information about Clinic IQ and its activities that is current as at the date of this document. The information in this document is general in nature and does not purport to be complete or to contain all the information which a prospective investor may require in evaluating a possible investment in Clinic IQ or that would be required in a prospectus or a product disclosure statement prepared in accordance with the Corporations Act 2001 (Cth) (Corporations Act).

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ACCEPTANCE

By attending an investor presentation or briefing, or accepting, accessing or reviewing this document you acknowledge and agree to the "Disclaimer" as detailed above.





CLINIC IQ

Our mission is to enhance and improve patient outcomes.

- + We will do this by registering novel medications with the TGA through efficient and structured pathways.
- + Clinic IQ aim to provide our specialist services to the small to medium medical and pharmaceutical sectors in Australia.
- + To date, Clinic IQ have engaged two companies, Company A and Company B, subject to negotiating final terms.
- + Through our partnership with Company A, we have access to a compounding pharmacy with the capacity to produce medications directly for patients to access, as well as manufacturing drugs for clinical trial purposes.
- + Clinic IQ has engaged Company B (Medicinal Cannabis), which has a focus on a seed to patient model. This vertical integration, from biomedical research, cultivation, through to processing, packaging and distribution aligns directly with Clinic IQ's vision of advancing access to novel medications.
- + Company A and Company B have existing pipeline medications, which will be the initial focus of Clinic IQ.
- + The initial round of funding aims to secure the executive team and operating expenses.



CLINIC IQ

Creating Pathways for TGA Registration

Investment in the product registration process and facilitation of registration with the TGA.

From our established network of clinicians and clinical trial networks, we bring the appropriate expertise and understanding of quantitative analysis and data to meet the requirements of registration with the TGA.

PHARMACEUTICAL PARTNERS

- + Clinical study investor
- + Provide investment to support the clinical research to bring their product to market
- + In partnership with Clinic IQ, undertakes the research while retaining control of the data and the IP

PARTNERSHIP OUTCOMES

- + Pre-set stages of investment on successful efforts basis after initial investment.
- + Working together to bring medications to TGA registration and to the patients who need it most.
- + Advancing Access to Novel Medications.

KEY STRATEGIES OF CLINIC IQ

To fulfil an industry need in the small biotech/pharma space by bringing innovation and high level understanding of medical research and clinical trial processes. This will be achieved by:

- + Demonstrating to our partners that our value proposition is unique and positioned to achieve desired target outcomes.
- + Virtualising Clinic IQ from commencement.
- + Utilising metrics to assess project progress and development.
- + Creating a digital customer relationship management platform, where our processes are optimised to enhance engagement with our partners.

To facilitate TGA registration of medicinal products by creating clear and structured pathways to success by:

- + Engaging prominent research expertise with a shared vision of improving patient outcomes.
- + Implementing risk management strategies to ensure the skills and capabilities utilised are aligned with each project, to achieve optimal outcomes.

Ultimately enhancing and improving patient outcomes.

UNIQUE VALUE PROPOSITION FROM AN INVESTMENT BASIS

Clinic IQ offers a unique value proposition to small and medium pharmaceutical companies in Australia, by providing experience and guidance in establishing clinical trials for unregistered and novel pharmaceutical medications. Clinic IQ:

- + Will engage with the Therapeutic Goods Administration (TGA).
- + Will offer significant experience in clinical trial protocol development, from study concept to trial execution.
- + Will provide specialist ethical oversight for its partners.
- + Will provide bespoke exploration and analysis of data.

Clinic IQ will have the ability to adapt to any change in the research climate and pivot to focus on different priorities, as its partners' require. Our team's understanding of clinical research will allow the early identification of medications that are unlikely to reach their target outcome.



EXECUTIVE BOARD STRUCTURE

The following experts have agreed in principle to membership on the Clinic IQ board, although suitable independent Chair is yet to be confirmed:



Professor Steve Webb

Senior Staff Specialist in Intensive Care Medicine;
Clinical Professor, UWA and Monash University;
Director Clinical Trials, St John of God Health Care Inc.



Nicholas Calder



Dino Cercarelli

Clinic IQ Chief Executive Officer



EXECUTIVE STRUCTURE

DINO CERCARELLI

Chief Executive Officer

DR JOANNE YOUD

Clinical Research Specialist (Associate Director)

OTHER KEY PERSONNEL

To be employed first or second quarter of Year 1.

DATA SCIENTIST

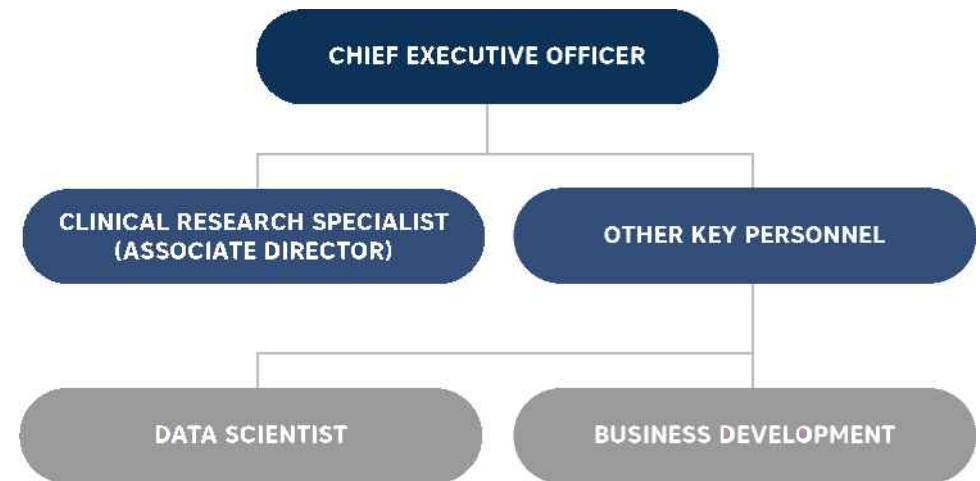
An understanding of the methods of extraction and cleaning of data from various data sources, including SQL servers.

Proven ability to apply information technology, computational thinking and utilize programming languages and software and hardware solutions for data analysis

Ability to develop and implement data management strategies and governance, incorporating privacy and data security, policies and regulations and ethical considerations.

BUSINESS DEVELOPMENT

Initially tasked to maintain relationships of existing partners. Role will also have a marketing component to promote existing operations of Clinic IQ to our network.



PROPOSED STRATEGIC ADVISORY BOARD MEMBERS

The following experts are proposed as members of the Clinic IQ Strategic Advisory Board:

- + **IVAN GUSTAVINO**
- + **DR LEANNE CHALMERS**
- + **RESEARCH CLINICIAN - TBC**

The intention is that the Clinic IQ Strategic Advisory Board will function independent of the Clinic IQ Executive Board.



INVESTMENT PROPOSITION

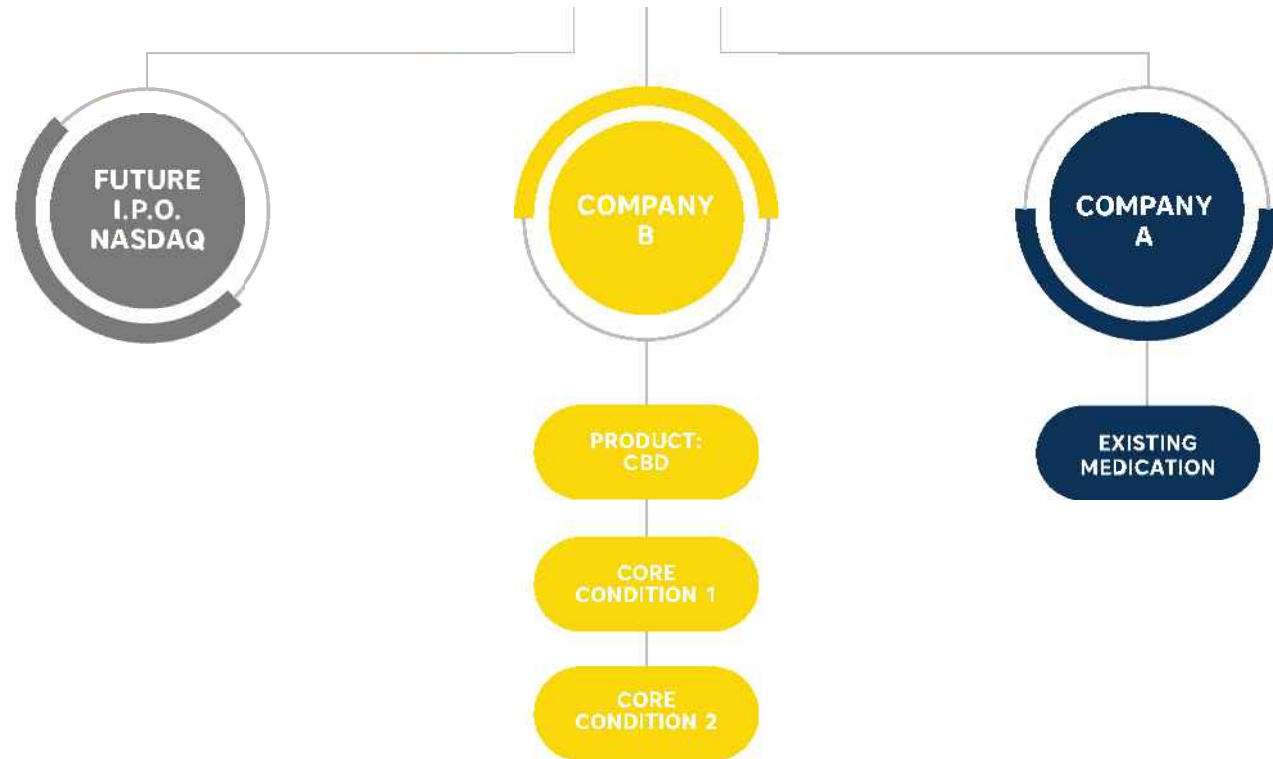
Funds requested to secure
Clinic IQ executive team

\$2 million

This will secure the executive
team for 2 years.



CLINIC IQ

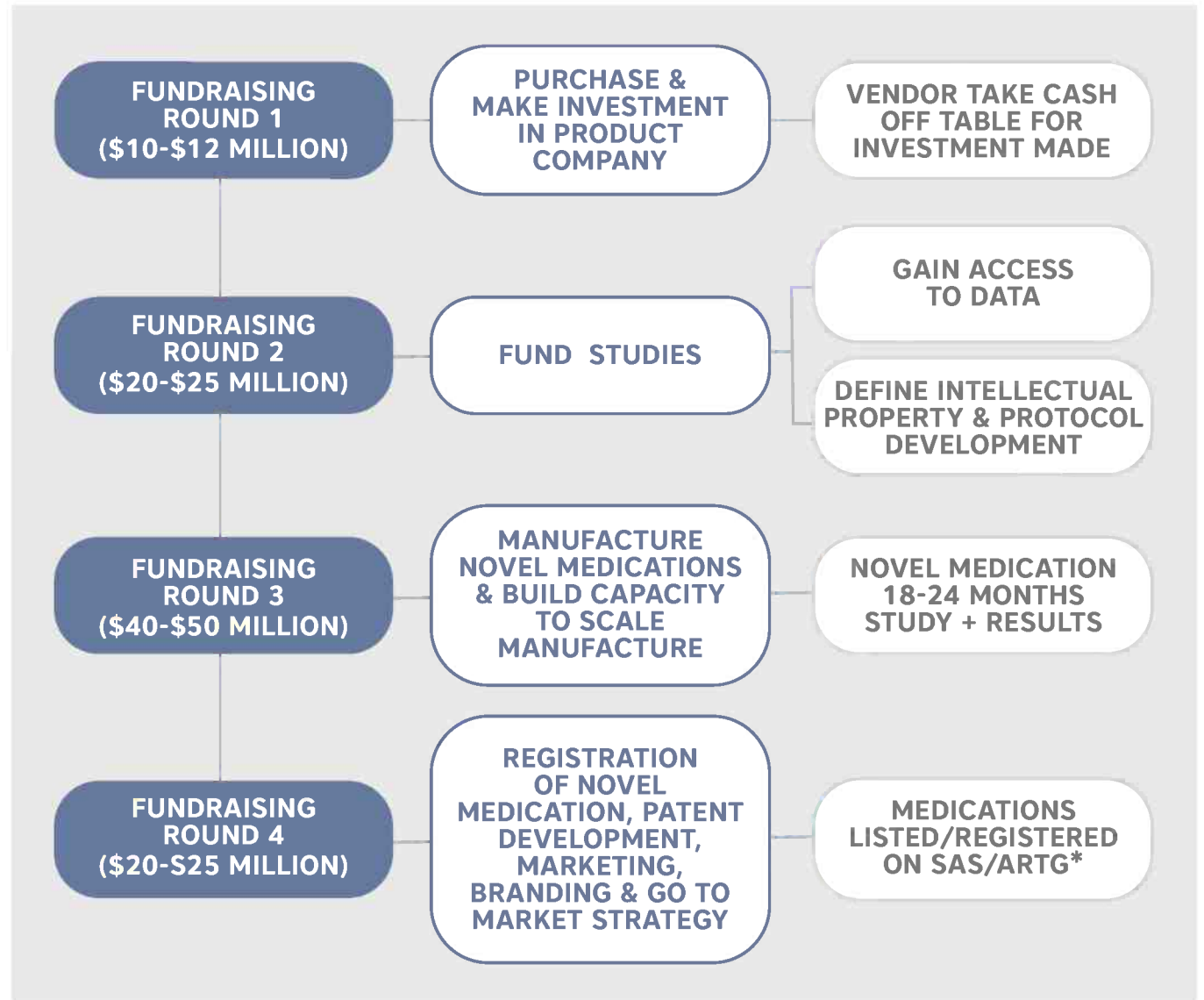




CLINIC IQ

FUNDRAISING STRATEGY

Upon appointment of the Executive Team in this fundraising round, Clinic IQ will focus on the following fundraising pathway



**SAS/ARTG - please refer to USE OF FUNDS page for definitions.*

USE OF FUNDS

PERSONNEL

Our key resources are our personnel, who bring an existing and established comprehensive network of contacts and established relationships. This intellectual property is a key resource for Clinic IQ, which will be of enormous benefit to our pharmaceutical partners.

DATA

Will scope the status and distribution of existing medications manufactured by Company A and B.

ESTABLISHING KEY PARTNERSHIPS

Engaging highly renowned biostatisticians to aid in the design of clinical trials to ensure the appropriate trial design is utilised and that it is sufficiently statistically powered to achieve the proposed outcome.

PROTOCOL DEVELOPMENT

Will provide expertise in the development of clinical trial protocols. With the existing expertise at Clinic IQ, as well as the established network of stakeholders, we will ensure high quality protocols are developed with the appropriate clinical and scientific advice.

THERAPEUTIC GOODS ADMINISTRATION

For new or novel medications currently manufactured by Company A, Company B, or for new pharmaceutical partners, Clinic IQ will undertake a thorough evaluation of the product and existing available data including pre-clinical data. Following this, we will assess the best pathway to achieving either access to the SAS or listing on the ARTG.

SAS – SPECIAL ACCESS SCHEME

The SAS allows certain health practitioners to access therapeutic goods (such as medicines) that are not included on the ARTG, for a single patient.

ARTG - AUSTRALIAN REGISTER OF THERAPEUTIC GOODS

The ARTG is a reference database of the TGA and provides information on all therapeutic goods that can be supplied in Australia.

RELATIONSHIP BUILDING

From our existing network of highly experienced researchers, research organisations and biostatisticians Clinic IQ will coordinate relationships and create new networks for its partners. In doing so this will create additional revenue streams by accessing novel pharmaceutical products.

ETHICAL GUIDANCE

Personnel have significant experience in all ethical considerations ensuring patient privacy and safety is maintained.

LEGAL CONSIDERATIONS

Will engage appropriately experienced legal counsel to provide timely advice as required.



SUMMARY OF KEY RISK FACTORS TO CLINIC IQ

EXECUTION OF BUSINESS PLAN

Clinic IQ's success is dependent upon implementation of our initial business plan. If Clinic IQ is unable to implement its initial business plan, there may be adverse impacts on our outcomes.

RELIANCE ON KEY EXECUTIVE AND CLINICAL EXPERTISE

Clinic IQ is strongly reliant on its executive team who have significant experience in the research, health care and clinical trial sectors in Australia. If one or more of the team cease employment, it may have a detrimental effect on Clinic IQ's future performance.

EARLY STAGE RISK

Investing in Clinic IQ should be considered highly speculative, and involves investment in drug development. Projects may be delayed, results may not demonstrate intended benefit, or planned research may incur additional unplanned costs.

ESTABLISHMENT OF CLINIC IQ BRAND

Clinic IQ believes that establishing and maintaining our brand is critical to business development. Failure to invest in adequate resourcing of business development and marketing may adversely impact future business.

DATA SECURITY

Clinic IQ will store sensitive data including identifiable patient data. Clinic IQ personnel have experience in managing data of this nature, and will implement policies and procedures surrounding the collection and storage of confidential and sensitive data. These policies will include the management of a data breach. If any unauthorised access to data occurs, significant liabilities may be incurred.

INTELLECTUAL PROPERTY

Clinic IQ relies on the experience of our executive team and access to clinical specialists. Ensuring protection of our intellectual property is key to our success. Failure to protect Clinic IQ's intellectual property may adversely impact on our performance.



CAPITAL STRUCTURE & VALUATION

Shares currently on issue	34.6 million
Proposed valuation of current round	7.5c which values the company at \$2.595 million
Funds currently being raised	\$2 million



ACHIEVEMENTS TO DATE

1.

Secured the Executive Team

2.

Term sheets currently in progress
to secure products for registration

3.

Partnership agreements currently
in progress to access research

OUR EXECUTIVE TEAM



PROFESSOR STEVE WEBB

Senior Staff Specialist in Intensive Care Medicine at Royal Perth Hospital and a Clinical Professor in the School of Medicine and Pharmacology and the School of Population Health at the University of Western Australia and a Clinical Professor in the Department of Epidemiology and Preventive Medicine, School of Public Health and Preventive Medicine, Monash University.

A trialist with over \$100 million of research funding, including as a Chief Investigator on multiple NHMRC Project Grants and two Centre for Research Excellence grants. He has published over 100 manuscripts in peer-reviewed journals including manuscripts in The New England Journal of Medicine, Journal of the American Medical Association and the British Medical Journal.

He is the immediate past-Chair of the ANZICS Clinical Trials Group. He is the Vice-Chair of the International Forum of Acute Care Trialists, which is a network of the world's ICU-based investigator-led clinical trials networks. He is a member of the Executive and Chair of one of four Working Groups of the International Severe Acute Respiratory Illness Consortium. This Consortium aims to provide a coordinated global clinical research response to emerging infectious disease including potential future pandemics.

A member of the NHMRC Health Translation Advisory Committee, co-chair of the Australian government's Clinical Trials Collaborative Forum and a Chief Investigator of the Australian Partnership for Preparedness Research on Infectious disease Emergencies (APPRISE).

He is a founding director of the Australian Clinical Trials Alliance which is a representative organisation of the investigator-led clinical trials networks in Australia. He has chaired the Human Research Ethics Committee at the University of Western Australia since 2006.



NICHOLAS CALDER

Nicholas Calder brings over 20 years' experience in capital and financial markets through Corporate Advisory, Audit, Executive and Board roles across a number of different sectors and with companies that have experienced significant and substantial growth.

Nicholas is passionate about supporting mid and large capitalisation companies in both the public and private sector and has significant experience across the agriculture, technology, manufacturing, oil and gas, property and resource and energy industries.

Nicholas is driven by the success of the companies he works with as they expand and diversify domestically and internationally.



DINO CERCARELLI

CLINIC IQ CHIEF EXECUTIVE OFFICER

Research Operations Manager at St John of God Subiaco Hospital (SJGSH) for over 7 years. He took on the newly created role in 2013, primarily to manage the operations of the laboratory aspects of the Research Department. In 2015, Dino was approached to oversee the operation of the Commercial Clinical Trial Unit. This was to ensure that the operations of research activity was consistent at the Hospital and was managed in accordance with the Australian Code for the Responsible Conduct of Research and in line with the Ethical requirements of St John of God Health Care Human Research Ethics Committee.

His current role incorporates key responsibilities including sound fiscal management, governance and contractual negotiations with key stakeholders, and assisting staff to deliver better patient outcomes through research. Dino has significant experience liaising directly with Industry (including Pharma and Devices), Contract Research Organisations, Investigators and Consultants, Senior Registrars, Academic Institutions and fostering the development of collaborative and constructive relationships.

Dino is a founding member of the SJGSH Research Management Committee and Bendat Respiratory Research and Development Fund Committee. He also works closely with the St John of God Foundation and the Tonkinson Colorectal Cancer Research Fund and is committed to honouring the generous philanthropic support provided to research by donors.

Dino has demonstrated experience in delivering streamlined and efficient governance operations and has been successful in governance audit processes.

Dino has developed business strategies to ensure continued growth in research and commercial clinical trials working closely with industry groups to create and expand business opportunities. He was integral in establishing the first First-in-Human Phase 1 cancer clinical trial at SJGHC. This has opened up further opportunities with other commercial sponsors bringing novel treatments to oncology patients at SJGSH. His management of the Research and Clinical Trial Unit has contributed to significant global research in areas such as oncology, anaesthesia and pain and intensive care. Dino has overseen a number of clinical trials at SJGSH that have assisted in the investigational product being fast-tracked by the Food and Drug Authority for use.

Dino has extensive experience in the Medical Science field, having worked in various private and public laboratory practices in Western Australia and the United Kingdom. As Acting Scientist-in-Charge of the Cytology Department at St John of God Pathology, one of his key achievements was bringing the Cervista High Risk HPV testing platform through the research and development phase to be the first laboratory in Australia to test clinical specimens with this technology. This included managing the change of scope of accreditation of the Cytology Department via the National Association of Testing Authorities (NATA) Australia.

Dino has extensive human resource management experience, having managed employees across a number of different enterprise bargaining agreements including medical officers, nursing, allied health and laboratory science.

Dino holds a Master of Business Administration from Curtin Graduate School of Business, completed in 2017.



DR JOANNE YOUD

CLINICAL RESEARCH SPECIALIST (ASSOCIATE DIRECTOR)

Jo received her PhD in Physiology/Biochemistry from the University of Tasmania in 2000. She commenced her clinical research career under the mentorship of Professor Rachelle Buchbinder at the Monash University Department of Clinical Epidemiology at Cabrini Hospital in Melbourne in 2002. Here, Jo's position involved the coordination and management of clinical trials and research studies in the area of musculoskeletal disease.

Following a move to WA, Jo commenced a position as Oncology Clinical Trial Manager at St John of God Subiaco Hospital, where the Clinical Trial Unit grew from 1.2 FTE to more than 6 FTE. During this time the Clinical Trial Unit developed a strong national and international reputation for high patient recruitment and retention, while ensuring high quality data collection and management. In 2015, Jo transitioned into a Project Manager role for Clinical Trial Development where she has utilised and developed her expertise in liaising with Pharma, Contract Research Organisations, Academic Institutions and other stakeholders to ensure efficient initiation of all approved clinical trials and research studies. This involves performing and facilitating all elements of clinical research governance, including ethics and legal approval, budget management, and ensuring all clinical research fulfils the relevant regulatory requirements. Throughout this time, Jo has continued to play a role as part of the management team for the Clinical Trial Unit.

Jo has been involved in numerous National Committees including the Research Advisory Committee for the Australian New Zealand Gynaecological Oncology Group (ANZGOG), Scientific Advisory Committee for BioGrid Australia, as well as standing on various trial management and steering committees including the NOMINATOR Rare Cancer program. She has also been the WA Ambassador for the Society for Clinical Research Sites (SCRS), a global organisation devoted to providing a unified voice for clinical research sites in partnership with industry.

Jo is committed to using her skills to facilitate the initiation of well-founded and strongly data driven studies to ensure high quality outcomes.





OUR PROPOSED STRATEGIC ADVISORY BOARD

IVAN GUSTAVINO

MANAGING DIRECTOR, ATRICO

Atrico works for the boards of small and midsize technology companies to build and realise your shareholder value through strategic growth and transactions.

Our team comprises technology entrepreneurs, and corporate finance and marketing veterans. In addition to our operational background, we have advised hundreds of technology companies. So we understand the challenges you face in building a technology company and executing transactions. This means you get pragmatic advice and hands-on execution capability to ensure successful outcomes.

Ivan is a co-founder of Atrico and an established authority on issues related to high-growth technology businesses and the marketing of emerging technologies.

Ivan's career started in software product development and moved into business executive roles. He has extensive experience in running and building technology businesses, including helping to build a leading international mining technology company.

Ivan brings with him over 20 years of experience in technology and business management and has advised a large number of technology investors and businesses at the board level. Ivan's previous operational business background and subsequent transactional focus has proved invaluable for clients that seek advice on strategic deals. Ivan advises in all aspects of business strategy & growth, and mergers & acquisitions transactions.

