

# **Rosalie Gemmell Retirement Fund**

ABN 73 511 017 839

Trustees: Rosalie Gemmell Superannuation Pty Ltd

**Financial Statements  
For the year ended 30 June 2022**

**Rosalie Gemmell Retirement Fund**  
**Operating Statement**  
**For the period 1 July 2021 to 30 June 2022**

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Contributions			
Member		262.00	-
Investment Gains			
Realised Capital Gains	8A	2,390.15	104.38
Investment Income			
Distributions	7A	26,975.91	32,898.16
Interest	7B	3.48	3.25
Other Income		77.88	103.05
		<b>29,709.42</b>	<b>33,108.84</b>
<b>Expenses</b>			
Member Payments			
Pensions Paid		35,160.00	35,160.00
Other Expenses			
Accountancy Fee		6,413.00	495.00
Adviser Fee		4,183.23	4,143.66
Audit Insurance		380.00	380.00
Auditor Fee		550.00	-
Fine		150.00	207.00
Fund Administration Fee		1,819.18