Ivan holds a Bachelor of Business and a Diploma in Computing.



DR LEANNE CHALMERS

SENIOR LECTURER, CURTIN UNIVERSITY

Leanne graduated from Curtin University of Technology with First Class Honours in 1997, completed her pre-registration training at Fremantle Hospital and Health Service, Western Australia as WA Pharmacy Trainee of the Year and then practiced as a hospital pharmacist at Fremantle Hospital and in various hospital trusts around the United Kingdom.

Between 2004 and 2008, she was a lecturer in pharmacotherapy at the School of Pharmacy at Curtin University, and a clinical pharmacist in cardiology and cardiothoracic surgery at Fremantle Hospital.

In 2008, she moved to the University of Tasmania to undertake her PhD, which involved a \$1.2million multi-site project funded by the Australian Government Department of Health and Ageing under the Fourth Community Pharmacy Agreement to trial a post-discharge service for patients taking warfarin. She completed her PhD in 2011 and took up a Lecturer appointment in the same year. She returned to Curtin University as a Senior Lecturer in 2017.

Leanne is a Senior Lecturer in the School of Pharmacy. Her research interests include optimising the use of antithrombotic agents, particularly in stroke prevention in atrial fibrillation; quality use of medicines, with a focus on medication use in the hospital setting; and the provision of medication-related services along the continuum of care. She is also a strong advocate for quality student experiences – experiences that will promote students' intellectual curiosity and empower them with the attributes necessary to succeed in their lives and careers.

With her strong background in, and continuing links with hospital pharmacy practice, Leanne has ongoing interest in a wide range of projects involving quality use of medicines in the hospital setting, and the provision of medication-related services as patients are admitted to hospital from the community, and then discharged home again.

Leanne's particular interest lies in promoting optimal use of anticlotting medications, also known as antithrombotic agents, in people with different forms of heart disease. Her particular research area is stroke prevention in atrial fibrillation, which is the most common heart rhythm abnormality and is increasing in prevalence as the population ages. Her collaborative work aims to

support prescribers in choosing the best agent for individual patients, and then to facilitate patients achieving the best possible outcomes from their therapy.

Leanne is also committed to training highly effective healthcare professionals for the future, which has led to her involvement in diverse quality-focussed learning and teaching projects, encompassing benchmarking for quality assurance, computer simulation as preparation for clinical placement, and explicit articulation of competency standards with the pharmacy curriculum.

Leanne's current projects, in collaboration with colleagues at the University of Tasmania, include:

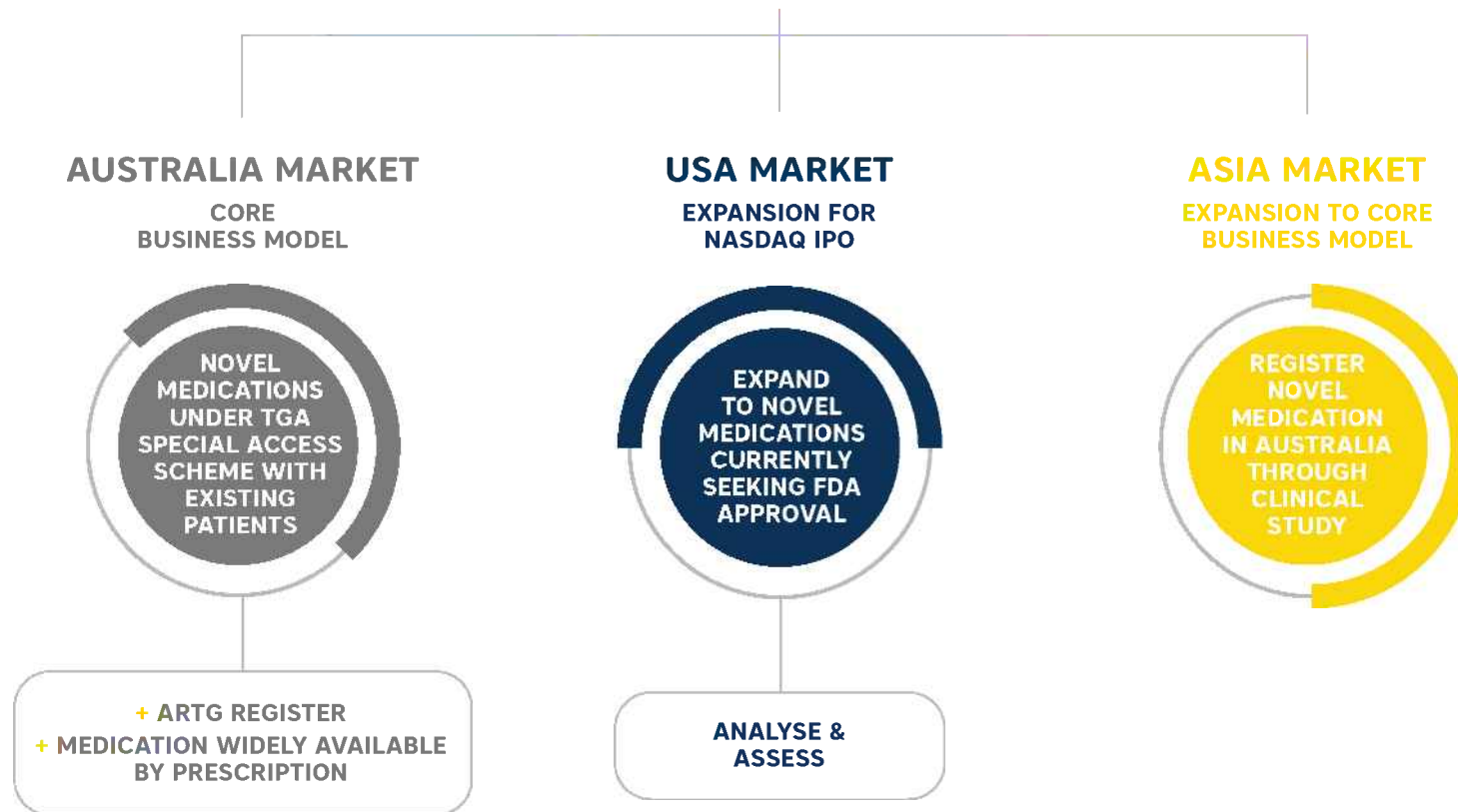
1. The Tasmanian AF Study, a multisite retrospective study of atrial fibrillation management in patients admitted to Tasmanian public hospitals
2. Prescriber attitudes towards stroke prophylaxis in atrial fibrillation
3. Development of a decision support smartphone app to improve antithrombotic prescribing in atrial fibrillation
4. Patient experiences, perceptions and knowledge of stroke thromboprophylaxis in atrial fibrillation.





CLINIC IQ

SUMMARY





CLINIC **IQ**

THE ACME SUPERANNUATION FUND

TRUSTEE RESOLUTION - GOVERNING RULES

NOTED that since the fund's governing rules were last amended, superannuation law and the Australian Taxation Office's interpretation of the law has changed so as to:

- determine when a benefit is taken to be a pension for the purpose of the available tax concessions;
- reduce the minimum payments for account-based and allocated pensions by 25% for the 2012/13 financial year;
- preclude the use of investments in collectables and personal use assets by related parties of the fund, storage in a related party's private residence or disposal at less than market value;
- require a record of reasons for a decision as to the storage of such investments, insuring of the investments and an independent valuation where they are transferred to a related party;
- allow a tax deduction for the cost of providing terminal medical condition benefits to members;
- determine the tax deductible portion of premiums for total and permanent disability insurance;
- allow the fund to recognise certain orders for the forfeiture of superannuation benefits (eg under proceeds of crime legislation);
- require Medicare to administer the early release of superannuation on compassionate grounds;
- confirm that appropriate trust deed clauses will prevent a payment to the fund from giving rise to excess contributions tax;
- allow a member (subject to appropriate trust deed provisions) to count a contribution in one year against the contribution cap for the next year but to claim a tax deduction in the current year;
- progressively increase the required level of Superannuation Guarantee Charge contributions from 9% to 12% of earnings starting on 1 July 2013;
- require SGC contributions for employees aged over 70;
- require the Commissioner of Taxation to pay "low income superannuation contributions" for eligible low income earners;
- allow the parent or guardian of a child member to act as director of the trustee in place of the child;
- allow the fund to remunerate trustees and trustee directors in some cases.

RESOLVED that:

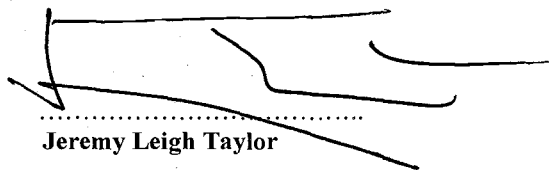
1. to ensure that the fund's governing rules are consistent with these changes the Trustee replaces the current Rules with *SUPERRULES2012*© prepared by SuperGeneration (a copy of which is attached to this resolution or which the Trustee has reviewed);
2. this resolution does not amend any provision of the governing rules that provides for the payment of a defined benefit pension currently payable from the fund; and
3. for clause 2 the terms "defined benefit pension" and "governing rules" have the same meanings as in the Superannuation Industry (Supervision) Regulations.

Date: 01 / 07 / 2012

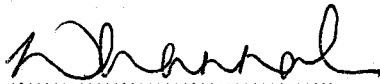
Signed by each Trustee:



Mark Joachim Woods



Jeremy Leigh Taylor



Wendy Joy Hannah

Superannuation Lawyers

322 Rokeby Road
SUBIACO WA 6008
T: (08) 9382 1144
F: (08) 9382 1244

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1 INTERPRETATION

Unless the contrary intention appears:

- A reference to the Deed or the Rules or any other document includes any variation or replacement.
- A reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them.
- The singular includes the plural and vice versa.
- A power to appoint includes a power to vary or cancel the appointment.
- When the word **including** introduces a list of items, it does not exclude a reference to other items of the same class.
- A reference to a person includes a firm, a body corporate, an unincorporated association or any authority.

Account Balance means the aggregate balance of all Member Accounts of a Member other than the Non-Vested Member Account, plus any proportion of that account that the Trustee determines (or if the individual Trustees or the corporate Trustee's directors do not agree on a proportion, the whole of that account).

Binding Death Benefit Nomination

means a written notice that:

- directs the Trustee to pay the whole or part of a benefit payable on the Member's death to one or more Dependants or the legal personal representative in specific proportions; and
- may include instructions as to the manner of payment (eg lump sum or pension) and particular assets to be transferred by way of payment.

Child in relation to a person includes:

- (a) an adopted child, a stepchild or an ex-nuptial child of the person; and
- (b) a child of the person's Spouse; and

- (c) a child of the person within the meaning of the Family Law Act 1975.

Co-contribution Act means the Superannuation (Government Co-contribution for Low Income Earners) Act.

Constitutional Corporation has the same meaning as in Government Requirements.

Deed means the deed establishing the Fund.

Dependant of a Member means:

- (a) a Spouse;
- (b) a Child;
- (c) any other person the Trustee believes is, or was at the date of death, dependent on the Member or otherwise meets the definition of dependant under Government Requirements.

First Home Saver's Account has the same meaning as in the First Home Saver's Account Act.

Fund means the superannuation fund constituted by the Deed and the Rules.

Government Requirements means any requirements under laws relating to superannuation funds:

- (a) imposed on the Trustee; or
- (b) that the Fund must satisfy to qualify for the most favourable taxation treatment available to superannuation funds.

Member means anyone whom the Trustee has admitted to membership.

Member Account means an account kept for a Member under rule 8.7.

Non-Member Spouse has the same meaning as in Government Requirements.

Non-Vested Member Account means a Member Account kept to record amounts mentioned in rule 8.7(a) and (b) that are not the Member's "minimum benefits" as defined in Government Requirements.

Permanent Incapacity means ill-health (whether physical or mental), where the Trustee is reasonably satisfied (and two legally qualified medical practitioners have certified) that the Member is unlikely, because of the ill-health, ever again to engage in gainful employment for which the Member is reasonably qualified by education, training or experience.

Rules means these rules.

Shortfall Component has the same meaning as in the Superannuation Guarantee (Administration) Act.

SIS Regulation means Superannuation Industry (Supervision) Regulation.

Spouse in relation to a person includes:

- (a) a man or woman with whom the person is in a registered relationship as defined in the Acts Interpretation Act 1901; and
- (b) another person who, although not legally married to the person, lives with the person on a genuine domestic basis in a relationship as a couple.

Tax includes any duty or government impost.

Temporary Incapacity means ill-health (whether physical or mental) that caused the Member to cease to be gainfully employed but does not constitute Permanent Incapacity.

Terminal Medical Condition means:

- (a) two registered medical practitioners have certified, jointly or separately, that the Member suffers from an illness, or has incurred an injury, that is likely to result in the Member's death within 12 months after the date of the certification;
- (b) at least one of the practitioners is a specialist practising in an area related to the illness or injury; and
- (c) for each of the certificates, the certification period has not ended.

Trustee means the Trustee for the time being under rule 7.

2 MEMBERSHIP

Admission

- 2.1 Anyone may apply to the Trustee for admission as a Member or for the admission of a person for whom the applicant intends to contribute.
- 2.2 The Trustee may reject an application.
- 2.3 Before admitting a person as a Member the Trustee must ensure that the Trustee structure of the Fund meets Government Requirements and may require the person:
 - (a) to be examined by a registered medical practitioner approved by the Trustee; or
 - (b) to give the Trustee any document or information it considers relevant to the administration of the Fund; or
 - (c) to enter into a written agreement with the Trustee, imposing special conditions in respect of the applicant's membership; or
 - (d) any combination of (a), (b) and (c).
- 2.4 If the Trustee admits a person as a Member, membership commences only when the Trustee has approved the application and either:
 - (a) the person has become a Trustee or (if the Trustee is a Constitutional Corporation) a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership commences, the Fund will meet the definition of self managed superannuation fund in Government Requirements.

Terms

- 2.5 Each Member is bound by the Deed and Rules.
- 2.6 The Trustee is the Member's attorney to do anything the Trustee considers appropriate to administer the Fund.

- Non-Member Spouse**
- 2.7 Subject to rule 2.4 the Trustee may admit a Non-Member Spouse as a Member if:
- (a) Government Requirements require the Trustee to create an interest in the Fund for the Non-Member Spouse; or
 - (b) Government Requirements permit the Trustee to do so and the Trustee elects to do so.

- 2.8 The Trustee must do so in a manner that is consistent with Government Requirements.

Membership ends

- 2.9 A Member's membership of the Fund ends when the Member is no longer entitled to benefits from the Fund and either:
- (a) the Member has resigned as a Trustee or a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership ends, the Fund will meet the definition of self managed superannuation fund in Government Requirements.

3 TRANSFERS

Transfer in

- 3.1 The Trustee may:
- (a) accept a transfer of assets to the Fund in respect of a Member; and
 - (b) provide benefits in respect of the Member
- on terms that the Trustee agrees with the Member and in a manner that complies with Government Requirements.

Transfer out

- 3.2 The Trustee may transfer assets out of the Fund in respect of a Member (with or without the Member's consent) up to the Member's Account Balance. However, the transfer must comply with Government Requirements.
- 3.3 The Trustee is not responsible for the manner in which the transferee deals with the amount transferred.

- 3.4 If the Member's total Account Balance is transferred, the Member is no longer entitled to benefits from the Fund.

4 CONTRIBUTIONS

Members

- 4.1 A Member may make contributions if the Trustee agrees.

SGC shortfalls, Co-contributions and FHSA payments

- 4.2 The Trustee may accept a Shortfall Component or a payment under the Co-contribution Act (including a low income superannuation contribution) or from a First Home Saver's Account transferred to the Fund for a Member and must treat it as a contribution for the Member.

Employers and others

- 4.3 The Trustee may:
- (a) accept contributions for a Member from any other person;
 - (b) at its discretion, refuse to accept all or part of a contribution.
- 4.4 The Trustee must not accept a contribution contrary to Government Requirements. However, if it does and if Government Requirements permit, the Trustee:
- (a) must repay the contribution to the contributor; but
 - (b) may first make deductions for any liabilities or expenses incurred (and provisions for liabilities and expenses) in relation to the contribution.

Splitting of contributions

- 4.5 A Member may apply to the Trustee to transfer to the Account of the Member's Spouse some or all of the Member's Account Balance representing contributions made by, for, or on behalf of the Member. The application may include a request to transfer the relevant amount out of the Fund in respect of the Member's Spouse.
- 4.6 If the Trustee agrees to make the transfer, it must do so within 90 days after

receiving the request, but only if the application complies with Government Requirements.

Form of contributions

- 4.7 A contribution may be made in cash, by the transfer to the Trustee or its custodian of a beneficial interest in property, by increasing the value of the Fund or by reducing the liabilities of the Fund.

Limit on contributions

- 4.8 If any part of a purported contribution in respect of a Member would be either an "excess concessional contribution" or an "excess non-concessional contribution" under the Income Tax Assessment Act, then:
- (a) the Trustee must not accept that part; and
 - (b) that part is not included in the Fund's assets regardless of whether or not it has been mingled with those assets.

5 BENEFITS - ENTITLEMENT

Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid.

Request - age 65

- 5.1 If a Member (who has not otherwise become entitled to a benefit under the Rules) requests a benefit at or after age 65, the Member becomes entitled to a benefit equal to the Member's Account Balance.

Death benefits

- 5.2 If a Member dies the Trustee must pay a benefit equal to the Member's Account Balance.
- 5.3 If, in relation to any part of the benefit:
- the Trustee accepted a Binding Death Benefit Nomination;
 - it has not been revoked; and
 - it can be followed under Government Requirements

then the Trustee must follow the Binding Death Benefit Nomination in relation to that part of the benefit.

- 5.4 If in relation to any part of the benefit:
- the Trustee does not hold a current Binding Death Benefit Nomination;
 - or
 - the relevant nomination cannot be followed for any reason
- the Trustee must pay that part of the benefit to any or all of the Member's Dependants and legal personal representative in the proportions that the Trustee decides.
- 5.5 If rule 5.4 applies and there is no Dependant or legal personal representative then, if Government Requirements permit, the Trustee may pay that part of the benefit to any other people in proportions the Trustee decides.
- 5.6 Any benefit nomination not expressed to be binding on the Trustee is given for information only and does not affect the Trustee's discretion in distributing the benefit.
- 5.7 Subject to the instructions in a Binding Death Benefit Nomination as to the manner of payment, the Trustee may pay any part of the benefit as a lump sum or as a pension or in any other form as it considers appropriate including the settlement of a trust for the benefit of any Dependant.
- 5.8 No pension is payable to a person under rule 5 until the person is a Member. However, the Trustee (and not the payee) may determine which provisions of rule 6 apply.
- #### **Terminal Medical Condition**
- 5.9 If a Member requests a benefit while a Terminal Medical Condition exists in relation to the Member, then the Member becomes entitled to a benefit equal to the Member's Account Balance.

Retirement or leaving employment

- 5.10 If a Member (who has not otherwise become entitled to a benefit under the Rules):
- (a) leaves any business, trade, profession, vocation, calling, occupation or employment because of Permanent or Temporary Incapacity; or
 - (b) retires or retired (before or after joining the Fund) from any business, trade, profession, vocation, calling, occupation or employment; or
 - (c) ceases any employment (at any time and for any reason except death) and the employer has contributed to the Fund for the Member; or
 - (d) having reached age 60, ceases any arrangement under which the Member was employed or self-employed for gain or reward in any business, trade, profession, vocation, calling, occupation or employment; or
 - (e) leaves Australia in circumstances where Government Requirements permit the Trustee to pay a benefit
- the Member becomes entitled to a benefit equal to the Member's Account Balance.

Request – Transition to retirement pensions, rollovers, Spouse benefits, temporary residents etc

- 5.11 If a Member requests payment of a benefit, the Trustee must pay the benefit to the extent that the payment complies with Government Requirements.

Financial incapacity

- 5.12 If the Trustee believes a person entitled to a benefit cannot manage the person's financial affairs, the Trustee may pay the benefit to another person to be used for the first person's advantage.
- 5.13 The Trustee is not responsible for the application of the benefit by the payee. However, the payment must comply with Government Requirements.

Hardship and compassionate grounds

- 5.14 The Trustee may at any time pay to a Member a benefit up to the Member's Account Balance if the payment complies with Government Requirements in relation to financial hardship or compassionate grounds.

Unclaimed money and lost members

- 5.15 The Trustee must pay a benefit to the Commissioner of Taxation in respect of a Member as and when required under the Superannuation (Unclaimed Money and Lost Members) Act.

Excessive benefits

- 5.16 If the Trustee believes that:
- (a) a Member's benefit will be excessive for the purposes of the Income Tax Assessment Act; or
 - (b) payment of a benefit will result in the Trustee or an employer contravening a law relating to corporations
- the Trustee may, if Government Requirements permit:
- (i) reduce the contributions payable for the Member; or
 - (ii) reduce the benefit to the extent necessary to avoid (a) or (b) and transfer the amount of the reduction to the Fund's reserves; or
 - (iii) apply a combination of (i) and (ii) as it considers appropriate.

- 5.17 However, the Trustee need not investigate whether (a) or (b) applies to a benefit.

No assignments

- 5.18 The Trustee must not recognise any assignment or charge of a benefit (or any other interest in the Fund) that is contrary to Government Requirements.

Interest on benefits

- 5.19 The Trustee may credit or debit interest to a benefit paid after the date it becomes payable.

Deductions for Tax

- 5.20 The Trustee must comply with Government Requirements regarding deductions of Tax from benefits and other payments from the Fund.

Trustee's discharge

- 5.21 The Trustee's only obligation in respect of a benefit is to pay it in good faith to or on behalf of a person the Trustee believes is entitled to the benefit. Otherwise, the Trustee is completely discharged by that payment.

Forfeited benefits

- 5.22 A Member forfeits the part of a benefit not attributable to Member contributions if:
- (a) the Member purports to assign, alienate or charge; or
 - (b) any other event occurs that results in another person becoming entitled to all or part of the benefit. However, this rule has no effect to the extent that it is inconsistent with Government Requirements or the Bankruptcy Act.
- 5.23 The Trustee must, if Government Requirements permit, apply a forfeited benefit for the Member and the Member's Dependants in proportions that the Trustee decides.

Splitting of benefits

- 5.24 The Trustee must reduce a Member's Account Balance or the amount of any pension payment to the Member if:
- (a) Government Requirements relating to Non-Member Spouses require the Trustee to do so; or
 - (b) those Government Requirements permit the Trustee to do so and the Trustee elects to do so.
- 5.25 If the Trustee makes a reduction under rule 5.24, the Trustee must apply the amount of the reduction (in the manner required or permitted by, and adjusted as required by, Government Requirements) for the benefit of the relevant Non-Member Spouse.

- 5.26 To the extent that Government Requirements allow the Trustee any discretion in any of the matters mentioned in rule 5.24 or 5.25, the Trustee may exercise that discretion as it sees fit without regard to the interests of the Non-Member Spouse.

- 5.27 The Trustee may charge fees in respect of those matters to the extent permitted under Government Requirements.

6 BENEFITS - PAYMENT

Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid. A pension is not payable to anyone (including a reversionary beneficiary) until the person is a Member. The deed or resolution implementing this version of the Rules has preserved the application of previous versions insofar as they deal with the payment of pensions that commenced before this version.

- 6.1 If the Trustee is not a Constitutional Corporation, then the Fund's primary purpose is to provide old-age pensions and the Trustee must pay benefits due to a Member as pensions except to the extent that the Member requests otherwise.

Account based pensions

- 6.2 The Trustee must pay all or part of a benefit as an account based pension if the Member requests.
- 6.3 The Trustee must pay the pension from a Member Account of the Member on terms that the Trustee and Member agree as to the level and frequency of payment. However, the level of the pension must be within the minimum and maximum levels (if any) prescribed by Government Requirements for such a pension and the Trustee must pay the pension at least annually.
- 6.4 Unless Government Requirements permit:
- (a) the pension entitlement must not be transferred or used as security for a borrowing; and

- (b) after the pension commences the capital supporting it must not be added to by way of contribution or a rollover to the Fund.
- 6.5 The Member may elect to commute all or part of the pension by notifying the Trustee in writing.
- 6.6 The Trustee must comply with the Member's election if it approves the election and the election complies with Government Requirements (including Government Requirements in relation to the minimum level of pension for the financial year when the commutation takes place).
- 6.7 If the Member dies while entitled to the pension, the Trustee may either pay a benefit under rules 5.2 to 5.8 or continue the pension under rule 6.19.
- 6.8 The pension commences when the Trustee and Member agree (but no later than required by Government Requirements) and ends when the balance of the relevant Member Account is nil.
- 6.9 If the pension reverts or is commuted, the reversionary component or commuted amount must not be greater than the benefit that was payable before the reversion or commutation or the amount permitted under Government Requirements.
- 6.10 The pension must not be used as security for a borrowing or transferred except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.11 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to the Member Account.
- Market linked pensions**
- 6.12 The Trustee must pay all or part of a benefit as a market linked pension if the Member requests and the pension is purchased with a rollover superannuation benefit from the commutation of:
- (a) an annuity provided under a contract that meets SIS Regulation 1.05(2), (9) or (10); or
- (b) a pension provided under rules that meet SIS Regulation 1.06(2), (7) or (8); or
- (c) a pension provided under terms and conditions that meet Retirement Savings Accounts Regulation 1.07(3A).
- 6.13 On receipt of the request, the Trustee must pay from a Member Account of the Member a pension for the term set out in SIS Regulation 1.06(8).
- 6.14 The level of the pension and any commutations must be determined in the manner prescribed by Government Requirements for a market linked pension and the Trustee must pay the pension at least annually.
- 6.15 The pension has no residual capital value.
- 6.16 The pension must not be used as security for a borrowing or transferred except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.17 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to that Member Account.
- Transition to retirement pensions**
- 6.18 If the Trustee and Member agree that:
- (a) an account based pension is also a "non-commutable allocated pension" or a "transition to retirement income stream"; or
- (b) a market linked pension is also a "non commutable pension"
- then the Trustee must not pay any part of the benefit unless the Trustee is satisfied that the payment is consistent with Government Requirements in relation to such a pension.
- Reversionary pensions**
- 6.19 Unless inconsistent with Government Requirements or the terms of the relevant pension, a Member who requests a

pension may nominate one or more of the Member's Dependants as reversionary beneficiaries (either successive or concurrent) in relation to the pension. If reversionary beneficiaries are nominated as concurrent, the request must nominate the respective portions of the pension that revert to them. If no reversionary beneficiary is nominated then on the Member's death, the Trustee may nevertheless continue paying the relevant pension to any or all of the Member's Dependants and legal personal representative in proportions the Trustee decides (unless inconsistent with Government Requirements or rule 5.3).

Lump sum

- 6.20 If a person entitled to a benefit requests, the Trustee may pay the benefit as a lump sum.

Rollover or annuity

- 6.21 A person entitled to a benefit may direct the Trustee to:
- (a) pay all or part of the benefit to another fund; or
 - (b) apply all or part of the benefit to purchase an annuity in the name of the person or, if the person is a Member, in the name of the Member or one or more of the Member's Dependants.

- 6.22 The Trustee must comply with the direction if the payment complies with Government Requirements.

Compulsory rollover

- 6.23 The Trustee may, if Government Requirements permit, pay all or part of a benefit to another fund without the consent of the person entitled to the benefit.

Benefits in specie

- 6.24 If a person entitled to a benefit requests, the Trustee may pay all or part of the benefit by transferring assets to the person or the person's nominee. The transfer must comply with Government Requirements.

Deferral, preservation and flagging

- 6.25 If a person entitled to a benefit requests, the Trustee may defer payment of all or part of the benefit. The deferral must comply with Government Requirements. If the Trustee believes that the payment of any part of a Member's benefit will contravene the Family Law Act, the Trustee must not pay that part.
- 6.26 If Government Requirements require part of a benefit to be preserved, the Trustee must:
- (a) keep that part in the Fund until Government Requirements permit it to be paid; or
 - (b) with the Member's written consent (if required by Government Requirements) pay that part to another fund that the Trustee believes will comply with Government Requirements regarding preservation of benefits.
- 6.27 If part of a benefit is kept in the Fund and the Member dies before it is paid, the Trustee must pay it under rules 5.2 to 5.8.

Unclaimed benefits

- 6.28 The Trustee must comply with Government Requirements as to unclaimed benefits and the transfer of benefits to other funds.

Types of benefit

- 6.29 If a Member requests, the Trustee may pay a benefit as one or more pensions or lump sums under rule 6. However, the manner of payment must be consistent with Government Requirements and the Trustee must establish one or more separate Member Accounts as the source of each type of benefit in respect of the Member.

7 TRUSTEE

Nature and number

- 7.1 The Trustee must be either a sole Constitutional Corporation or (if Government Requirements permit) one or more individuals.

Retirement and removal

- 7.2 A Trustee may retire if the Trustee gives prior written notice to the Members (or their legal personal representatives).
- 7.3 A Trustee must retire when the Members or Government Requirements so require.
- 7.4 The Members may remove a Trustee from office by written notice.
- 7.5 An outgoing Trustee must vest all the Fund's property in the continuing or new Trustee or its custodian.

Appointment

- 7.6 The Members (or their legal personal representatives) may make a written appointment of an additional or replacement Trustee. The appointment may be prospective or retrospective but must comply with Government Requirements.

Vacancy

- 7.7 The Trustee must ensure that any vacancy in the individual Trustees or on the corporate Trustee's board of directors is filled as and when required by Government Requirements.

Powers

- 7.8 The Trustee may do anything it considers appropriate to administer the Fund and to comply with Government Requirements. However, the Trustee must administer the Fund in a manner consistent with Government Requirements.
- 7.9 In dealing with Members, the Trustee may treat any communication as given by a Member if it purports to have been given by or on behalf of the Member.

Delegation

- 7.10 The Trustee may delegate any of its powers, duties and discretions to anyone if the delegation complies with Government Requirements.

Administrators and investment managers

- 7.11 In particular, the Trustee may appoint anyone to administer the Fund or to manage the Fund's investments or to perform both functions. However, the appointment must be written and must comply with Government Requirements.

Discretions

- 7.12 The Trustee is completely unrestricted in the exercise of its powers and discretions.
- 7.13 The Trustee and any of its directors, employees, delegates or agents may be involved in the exercise of the Trustee's powers and discretions even if they have a conflict of interest or duty.

Remuneration

- 7.14 The Members may agree a rate of remuneration that the Trustee may receive from the Fund if that would be consistent with Government Requirements.

Liability

- 7.15 The Trustee's liability is limited to its own dishonest acts or omissions and its own intentional or reckless failures to exercise the degree of care and diligence that it is required to exercise.

Indemnity

- 7.16 The Trustee, former Trustees, and any of their directors or employees are indemnified in respect of any Tax, loss or expenditure that they incur in relation to the Fund or the administration of the Trustee or a former Trustee unless it results from the person's dishonesty or intentional or reckless failure to exercise the degree of care and diligence which the person was required to exercise.
- 7.17 Rule 7.16 does not apply to the extent that its application is inconsistent with Government Requirements.
- 7.18 A Member must indemnify the Trustee for any loss or liability incurred because (or partly because) the Trustee relies on

information which the Member gives to the Trustee.

8 ADMINISTRATION

Information to Trustee

- 8.1 Every Member and any other person who claims a benefit must give the Trustee any information or documents it reasonably requires to administer the Fund.
- 8.2 The Trustee may require a Member to be examined by a registered medical practitioner approved by the Trustee.
- 8.3 The Trustee must treat any information it acquires in relation to Members and their Dependants as confidential and may use that information only in the administration of the Fund.

Information to Members and others

- 8.4 The Trustee must give information and documents to others as and when required by Government Requirements. For this purpose, the Trustee may determine that a particular group of Members comprise a sub-plan.

Notices

- 8.5 Any written communication by or on behalf of the Trustee relating to the Fund is taken to be given to a person if it is:
- (a) handed to the person; or
 - (b) delivered to the person's address last known to the Trustee; or
 - (c) posted by ordinary post from within Australia to the person's address last known to the Trustee.
- In the case of posting, the communication is taken to have been received on the second business day after the day it is posted.

Records

- 8.6 The Trustee must keep records for the Fund as and when required by Government Requirements.

Member Accounts

- 8.7 The Trustee must keep one or more Member Accounts for each Member to record:
- (a) contributions and other amounts received for the Member (including, subject to rules 8.18 and 8.22, proceeds of insurance policies);
 - (b) earnings or losses in respect of those amounts and amounts paid in respect of the Member;
 - (c) a fair proportion of the Fund's Tax and expenses (including insurance premiums) and provisions for Tax and expenses; and
 - (d) any allocation from a reserve that the Trustee determines.

Asset portfolios

- 8.8 The Trustee may maintain separate asset portfolios to keep particular assets of the Fund.
- 8.9 To establish an asset portfolio, the Trustee must name it and specify the assets to be kept in it.
- 8.10 A Member may:
- (a) elect the asset portfolios to which (and the proportions in which) the Trustee allocates Member Account balances and future contributions for the Member; and
 - (b) elect to switch asset portfolios, or proportions, or both.
- 8.11 The Trustee must comply with the Member's election if:
- (a) the Trustee approves the election; and
 - (b) the allocation or switch complies with Government Requirements.

Fund expenses

- 8.12 The Trustee must pay from the Fund all Tax and expenses relating to the Fund unless another person pays them. If another person pays Fund Tax or expenses the Trustee must, if the person requires, reimburse the person from the

Fund unless Government Requirements do not permit reimbursement.

Investment return

8.13 After each 30 June, the Trustee must determine the return since the last 30 June on the investments for each asset portfolio (or if there are none, for the Fund) and must ensure that the return is credited or debited from time to time to Member Accounts and reserves in a way that is fair and reasonable as between:

- (a) all Members; and
- (b) the various kinds of benefits of each Member.

8.14 Whenever it considers appropriate, the Trustee may determine the investment return to be applied to a Member's Member Accounts, as at the date when a benefit or transfer becomes payable from them, for the period since the Fund's establishment or since the last 30 June (if later).

8.15 The Trustee may apply investment return to Member Accounts on the basis of daily, monthly or average balances or on any other basis the Trustee determines to be fair and reasonable.

8.16 When determining investment return the Trustee must take into account:

- (a) the realised and unrealised earnings or losses of asset portfolios (or if there are none, the Fund), including realised and unrealised capital gains or losses;
- (b) expenses and Tax not debited to Member Accounts;
- (c) the level of the Fund's reserve accounts; and
- (d) the appropriateness of averaging earnings, losses and expenses over several years.

8.17 The Trustee must not distribute investment return in a way that takes any of the Fund's reserve accounts into debit.

Reserves

8.18 The Trustee may set up one or more reserve accounts to record:

- (a) earnings or losses of the Fund not recorded in Member Accounts;
- (b) contributions not yet allocated to Member Accounts;
- (c) amounts no longer required to pay benefits for Members; and
- (d) any insurance proceeds that the Trustee decides not to credit to a Member Account.

8.19 The Trustee may use amounts held in the Fund's reserve accounts for any purposes including:

- (a) averaging earnings, losses and expenses over several years;
- (b) replacing contributions otherwise payable to the Fund; and
- (c) providing additional benefits.

However, the Trustee may apply those amounts only as and when the Members approve and Government Requirements permit.

Audit

8.20 The Trustee must appoint an auditor (who meets Government Requirements) to audit the Fund's accounts and records and to give the Trustee a written report each year when Government Requirements so require.

Inquiries and complaints

8.21 If Government Requirements so require, the Trustee must take reasonable steps to ensure that arrangements are in force under which:

- (a) any person entitled to a benefit from the Fund may inquire into, or complain about, the operation or management of the Fund in relation to that person; and
- (b) the inquiry or complaint will be considered and properly dealt with within 90 days after it is made.

Insurance proceeds

8.22 Despite rule 8.7 the Trustee may credit proceeds of insurance policies to the Fund's reserves.

9 INVESTMENT AND BORROWING

Powers

- 9.1 The Trustee may invest the Fund assets in any manner, as if it were investing its own property.

Limited recourse borrowing

- 9.2 The Trustee may borrow to acquire or replace assets (other than an asset that the Trustee is prohibited by Government Requirements from acquiring). For that purpose, the Trustee has the following powers:

- (a) To borrow money from any person for the purpose of:
 - acquiring a single asset;
 - repairing or maintaining an asset being acquired with borrowed money; or
 - refinancing such a borrowing upon terms that the Trustee deems fit.
- (b) To give or to authorise the giving of any indemnity or any security by mortgage or charge (whether fixed or floating) over the asset.
- (c) To open any account with any financial institution, to operate the account and to draw, make, accept, endorse, discount, issue or otherwise deal with any promissory note, bill of exchange, bill of lading, cheque or other negotiable or transferable instrument.
- (d) To delegate (in writing) the exercise of all or any of the powers or discretionary authorities conferred on the Trustee and execute any powers of attorney or other instruments necessary for that purpose.
- (e) Generally to exercise or concur in exercising all the powers and discretions contained in the Deed or Rules or otherwise by law conferred even if any Trustee or director or shareholder of a Trustee has or may have a direct or personal interest in the mode or result of exercising the power or discretion or may benefit either directly or indirectly as a result of

the exercise of the power or discretion and even if the Trustee for the time being is the sole Trustee.

Collectables and personal use assets

- 9.3 The Trustee must comply with Government Requirements in relation to collectables and personal use assets, and in particular their acquisition, use, storage, disposal, insurance and valuation.

Custodian

- 9.4 The Trustee may appoint a person to perform custodial functions in relation to any of the Fund's assets on terms the Trustee considers appropriate, if the appointment complies with Government Requirements.

Restrictions

- 9.5 The Trustee must comply with Government Requirements when investing the Fund's assets.
- 9.6 The Trustee must comply with Government Requirements in relation to:
- (a) making loans; and
 - (b) borrowing.
- 9.7 The Trustee may charge the Fund's assets only if Government Requirements permit.

10 DEATH OR INCAPACITY – CONTROL & ESTATE PLANNING

Death - successor Trustees

- 10.1 The Members may by deed appoint a person under rule 7.6 to become a Trustee upon the death of a Trustee named in the appointment. The appointment must be consistent with Government Requirements.

Death - legal personal representative

- 10.2 Where there is no corporate Trustee and a Member dies, the Member's legal personal representative may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any).

Incapacity - legal personal representative etc

- 10.3 Where there is no corporate Trustee and a Member is incapable of acting as a Trustee, any one of the following people may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any):
- the Member's legal personal representative;
 - where the Member is under a legal disability, the trustee of the Member's estate;
 - the holder of an enduring power of attorney granted by the Member; or
 - an administrator appointed by a State or Territory tribunal to manage the Member's estate.
- (b) all Guardians if there are more than one);
- (c) rules 7.3, 7.4, 7.6 and 12.2 have no effect; and
- (d) the Guardian (or all Guardians if there are more than one) may replace the Trustee if the replacement Trustee meets Government Requirements; and the Members may not dismiss the Trustee or the replacement trustee.

Binding Death Benefit Nominations

- 10.4 Despite anything else in the Deed or Rules, a person who becomes a Trustee under rule 10.1, 10.2 or 10.3 may not be removed from office unless remaining in office would breach Government Requirements.
- 10.5 Subject to rules 5.3 and 10.13 to 10.16 (but despite anything else in the Deed or Rules), the Trustee must comply with any direction of a person mentioned in rule 10.1, 10.2 or 10.3 in matters pertaining to payment of the relevant Member's benefits or investment of Fund assets held to provide those benefits.
- 10.9 A Member may give the Trustee a Binding Death Benefit Nomination.
- 10.10 A Binding Death Benefit Nomination is valid only if the Trustee accepts it in writing.
- 10.11 The Trustee may refuse to accept any Binding Death Benefit Nomination without giving any reason.
- 10.12 When the Trustee accepts a Binding Death Benefit Nomination, any previous Binding Death Benefit Nomination from the Member is taken to have been revoked.

Vesting directions – bare trust

- Fund Guardian**
- 10.6 The Members may appoint one or more Guardians of the Fund. The appointment of a Guardian terminates only if the Members revoke it or if the Guardian dies, resigns or becomes incapable of managing financial affairs. A Guardian may appoint a successor Guardian to take office in any of those events.
- 10.7 An appointment of a Guardian must be in writing.
- 10.8 If there is a Guardian then despite anything else in the Deed or Rules:
- (a) in acting as trustee of the Fund, the Trustee must comply with any direction of the Guardian (or of
- 10.13 A Member entitled to a benefit may give the Trustee a written direction to hold the Member's interest in the Fund upon trust for the Member absolutely.
- 10.14 The direction revokes any Binding Death Benefit Nomination in respect of the Member and may be expressed to be operative upon service of the notice or upon the Member's death.
- 10.15 Immediately the direction becomes operative:
- (a) the Member (or the Member's legal personal representative) is absolutely entitled to a proportionate interest in each asset of any asset portfolio to which the Member's Member Accounts are allocated and each asset of the Fund not allocated to an asset portfolio; and

- (b) the Trustee holds that interest on bare trust for the Member (or the Member's legal personal representative).

- 10.16 The proportionate interest is the share that the Member's Account Balance represents in relation to the net assets of the Fund.

11 AMENDMENT

Power

- 11.1 The Trustee may by deed or written resolution amend, delete or replace the Deed or Rules including rule 11. An amendment may be retrospective.

Restrictions

- 11.2 An amendment may not alter a beneficiary's right or claim to an accrued benefit adversely to the beneficiary or reduce the amount of that benefit unless Government Requirements permit.
- 11.3 An amendment may not permit an individual to be appointed Trustee unless Government Requirements permit.

Notice

- 11.4 If Government Requirements so require, the Trustee must notify Members of an amendment. However, the amendment is effective even if the Trustee fails to notify Members.

12 WINDING UP

- 12.1 The Trustee may wind up the Fund.
- 12.2 The Trustee must wind up the Fund if the Members direct it to do so.

Notice

- 12.3 If the Fund is to be wound up, the Trustee must as soon as practicable notify each Member in writing. However, if the Trustee fails to notify any Member, the winding up is still effective.
- 12.4 As from the date of the Trustee's notice to Members, the Trustee must take reasonable steps to recover contributions

then due, but must stop accepting other contributions.

Winding up procedure

- 12.5 The Trustee must determine investment return for each asset portfolio (or if there are none, for the Fund) to be applied to Member Accounts as at the date of the notice to Members. The Trustee must then apply the Fund assets towards:
- (a) satisfying actual and contingent liabilities (except benefits); then
 - (b) providing pro rata for each Member in respect of the benefits then payable for the Member or, if a benefit is not then payable, a benefit equal to the Member's Account Balance; then
 - (c) increasing those benefits with the consent of the Members.
- 12.6 The Trustee must comply with rules 5.2 to 5.8 and 6 regarding benefits payable for Members on winding up.

Executed as a Deed by:

Mark Woods and Jeremy Taylor by being signed by the persons authorised to sign for the company pursuant to section 127 of the Corporations Act 2001:



.....
Mark Woods
Trustee

..... 19/4/23
Date



.....
Jeremy Taylor
Trustee

..... 19/4/23
Date

THE ACME SUPERANNUATION FUND
TRUSTEE RESOLUTION - GOVERNING RULES

NOTED that since the fund's governing rules were last amended, superannuation law and the Australian Taxation Office's interpretation of the law have changed so as to:

1. Impose an excess transfer balance tax on the value of a person's pensions in excess of \$1.6m.
2. Permit the capital gains tax cost base of certain fund assets to be reset where a pension account is reduced to meet that limit.
3. Set out characteristics for a borrowing from a related party that will nevertheless be accepted as an arm's length dealing.
4. Account for changes to the capital gains tax treatment of "earnout rights".
5. Reduce the annual limits on concessional and non-concessional contributions.

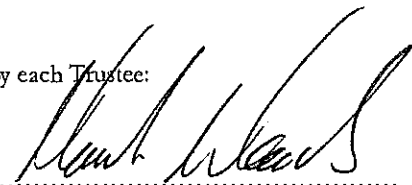
RESOLVED that to ensure that the fund's governing rules are consistent with these changes the Trustees replace the current Rules with *SUPERRULES2017*© prepared by Chris Hogan & Co (a copy of which is attached to this resolution or which the Trustees have reviewed).

NOTED that the new rules deal with the above changes by making these amendments:

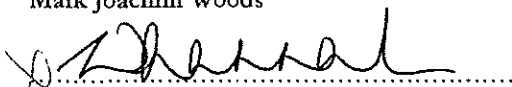
1. Limit the reversion of a pension to prevent excess pension benefits for the reversioner and to delay the testing of reversionary pensions for this purpose by 12 to 24 months (rules 6.21 and 6.22); Provide for asset portfolios so that maximum investment return can be credited to pension accounts (rules 8.9 to 8.12 and 8.14 to 8.16).
2. No change required.
3. Require the trustee to take the characteristics into account (rule 9.6).
4. No change required.
5. No change required.

Date: 31 / 07 / 2017

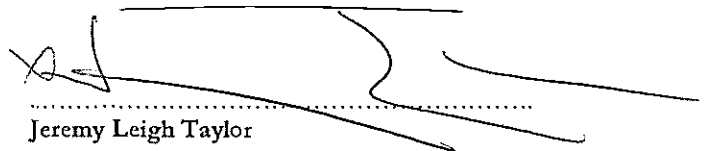
Signed by each Trustee:


.....

Mark Joachim Woods


.....

Wendy Joy Hannah


.....

Jeremy Leigh Taylor

Chris Hogan & Co.
SUPERANNUATION LAWYERS

THE ACME SUPERANNUATION FUND
TRUSTEE RESOLUTION - GOVERNING RULES

NOTED that since the fund's governing rules were last amended, superannuation law and the Australian Taxation Office's interpretation of the law have changed so as to:


- introduce powers for the ATCO to make rectification directions, education directions and administrative penalties for trustees and trustee directors;
- enable the trustee to pay an amount from a member's account under a "release authority" issued by the ATCO to meet the member's liability for any excess contributions tax;
- ensure that the fund may invest in a related trust as part of a limited recourse borrowing arrangement before the borrowing or the acquisition of the asset and after the borrowing has been repaid;
- limit the superannuation guarantee contribution rate to 9.5% of earnings until 1 July 2021;
- provide that the low income superannuation contribution made by the government will not be payable for the 2017/18 financial year and later financial years;
- provide that a partial commutation payment made from an account-based pension counts towards the minimum annual amount required to be paid from the account; and
- express the ATCO's view that where a full commutation of a pension takes effect, the pension ceases before the lump sum payment is made, which may be before the minimum pension payment is made or assets are disposed of.

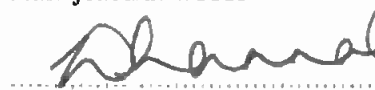
RESOLVED that:

- to ensure that the fund's governing rules are consistent with these changes the Trustees replace the current Rules with *SUPERRULES2015*© prepared by Chris Hogan & Co (a copy of which is attached to this resolution or which the Trustees have reviewed);
- this resolution does not amend any provisions of the governing rules that provides for the payment of a defined pension currently payable from the fund; and
- the terms "defined benefit pension" and "governing rules" used above have the same meanings as in the Superannuation Industry (Supervision) Regulations.

Date: 04 / 06 / 2015

Signed by each Trustee:


.....
Mark Joachim Woods


.....
Wendy Joy Hannah


.....
Jeremy Leigh Taylor

 Chris Hogan & Co.

SUPERANNUATION LAWYERS

322 Rokeby Road
Subiaco WA 6008
PO Box 1975
Subiaco WA 6904
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1 INTERPRETATION

Unless the contrary intention appears:

- A reference to the Deed or the Rules or any other document includes any variation or replacement.
- A reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them.
- The singular includes the plural and vice versa.
- A power to appoint includes a power to vary or cancel the appointment.
- When the word **including** introduces a list of items, it does not exclude a reference to other items of the same class.
- A reference to a person includes a firm, a body corporate, an unincorporated association or any authority.

Account Balance means the aggregate balance of all Member Accounts of a Member other than the Non-Vested Member Account, plus any proportion of that account that the Trustee determines (or if the individual Trustees or the corporate Trustee's directors do not agree on a proportion, the whole of that account).

Binding Death Benefit Nomination means a written notice that:

- directs the Trustee to pay the whole or part of a benefit payable on the Member's death to one or more Dependants or the legal personal representative in specific proportions; and
- may include instructions as to the manner of payment (eg lump sum or pension) and particular assets to be transferred by way of payment.

Child in relation to a person includes:

- (a) an adopted child, a stepchild or an ex-nuptial child of the person; and
- (b) a child of the person's Spouse; and
- (c) a child of the person within the meaning of the Family Law Act 1975.

Co-contribution Act means the Superannuation (Government Co-contribution for Low Income Earners) Act.

Constitutional Corporation has the same meaning as in Government Requirements.

Deed means the deed establishing the Fund.

Dependant of a Member means:

- (a) a Spouse;
- (b) a Child;
- (c) any other person the Trustee believes is, or was at the date of death, dependent on the Member or otherwise meets the definition of dependant under Government Requirements.

First Home Saver's Account has the same meaning as in the First Home Saver's Account Act.

Fund means the superannuation fund constituted by the Deed and the Rules.

Government Requirements means any requirements under laws relating to superannuation funds:

- (a) imposed on the Trustee; or
- (b) that the Fund must satisfy to qualify for the most favourable taxation treatment available to superannuation funds.

Member means anyone whom the Trustee has admitted to membership.

Member Account means an account kept for a Member under rule 8.7.

Non-Member Spouse has the same meaning as in Government Requirements.

Non-Vested Member Account means a Member Account kept to record amounts mentioned in rule 8.7(a) and (b) that are not the Member's "minimum benefits" as defined in Government Requirements.

Permanent Incapacity means ill-health (whether physical or mental), where the Trustee is reasonably satisfied (and two legally qualified medical practitioners have certified) that the Member is unlikely, because of the ill-health, ever again to engage in gainful employment for which

the Member is reasonably qualified by education, training or experience.

Rules means these rules.

Shortfall Component has the same meaning as in the Superannuation Guarantee (Administration) Act.

SIS Regulation means Superannuation Industry (Supervision) Regulation.

Spouse in relation to a person includes:

- (a) a man or woman with whom the person is in a registered relationship as defined in the Acts Interpretation Act 1901; and
- (b) another person who, although not legally married to the person, lives with the person on a genuine domestic basis in a relationship as a couple.

Tax includes any duty or government impost.

Temporary Incapacity means ill-health (whether physical or mental) that caused the Member to cease to be gainfully employed but does not constitute Permanent Incapacity.

Terminal Medical Condition means:

- (a) two registered medical practitioners have certified, jointly or separately, that the Member suffers from an illness, or has incurred an injury, that is likely to result in the Member's death within 12 months after the date of the certification;
- (b) at least one of the practitioners is a specialist practising in an area related to the illness or injury; and
- (c) for each of the certificates, the certification period has not ended.

Trustee means the Trustee for the time being under rule 7.

2 MEMBERSHIP

Admission

- 2.1 Anyone may apply to the Trustee for admission as a Member or for the admission of a person for whom the applicant intends to contribute.
- 2.2 The Trustee may reject an application.
- 2.3 Before admitting a person as a Member the Trustee must ensure that the Trustee structure of the Fund meets Government Requirements and may require the person:
- (a) to be examined by a registered medical practitioner approved by the Trustee; or
 - (b) to give the Trustee any document or information it considers relevant to the administration of the Fund; or
 - (c) to enter into a written agreement with the Trustee, imposing special conditions in respect of the applicant's membership; or
 - (d) any combination of (a), (b) and (c).
- 2.4 If the Trustee admits a person as a Member, membership commences only when the Trustee has approved the application and either:
- (a) the person has become a Trustee or (if the Trustee is a Constitutional Corporation) a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership commences, the Fund will meet the definition of self managed superannuation fund in Government Requirements.
- ### Terms
- 2.5 Each Member is bound by the Deed and Rules.
- 2.6 The Trustee is the Member's attorney to do anything the Trustee considers appropriate to administer the Fund.

Non-Member Spouse

- 2.7 Subject to rule 2.4 the Trustee may admit a Non-Member Spouse as a Member if:
- (a) Government Requirements require the Trustee to create an interest in the Fund for the Non-Member Spouse; or
 - (b) Government Requirements permit the Trustee to do so and the Trustee elects to do so.
- 2.8 The Trustee must do so in a manner that is consistent with Government Requirements.

Membership ends

- 2.9 A Member's membership of the Fund ends when the Member is no longer entitled to benefits from the Fund and either:
- (a) the Member has resigned as a Trustee or a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership ends, the Fund will meet the definition of self managed superannuation fund in Government Requirements.

3 TRANSFERS**Transfer in**

- 3.1 The Trustee may:
- (a) accept a transfer of assets to the Fund in respect of a Member; and
 - (b) provide benefits in respect of the Member
- on terms that the Trustee agrees with the Member and in a manner that complies with Government Requirements.

Transfer out

- 3.2 The Trustee may transfer assets out of the Fund in respect of a Member (with or without the Member's consent) up to the Member's Account Balance. However, the transfer must comply with Government Requirements.
- 3.3 The Trustee is not responsible for the manner in which the transferee deals with the amount transferred.
- 3.4 If the Member's total Account Balance is transferred, the Member is no longer entitled to benefits from the Fund.

4 CONTRIBUTIONS**Members**

- 4.1 A Member may make contributions if the Trustee agrees.

SGC shortfalls, Co-contributions and FHSA payments

- 4.2 The Trustee may accept a Shortfall Component or a payment under the Co-contribution Act (including a low income superannuation contribution) or from a First Home Saver's Account transferred to the Fund for a Member and must treat it as a contribution for the Member.

Employers and others

- 4.3 The Trustee may:
- (a) accept contributions for a Member from any other person;
 - (b) at its discretion, refuse to accept all or part of a contribution.
- 4.4 The Trustee must not accept a contribution contrary to Government Requirements. However, if it does and if Government Requirements permit, the Trustee:
- (a) must repay the contribution to the contributor; but
 - (b) may first make deductions for any liabilities or expenses incurred (and provisions for liabilities and expenses) in relation to the contribution.

Splitting of contributions

- 4.5 A Member may apply to the Trustee to transfer to the Account of the Member's Spouse some or all of the Member's Account Balance representing contributions made by, for, or on behalf of the Member. The application may include a request to transfer the relevant amount out of the Fund in respect of the Member's Spouse.
- 4.6 If the Trustee agrees to make the transfer, it must do so within 90 days after receiving the request, but only if the application complies with Government Requirements.

- Form of contributions**
- 4.7 A contribution may be made in cash, by the transfer to the Trustee or its custodian of a beneficial interest in property, by increasing the value of the Fund or by reducing the liabilities of the Fund.
- Limit on contributions**
- 4.8 If any part of a purported contribution in respect of a Member would be either an "excess concessional contribution" or an "excess non-concessional contribution" under the Income Tax Assessment Act, then:
- (a) the Trustee must not accept that part; and
- (b) that part is not included in the Fund's assets regardless of whether or not it has been mingled with those assets.
- Refund of excess contributions**
- 4.9 If the Trustee receives a release authority issued under Government Requirements in respect of excess contributions tax, the Trustee must pay to the Member or to the Commissioner of Taxation in accordance with Government Requirements the least of:
- (a) the amount stated in the authority;
- (b) the amount the Member requests; and
- (c) the Member's Account Balance.
- 5 BENEFITS - ENTITLEMENT**
- Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid.
- Request - age 65**
- 5.1 If a Member (who has not otherwise become entitled to a benefit under the Rules) requests a benefit at or after age 65, the Member becomes entitled to a benefit equal to the Member's Account Balance.
- Death benefits**
- 5.2 If a Member dies the Trustee must pay a benefit equal to the Member's Account Balance.
- 5.3 If, in relation to any part of the benefit:
- the Trustee accepted a Binding Death Benefit Nomination;
 - it has not been revoked; and
 - it can be followed under Government Requirements
- then the Trustee must follow the Binding Death Benefit Nomination in relation to that part of the benefit.
- 5.4 If in relation to any part of the benefit:
- the Trustee does not hold a current Binding Death Benefit Nomination; or
 - the relevant nomination cannot be followed for any reason
- the Trustee must pay that part of the benefit to any or all of the Member's Dependants and legal personal representative in the proportions that the Trustee decides.
- 5.5 If rule 5.4 applies and there is no Dependant or legal personal representative then, if Government Requirements permit, the Trustee may pay that part of the benefit to any other people in proportions the Trustee decides.
- 5.6 Any benefit nomination not expressed to be binding on the Trustee is given for information only and does not affect the Trustee's discretion in distributing the benefit.
- 5.7 Subject to the instructions in a Binding Death Benefit Nomination as to the manner of payment, the Trustee may pay any part of the benefit as a lump sum or as a pension or in any other form as it considers appropriate including the settlement of a trust for the benefit of any Dependant.
- 5.8 No pension is payable to a person under rule 5 until the person is a Member. However, the Trustee (and not the payee) may determine which provisions of rule 6 apply.
- Terminal Medical Condition**
- 5.9 If a Member requests a benefit while a Terminal Medical Condition exists in relation to the Member, then the Member becomes entitled to a benefit equal to the Member's Account Balance.

Retirement or leaving employment

- 5.10 If a Member (who has not otherwise become entitled to a benefit under the Rules):
- (a) leaves any business, trade, profession, vocation, calling, occupation or employment because of Permanent or Temporary Incapacity; or
 - (b) retires or retired (before or after joining the Fund) from any business, trade, profession, vocation, calling, occupation or employment; or
 - (c) ceases any employment (at any time and for any reason except death) and the employer has contributed to the Fund for the Member; or
 - (d) having reached age 60, ceases any arrangement under which the Member was employed or self-employed for gain or reward in any business, trade, profession, vocation, calling, occupation or employment; or
 - (e) leaves Australia in circumstances where Government Requirements permit the Trustee to pay a benefit the Member becomes entitled to a benefit equal to the Member's Account Balance.

Request – Transition to retirement pensions, rollovers, Spouse benefits, temporary residents etc

- 5.11 If a Member requests payment of a benefit, the Trustee must pay the benefit to the extent that the payment complies with Government Requirements.

Financial incapacity

- 5.12 If the Trustee believes a person entitled to a benefit cannot manage the person's financial affairs, the Trustee may pay the benefit to another person to be used for the first person's advantage.
- 5.13 The Trustee is not responsible for the application of the benefit by the payee. However, the payment must comply with Government Requirements.

Hardship and compassionate grounds

- 5.14 The Trustee may at any time pay to a Member a benefit up to the Member's Account Balance if the payment complies with Government Requirements in relation to financial hardship or compassionate grounds.

Unclaimed money and lost members

- 5.15 The Trustee must pay a benefit to the Commissioner of Taxation in respect of a Member as and when required under the Superannuation (Unclaimed Money and Lost Members) Act.

Excessive benefits

- 5.16 If the Trustee believes that:
- (a) a Member's benefit will be excessive for the purposes of the Income Tax Assessment Act; or
 - (b) payment of a benefit will result in the Trustee or an employer contravening a law relating to corporations
- the Trustee may, if Government Requirements permit:
- (i) reduce the contributions payable for the Member; or
 - (ii) reduce the benefit to the extent necessary to avoid (a) or (b) and transfer the amount of the reduction to the Fund's reserves; or
 - (iii) apply a combination of (i) and (ii)

- 5.17 However, the Trustee need not investigate whether (a) or (b) applies to a benefit.

No assignments

- 5.18 The Trustee must not recognise any assignment or charge of a benefit (or any other interest in the Fund) that is contrary to Government Requirements.

Interest on benefits

- 5.19 The Trustee may credit or debit interest to a benefit paid after the date it becomes payable.

Deductions for Tax

- 5.20 The Trustee must comply with Government Requirements regarding deductions of Tax from benefits and other payments from the Fund.

Trustee's discharge

- 5.21 The Trustee's only obligation in respect of a benefit is to pay it in good faith to or on behalf of a person the Trustee believes is entitled to the benefit. Otherwise, the Trustee is completely discharged by that payment.

Forfeited benefits

- 5.22 A Member forfeits the part of a benefit not attributable to Member contributions if:
- (a) the Member purports to assign, alienate or charge; or
 - (b) any other event occurs that results in another person becoming entitled to all or part of the benefit. However, this rule has no effect to the extent that it is inconsistent with Government Requirements or the Bankruptcy Act.

- 5.23 The Trustee must, if Government Requirements permit, apply a forfeited benefit for the Member and the Member's Dependents in proportions that the Trustee decides.

Splitting of benefits

- 5.24 The Trustee must reduce a Member's Account Balance or the amount of any pension payment to the Member if:
- (a) Government Requirements relating to Non-Member Spouses require the Trustee to do so; or
 - (b) those Government Requirements permit the Trustee to do so and the Trustee elects to do so.

- 5.25 If the Trustee makes a reduction under rule 5.24, the Trustee must apply the amount of the reduction (in the manner required or permitted by, and adjusted as required by, Government Requirements) for the benefit of the relevant Non-Member Spouse.

- 5.26 To the extent that Government Requirements allow the Trustee any discretion in any of the matters mentioned

in rule 5.24 or 5.25, the Trustee may exercise that discretion as it sees fit without regard to the interests of the Non-Member Spouse.

- 5.27 The Trustee may charge fees in respect of those matters to the extent permitted under Government Requirements.

6 BENEFITS - PAYMENT

Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid. A pension is not payable to anyone (including a reversionary beneficiary) until the person is a Member. The deed or resolution implementing this version of the Rules has preserved the application of previous versions insofar as they deal with the payment of pensions that commenced before this version.

- 6.1 If the Trustee is not a Constitutional Corporation, then the Fund's primary purpose is to provide old-age pensions and the Trustee must pay benefits due to a Member as pensions except to the extent that the Member requests otherwise.

Account based pensions

- 6.2 The Trustee must pay all or part of a benefit as an account based pension if the Member requests.
- 6.3 The Trustee must pay the pension from a Member Account of the Member on terms that the Trustee and Member agree as to the level and frequency of payment. However, the level of the pension must be within the minimum and maximum levels (if any) prescribed by Government Requirements for such a pension and the Trustee must pay the pension at least annually.
- 6.4 Unless Government Requirements permit:
- (a) the pension entitlement must not be transferred or used as security for a borrowing; and
 - (b) after the pension commences the capital supporting it must not be added to by way of contribution or a rollover to the Fund.

- 6.5 The Member may elect to commute all or part of the pension by notifying the Trustee in writing.
- 6.6 The Trustee must comply with the Member's election if it approves the election and the election complies with Government Requirements. However, the commutation does not occur until the Trustee has paid to the Member the minimum level of pension required under Government Requirements for the financial year when the commutation takes place. In the case of a full commutation, the Trustee may not make that payment by the transfer of assets in specie.
- 6.7 If the Member dies while entitled to the pension, the Trustee may either pay a benefit under rules 5.2 to 5.8 or continue the pension under rule 6.19.
- 6.8 The pension commences when the Trustee and Member agree (but no later than required by Government Requirements) and ends when the balance of the relevant Member Account is nil.
- 6.9 If the pension reverts or is commuted, the reversionary component or commuted amount must not be greater than the benefit that was payable before the reversion or commutation or the amount permitted under Government Requirements.
- 6.10 The pension must not be used as security for a borrowing or transferred except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.11 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to the Member Account.
- Market linked pensions**
- 6.12 The Trustee must pay all or part of a benefit as a market linked pension if the Member requests and the pension is purchased with a rollover superannuation benefit from the commutation of:
- (a) an annuity provided under a contract that meets SIS Regulation 1.05(2), (9) or (10); or
- (b) a pension provided under rules that meet SIS Regulation 1.06(2), (7) or (8); or
- (c) a pension provided under terms and conditions that meet Retirement Savings Accounts Regulation 1.07(3A).
- 6.13 On receipt of the request, the Trustee must pay from a Member Account of the Member a pension for the term set out in SIS Regulation 1.06(8).
- 6.14 The level of the pension and any commutations must be determined in the manner prescribed by Government Requirements for a market linked pension and the Trustee must pay the pension at least annually.
- 6.15 The pension has no residual capital value.
- 6.16 The pension must not be used as security for a borrowing or transferred except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.17 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to that Member Account.
- Transition to retirement pensions**
- 6.18 If the Trustee and Member agree that:
- (a) an account based pension is also a "non-commutable allocated pension" or a "transition to retirement income stream"; or
- (b) a market linked pension is also a "non commutable pension"
- then the Trustee must not pay any part of the benefit unless the Trustee is satisfied that the payment is consistent with Government Requirements in relation to such a pension.
- Reversionary pensions**
- 6.19 Unless inconsistent with Government Requirements or the terms of the relevant pension, a Member who requests a pension may nominate one or more of the Member's Dependants as reversionary beneficiaries (either successive or concurrent) in relation to the pension. If reversionary beneficiaries are nominated as

concurrent, the request must nominate the respective portions of the pension that revert to them. If no reversionary beneficiary is nominated then on the Member's death, the Trustee may nevertheless continue paying the relevant pension to any or all of the Member's Dependants and legal personal representative in proportions the Trustee decides (unless inconsistent with Government Requirements or rule 5.3).

Lump sum

- 6.20 If a person entitled to a benefit requests, the Trustee may pay the benefit as a lump sum.

Rollover or annuity

- 6.21 A person entitled to a benefit may direct the Trustee to:
- (a) pay all or part of the benefit to another fund; or
 - (b) apply all or part of the benefit to purchase an annuity in the name of the person or, if the person is a Member, in the name of the Member or one or more of the Member's Dependants.

- 6.22 The Trustee must comply with the direction if the payment complies with Government Requirements.

Compulsory rollover

- 6.23 The Trustee may, if Government Requirements permit, pay all or part of a benefit to another fund without the consent of the person entitled to the benefit.

Benefits in specie

- 6.24 If a person entitled to a benefit requests, the Trustee may pay all or part of the benefit by transferring assets to the person or the person's nominee. The transfer must comply with Government Requirements.

Deferral, preservation and flagging

- 6.25 If a person entitled to a benefit requests, the Trustee may defer payment of all or part of the benefit. The deferral must comply with Government Requirements.

If the Trustee believes that the payment of any part of a Member's benefit will contravene the Family Law Act, the Trustee must not pay that part.

- 6.26 If Government Requirements require part of a benefit to be preserved, the Trustee must:
- (a) keep that part in the Fund until Government Requirements permit it to be paid; or
 - (b) with the Member's written consent (if required by Government Requirements) pay that part to another fund that the Trustee believes will comply with Government Requirements regarding preservation of benefits.

- 6.27 If part of a benefit is kept in the Fund and the Member dies before it is paid, the Trustee must pay it under rules 5.2 to 5.8.

Unclaimed benefits

- 6.28 The Trustee must comply with Government Requirements as to unclaimed benefits and the transfer of benefits to other funds.

Types of benefit

- 6.29 If a Member requests, the Trustee may pay a benefit as one or more pensions or lump sums under rule 6. However, the manner of payment must be consistent with Government Requirements and the Trustee must establish one or more separate Member Accounts as the source of each type of benefit in respect of the Member.

7 TRUSTEE

Nature and number

- 7.1 The Trustee must be either a sole Constitutional Corporation or (if Government Requirements permit) one or more individuals.

Retirement and removal

- 7.2 A Trustee may retire if the Trustee gives prior written notice to the Members (or their legal personal representatives).
- 7.3 A Trustee must retire when the Members or Government Requirements so require.

7.4 The Members may remove a Trustee from office by written notice.

7.5 An outgoing Trustee must vest all the Fund's property in the continuing or new Trustee or its custodian.

Appointment

7.6 The Members (or their legal personal representatives) may make a written appointment of an additional or replacement Trustee. The appointment may be prospective or retrospective but must comply with Government Requirements.

Vacancy

7.7 The Trustee must ensure that any vacancy in the individual Trustees or on the corporate Trustee's board of directors is filled as and when required by Government Requirements.

Powers

7.8 The Trustee may do anything it considers appropriate to administer the Fund and to comply with Government Requirements. However, the Trustee must administer the Fund in a manner consistent with Government Requirements.

7.9 In dealing with Members, the Trustee may treat any communication as given by a Member if it purports to have been given by or on behalf of the Member.

Delegation

7.10 The Trustee may delegate any of its powers, duties and discretions to anyone if the delegation complies with Government Requirements.

Administrators and investment managers

7.11 In particular, the Trustee may appoint anyone to administer the Fund or to manage the Fund's investments or to perform both functions. However, the appointment must be written and must comply with Government Requirements.

Discretions

7.12 The Trustee is completely unrestricted in the exercise of its powers and discretions.

7.13 The Trustee and any of its directors, employees, delegates or agents may be involved in the exercise of the Trustee's powers and discretions even if they have a conflict of interest or duty.

Remuneration

7.14 The Members may agree a rate of remuneration that the Trustee or its directors may receive from the Fund if that would be consistent with Government Requirements.

Liability

7.15 The Trustee's liability is limited to its own dishonest acts or omissions and its own intentional or reckless failures to exercise the degree of care and diligence that it is required to exercise.

Indemnity

7.16 The Trustee, former Trustees, and any of their directors or employees are indemnified in respect of any Tax, loss or expenditure that they incur in relation to the Fund or the administration of the Trustee or a former Trustee unless it results from the person's dishonesty or intentional or reckless failure to exercise the degree of care and diligence which the person was required to exercise.

7.17 Rule 7.16 does not apply to the extent that its application is inconsistent with Government Requirements.

7.18 A Member must indemnify the Trustee for any loss or liability incurred because (or partly because) the Trustee relies on information which the Member gives to the Trustee.

8 ADMINISTRATION

Information to Trustee

- 8.1 Every Member and any other person who claims a benefit must give the Trustee any information or documents it reasonably requires to administer the Fund.
- 8.2 The Trustee may require a Member to be examined by a registered medical practitioner approved by the Trustee.
- 8.3 The Trustee must treat any information it acquires in relation to Members and their Dependants as confidential and may use that information only in the administration of the Fund.

Information to Members and others

- 8.4 The Trustee must give information and documents to others as and when required by Government Requirements. For this purpose, the Trustee may determine that a particular group of Members comprise a sub-plan.

Notices

- 8.5 Any written communication by or on behalf of the Trustee relating to the Fund is taken to be given to a person if it is:
- (a) handed to the person; or
 - (b) delivered to the person's address last known to the Trustee; or
 - (c) posted by ordinary post from within Australia to the person's address last known to the Trustee.
- In the case of posting, the communication is taken to have been received on the second business day after the day it is posted.

Records

- 8.6 The Trustee must keep records for the Fund as and when required by Government Requirements.

Member Accounts

- 8.7 The Trustee must keep one or more Member Accounts for each Member to record:
- (a) contributions and other amounts received for the Member

(including, subject to rules 8.18 and 8.22, proceeds of insurance policies);

- (b) earnings or losses in respect of those amounts and amounts paid in respect of the Member;
- (c) a fair proportion of the Fund's Tax and expenses (including insurance premiums) and provisions for Tax and expenses; and
- (d) any allocation from a reserve that the Trustee determines.

Asset portfolios

- 8.8 The Trustee may maintain separate asset portfolios to keep particular assets of the Fund.
- 8.9 To establish an asset portfolio, the Trustee must name it and specify the assets to be kept in it.
- 8.10 A Member may:
- (a) elect the asset portfolios to which (and the proportions in which) the Trustee allocates Member Account balances and future contributions for the Member; and
 - (b) elect to switch asset portfolios, or proportions, or both.
- 8.11 The Trustee must comply with the Member's election if:
- (a) the Trustee approves the election; and
 - (b) the allocation or switch complies with Government Requirements.

Fund expenses

- 8.12 The Trustee must pay from the Fund all Tax and expenses relating to the Fund unless another person pays them. If another person pays Fund Tax or expenses the Trustee must, if the person requires, reimburse the person from the Fund unless Government Requirements do not permit reimbursement.

Investment return

- 8.13 After each 30 June, the Trustee must determine the return since the last 30 June on the investments for each asset portfolio (or if there are none, for the Fund) and must ensure that the return is credited or debited from time to time to Member

Accounts and reserves in a way that is fair and reasonable as between:

- (a) all Members; and
- (b) the various kinds of benefits of each Member.

8.14 Whenever it considers appropriate, the Trustee may determine the investment return to be applied to a Member's Member Accounts, as at the date when a benefit or transfer becomes payable from them, for the period since the Fund's establishment or since the last 30 June (if later).

8.15 The Trustee may apply investment return to Member Accounts on the basis of daily, monthly or average balances or on any other basis the Trustee determines to be fair and reasonable.

8.16 When determining investment return the Trustee must take into account:

- (a) the realised and unrealised earnings or losses of asset portfolios (or if there are none, the Fund), including realised and unrealised capital gains or losses;
- (b) expenses and Tax not debited to Member Accounts;
- (c) the level of the Fund's reserve accounts; and
- (d) the appropriateness of averaging earnings, losses and expenses over several years.

8.17 The Trustee must not distribute investment return in a way that takes any of the Fund's reserve accounts into debit.

Reserves

8.18 The Trustee may set up one or more reserve accounts to record:

- (a) earnings or losses of the Fund not recorded in Member Accounts;
- (b) contributions not yet allocated to Member Accounts;
- (c) amounts no longer required to pay benefits for Members;
- (d) any insurance proceeds arising from an event other than the death, Permanent Incapacity or Temporary Incapacity of a Member or a Terminal Medical Condition in relation to a Member if crediting the proceeds to a Member Account would be

inconsistent with Government Requirements; and
(d) any other insurance proceeds that the Trustee decides not to credit to a Member Account.

8.19 The Trustee may use amounts held in the Fund's reserve accounts for any purposes including:

- (a) averaging earnings, losses and expenses over several years;
- (b) replacing contributions otherwise payable to the Fund; and
- (c) providing additional benefits.

However, the Trustee may apply those amounts only as and when the Members approve and Government Requirements permit.

Audit

8.20 The Trustee must appoint an auditor (who meets Government Requirements) to audit the Fund's accounts and records and to give the Trustee a written report each year when Government Requirements so require.

Inquiries and complaints

8.21 If Government Requirements so require, the Trustee must take reasonable steps to ensure that arrangements are in force under which:

- (a) any person entitled to a benefit from the Fund may inquire into, or complain about, the operation or management of the Fund in relation to that person; and
- (b) the inquiry or complaint will be considered and properly dealt with within 90 days after it is made.

Insurance proceeds

8.22 Despite rule 8.7 the Trustee may credit proceeds of insurance policies to the Fund's reserves and must do so if rule 8.18 requires.

9 INVESTMENT, VALUATION & BORROWING

Powers

- 9.1 The Trustee may invest the Fund assets in any manner, as if it were investing its own property. For this purpose "invest" includes:
- (a) holding property for capital gain, income or both; and
 - (b) purchasing, acquiring, holding and disposing of real and personal property including without limitation securities.

Strategy

- 9.2 The Trustee must formulate, review regularly and give effect to an investment strategy that has regard to the whole of the circumstances of the Fund including, but not limited to:
- (a) the risk involved in making, holding and realising, and the likely return from, the Fund's investments, having regard to its objectives and its expected cash flow requirements;
 - (b) the composition of the Fund's investments as a whole including the extent to which the investments are diverse or involve the Fund in being exposed to risks from inadequate diversification;
 - (c) the liquidity of the Fund's investments, having regard to its expected cash flow requirements;
 - (d) the Fund's ability to discharge its existing and prospective liabilities;
 - (e) whether the Trustee should hold a contract of insurance for one or more Members; and
 - (f) the prudential management of the Fund's reserves (if any) consistent with its investment strategy and its capacity to discharge its liabilities (whether actual or contingent) as and when they fall due.

Assets to be kept separate

- 9.3 The Trustee must keep the Fund's money and other assets separate from any money and assets that:
- (a) are held by the trustee personally; or

- (b) belong to a standard employer sponsor of the Fund or to a standard employer sponsor's associate.

Valuation

- 9.4 When preparing the annual accounts and statements required by Government Requirements the Trustee must ensure that each Fund asset is valued at the amount that a willing buyer could reasonably be expected to pay to a willing seller on the assumption that:
- (a) the buyer and the seller dealt with each other at arm's length;
 - (b) the sale occurred after proper marketing of the asset; and
 - (c) the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Limited recourse borrowing

- 9.5 The Trustee may borrow to acquire or replace assets. In carrying out the borrowing and the acquisition the Trustee must comply with Government Requirements and has the following powers:
- (a) To borrow money from any person for the purpose of:
 - acquiring a single asset;
 - repairing or maintaining an asset being acquired with borrowed money; or
 - refinancing such a borrowing upon terms that the Trustee deems fit.
 - (b) To give or to authorise the giving of any indemnity for or on behalf of any person or any security by mortgage or charge (whether fixed or floating) over the asset.
 - (c) To open any account with any financial institution, to operate the account and to draw, make, accept, endorse, discount, issue or otherwise deal with any promissory note, bill of exchange, bill of lading, cheque or other negotiable or transferable instrument.
 - (d) To delegate (in writing) the exercise of all or any of the powers or discretionary authorities conferred on the Trustee and

- execute any powers of attorney or other instruments necessary for that purpose.
- (e) To purchase, take on lease or licence, develop, construct, hold, improve, sell, transfer, convey, surrender, lease, licence or otherwise deal with any real property and, without limiting the generality of this clause, to develop any commercial or retail premises and hold or sell, transfer, convey, surrender, lease or licence such premises.
- (f) Generally to exercise or concur in exercising all the powers and discretions contained in the Deed or Rules or otherwise by law conferred even if any Trustee or director or shareholder of a Trustee has or may have a direct or personal interest in the mode or result of exercising the power or discretion or may benefit either directly or indirectly as a result of the exercise of the power or discretion and even if the Trustee for the time being is the sole Trustee.
- (g) To invest in a related trust as part of a limited recourse borrowing arrangement before the borrowing or the acquisition of the asset and after the borrowing has been repaid.

Collectables and personal use assets

- 9.6 The Trustee must comply with Government Requirements in relation to collectables and personal use assets, and in particular their acquisition, use, storage, disposal, insurance and valuation.

Custodian

- 9.7 The Trustee may appoint a person to perform custodial functions in relation to any of the Fund's assets on terms the Trustee considers appropriate, if the appointment complies with Government Requirements.

Restrictions

- 9.8 The Trustee must comply with Government Requirements when investing the Fund's assets and disposing of assets.

- 9.9 The Trustee must comply with Government Requirements in relation to:
- (a) making loans; and
 - (b) borrowing.

- 9.10 The Trustee may charge the Fund's assets only if Government Requirements permit.

10 DEATH OR INCAPACITY – CONTROL & ESTATE PLANNING

Death - successor Trustees

- 10.1 The Members may by deed appoint a person under rule 7.6 to become a Trustee upon the death of a Trustee named in the appointment. The appointment must be consistent with Government Requirements.

Death - legal personal representative

- 10.2 Where there is no corporate Trustee and a Member dies, the Member's legal personal representative may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any).

Incapacity - legal personal representative etc

- 10.3 Where there is no corporate Trustee and a Member is incapable of acting as a Trustee, any one of the following people may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any):

- the Member's legal personal representative;
- where the Member is under a legal disability, the trustee of the Member's estate;
- the holder of an enduring power of attorney granted by the Member; or
- an administrator appointed by a State or Territory tribunal to manage the Member's estate.

- 10.4 Despite anything else in the Deed or Rules, a person who becomes a Trustee under rule 10.1, 10.2 or 10.3 may not be removed from office unless remaining in office would breach Government Requirements.

10.5 Subject to rules 5.3 and 10.13 to 10.16 (but despite anything else in the Deed or Rules), the Trustee must comply with any direction of a person mentioned in rule 10.1, 10.2 or 10.3 in matters pertaining to payment of the relevant Member's benefits or investment of Fund assets held to provide those benefits.

Fund Guardian

10.6 The Members may appoint one or more Guardians of the Fund. The appointment of a Guardian terminates only if the Members revoke it or if the Guardian dies, resigns or becomes incapable of managing financial affairs. A Guardian may appoint a successor Guardian to take office in any of those events.

10.7 An appointment of a Guardian must be in writing.

10.8 If there is a Guardian then despite anything else in the Deed or Rules:

- (a) in acting as trustee of the Fund, the Trustee must comply with any direction of the Guardian (or of all Guardians if there are more than one);
- (b) rules 7.3, 7.4, 7.6 and 12.2 have no effect; and
- (c) the Guardian (or all Guardians if there are more than one) may replace the Trustee if the replacement Trustee meets Government Requirements; and
- (d) the Members may not dismiss the Trustee or the replacement trustee.

Binding Death Benefit Nominations

10.9 A Member may give the Trustee a Binding Death Benefit Nomination.

10.10 A Binding Death Benefit Nomination is valid only if the Trustee accepts it in writing.

10.11 The Trustee may refuse to accept any Binding Death Benefit Nomination without giving any reason.

10.12 When the Trustee accepts a Binding Death Benefit Nomination, any previous Binding Death Benefit Nomination from the Member is taken to have been revoked.

Vesting directions – bare trust

10.13 A Member entitled to a benefit may give the Trustee a written direction to hold the Member's interest in the Fund upon trust for the Member absolutely.

10.14 The direction revokes any Binding Death Benefit Nomination in respect of the Member and may be expressed to be operative upon service of the notice or upon the Member's death.

10.15 Immediately the direction becomes operative:

- (a) the Member (or the Member's legal personal representative) is absolutely entitled to a proportionate interest in each asset of any asset portfolio to which the Member's Member Accounts are allocated and each asset of the Fund not allocated to an asset portfolio; and
- (b) the Trustee holds that interest on bare trust for the Member (or the Member's legal personal representative).

10.16 The proportionate interest is the share that the Member's Account Balance represents in relation to the net assets of the Fund.

11 AMENDMENT

Power

11.1 The Trustee may by deed or written resolution amend, delete or replace the Deed or Rules including rule 11. An amendment may be retrospective.

Restrictions

11.2 An amendment may not alter a beneficiary's right or claim to an accrued benefit adversely to the beneficiary or reduce the amount of that benefit unless Government Requirements permit.

11.3 An amendment may not permit an individual to be appointed Trustee unless Government Requirements permit.

Notice

- 11.4 If Government Requirements so require, the Trustee must notify Members of an amendment. However, the amendment is effective even if the Trustee fails to notify Members.

12 WINDING UP

- 12.1 The Trustee may wind up the Fund.
- 12.2 The Trustee must wind up the Fund if the Members direct it to do so.

Notice

- 12.3 If the Fund is to be wound up, the Trustee must as soon as practicable notify each Member in writing. However, if the Trustee fails to notify any Member, the winding up is still effective.
- 12.4 As from the date of the Trustee's notice to Members, the Trustee must take reasonable steps to recover contributions then due, but must stop accepting other contributions.

Winding up procedure

- 12.5 The Trustee must determine investment return for each asset portfolio (or if there are none, for the Fund) to be applied to Member Accounts as at the date of the notice to Members. The Trustee must then apply the Fund assets towards:
- (a) satisfying actual and contingent liabilities (except benefits); then
 - (b) providing pro rata for each Member in respect of the benefits then payable for the Member or, if a benefit is not then payable, a benefit equal to the Member's Account Balance; then
 - (c) increasing those benefits with the consent of the Members.
- 12.6 The Trustee must comply with rules 5.2 to 5.8 and 6 regarding benefits payable for Members on winding up.

THE ACME SUPERANNUATION FUND

**2016 TRUSTEE RESOLUTION
GOVERNING RULES**

Chris Hogan & Co.

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15 June 2016

The Trustee
The Acme Superannuation Fund
c/o Flowers Eddy
PO Box 220
WILLETTON WA 6955

Dear Trustee

SuperRules Update Service

Since your fund's trust deed was last amended there have been a number of changes to superannuation law. To cater for these changes, here are updated rules for the fund. The changes are summarised in the resolution attached to the rules and the trustees can adopt the new rules by signing and dating the resolution where indicated. Please make sure that the new rules are kept with the fund's other records so that the auditor has easy access to them.

Superannuation law changes constantly and the service ensures that the deed remains compliant with the law. Trust deed compliance is one of the important issues for the annual audit of the fund. There is no need to return the resolution to us as no stamp duty is payable.

Here is our tax invoice for the period 1 June 2016 to 1 June 2017. Clients who elect to pay their annual subscription via direct debit will have a discounted annual fee of \$110. To secure this option, please complete the enclosed Direct Debit Request and return it to us. Otherwise, please pay the enclosed invoice for \$130 by cheque or via BPay.

If you do not wish to continue the service please advise this office in writing.

Chris Hogan & Co. are aware of the impact on the environment from paper production. In our office we endeavour to minimise the amount of paper we use and encourage others to do likewise.

Shortly, we will stop sending out the resolution and governing rules in paper form and they will be delivered to you by email instead. Please let us know the email address you would like us to send these documents to in the future. If you receive your update via your advisor, we will email your documents to them.

Thank you for your continued support of this service.

Regards



Sue Cowell | Practice Manager
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THE ACME SUPERANNUATION FUND

TRUSTEE RESOLUTION - GOVERNING RULES

NOTED that since the fund's governing rules were last amended, superannuation law and the Australian Taxation Office's interpretation of the law have changed so as to:

1. give terminally ill patients earlier tax-free access to benefits by requiring that death is likely within 24 months rather than 12 months;
2. repeal the legislation providing for the First Home Saver Accounts (FHSA) scheme, including the related tax concessions;
3. increase the account balance threshold for transferring small lost member account balances to the Australian Taxation Office (from \$2,000 to \$4,000 from 31 December 2015, and from \$4,000 to \$6,000 from 31 December 2016);
4. allow for medical certificates used in applying for a disability superannuation benefit to be used in relation to later benefits paid to the same member by the same fund; and
5. allow for payments from a member's account to meet tax liabilities arising from excess superannuation contributions and require the trustee to make notifications in that regard to the Australian Taxation Office and to the member.

RESOLVED that:

- To ensure that the fund's governing rules are consistent with these changes the Trustees replace the current Rules with *SUPERRULES2016* prepared by Chris Hogan & Co (a copy of which is attached to this resolution or which the Trustees have reviewed);
- The Trustees note that the new rules deal with the above changes by making these amendments:
 1. Amend the definition of Terminal Medical Condition (rule 1).
 2. Remove the definition of First Home Saver Account (rule 1) and the reference to contributions from such an account (rule 4.2).
 3. No change required.
 4. Amend the provisions relating to the refund of excess contributions (rule 4.9).
 5. Amend the provisions relating to information to be given to the Trustee (rule 8.2).
- The Trustees note that these other changes have been made to improve the readability and clarity but do not materially alter the rules:
 - Rule 1 - definition of Non-Vested Member Account.
 - Rule 4.4 - Moved to 4.7.
 - Rule 6.7 - Reversionary pension arrangements prevail over Binding Death Benefit Nominations.
 - Rule 6.10, 6.16, 6.17 and 6.19 - Pension conditions
 - Rule 8.22 - Insurance proceeds - moved to 8.20.
 - Rule 10.14 - Vesting directions to facilitate immediate benefit payments if required.
- These resolutions do not amend any provisions of the governing rules that provide for the payment of a defined pension currently payable from the fund; and
- The terms "defined benefit pension" and "governing rules" used above have the same meanings as in the Superannuation Industry (Supervision) Regulations.

Date: 12 / 07 / 2016

Signed by each Trustee:


Mark Joachim Woods


Jeremy Leigh Taylor


Wendy Joy Hannah

Chris Hogan & Co.
SUPERANNUATION LAWYERS

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1 INTERPRETATION

Unless the contrary intention appears:

- A reference to the Deed or the Rules or any other document includes any variation or replacement.
- A reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them.
- The singular includes the plural and vice versa.
- A power to appoint includes a power to vary or cancel the appointment.
- When the word **including** introduces a list of items, it does not exclude a reference to other items of the same class.
- A reference to a person includes a firm, a body corporate, an unincorporated association or any authority.

Account Balance means the aggregate balance of all Member Accounts of a Member other than the Non-Vested Member Account, plus any proportion of that account that the Trustee determines (or if the individual Trustees or the corporate Trustee's directors do not agree on a proportion, the whole of that account).

Binding Death Benefit Nomination

means a written notice that:

- directs the Trustee to pay the whole or part of a benefit payable on the Member's death to one or more Dependants or the legal personal representative in specific proportions; and
- may include instructions as to the manner of payment (eg lump sum or pension) and particular assets to be transferred by way of payment.

Child in relation to a person includes:

- (a) an adopted child, a stepchild or an ex-nuptial child of the person; and
- (b) a child of the person's Spouse; and
- (c) a child of the person within the meaning of the Family Law Act 1975.

Co-contribution Act means the Superannuation (Government Co-contribution for Low Income Earners) Act.

Constitutional Corporation has the same meaning as in Government Requirements.

Deed means the deed establishing the Fund.

Dependant of a Member means:

- (a) a Spouse;
- (b) a Child;
- (c) any other person the Trustee believes is, or was at the date of death, dependent on the Member or otherwise meets the definition of dependant under Government Requirements.

Fund means the superannuation fund constituted by the Deed and the Rules.

Government Requirements means any requirements under laws relating to superannuation funds:

- (a) imposed on the Trustee; or
- (b) that the Fund must satisfy to qualify for the most favourable taxation treatment available to superannuation funds.

Member means anyone whom the Trustee has admitted to membership.

Member Account means an account kept for a Member under rule 8.7.

Non-Member Spouse has the same meaning as in Government Requirements.

Non-Vested Member Account means a Member Account kept to record amounts mentioned in rule 8.7(a) and (b) that meet the description in SIS Regulation 5.08(2).

Permanent Incapacity means ill-health (whether physical or mental), where the Trustee is reasonably satisfied (and two legally qualified medical practitioners have certified) that the Member is unlikely, because of the ill-health, ever again to engage in gainful employment for which the Member is reasonably qualified by education, training or experience.

Rules means these rules.

Shortfall Component has the same meaning as in the Superannuation Guarantee (Administration) Act.

SIS Regulation means Superannuation Industry (Supervision) Regulation.

Spouse in relation to a person includes:

- (a) a man or woman with whom the person is in a registered relationship as defined in the Acts Interpretation Act 1901; and
- (b) another person who, although not legally married to the person, lives with the person on a genuine domestic basis in a relationship as a couple.

Tax includes any duty or government impost.

Temporary Incapacity means ill-health (whether physical or mental) that caused the Member to cease to be gainfully employed but does not constitute Permanent Incapacity.

Terminal Medical Condition means:

- (a) two registered medical practitioners have certified, jointly or separately, that the Member suffers from an illness, or has incurred an injury, that is likely to result in the Member's death within 24 months after the date of the certification;
- (b) at least one of the practitioners is a specialist practising in an area related to the illness or injury; and
- (c) for each of the certificates, the certification period has not ended.

Trustee means the Trustee for the time being under rule 7.

2 MEMBERSHIP

Admission

2.1 Anyone may apply to the Trustee for admission as a Member or for the admission of a person for whom the applicant intends to contribute.

2.2 The Trustee may reject an application.

- 2.3 Before admitting a person as a Member the Trustee must ensure that the Trustee structure of the Fund meets Government Requirements and may require the person:
- (a) to be examined by a registered medical practitioner approved by the Trustee; or
 - (b) to give the Trustee any document or information it considers relevant to the administration of the Fund; or
 - (c) to enter into a written agreement with the Trustee, imposing special conditions in respect of the applicant's membership; or
 - (d) any combination of (a), (b) and (c).

- 2.4 If the Trustee admits a person as a Member, membership commences only when the Trustee has approved the application and either:
- (a) the person has become a Trustee or (if the Trustee is a Constitutional Corporation) a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership commences, the Fund will meet the definition of self-managed superannuation fund in Government Requirements.

Terms

- 2.5 Each Member is bound by the Deed and Rules.
- 2.6 The Trustee is the Member's attorney to do anything the Trustee considers appropriate to administer the Fund.

Non-Member Spouse

- 2.7 Subject to rule 2.4 the Trustee may admit a Non-Member Spouse as a Member if:
- (a) Government Requirements require the Trustee to create an interest in the Fund for the Non-Member Spouse; or
 - (b) Government Requirements permit the Trustee to do so and the Trustee elects to do so.
- 2.8 The Trustee must do so in a manner that is consistent with Government Requirements.

Membership ends

- 2.9 A Member's membership of the Fund ends when the Member is no longer entitled to benefits from the Fund and either:
- (a) the Member has resigned as a Trustee or a director of the Trustee; or
 - (b) the Trustee has satisfied itself that when the membership ends, the Fund will meet the definition of self-managed superannuation fund in Government Requirements.

3 TRANSFERS

Transfer in

- 3.1 The Trustee may:
- (a) accept a transfer of assets to the Fund in respect of a Member; and
 - (b) provide benefits in respect of the Member
- on terms that the Trustee agrees with the Member and in a manner that complies with Government Requirements.

Transfer out

- 3.2 The Trustee may transfer assets out of the Fund in respect of a Member (with or without the Member's consent) up to the Member's Account Balance. However, the transfer must comply with Government Requirements.
- 3.3 The Trustee is not responsible for the manner in which the transferee deals with the amount transferred.
- 3.4 If the Member's total Account Balance is transferred, the Member is no longer entitled to benefits from the Fund.

4 CONTRIBUTIONS

Members

- 4.1 A Member may make contributions if the Trustee agrees.

SGC shortfalls and Co-contributions

- 4.2 The Trustee may accept a Shortfall Component or a payment under the Co-contribution Act (including a low income superannuation contribution) transferred

to the Fund for a Member and must treat it as a contribution for the Member.

Employers and others

- 4.3 The Trustee may:
- (a) accept contributions for a Member from any other person;
 - (b) at its discretion, refuse to accept all or part of a contribution.

Splitting of contributions

- 4.4 A Member may apply to the Trustee to transfer to the Account of the Member's Spouse some or all of the Member's Account Balance representing contributions made by, for, or on behalf of the Member. The application may include a request to transfer the relevant amount out of the Fund in respect of the Member's Spouse.
- 4.5 If the Trustee agrees to make the transfer, it must do so within 90 days after receiving the request, but only if the application complies with Government Requirements.

Form of contributions

- 4.6 A contribution may be made in cash, by the transfer to the Trustee or its custodian of a beneficial interest in property, by increasing the value of the Fund or by reducing the liabilities of the Fund.

Limit on contributions

- 4.7 The Trustee must not accept a contribution contrary to Government Requirements. However, if it does and if Government Requirements permit, the Trustee:
- (a) must repay the contribution to the contributor; but
 - (b) may first make deductions for any liabilities or expenses incurred (and provisions for liabilities and expenses) in relation to the contribution.
- 4.8 If any part of a purported contribution in respect of a Member would be either an "excess concessional contribution" or an "excess non-concessional contribution" under the Income Tax Assessment Act, then:
- (a) the Trustee must not accept that part; and

- (b) that part is not included in the Fund's assets regardless of whether or not it has been mingled with those assets.

Refund of excess contributions

- 4.9 If the Trustee receives a release authority issued under Government Requirements in respect of excess contributions, the Trustee must pay to the Member or to the Commissioner of Taxation in accordance with Government Requirements the least of:
- (a) the amount stated in the authority;
 - (b) if the release authority was given by the Member, the amount the Member requests; and
 - (c) the Member's Account Balance;
- and must notify the Member and the Commissioner of Taxation in accordance with Government Requirements.

5 BENEFITS - ENTITLEMENT

Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid.

Request - age 65

- 5.1 If a Member (who has not otherwise become entitled to a benefit under the Rules) requests a benefit at or after age 65, the Member becomes entitled to a benefit equal to the Member's Account Balance.

Death benefits

- 5.2 If a Member dies the Trustee must pay a benefit equal to the Member's Account Balance.
- 5.3 If, in relation to any part of the benefit:
- the Trustee accepted a Binding Death Benefit Nomination;
 - it has not been revoked; and
 - it can be followed under Government Requirements
- then the Trustee must follow the Binding Death Benefit Nomination in relation to that part of the benefit.
- 5.4 If in relation to any part of the benefit:
- the Trustee does not hold a current Binding Death Benefit Nomination; or

- the relevant nomination cannot be followed for any reason
- the Trustee must pay that part of the benefit to any or all of the Member's Dependants and legal personal representative in the proportions that the Trustee decides.

- 5.5 If rule 5.4 applies and there is no Dependant or legal personal representative then, if Government Requirements permit, the Trustee may pay that part of the benefit to any other people in proportions the Trustee decides.

- 5.6 Any benefit nomination not expressed to be binding on the Trustee is given for information only and does not affect the Trustee's discretion in distributing the benefit.

- 5.7 Subject to the instructions in a Binding Death Benefit Nomination as to the manner of payment, the Trustee may pay any part of the benefit as a lump sum or as a pension or in any other form as it considers appropriate including the settlement of a trust for the benefit of any Dependant.

- 5.8 No pension is payable to a person under rule 5 until the person is a Member. However, the Trustee (and not the payee) may determine which provisions of rule 6 apply.

Terminal Medical Condition

- 5.9 If a Member requests a benefit while a Terminal Medical Condition exists in relation to the Member, then the Member becomes entitled to a benefit equal to the Member's Account Balance.

Retirement or leaving employment

- 5.10 If a Member (who has not otherwise become entitled to a benefit under the Rules):
- (a) leaves any business, trade, profession, vocation, calling, occupation or employment because of Permanent or Temporary Incapacity; or
 - (b) retires or retired (before or after joining the Fund) from any business, trade, profession,

- vocation, calling, occupation or employment; or
- (c) ceases any employment (at any time and for any reason except death) and the employer has contributed to the Fund for the Member; or
- (d) having reached age 60, ceases any arrangement under which the Member was employed or self-employed for gain or reward in any business, trade, profession, vocation, calling, occupation or employment; or
- (e) leaves Australia in circumstances where Government Requirements permit the Trustee to pay a benefit the Member becomes entitled to a benefit equal to the Member's Account Balance.
- Request – Transition to retirement pensions, rollovers, Spouse benefits, temporary residents etc**
- 5.11 If a Member requests payment of a benefit, the Trustee must pay the benefit to the extent that the payment complies with Government Requirements.
- Financial incapacity**
- 5.12 If the Trustee believes a person entitled to a benefit cannot manage the person's financial affairs, the Trustee may pay the benefit to another person to be used for the first person's advantage.
- 5.13 The Trustee is not responsible for the application of the benefit by the payee. However, the payment must comply with Government Requirements.
- Hardship and compassionate grounds**
- 5.14 The Trustee may at any time pay to a Member a benefit up to the Member's Account Balance if the payment complies with Government Requirements in relation to financial hardship or compassionate grounds.
- Unclaimed money and lost members**
- 5.15 The Trustee must pay a benefit to the Commissioner of Taxation in respect of a Member as and when required under the Superannuation (Unclaimed Money and Lost Members) Act.
- Excessive benefits**
- 5.16 If the Trustee believes that:
- (a) a Member's benefit will be excessive for the purposes of the Income Tax Assessment Act; or
- (b) payment of a benefit will result in the Trustee or an employer contravening a law relating to corporations
- the Trustee may, if Government Requirements permit:
- (i) reduce the contributions payable for the Member; or
- (ii) reduce the benefit to the extent necessary to avoid (a) or (b) and transfer the amount of the reduction to the Fund's reserves; or
- (iii) apply a combination of (i) and (ii)
- 5.17 However, the Trustee need not investigate whether (a) or (b) applies to a benefit.
- No assignments**
- 5.18 The Trustee must not recognise any assignment or charge of a benefit (or any other interest in the Fund) that is contrary to Government Requirements.
- Interest on benefits**
- 5.19 The Trustee may credit or debit interest to a benefit paid after the date it becomes payable.
- Deductions for Tax**
- 5.20 The Trustee must comply with Government Requirements regarding deductions of Tax from benefits and other payments from the Fund.
- Trustee's discharge**
- 5.21 The Trustee's only obligation in respect of a benefit is to pay it in good faith to or on behalf of a person the Trustee believes is entitled to the benefit. Otherwise, the Trustee is completely discharged by that payment.
- Forfeited benefits**
- 5.22 A Member forfeits the part of a benefit not attributable to Member contributions if:

- (a) the Member purports to assign, alienate or charge; or
- (b) any other event occurs that results in another person becoming entitled to all or part of the benefit. However, this rule has no effect to the extent that it is inconsistent with Government Requirements or the Bankruptcy Act.
- 5.23 The Trustee must, if Government Requirements permit, apply a forfeited benefit for the Member and the Member's Dependants in proportions that the Trustee decides.
- Splitting of benefits**
- 5.24 The Trustee must reduce a Member's Account Balance or the amount of any pension payment to the Member if:
- (a) Government Requirements relating to Non-Member Spouses require the Trustee to do so; or
- (b) those Government Requirements permit the Trustee to do so and the Trustee elects to do so.
- 5.25 If the Trustee makes a reduction under rule 5.24, the Trustee must apply the amount of the reduction (in the manner required or permitted by, and adjusted as required by, Government Requirements) for the benefit of the relevant Non-Member Spouse.
- 5.26 To the extent that Government Requirements allow the Trustee any discretion in any of the matters mentioned in rule 5.24 or 5.25, the Trustee may exercise that discretion as it sees fit without regard to the interests of the Non-Member Spouse.
- 5.27 The Trustee may charge fees in respect of those matters to the extent permitted under Government Requirements.
- 6 BENEFITS - PAYMENT**
- Rule 5 sets out the circumstances in which a benefit becomes payable from the Fund. Rule 6 deals with when and how the benefit is actually paid. A pension is not payable to anyone (including a reversionary beneficiary) until the person is a Member. The deed or resolution implementing this version of the Rules has preserved the application of previous versions insofar as
- 6.1 they deal with the payment of pensions that commenced before this version. If the Trustee is not a Constitutional Corporation, then the Fund's primary purpose is to provide old-age pensions and the Trustee must pay benefits due to a Member as pensions except to the extent that the Member requests otherwise.
- Account based pensions**
- 6.2 The Trustee must pay all or part of a benefit as an account based pension if the Member requests.
- 6.3 The Trustee must pay the pension from a Member Account of the Member on terms that the Trustee and Member agree as to the level and frequency of payment. However, the level of the pension must be within the minimum and maximum levels (if any) prescribed by Government Requirements for such a pension and the Trustee must pay the pension at least annually.
- 6.4 Unless Government Requirements permit:
- (a) the pension entitlement must not be transferred or used as security for a borrowing; and
- (b) after the pension commences the capital supporting it must not be added to by way of contribution or a rollover to the Fund.
- 6.5 The Member may elect to commute all or part of the pension by notifying the Trustee in writing.
- 6.6 The Trustee must comply with the Member's election if it approves the election and the election complies with Government Requirements. However, the commutation does not occur until the Trustee has paid to the Member the minimum level of pension required under Government Requirements for the financial year when the commutation takes place. In the case of a full commutation, the Trustee may not make that payment by the transfer of assets in specie.
- 6.7 If the Member dies while entitled to the pension then (to the extent that no reversionary beneficiary has been nominated in accordance with rule 6.19) the Trustee must:
- (a) first comply with rule 5.3; and

- (b) in respect of any part of the Member's Account Balance remaining, either pay one or more benefits under rules 5.2 to 5.8 or continue paying the relevant pension to any or all of the Member's Dependants and legal personal representative in proportions the Trustee decides.
- 6.8 The pension commences when the Trustee and Member agree (but no later than required by Government Requirements) and ends when the balance of the relevant Member Account is nil.
- 6.9 If the pension reverts or is commuted, the reversionary component or commuted amount must not be greater than the benefit that was payable before the reversion or commutation or the amount permitted under Government Requirements.
- 6.10 The pension must not be:
(a) used as security for a borrowing; or
(b) transferred, except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.11 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to the Member Account.
- Market linked pensions**
- 6.12 The Trustee must pay all or part of a benefit as a market linked pension if the Member requests and the pension is purchased with a rollover superannuation benefit from the commutation of:
(a) an annuity provided under a contract that meets SIS Regulation 1.05(2), (9) or (10); or
(b) a pension provided under rules that meet SIS Regulation 1.06(2), (7) or (8); or
(c) a pension provided under terms and conditions that meet Retirement Savings Accounts Regulation 1.07(3A).
- 6.13 On receipt of the request, the Trustee must pay from a Member Account of the Member a pension for the term set out in SIS Regulation 1.06(8).
- 6.14 The level of the pension and any commutations must be determined in the manner prescribed by Government Requirements for a market linked pension and the Trustee must pay the pension at least annually.
- 6.15 The pension has no residual capital value.
- 6.16 The pension must not be:
(a) used as security for a borrowing; or
(b) transferred, except to a reversionary beneficiary on the death of the Member or of another reversionary beneficiary.
- 6.17 The Trustee must continue to keep the relevant Member Account and must debit pension payments and commutations to that Member Account. However, if the pension reverts it must not have a reversionary component greater than 100% of the account balance immediately before the reversion.
- Transition to retirement pensions**
- 6.18 If the Trustee and Member agree that:
(a) an account based pension is also a "non-commutable allocated pension" or a "transition to retirement income stream"; or
(b) a market linked pension is also a "non-commutable pension"
then the Trustee must not pay any part of the benefit unless the Trustee is satisfied that the payment is consistent with Government Requirements in relation to such a pension.
- Reversionary pensions**
- 6.19 Unless inconsistent with Government Requirements or the terms of the relevant pension, a Member who requests a pension may nominate one or more of the Member's Dependants as reversionary beneficiaries (either successive or concurrent) in relation to the pension. If reversionary beneficiaries are nominated as concurrent, the request must nominate the respective portions of the pension that revert to them.

- Lump sum**
- 6.20 If a person entitled to a benefit requests, the Trustee may pay the benefit as a lump sum.
- Rollover or annuity**
- 6.21 A person entitled to a benefit may direct the Trustee to:
- (a) pay all or part of the benefit to another fund; or
- (b) apply all or part of the benefit to purchase an annuity in the name of the person or, if the person is a Member, in the name of the Member or one or more of the Member's Dependants.
- 6.22 The Trustee must comply with the direction if the payment complies with Government Requirements.
- Compulsory rollover**
- 6.23 The Trustee may, if Government Requirements permit, pay all or part of a benefit to another fund without the consent of the person entitled to the benefit.
- Benefits in specie**
- 6.24 If a person entitled to a benefit requests, the Trustee may pay all or part of the benefit by transferring assets to the person or the person's nominee. The transfer must comply with Government Requirements.
- Deferral, preservation and flagging**
- 6.25 If a person entitled to a benefit requests, the Trustee may defer payment of all or part of the benefit. The deferral must comply with Government Requirements. If the Trustee believes that the payment of any part of a Member's benefit will contravene the Family Law Act, the Trustee must not pay that part.
- 6.26 If Government Requirements require part of a benefit to be preserved, the Trustee must:
- (a) keep that part in the Fund until Government Requirements permit it to be paid; or
- (b) with the Member's written consent (if required by Government Requirements) pay that part to another fund that the Trustee believes will comply with Government Requirements regarding preservation of benefits.
- 6.27 If part of a benefit is kept in the Fund and the Member dies before it is paid, the Trustee must pay it under rules 5.2 to 5.8.
- Unclaimed benefits**
- 6.28 The Trustee must comply with Government Requirements as to unclaimed benefits and the transfer of benefits to other funds.
- Types of benefit**
- 6.29 If a Member requests, the Trustee may pay a benefit as one or more pensions or lump sums under rule 6. However, the manner of payment must be consistent with Government Requirements and the Trustee must establish one or more separate Member Accounts as the source of each type of benefit in respect of the Member.
- 7 TRUSTEE**
- Nature and number**
- 7.1 The Trustee must be either a sole Constitutional Corporation or (if Government Requirements permit) one or more individuals.
- Retirement and removal**
- 7.2 A Trustee may retire if the Trustee gives prior written notice to the Members (or their legal personal representatives).
- 7.3 A Trustee must retire when the Members or Government Requirements so require.
- 7.4 The Members may remove a Trustee from office by written notice.
- 7.5 An outgoing Trustee must vest all the Fund's property in the continuing or new Trustee or its custodian.

Appointment

- 7.6 The Members (or their legal personal representatives) may make a written appointment of an additional or replacement Trustee. The appointment may be prospective or retrospective but must comply with Government Requirements.

Vacancy

- 7.7 The Trustee must ensure that any vacancy in the individual Trustees or on the corporate Trustee's board of directors is filled as and when required by Government Requirements.

Powers

- 7.8 The Trustee may do anything it considers appropriate to administer the Fund and to comply with Government Requirements. However, the Trustee must administer the Fund in a manner consistent with Government Requirements.
- 7.9 In dealing with Members, the Trustee may treat any communication as given by a Member if it purports to have been given by or on behalf of the Member.

Delegation

- 7.10 The Trustee may delegate any of its powers, duties and discretions to anyone if the delegation complies with Government Requirements.

Administrators and investment managers

- 7.11 In particular, the Trustee may appoint anyone to administer the Fund or to manage the Fund's investments or to perform both functions. However, the appointment must be written and must comply with Government Requirements.

Discretions

- 7.12 The Trustee is completely unrestricted in the exercise of its powers and discretions.
- 7.13 The Trustee and any of its directors, employees, delegates or agents may be involved in the exercise of the Trustee's

powers and discretions even if they have a conflict of interest or duty.

Remuneration

- 7.14 The Members may agree a rate of remuneration that the Trustee or its directors may receive from the Fund if that would be consistent with Government Requirements.

Liability

- 7.15 The Trustee's liability is limited to its own dishonest acts or omissions and its own intentional or reckless failures to exercise the degree of care and diligence that it is required to exercise.

Indemnity

- 7.16 The Trustee, former Trustees, and any of their directors or employees are indemnified in respect of any Tax, loss or expenditure that they incur in relation to the Fund or the administration of the Trustee or a former Trustee unless it results from the person's dishonesty or intentional or reckless failure to exercise the degree of care and diligence which the person was required to exercise.
- 7.17 Rule 7.16 does not apply to the extent that its application is inconsistent with Government Requirements.
- 7.18 A Member must indemnify the Trustee for any loss or liability incurred because (or partly because) the Trustee relies on information which the Member gives to the Trustee.

8 ADMINISTRATION

Information to Trustee

- 8.1 Every Member and any other person who claims a benefit must give the Trustee any information or documents it reasonably requires to administer the Fund.
- 8.2 The Trustee may require a Member to be examined by a registered medical practitioner approved by the Trustee. However, in applying for a benefit because of Permanent or Temporary Incapacity or a Terminal Medical Condition, a Member may tender to the Trustee a medical

- certificate used in applying for a previous benefit.
- 8.3 The Trustee must treat any information it acquires in relation to Members and their Dependants as confidential and may use that information only in the administration of the Fund.
- Information to Members and others**
- 8.4 The Trustee must give information and documents to others as and when required by Government Requirements. For this purpose, the Trustee may determine that a particular group of Members comprise a sub-plan.
- Notices**
- 8.5 Any written communication by or on behalf of the Trustee relating to the Fund is taken to be given to a person if it is:
- handed to the person; or
 - delivered to the person's address last known to the Trustee; or
 - posted by ordinary post from within Australia to the person's address last known to the Trustee.
- In the case of posting, the communication is taken to have been received on the second business day after the day it is posted.
- Records**
- 8.6 The Trustee must keep records for the Fund as and when required by Government Requirements.
- Member Accounts**
- 8.7 The Trustee must keep one or more Member Accounts for each Member to record:
- contributions and other amounts received for the Member (including, subject to rules 8.18 and 8.20, proceeds of insurance policies);
 - earnings or losses in respect of those amounts and amounts paid in respect of the Member;
 - a fair proportion of the Fund's Tax and expenses (including insurance premiums) and provisions for Tax and expenses; and
- (d) any allocation from a reserve that the Trustee determines.
- Asset portfolios**
- 8.8 The Trustee may maintain separate asset portfolios to keep particular assets of the Fund.
- 8.9 To establish an asset portfolio, the Trustee must name it and specify the assets to be kept in it.
- 8.10 A Member may:
- elect the asset portfolios to which (and the proportions in which) the Trustee allocates Member Account balances and future contributions for the Member; and
 - elect to switch asset portfolios, or proportions, or both.
- 8.11 The Trustee must comply with the Member's election if:
- the Trustee approves the election; and
 - the allocation or switch complies with Government Requirements.
- Fund expenses**
- 8.12 The Trustee must pay from the Fund all Tax and expenses relating to the Fund unless another person pays them. If another person pays Fund Tax or expenses the Trustee must, if the person requires, reimburse the person from the Fund unless Government Requirements do not permit reimbursement.
- Investment return**
- 8.13 After each 30 June, the Trustee must determine the return since the last 30 June on the investments for each asset portfolio (or if there are none, for the Fund) and must ensure that the return is credited or debited from time to time to Member Accounts and reserves in a way that is fair and reasonable as between:
- all Members; and
 - the various kinds of benefits of each Member.
- 8.14 Whenever it considers appropriate, the Trustee may determine the investment return to be applied to a Member's Member Accounts, as at the date when a benefit or

- transfer becomes payable from them, for the period since the Fund's establishment or since the last 30 June (if later).
- 8.15 The Trustee may apply investment return to Member Accounts on the basis of daily, monthly or average balances or on any other basis the Trustee determines to be fair and reasonable.
- 8.16 When determining investment return the Trustee must take into account:
- (a) the realised and unrealised earnings or losses of asset portfolios (or if there are none, the Fund), including realised and unrealised capital gains or losses;
 - (b) expenses and Tax not debited to Member Accounts;
 - (c) the level of the Fund's reserve accounts; and
 - (d) the appropriateness of averaging earnings, losses and expenses over several years.
- 8.17 The Trustee must not distribute investment return in a way that takes any of the Fund's reserve accounts into debit.
- Reserves**
- 8.18 The Trustee may set up one or more reserve accounts to record:
- (a) earnings or losses of the Fund not recorded in Member Accounts;
 - (b) contributions not yet allocated to Member Accounts;
 - (c) amounts no longer required to pay benefits for Members;
 - (d) any insurance proceeds arising from an event other than the death, Permanent Incapacity or Temporary Incapacity of a Member or a Terminal Medical Condition in relation to a Member if crediting the proceeds to a Member Account would be inconsistent with Government Requirements; and
 - (d) any other insurance proceeds that the Trustee decides not to credit to a Member Account.
- 8.19 The Trustee may use amounts held in the Fund's reserve accounts for any purposes including:
- (a) averaging earnings, losses and expenses over several years;
 - (b) replacing contributions otherwise payable to the Fund; and
 - (c) providing additional benefits.
- However, the Trustee may apply those amounts only as and when the Members approve and Government Requirements permit.
- Insurance proceeds**
- 8.20 Despite rule 8.7 the Trustee may credit proceeds of insurance policies to the Fund's reserves and must do so if rule 8.18 requires.
- Audit**
- 8.21 The Trustee must appoint an auditor (who meets Government Requirements) to audit the Fund's accounts and records and to give the Trustee a written report each year when Government Requirements so require.
- Inquiries and complaints**
- 8.22 If Government Requirements so require, the Trustee must take reasonable steps to ensure that arrangements are in force under which:
- (a) any person entitled to a benefit from the Fund may inquire into, or complain about, the operation or management of the Fund in relation to that person; and
 - (b) the inquiry or complaint will be considered and properly dealt with within 90 days after it is made.
- 9 INVESTMENTS & BORROWING**
- Powers**
- 9.1 The Trustee may invest the Fund assets in any manner, as if it were investing its own property. For this purpose "invest" includes:
- (a) holding property for capital gain, income or both; and
 - (b) purchasing, acquiring, holding and disposing of real and personal property including without limitation securities.
- Strategy**
- 9.2 The Trustee must formulate, review regularly and give effect to an investment

strategy that has regard to the whole of the circumstances of the Fund including, but not limited to:

- (a) the risk involved in making, holding and realising, and the likely return from, the Fund's investments, having regard to its objectives and its expected cash flow requirements;
- (b) the composition of the Fund's investments as a whole including the extent to which the investments are diverse or involve the Fund in being exposed to risks from inadequate diversification;
- (c) the liquidity of the Fund's investments, having regard to its expected cash flow requirements;
- (d) the Fund's ability to discharge its existing and prospective liabilities;
- (e) whether the Trustee should hold a contract of insurance for one or more Members; and
- (f) the prudential management of the Fund's reserves (if any) consistent with its investment strategy and its capacity to discharge its liabilities (whether actual or contingent) as and when they fall due.

Assets to be kept separate

9.3 The Trustee must keep the Fund's money and other assets separate from any money and assets that:

- (a) are held by the trustee personally; or
- (b) belong to a standard employer sponsor of the Fund or to a standard employer sponsor's associate.

Valuation

9.4 When preparing the annual accounts and statements required by Government Requirements the Trustee must ensure that each Fund asset is valued at the amount that a willing buyer could reasonably be expected to pay to a willing seller on the assumption that:

- (a) the buyer and the seller dealt with each other at arm's length;
- (b) the sale occurred after proper marketing of the asset; and

- (c) the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Limited recourse borrowing

9.5 The Trustee may borrow to acquire or replace assets. In carrying out the borrowing and the acquisition the Trustee must comply with Government Requirements and has the following powers:

- (a) To borrow money from any person for the purpose of:
 - acquiring a single asset;
 - repairing or maintaining an asset being acquired with borrowed money; or
 - refinancing such a borrowing upon terms that the Trustee deems fit.
- (b) To give or to authorise the giving of any indemnity for or on behalf of any person or any security by mortgage or charge (whether fixed or floating) over the asset.
- (c) To open any account with any financial institution, to operate the account and to draw, make, accept, endorse, discount, issue or otherwise deal with any promissory note, bill of exchange, bill of lading, cheque or other negotiable or transferable instrument.
- (d) To delegate (in writing) the exercise of all or any of the powers or discretionary authorities conferred on the Trustee and execute any powers of attorney or other instruments necessary for that purpose.
- (e) To purchase, take on lease or licence, develop, construct, hold, improve, sell, transfer, convey, surrender, lease, licence or otherwise deal with any real property and, without limiting the generality of this clause, to develop any commercial or retail premises and hold or sell, transfer, convey, surrender, lease or licence such premises.
- (f) Generally to exercise or concur in exercising all the powers and discretions contained in the Deed or Rules or otherwise by law

conferred even if any Trustee or director or shareholder of a Trustee has or may have a direct or personal interest in the mode or result of exercising the power or discretion or may benefit either directly or indirectly as a result of the exercise of the power or discretion and even if the Trustee for the time being is the sole Trustee.

- (g) To invest in a related trust as part of a limited recourse borrowing arrangement before the borrowing or the acquisition of the asset and after the borrowing has been repaid.

Collectables and personal use assets

- 9.6 The Trustee must comply with Government Requirements in relation to collectables and personal use assets, and in particular their acquisition, use, storage, disposal, insurance and valuation.

Custodian

- 9.7 The Trustee may appoint a person to perform custodial functions in relation to any of the Fund's assets on terms the Trustee considers appropriate, if the appointment complies with Government Requirements.

Restrictions

- 9.8 The Trustee must comply with Government Requirements when investing the Fund's assets and disposing of assets.
- 9.9 The Trustee must comply with Government Requirements in relation to:
- (a) making loans; and
 - (b) borrowing.
- 9.10 The Trustee may charge the Fund's assets only if Government Requirements permit.

10 DEATH OR INCAPACITY – CONTROL & ESTATE PLANNING

Death - successor Trustees

- 10.1 The Members may by deed appoint a person under rule 7.6 to become a Trustee upon the death of a Trustee named in the

appointment. The appointment must be consistent with Government Requirements.

Death - legal personal representative

- 10.2 Where there is no corporate Trustee and a Member dies, the Member's legal personal representative may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any).

Incapacity - legal personal representative etc

- 10.3 Where there is no corporate Trustee and a Member is incapable of acting as a Trustee, any one of the following people may become a Trustee in place of the Member by making a written declaration to that effect and giving it to the other Trustees (if any):
- the Member's legal personal representative;
 - where the Member is under a legal disability, the trustee of the Member's estate;
 - the holder of an enduring power of attorney granted by the Member; or
 - an administrator appointed by a State or Territory tribunal to manage the Member's estate.

- 10.4 Despite anything else in the Deed or Rules, a person who becomes a Trustee under rule 10.1, 10.2 or 10.3 may not be removed from office unless remaining in office would breach Government Requirements.

- 10.5 Subject to rules 5.3 and 10.13 to 10.16 (but despite anything else in the Deed or Rules), the Trustee must comply with any direction of a person mentioned in rule 10.1, 10.2 or 10.3 in matters pertaining to payment of the relevant Member's benefits or investment of Fund assets held to provide those benefits.

Fund Guardian

- 10.6 The Members may appoint one or more Guardians of the Fund. The appointment of a Guardian terminates only if the Members revoke it or if the Guardian dies, resigns or becomes incapable of managing financial affairs. A Guardian may appoint a

- successor Guardian to take office in any of those events.
- 10.7 An appointment of a Guardian must be in writing.
- 10.8 If there is a Guardian then despite anything else in the Deed or Rules:
- (a) in acting as trustee of the Fund, the Trustee must comply with any direction of the Guardian (or of all Guardians if there are more than one);
 - (b) rules 7.3, 7.4, 7.6 and 12.2 have no effect; and
 - (c) the Guardian (or all Guardians if there are more than one) may replace the Trustee if the replacement Trustee meets Government Requirements; and
 - (d) the Members may not dismiss the Trustee or the replacement trustee.
- Binding Death Benefit Nominations**
- 10.9 A Member may give the Trustee a Binding Death Benefit Nomination.
- 10.10 A Binding Death Benefit Nomination is valid only if the Trustee accepts it in writing.
- 10.11 The Trustee may refuse to accept any Binding Death Benefit Nomination without giving any reason.
- 10.12 When the Trustee accepts a Binding Death Benefit Nomination, any previous Binding Death Benefit Nomination from the Member is taken to have been revoked.
- Vesting directions – bare trust**
- 10.13 A Member entitled to a benefit may give the Trustee a written direction to hold the Member's interest in the Fund upon trust for the Member absolutely.
- 10.14 The direction and may be expressed to be operative upon service on the Trustee or upon the Member's death. If it is expressed to be operative on the Member's death, the direction revokes any prior Binding Death Benefit Nomination in respect of the Member.
- 10.15 Immediately the direction becomes operative:
- (a) the Member (or the Member's legal personal representative) is absolutely entitled to a proportionate interest in each asset of any asset portfolio to which the Member's Member Accounts are allocated and each asset of the Fund not allocated to an asset portfolio; and
 - (b) the Trustee holds that interest on bare trust for the Member (or the Member's legal personal representative).
- 10.16 The proportionate interest is the share that the Member's Account Balance represents in relation to the net assets of the Fund.
- 11 AMENDMENT**
- Power**
- 11.1 The Trustee may by deed or written resolution amend, delete or replace the Deed or Rules including rule 11. An amendment may be retrospective.
- Restrictions**
- 11.2 An amendment may not alter a beneficiary's right or claim to an accrued benefit adversely to the beneficiary or reduce the amount of that benefit unless Government Requirements permit.
- 11.3 An amendment may not permit an individual to be appointed Trustee unless Government Requirements permit.
- Notice**
- 11.4 If Government Requirements so require, the Trustee must notify Members of an amendment. However, the amendment is effective even if the Trustee fails to notify Members.
- 12 WINDING UP**
- 12.1 The Trustee may wind up the Fund.
- 12.2 The Trustee must wind up the Fund if the Members direct it to do so.

Notice

- 12.3 If the Fund is to be wound up, the Trustee must as soon as practicable notify each Member in writing. However, if the Trustee fails to notify any Member, the winding up is still effective.
- 12.4 As from the date of the Trustee's notice to Members, the Trustee must take reasonable steps to recover contributions then due, but must stop accepting other contributions.

Procedure

- 12.5 The Trustee must determine investment return for each asset portfolio (or if there are none, for the Fund) to be applied to Member Accounts as at the date of the notice to Members. The Trustee must then apply the Fund assets towards:
- (a) satisfying actual and contingent liabilities (except benefits); then
 - (b) providing pro rata for each Member in respect of the benefits then payable for the Member or, if a benefit is not then payable, a benefit equal to the Member's Account Balance; then
 - (c) increasing those benefits with the consent of the Members.
- 12.6 The Trustee must comply with rules 5.2 to 5.8 and 6 regarding benefits payable for Members on winding up.

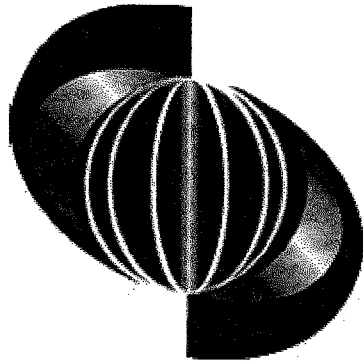
About Chris Hogan & Co.

Chris Hogan & Co. is a leading law firm in the area of superannuation, specifically for self managed superannuation funds (SMSFs). Our clients include financial services groups, trustees, consultants, administrators and other service providers (including lawyers) in relation to super funds in the corporate, public sector, industry, public offer and self-managed arenas.

We advise on a broad range of matters affecting the industry, such as trust law issues, regulatory and tax aspects, structuring of investments, superannuation implications of mergers, acquisitions and sales, fund restructures and member communications.

As a forward thinking organisation, we utilise the latest technologies to deliver high level document management and legal advice especially in relation to the almost continual changes in Federal superannuation law within Australia.

The Trustee
The Acme Superannuation Fund
c/o Flowers Eddy
PO Box 220
WILLETTON WA 6955



LawCentral
Legal Documents

**The ACME Superannuation
Fund**

Reference: 2968

Self Managed Superannuation - Deed of Trust

This Deed of Trust is made by:

Mark Joachim Woods
Carolina Marianna Woods
Jeremy Leigh Taylor

ABN 66 012 878 629
WESTERN AUSTRALIA STAMP DUTY
DEE 11/02/04 12:26 002208554-001
FEE \$ *****0
SD \$ *****20.00 PEN *****.00

all of 21 Kolan Elbow, Merriwa Western Australia, 6230 Australia collectively ("Trustee")

Background

1. The Trustee wishes to establish an indefinitely continuing superannuation fund called The ACME Superannuation Fund according to this Deed as a self managed superannuation fund as defined under the SIS Legislation to:

- (1) provide superannuation benefits to Members
- (2) while the Trustees of the Fund are natural persons, to provide these superannuation benefits by way of old-age pensions
- (3) act for any other purposes as permitted from time to time by the SIS Legislation

2. The Trustee agrees to act as the trustee of the Fund.

3. The Trustee wishes to maintain the Fund as a complying superannuation fund under the *Income Tax Assessment Act*.

4. The Fund wishes to have the flexibility of becoming another type of superannuation fund under the SIS Legislation.

This Deed States

1. What do these Words mean?

Unless a contrary intention appears:

- 1.1. "Actuary" means a practising member of the Institute of Actuaries of Australia or any other actuaries approved by the Relevant Requirements
- 1.2. "Allocation Date" means the date the Trustees may from time to time determine for the purposes of this Deed
- 1.3. "Allocation Period" means a period ending on an Allocation Date and starting the day after the previous Allocation Date. The first Allocation Period is such period as the Trustees determine
- 1.4. "Approved Fund" means a superannuation fund, approved deposit fund, eligible roll-

over fund, retirement savings account, small accounts holding reserve or other approved funds including a pension fund or annuity arrangement which can accept a transfer from the Fund of a Member's Benefit or is authorised to transfer a Member's Benefit to the Fund in compliance with the Relevant Requirements

1.5. "Asset-test Exempt Pension" means a Benefit that is paid as a Pension that is exempt or excluded from the assets test under relevant provisions of the *Social Security Act 1991* (Cth) or the *Veterans Entitlement Act 1986* (Cth) (and any applicable regulations)

1.6. "Associate" means a related person or entity as defined in the SIS Legislation or, at the Trustee's determination, such other meaning given in the Relevant Requirements

1.7. "Benefit" means any amount paid or payable by the Fund to or in respect of a member as a lump-sum Benefit or Pension Benefit under this Deed

1.8. "Child" includes a step child, ex nuptial child, a legally adopted child, a person recognised by the Trustees as an adopted child and a child of a Member born within 10 months after the death of the Member

1.9. "Complying Pension" means, unless the Trustee determines otherwise, a Pension permitted by the Relevant Requirements provided that where the relevant Pension is an Asset-test Exempt Pension, the relevant provisions of the *Social Security Act 1991* (Cth) or the *Veterans Entitlement Act 1986* (Cth) (and any applicable regulations) apply to the extent of any inconsistency in preference to the Relevant Requirements relating to the provision of that Pension to ensure that the Pension qualifies as an Asset-test Exempt Pension

1.10. "Complying Superannuation Fund" means a complying superannuation fund for the purposes of Part IX of the *Income Tax Assessment Act* and the SIS Legislation

1.11. "Corporate Trustee" is a trading or financial corporation formed within the limits of the Commonwealth under the jurisdiction of the Commonwealth under section 51(xx) of the *Commonwealth Constitution* eligible to act as a trustee of a regulated superannuation fund according to the Relevant Requirements

1.12. "Date of Disablement" means the date a Member is accepted (as the case requires) as being Totally and Permanently Disabled or Totally and Temporarily Disabled under any Insurance providing benefits on disablement under which the Trustees may have insured the Member or if there is no such Insurance or if no such date can be ascertained, such date as the Trustees in their discretion may determine

1.13. "Deed" means the Trust Deed by which the Fund has been established as amended from time to time

1.14. "Dependant" of a Member means:

- (a) the spouse of the Member
- (b) any Child of the Member at any age
- (c) any other person who, in the opinion of the Trustees, is wholly or partly

financially dependent upon the Member

1.15. "Disbursements" means, unless the Trustee determines otherwise:

(a) the direct costs of establishing, administering, managing, operating and terminating the Fund; and

(b) any administrative or insurance costs or Taxes which are or which relate to those direct costs

1.16. "Eligible Fund" means a superannuation fund, an approved deposit fund, an eligible roll-over fund, a roll-over annuity or any like fund or annuity or any other entity that the Trustees determine as an Eligible Fund for which the acceptance of monies or assets from, or the payment or transfer of monies or assets to, would not in the opinion of the Trustees, be in breach of the Relevant Requirements

1.17. "Eligible Person" means a person who can contribute to and participate in a superannuation fund under the Relevant Requirements

1.18. "Employer" means the person by which a Member is for the time being employed

1.19. "Financial Year" means:

(a) a year ending on 30 June or any part of such a year occurring at the commencement or termination of the Fund

(b) any other period determined by the Trustees

1.20. "Forgone Benefit" means that part of any account established for a Member that is not payable to or for a Member by virtue of this Deed, excluding any amount which is not payable to or for a Member by virtue of being preserved under the Relevant Requirements

1.21. "*Income Tax Assessment Act*" means *the Income Tax Assessment Act 1936* and *Income Tax Assessment Act 1997* as amended from time to time

1.22. "Insurance" means any policy of insurance effected by the Trustees:

(a) to provide the whole or part of a death or Total and Permanent Disablement Benefit payable to or for a Member

(b) to provide the whole or part of a Total and Temporary Disablement Benefit payable to or for a Member

1.23. "Insurer" means a person authorised to carry on life insurance business under the *Life Insurance Act 1945* or any other person authorised to carry on life insurance business or to issue an annuity in any State or Territory of Australia

1.24. "Member" means a person admitted as a member under the terms of this Deed and recorded in the Schedule of Members and has not ceased to be a Member under this Deed

1.25. "Normal Retirement Date" means a Member's 65th birthday or such other date as the Member and the Trustee may agree

1.26. "Permitted Contributor" means:

- (a) a Member
- (b) an Employer
- (c) an Associate of a Member or Employer
- (d) other persons permitted to make contributions to the Fund under the Relevant Requirements

1.27. "Pension" means a pension or annuity permitted by the Relevant Requirements

1.28. "Fund" means the superannuation fund established by deed known as The Superannuation Fund

1.29. "Reference Schedule" means the reference schedule attached to this Deed

1.30. "Relevant Requirements" means the SIS Legislation and any other laws or legislation, or the requirements of the Responsible Authority or any other competent authority which must be satisfied so that:

- (a) the Fund obtains concessional tax treatment
- (b) the Fund remains a regulated superannuation fund
- (c) the Employer or Member retains any entitlement to a tax deduction unless they choose not to claim a tax deduction
- (d) no dealing with or concerning the Fund gives rise to a fringe benefit which is taxable to an Employer unless the Employer chooses to incur a fringe benefits tax liability
- (e) a Pension Benefit is an Asset-test Exempt Pension
- (f) no penalty is imposed on the Trustee or directors of the Trustee under or by virtue of the Relevant Requirements

1.31. "Responsible Authority" means the Australian Prudential Regulation Authority (and prior to 1 July 1998 includes a reference to the Insurance and Superannuation Commission) or the Australian Taxation Office, as the case may be, including the authorised officers of these bodies, or such other persons or bodies empowered to administer the Relevant Requirements

1.32. "Review Date" means:

(a) such date as the Trustees may from time to time nominate for either the Fund or a particular Member

(b) for a Member who first joins the Fund between Review Dates, the date the Member joined the Fund and then the Review Date described in paragraph (i) above

1.33. "Review Period" means a period commencing on a Review Date and ceasing immediately prior to the next Review Date

1.34. "SIS Legislation" means the following Acts:

(a) the *Superannuation Industry (Supervision) Act 1993*

(b) the *Superannuation (Financial Assistance Funding) Levy Act 1993*

(c) the *Superannuation (Resolution of Complaints) Act 1993*

(d) the *Superannuation (Rolled-Over Benefits) Levy Act 1993*

(e) the *Superannuation Industry (Supervision) Consequential Amendments Act 1993*

(f) the *Superannuation Supervisory Levy Amendment Act 1993*

(g) the *Occupational Superannuation Standards Amendment Act 1993*

(h) and any regulations made under the above Acts

(i) and all other requirements whether legislative or administrative including:

A. any administrative guidelines issued by the Responsible Authority; or

B. statements by government advising changes and any proposed changes to the SIS Legislation,

with which the Fund must comply or in the opinion of the Trustees ought to comply in order to be a Complying Superannuation Fund or not to be in contravention or breach of the SIS Legislation

1.35. "Superannuation Guarantee Charge" means a charge or tax imposed on employers for not making certain superannuation contributions

1.36. "Taxes" means income tax (including any tax on the disposal of assets), withholding tax, stamp, financial institutions and other duties, and any other tax for this Deed or the Fund

1.37. "Total and Permanent Disablement" of a Member has:

(a) the meaning given to it (or any corresponding term) in any Insurance providing benefits on disablement under which the Trustees have insured the Member; or

(b) if no meaning can be ascertained under paragraph (i), the meaning for the time being adopted by the Trustees in their discretion,

and "Totally and Permanently Disabled" has a corresponding meaning

1.39. "Trustees" or "Trustee" means the trustees for the time being of the Fund

1.40. "Trustee Investments" means any investments in which trustees for the time being are authorised by the law of any State or Territory of the Commonwealth of Australia to invest trust moneys

1.41. Unless a contrary intention appears the following terms have the same meanings they have from time to time in the SIS Legislation:

"allocated pension" "actuary", "annuity", "approved auditor", "approved deposit fund", "basic equal representation rules", "beneficiary", "civil penalty order", "constitutional corporation", "eligible roll-over fund", "independent trustee", "eligible spouse contributions", "legal personal representative", "mandated employer contributions", "old age pension", "pension", "regulated superannuation fund", "spouse", "superannuation fund"

Unless a contrary intention appears:

1.42. if any part of the Deed is invalid, that does not affect the validity of the remainder of the Deed

1.43. a reference to the Deed or any other document includes any variation or replacement of them

1.44. a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them

1.45. headings do not interpret the Deed

1.46. singular includes the plural

1.47. "person" includes a firm, a body corporate, an unincorporated association or an authority

2. What is the Fund's Purpose?

2.1. While the Trustee is not a Corporate Trustee, the sole or primary purpose of the Fund is the provision of old-age pensions to Members as required under the Relevant Requirements.

2.2. While the Trustee is a Corporate Trustee, the sole or primary purpose of the Fund is the

provision of Benefits to Members as required under the Relevant Requirements.

3. When Does the Fund Start?

Unless the Trustee declares otherwise, the Fund is deemed to start on the date of the Deed.

4. Who is Eligible To Be a Member?

4.1. Only an Eligible Person may apply to become a Member of the Fund upon making application as set out in Appendix "A" or in such other form or manner as the Trustees may from time to time prescribe or otherwise accept.

4.2. When does a person become a Member?

An Eligible Person becomes a Member on the date the Trustees accept the application for membership.

4.3. Can the Trustee Require Information from Potential Members?

Before admitting a Member, the Trustees may require the Eligible Person to provide any information or documents they consider relevant.

4.4. Can the Trustee Reject a Potential Member?

The Trustees may reject an application for membership.

4.5. Are Members Bound by this Deed?

Each Member agrees to be bound by the Deed.

4.6. When does a member stop being a Member?

A person ceases to be a Member when:

- (a) all benefits which are or may be payable for the Member have been paid; or
- (b) a transfer is made to an Eligible Fund in satisfaction of all the Member's entitlement to benefits; or
- (c) the Member's entitlement to benefits is terminated.

5. What type of Things can go into my Fund?

5.1. A Permitted Contributor may make contributions of:

- (a) money; or
- (b) securities listed on a stock exchange in Australia; or

(c) other property

to the Fund on behalf of one or more Members with the consent of the Trustee subject to compliance with the Relevant Requirements.

5.2. A Member ceases contributing if the Member ceases to be an Eligible Person.

5.3. The Trustees:

- (a) may accept eligible spouse contributions;
- (b) only accept contributions that comply with the Relevant Requirements;
- (c) may refuse such contributions as they consider appropriate.

5.4. The Trustees:

- (a) repay any contributions accepted contrary to the Relevant Requirements (less any amounts paid out for expenses or Taxes for those contributions); and
- (b) in so repaying any contributions are entitled to (but are not liable or required to) pay any earnings or interest attributable to such contributions.

5.5. Can the Trustee Deduct Tax and Costs from Contributions?

The Trustees may deduct from any contribution or other payment made to the Fund:

- (a) any Taxes that are payable for it;
- (b) any expense of the Fund that is attributable to a Member, for whom such contribution or payment is being made.

6. Are all Contributions for the Purpose of the Fund?

All amounts forming part of the Fund are held in trust by the Trustees. The contributions by and for a Member are applied to provide the benefits referred to in this Deed to or for the Member.

7. When does the Member get the Benefits?

7.1. When Are Benefits Payable?

Benefits are payable to or for a Member:

- (a) on or after the Member's Normal Retirement Date;
- (b) on death before the Member's Normal Retirement Date; or
- (c) in such other circumstances as are permitted or required by the Relevant

Requirements.

7.2. What Does the Member have to Prove to get the Benefits?

- (a) The payment of any Benefit is subject to the persons claiming that Benefit producing such evidence, doing such acts and executing such documents as the Trustees reasonably require.
- (b) The Trustees in paying a Benefit may act on any proofs or presumptions they consider appropriate, even if they are of no legal effect.
- (c) The Trustees may postpone the payment of any Benefit until the requirements of this clause have been met to their satisfaction.
- (d) A Benefit, the payment of which is postponed pursuant to this clause, does not (unless the Trustees determine otherwise) accrue any interest or earnings for the period that the payment is postponed.

7.3. What Flexibility is there on how the Benefits are Paid?

The Trustee may, subject to the Relevant Requirements, provide the following Benefits to or for a Member:

- (a) a lump-sum Benefit
- (b) an allocated pension;
- (c) a Complying Pension;
- (d) an annuity from an Approved Fund;
- (e) other pensions and Benefits as permitted by the Relevant Requirements; or
- (f) a combination of the above Benefits which may include more than one of each.

7.4. What is the Value of the Benefit?

- (a) The value of a Benefit payable to or for a Member is ascertained with reference to the Member's interest and entitlement in the Fund as at the date or dates of the occurrence of the event or events that gave rise to the Benefit.
- (b) If the Trustees consider the payment of a lump sum Benefit has been unduly delayed, the Trustees in their sole discretion may add interest to the Benefit on the date of payment calculated, from the date the entitlement to the Benefit arose, at such rate or rates as they may determine.

7.5. What is your Minimum Benefit?

Notwithstanding any other provision in this Deed, a Member's minimum benefits are as set out in the SIS Legislation.

7.6. Do I just get Money as a Benefit?

Benefits are paid to Members either in money or, at the request of the Member, in any other form of property, subject to the Relevant Requirements.

7.7. Compulsory Preservation of benefits

If the Trustees consider that all or any part of a Benefit are preserved in order to comply with the Relevant Requirements, the Trustee:

- (a) pays that part of the Benefit to an Eligible Fund whose governing rules require the preservation of such Benefit under the Relevant Requirements; or
- (b) retains that part of the Benefit, including earnings of the Fund, until the Relevant Requirements permit it to be paid; or
- (c) otherwise deals with such Benefit according to the Relevant Requirements.

7.8. Can the Trustee retain Benefits?

If a Member who is entitled to a Benefit requests deferral of payment, the Trustees may defer payment of all or part of that Benefit for as long as the Trustee shall determine, subject to the Relevant Requirements.

7.9. Insurance of Benefits

(a) If the Trustees take out or increase Insurance, or seek to do so, for a Member's benefits, and:

- (i) the Insurer does not accept the Member on its standard terms or on terms acceptable to the Trustees; or
- (ii) the Insurer restricts the level or scope of Insurance;

the Trustees may modify the Member's benefits as they consider appropriate.

(b) The Trustees are not required to pay to or for a Member that part of a Benefit which is insured or intended to be insured except to the extent that the Trustees have received the proceeds of any Insurance attributable to the Benefit.

7.10. Adjustment of Benefit if Incomplete or Incorrect Information

The Trustees may modify a Member's benefits as they consider appropriate, if any information given to them for the Member is incomplete or incorrect.

7.11. Legal Disability of Person

If the Trustees form the opinion that a Member or other person to whom a Benefit would otherwise be payable is under any legal disability or is unable for any reason whatsoever to satisfactorily deal with such Benefit the Trustees may pay or apply the whole or part of any such Benefit in one or more of the following ways:

- (a) to any Dependant of the Member or other person;
- (b) for or towards the maintenance, education, advancement or otherwise for the Benefit of the Member or other person in such form and manner and subject to such terms and conditions as the Trustees think fit; and
- (c) without limiting the generality of paragraph (b) of this clause, to a person who appears to the Trustees to be a trustee or, or a parent or guardian of, or to have for the time being the care or custody of the Member or other person or to have the financial expenses of the care or custody of the Member or other person.

7.12. Unrestricted Non-Preserved Benefits

A Member's unrestricted non-preserved benefits, within the meaning of the SIS Legislation, are only payable to the Member according to the other provisions of the Deed applicable to payment of benefits unless the Trustees in their sole discretion determine otherwise.

7.13. Death Benefits & Binding Nominations

- (a) A Member may provide the Trustee with a binding written nomination as to the payment of Benefits on a Member's death to one or more of the Member's Dependants, subject to the Relevant Requirements.
- (b) If the Trustee consents, such a binding nomination may relate to the type, amount and proportions of different components of the Benefits to be paid upon a Member's death.
- (c) A Member may vary any such binding nomination at any time in writing prior to the Member's death, according to the Relevant Requirements.

7.14. Death Benefits & Non-Binding Nominations

- (a) A Member may provide the Trustee with a non-binding written nomination as to the preferred payment of Benefits on a Member's death to one or more of the Member's Dependants or to the Member's legal personal representative, subject to the Relevant Requirements ("Non-Binding Nominated Beneficiaries").
- (b) Where the Member has not made a binding nomination under the Relevant Requirements, the Trustee may make any determination relating to the type, amount and proportions of different components in any Benefit and pay a Member's Benefit on the Member's death to:

- (i) The Member's Dependant;

(ii) The Member's legal personal representative (even though there are Member Dependants);

(iii) The Non-Binding Nominated Beneficiaries; or

(iv) A combination of (i) - (iii) above in the proportions that the Trustee, in its absolute discretion, determines.

(c) A Trustee is not bound to pay Benefits on a Member's death to the Non-Binding Nominated Beneficiaries.

7.15. No Dependant, Legal Personal Representative

(a) If after 12 months from the date of a Member's death, the Trustees are of the opinion (after reasonable enquiry) that the Member left no Dependants and a legal personal representative of the Member has not been appointed, the amount otherwise payable as a death Benefit is forfeited.

(b) If subsequently a legal personal representative is appointed or a Member's Dependant is found the Trustees may (in their discretion) pay the whole or part of the forfeited amount to the legal personal representative or a Member's Dependant.

7.16. Total and Permanent Disablement Benefits

(a) The Trustees (subject to this Deed) pay a Total and Permanent Disablement Benefit to a Member or any one or more of the dependants. The payment is made as the Trustee sees fit.

(b) Such part of the Benefit as insured is paid on such terms as the Insurer may prescribe under any Insurance providing such part of the Benefit or as the Insurer may agree with the Trustees.

7.17. Total and Temporary Disablement Benefits

A Total and Temporary Disablement Benefit as insured is paid on the terms and conditions of the Insurance or as the Insurer may agree with the Trustees.

7.18. Tax on Benefits

The Trustees may deduct from any Benefit payable any Taxes that are payable for it.

7.19. Trustee Discharge

The Trustee is discharged from all liability for a Benefit where it pays the Benefit in good faith to a person or another person, on behalf of the person; they believe is entitled to it; or according to this Deed.

8. Pensions

8.1. Pensions (other than Old Age Pensions)

At the Member's request any Lump Sum Benefit can be used to provide a Pension to the Member. Such Pensions include:

- (a) an allocated pension;
- (b) a Complying Pension;
- (c) other pensions as permitted by the Relevant Requirements; or
- (d) a combination of the above pensions which may include more than one.

8.2. Terms of Old Age Pensions

A Benefit required to be paid as an old age pension is to be paid on terms and conditions including:

- (a) such provisions as the Trustees may determine necessary or advisable to ensure that there is no contravention of the Relevant Requirements and that the Fund is and will remain eligible to be a Complying Superannuation Fund; and
- (b) such other provisions as the Trustees and the Member may agree or failing agreement as the Trustees may determine; and
- (c) in instalments of such amounts as the Trustees determine.

8.3. Commutation of Old Age Pensions

A Member or beneficiary may, subject to the provisions of the Relevant Requirements, commute an old age pension to a capital sum upon the following conditions:

- (a) if the pension is commuted before or on the date of the first payment of the pension, it is to be commuted to a capital sum equal to a lump sum Benefit; and
- (b) if the pension is commuted after the date the first instalment of the pension has fallen due for payment, the pension is commuted to a lump sum of such an amount as the Trustees may determine.

9. Annuities

9.1. If the Trustees are required to pay an old age pension or a Pension the Trustees are absolutely empowered to provide such pensions by way of an annuity purchased by the Trustees in the name of the Member or in the name of the Member and one or more of the Member's Dependants upon such terms as the Member and the Trustees may agree, subject to the Relevant Requirements.

9.2. If the Member or the Dependant or beneficiary is an infant or is in the Trustees' view of unsound mind or incapable of managing their own affairs or if agreement is not able to be

reached as to the terms of the annuity then the Trustees in their discretion may determine the nature and terms of the annuity.

10. Forfeiture

10.1. Forfeited Benefits

A Member forfeits, to the extent the Relevant Requirements permit, a contingent or prospective or current entitlement to a benefit if:

- (a) the Trustees determine that the Member has attempted to assign, alienate or charge all or part of that benefit; or
- (b) the Member is declared mentally ill or the Member's affairs are liable to be dealt with under the laws relating to mental health.

10.2. Application of Forfeited Benefits

The Trustees may apply a forfeited Benefit for one or more of the Members and Dependants. This is as the Trustees determine. This is subject to the Relevant Requirements.

10.3. Forfeited Benefits Account

- (a) The Trustees credits to a Forfeited Benefits Account any Forgone Benefit which is not dealt with under this Deed and debits amounts applied under this Deed.
- (b) The Trustees apply amounts in the Forfeited Benefits Account:
 - (i) to supplement benefits that all or some of the Members or their Dependants have rights to receive from the Fund; or
 - (ii) to provide additional benefits for all or some of the Members or their Dependants; or
 - (iii) for any other purpose the Trustees determine.
- (c) Amounts in the Forfeited Benefits Account must be applied in a manner and within a period which satisfies the Relevant Requirements.

11. Transfers

11.1. To Another Fund

- (a) If a Member or a beneficiary makes a written request, the Trustees may pay or transfer all or part of the Member's or beneficiary's interest and entitlement in the Fund to an Eligible Fund. However,
 - (i) the payment or transfer must be consistent with the Relevant

Requirements;

(ii) the Trustees may not pay or transfer more than the amount requested by the Member or the beneficiary; and

(iii) the payment or transfer satisfies the Member's entitlement to any benefit for the amount so paid or transferred.

(b) The Trustees may pay or transfer the whole or part of any benefit or the interest or entitlement of any person in the Fund to another Eligible Fund or otherwise in circumstances permitted or required by the Relevant Requirements whether or not the person has requested or consented to such payment or transfer, and such payment or transfer satisfies the person's entitlement to any benefit for the amount so paid or transferred.

11.2. From Another Fund

If a Member makes a written request, the Trustees:

(a) may accept the transfer of assets from another Eligible Fund; and

(b) where the transfer is made for the Member's interest or entitlement in the Eligible Fund, provide benefits to the Member pursuant to such transfer in the manner set forth in this Deed; and

(c) where the transfer is not attributable to a Member's interest or entitlement in the Eligible Fund, the Trustee may treat the amount of such transfer in such manner as it considers equitable. This includes deeming the assets being so transferred as a Forgone Benefit under this Deed and applying them under this Deed.

However, any transfer must be permitted by the Relevant Requirements.

12. Records and Audit

12.1. Fund Records

The Trustees must keep records for the Fund of Members, assets and liabilities, income and expenditure, and all other matters specified by the Relevant Requirements and retain them for the period specified by the Relevant Requirements.

12.2. Fund Auditor

The Trustees must appoint an approved auditor, for each Financial Year or as otherwise required by the Relevant Requirements to:

(a) audit the accounts and records of the Fund; and

(b) report in writing to the Trustees,

within the time specified by the Relevant Requirements.

12.3. Annual Accounts Required

The Trustees must, for each Financial Year, prepare an income and expenditure account and a statement of net assets of the Fund.

13. Accounts

13.1. Nature of accounts

The Trustees for the convenient and efficient operation and administration of the Fund may establish such accounts in the records of the Fund as they consider necessary or desirable, including:

- (a) an accumulation reserve account;
- (b) an accumulation retirement account;
- (c) a pension reserve account;
- (d) such reserve accounts or liability accounts as may assist the Trustee to identify the value of assets that may have been exchanged or segregated as either current pension assets, non-current pension assets or that are dealt with as a different sub-fund, segment or partition;
- (e) such other accounts and reserves as the Trustee considers appropriate from time to time including, one or more contribution, miscellaneous and investment reserve accounts.

13.2. Provision and Adjustments to Accounts

- (a) The Trustee may make provision or adjustments in the accounts for all Disbursements (including Taxes on unrealised gains, advance tax instalments and notional surcharge amounts), liabilities, tax credits, depreciation, amortisation or revaluations as the Trustee considers appropriate.
- (b) The Trustee may alter, exchange and segregate current pension assets from non-current pension assets and deal with the Fund as different sub-funds, segments or partitions and account for them separately.

13.3. Debits and Credits to accounts

The Trustees are to record in the accounts established by them in such proportions they determine to be appropriate or as required by the Rules applicable to any Member for whom such accounts may have been established:

- (a) as a credit, contributions paid to the Fund;

- (b) as a debit, any losses to the Fund;
- (c) as a credit, any profits and earnings of the Fund;
- (d) as a credit, proceeds of Insurance, except proceeds of Insurance that are otherwise payable to or for a Member on death, Total and Permanent Disablement, or Temporary Total Disablement;
- (e) as a debit, amounts to pay Taxes and other expenses, or amounts to provide for them;
- (f) as a credit, amounts no longer required to meet Taxes or expense liabilities;
- (g) as a debit, amounts to pay premiums for Insurance or the consideration for an annuity;
- (h) as a credit, amounts received from the Forfeited Benefits Account;
- (i) as a debit, amounts transferred to the Forfeited Benefits Account;
- (j) as a debit, amounts paid as benefits or transferred to other Eligible Funds;
- (k) as a debit or a credit any other amounts for such matters or things as they consider appropriate.

13.4. Allocation Date

The Trustees must ensure that there is an Allocation Date in each Financial Year.

13.5. Fund Earning Rate

As soon as practicable after an Allocation Date, the Trustees must declare a Fund Earning Rate for the Allocation Period ending on that Allocation Date and apply it to accounts as at the Allocation Date.

13.6. Interim Fund Earning Rate

The Trustees, as they consider appropriate, may set an Interim Fund Earning Rate to be applied to the accounts of a Member as at the date when an amount becomes payable from the Fund, for the period since the last Allocation Date.

13.7. How Fund Earning Rate to be Determined

- (a) In determining a Fund Earning Rate the Trustees must comply with the Relevant Requirements and take into account:
 - (i) the earnings of the Fund, including all income and realised and unrealised capital gains;

(ii) the realised and unrealised losses and expenses of the Fund, including Taxes that are or may be incurred by the Trustees which is not debited to an account;

(iii) any provisions established by the Trustees for Taxes and expenses;

(iv) the appropriateness of averaging profits, earnings, losses and expenses over two or more Allocation Periods; and

(v) such other matters the Trustees consider appropriate.

(b) A Fund Earning Rate or Interim Fund Earning Rate may be positive or negative.

13.8. How Fund Earning Rate to be applied to accounts

(a) The Trustees must decide whether a Fund Earning Rate or Interim Fund Earning Rate is to be applied to accounts on daily balances, on average balances, or on some other basis.

(b) The Trustees must distribute the losses, profits and earnings of the Fund to the accounts at the applicable Fund Earning Rate or Interim Fund Earning Rate.

13.9. How do you average the Fund's earnings losses and expenses?

If the Trustees in determining a Fund Earning Rate decide to average the earnings, losses and expenses of the Fund over two or more Allocation Periods, the Trustees may establish an Earnings Averaging Account to or against which the Trustees may:

(a) credit such amount as the Trustees may retain from the Fund's earnings; or

(b) debit such amount as the Trustees may use to supplement the Fund's earnings

14. Investments, Borrowings

(a) The Trustees may invest all or part of the money and other assets of the Fund in any manner in which they could if they were personally entitled as beneficial owners of those assets including:

(i) in Insurance

(ii) in Trustee Investments

(iii) in the purchase, improvement or mortgage of real property

(iv) on deposit with any bank or building society or any other company partnership or person with or without security

(v) in shares, stocks, options, debentures, bonds, unsecured notes or other securities

(vi) in units or sub-units of any unit trust including units in a pooled superannuation trust

(vii) in common funds, artworks, motor vehicles (including trucks) and live stock

(viii) in bills of exchange or other negotiable instruments

(ix) in options, hedging contracts, futures contracts and other financial instruments

(x) in other investments, which the Trustee considers on a case-by-case basis, such as investments in agribusiness

(b) The Trustees may dispose of, vary, transpose, replace or encumber investments or mix investments with investments of other people or trustees as if they were personally entitled to them as beneficial owners

(c) The Trustees must invest in a manner which is consistent with the Relevant Requirements

(d) The Trustees may borrow money in a manner consistent with the Relevant Requirements

(e) The Trustees may only lend money to Members if it is consistent with the Relevant Requirements

15. Powers of trustee

15.1. General

The Trustees may do anything they consider necessary to manage the Fund in an efficient and economical manner according to this Deed and to administer the Fund so as to comply with the Relevant Requirements, including:

(a) paying any costs, charges and Taxes relating to the Fund;

(b) appointing persons to:

(i) perform administrative functions

(ii) audit the Fund's accounts

(iii) prepare tax and any returns for the Responsible Authority, and to pay any expenses incurred for this

(c) conducting and settling legal proceedings

- (d) entering contracts and executing deeds
- (e) obtaining and acting on the advice of a barrister, solicitor, adviser, financial adviser, accountant, actuary or superannuation consultant and paying their fees
- (f) giving receipts and discharges
- (g) giving any guarantee or indemnity
- (h) insuring any risks
- (i) acting as an underwriter
- (j) making rules for rounding off contributions and benefits
- (k) providing for and transferring liability for any Taxes
- (l) establish such reserves, reserve accounts, reserve accounts pursuant to section 115 of the Superannuation Industry (Supervision) Act
- (m) irrevocably electing that the Fund become a regulated superannuation fund

15.2. Fund Administrator

The Trustees may appoint a person to act as administrator of the Fund, to administer the Fund and maintain Fund records including the right and power to receive contributions and pay benefits and terminate a delegation in such manner and terms as they see fit.

15.3. Trustee Can Delegate

The Trustees, subject to the SIS Legislation, may delegate any of their powers, duties and discretions to any person and terminate a delegation in such manner and terms as they see fit.

15.4. Trustee may Act on Authorisations

The Trustees may treat an authorisation purported to be given by a Member as given by the Member.

15.5. The Trustees interpret the rules

The Trustees in their absolute discretion may exercise or enforce any powers at any time. Similarly they may refrain from exercising any powers. Their interpretations of this Deed are final.

15.6. Discretions only to be exercised by Trustee

No provision of this Deed, except to the extent that the SIS Legislation may provide, may permit a discretion under this Deed to be exercised by a person other than the Trustees and any such provision is to be read down construed and interpreted in such a manner so as to be consistent with the provisions of the SIS Legislation.

16. Trustee

16.1. Regulation of Trustees Proceedings

The Trustees may subject to the provisions and requirements of the SIS Legislation:

- (a) regulate their meetings as they see fit;
- (b) determine a quorum of Trustees; and
- (c) act by way of resolution passed by two thirds of all the Trustees;
- (d) appoint one of them to act as chairman of Trustees and replace the chairman whenever they think fit.

16.2. Written Resolutions

A resolution in writing signed by all the Trustees has the same effect and validity as a resolution of the Trustees passed at a meeting of the Trustees at which a quorum is present.

16.3. Telephone Meetings

A meeting of Trustees may be held by telephone or other similar means if:

- (a) all Trustees have been given written or oral notice of the meeting; and
- (b) such number of the Trustees as represents a quorum of Trustees take part in the meeting.

16.4. Minutes

(a) The Trustees must keep minutes of their resolutions and proceedings in a book kept for that purpose and otherwise keep such records of their proceedings in such manner as provided for in the Relevant Requirements.

(b) Minutes are evidence of the matters recorded in them if they are confirmed at the next Trustee meeting and signed by the chairman.

16.5. Trustee ceasing to be Trustee

A Trustee holds office until:

- (a) retirement or resignation from office by giving notice in writing to other Trustees of the Fund;
- (b) disqualification by law from holding office or becomes a disqualified person within the meaning of the SIS Legislation;

(c) the Trustee:

(i) dies;

(ii) becomes, in the opinion of the other Trustees, mentally or physically incapable of fulfilling the office of Trustee of the Fund;

(iii) is removed by the Responsible Authority pursuant to the provisions of the SIS Legislation; or

(iv) is precluded from being a Trustee in other circumstances prescribed by the SIS Legislation.

16.6. Appointment and Removal of Trustees

The Trustees from time to time:

(a) establish procedures which are consistent with the SIS Legislation for appointing and removing Trustees;

(b) publish those procedures in a way that makes Members aware of them; and

(c) may change the procedures and publish the new procedures in a way that makes Members aware of them.

17. Liability and Indemnity

17.1. Trustee not under Personal Liability

The Trustees are only liable for:

(a) failing to act honestly in a matter concerning the Fund; or

(b) wilfully or recklessly failing to exercise, for a matter affecting the Fund, the degree of care and diligence that the Trustees were required to exercise; or

(c) a monetary penalty under a civil penalty order.

17.2. Trustee Indemnity

Subject to the SIS Legislation excluding or limiting any right to an indemnity against liabilities incurred by the Trustees, the Trustees and past Trustee or any of them are indemnified out of the assets of the Fund for any liability incurred while acting as trustees of the Fund.

17.3. Trustee right to seek advice

The Trustees may seek advice from any person for any matter relating to the performance of the duties or the exercise of the powers of the Trustees. The Trustees are entitled to indemnify themselves out of the

assets of the Fund for the cost of obtaining such advice.

18. Amendment of Deed

18.1. The Trustees may by Deed or by resolution amend the Deed provided that no amendment reduces a Member's accrued benefits or impose any increase in liability on a Member without the Member's consent.

18.2. Any addition, repeal, amendment or alteration is effective from the date (if any) specified for that purpose in such deed or resolution or (in the absence of a specified effective date) the date on which the resolution was made or the deed is executed.

18.3. The Trustees must promptly notify each Member of the nature and purpose of any such addition or alteration and of the effect (if any) which such addition or alteration has on the Member's entitlements under the Fund.

19. Expenses of the Fund

Fund expenses are payable from the Fund and may to the extent the Trustees consider it equitable be debited to the account established for a Member according to the provisions of this Deed.

20. General Administration

20.1. A Member gives the Trustees any information or documents the Trustees request to assist them in administering the Fund.

20.2. The Fund and the Deed are governed by the law of the state of the Trustee's address stated above.

20.3. Provision of Information

The Trustees provides any information required by the Relevant Requirements to a Member or any other relevant person.

20.4. Notices

Any notice or other written communication in connection with the Fund is given to a person if it is:

(a) handed to the person;

(b) delivered to the person's last known address; or

(c) posted by ordinary post from within Australia to the person's last known address, in which case it is taken to be received on the third business day after posting.

21. Termination

21.1. When Fund Terminates

The Fund is to terminate if:

(a) the Trustees give written notice to a Member requiring the termination of the Fund; or

(b) the Relevant Requirements require the Fund to be terminated; and

as soon as practicable thereafter the Trustees must subject to the Relevant Requirements:

(c) determine a termination date;

(d) notify the Member that the Fund has terminated from the termination date;

(e) take reasonable steps to get in any contributions owing by the Member at the termination date; and

(f) must not accept any other contributions.

21.2. Termination Date is Allocation Date

The Trustees, to the extent the Trustees consider it equitable, must allocate earnings or losses to accounts as at the termination date and such other date or dates as the Trustees consider appropriate.

21.3. How Assets are to be Applied

The Trustees must, subject to the Relevant Requirements, apply assets in the following priority:

(a) in paying the costs of administering and winding up the Fund;

(b) in paying or transferring Members' benefits according to this Deed;

(c) in paying any balance to Members, Dependants, former Members, deceased Members' Dependants or legal personal representative in proportions the Trustees in their discretion determine is appropriate.

22. Complying with SIS

22.1. SIS Legislation to Prevail over Deed Provisions

If there is a conflict or inconsistency between the provisions of this Deed and the SIS Legislation, the SIS Legislation prevails. Further, any such provision in this Deed is read down, construed and interpreted by the Trustees in such a manner so as to give effect to the SIS Legislation and to enable the Fund to be operated in a manner that is consistent with the SIS Legislation.

22.2. Power to Act according to SIS Legislation

(a) The Trustees have the power to do all acts and things or omit to do such acts and things as they consider necessary, desirable or expedient for the Fund to be

operated and administered according to the SIS Legislation and to be a Complying Superannuation Fund and for the Trustees, Members, and beneficiaries not to be in contravention or, in the opinion of the Trustees, any possible or potential contravention of the SIS Legislation.

(b) The powers conferred upon the Trustees under this Deed, without limiting the generality of such powers, include the right to administer and operate the Fund so that:

(i) the Fund is operated solely for one or more of the core and ancillary purposes specified in the SIS Legislation;

(ii) the Fund is operated to comply with any standards prescribed under the SIS Legislation which are applicable to the Fund;

(iii) the Trustees are entitled to provide the Responsible Authority with such returns and information as the SIS Legislation or the Responsible Authority, may require;

(iv) the Trustees may follow, comply with, implement and obey any directions, instructions, orders or guidelines which may be issued or given by the Responsible Authority,

(v) the Trustees may disclose to, the Responsible Authority such event, omission or thing that the SIS Legislation may require to be disclosed to the Responsible Authority and seek the advice, ruling or direction of the Responsible Authority as they consider necessary;

(vi) the Trustees pay from the Fund any levy or charge imposed upon the Fund under the SIS Legislation;

(vii) the Trustees seek from the Responsible Authority any exemption or modification of the provisions of the SIS Legislation for their application to the Fund; and

(viii) the Trustees may pay a Member's or a beneficiary's benefits or interest in the Fund, in the circumstances prescribed by the SIS Legislation, to the Responsible Authority or an eligible roll-over fund even if no claim for such a benefit has been made by or for the Member or beneficiary.

22.3. Trustee not to be in breach of Trust

(a) The Trustee is not contravening the Deed or in breach of trust if in giving effect the Deed it:

(i) construes or interprets this Deed

(ii) does such acts or things

(iii) omits to do such acts or things

which might otherwise contravene this Deed or in breach of trust but which the Trustee considers necessary, desirable or expedient to avoid a contravention of the SIS Legislation.

(b) The Trustee is not taken to contravene this Deed or be in breach of trust if it does anything or omits to do anything that is in contravention of the SIS Legislation if:

(i) the Trustees rectify the contravention within such period as may be allowed by the SIS Legislation or within such further period as the Responsible Authority allows; or

(ii) the Responsible Authority notwithstanding the contravention treats the Fund as a Complying Superannuation Fund.

22.4. Trustee not subject to Direction

The Trustees, except to the extent permitted by the SIS Legislation, in the exercise of their powers under this Deed are not to be subject to the direction of any other person.

22.5. SIS Covenants and Requirements

(a) Notwithstanding any provision of this Deed any covenant or other requirement required by the SIS Legislation to be included in this Deed is deemed to be included as if every such covenant or requirement was set out in this Deed on and from the date that covenant or requirement is required to be so included.

(b) If the SIS Legislation or the Responsible Authority no longer requires any such covenant or requirement to be so included then that covenant or requirement ceases to be included.

(c) If any such covenant or requirement or its operation is pursuant to the provisions of the SIS Legislation modified then the Trustees are only required to comply with the covenant or requirement as it may be so modified.

(d) The Trustees are not taken to be in contravention of this Deed or in breach of trust if the Trustees do or omit to do anything which is in contravention of such a covenant or requirement if the contravention is waived by the Responsible Authority.

23. Expenses and Taxes

The Trustees for any potential or actual expenses or taxation liability of the Fund, or of any Member, Dependant, beneficiary or person claiming through them are empowered to:

23.1. establish such reserves, reserve accounts, reserve accounts pursuant to section 115 of

the *Superannuation Industry (Supervision) Act* and provisions as they consider necessary or desirable to provide for the payment of such expenses or taxation liability; and

23.2. deduct from any contribution or other amount paid to the Fund, any benefit or other payment made from the Fund or the interest and entitlement of any Member, Dependant, beneficiary or any person claiming through them such amount as they consider equitable to establish and maintain such provisions and reserves;

23.3.

(a) pay any such expense or Taxes as and when it becomes payable out of the reserves and provisions and, if necessary, out of the other assets of the Fund and for the purposes of such payment realise the assets of the Fund; and

(b) not be required to make any retrospective adjustments in the event that any expense or Taxes becomes payable for a different period or periods other than that for which the provisions and reserves were established or if the taxation provisions and reserves prove excessive or unnecessary and in such cases the Trustees are entitled to apply the amount of the unnecessary or excessive provisions and reserves as they may decide including:

(i) allocating such amount to any existing reserve or provision or future reserve or provision for Taxes or expenses for which it was established or to any existing or future reserve or provision for any other expense or Taxes; and

(ii) crediting any account established in the records of the Fund or the interest or entitlement of any Member, Dependant or person claiming through them; and

23.4. deal with any tax deductions credits and rebates attributable to the Fund as and when they arise on such basis as the Trustees decide including offsetting them against any taxation reserves and provisions notwithstanding the period or periods to which such tax deductions credits and rebates are attributable or the date they arise or are received.

24. Insurance against Fund losses

The Trustees may in their discretion effect or take out insurance against:

24.1. any liability which arises against:

(a) a Trustee; or

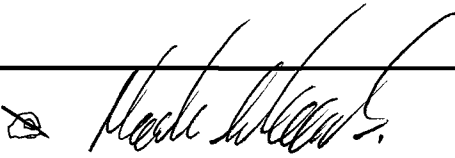

(b) the Fund; and



24.2. any losses or damages which the Fund, or a Trustee may suffer or incur;



as a result of or arising from any act or omission of the Trustee or any person to whom the Trustees may have delegated their powers duties and discretions or any servant, agent or employer of the Trustees or any contractor (including persons acting in any professional role), Fund administrator, other administrator, custodian or other person

or body engaged by the Trustees for the purposes of the Fund.

SIGNED AS A DEED on 17th day of NOVEMBER 2003

SIGNED by Mark Joachim Woods	<input checked="" type="checkbox"/> 
in front of the person below being over 18 years of age and not involved with the contents of this document or related to any of the parties to this document	
Witness signature: (Australian citizen)	
Witness name: (please print)	<input checked="" type="checkbox"/> PAUL CALLAGHAN
Witness address: (in Australia)	<input checked="" type="checkbox"/> 32 NORTH LAKE RD ALFRED COVE W.A. 6154
Witness occupation:	<input checked="" type="checkbox"/> FINANCIAL PLANNER

SIGNED by Carolina Marianna Woods	<input checked="" type="checkbox"/> 
in front of the person below being over 18 years of age and not involved with the contents of this document or related to any of the parties to this document	
Witness signature: (Australian citizen)	<input checked="" type="checkbox"/> 
Witness name: (please print)	<input checked="" type="checkbox"/> PAUL CALLAGHAN
Witness address: (in Australia)	<input checked="" type="checkbox"/> 32 NORTH LAKE RD ALFRED COVE W.A. 6154
Witness occupation:	<input checked="" type="checkbox"/> FINANCIAL PLANNER

SIGNED by Jeremy Leigh Taylor	<input checked="" type="checkbox"/> 
in front of the person below being over 18 years of age and not involved with the contents of this document or related to any of the parties to this document	
Witness signature: (Australian citizen)	<input checked="" type="checkbox"/> 
Witness name: (please print)	<input checked="" type="checkbox"/> PAUL CALLAGHAN
Witness address: (in Australia)	<input checked="" type="checkbox"/> 32 NORTH LAKE RD ALFRED COVE W.A. 6154
Witness occupation:	<input checked="" type="checkbox"/> FINANCIAL PLANNER

Appendix "A"

Application for Membership

of The ACME Superannuation Fund ("Fund")

(do not mark this original - only write on photocopies of this Page)

New Member Full Name

Address of Applicant

Employer

Trustee Mark Joachim Woods
Carolina Marianna Woods
Jeremy Leigh Taylor

1. I apply for the membership of the Fund.
2. If applicable, I have been invited by the Employer for membership to the Fund.
3. I have been advised of the benefits which I am entitled to receive from the Fund on retirement, death, disablement or termination of service with the Employer (where applicable).
4. In consideration of my admission to membership, I agree to abide by and be bound by the provisions of the Trust Deed governing the Fund. I declare that I have no entitlement to any annuity and I am not a member of, nor have I received benefits from, any other superannuation fund or approved deposit fund, other than as set out on the attached page (please supply details of benefits paid or payable on a separate page).
5. I undertake to advise the Trustee, in writing, if at any time I receive or become entitled to receive a benefit from any superannuation fund or approved deposit fund or deferred annuity not declared according to the above.
6. I undertake to advise the trustee in writing of any contributions made by or on behalf of me, other than by the Employer, which would vary the amount specified above.
7. I agree to the Trustee acting as Trustee of the Fund.
8. I enclose my **Nomination Form**

Nomination Form for The ACMISuperannuation Fund

What happens to your Super when you die?

You may have Super left when you die. You can nominate which "dependant" gets your Super when you die. There are 2 types of nominations. Non-binding versus binding. Non-binding nominations merely suggest to the trustee where you want your Super to go when you die. Your trustee may or may not follow your suggestion.

To remove the Trustee's discretion complete the Binding Nomination.

This form only allows a straight forward percentage based nomination. To make a more detailed nomination speak to your adviser.

Member's Full Name _____ Date _____ 200_

Non-Binding Nominated Beneficiaries		
I nominate the following persons to receive the benefit, payable by the Trustee of the Fund, when I die.		
I understand that the Trustee is not bound by this nomination:		
"My Estate" or Full Name of Nominated Beneficiary	Relationship (if not nominating "My Estate")	Entitlement - %
Member's Signature	(no witness required)	

OR

Binding Nominated Beneficiaries		
To guarantee your Super goes to the people you want it to go to complete this BINDING nomination. The nomination is valid for only 3 years (unless you revoke it earlier).		
Upon my death, I direct the Trustee to distribute my assets as follows:		
"My Estate" or Full Name of Nominated Beneficiary	Relationship (if not nominating "My Estate")	Entitlement - %
Member's Signature <input type="checkbox"/>		
Witness One Signature <input type="checkbox"/> <small>(over 18 years & not related to the Member)</small>		
Witness One Full Name (Print)		
Witness Two Signature <input type="checkbox"/> <small>(over 18 years & not related to the Member)</small>		
Witness Two Full Name (Print)		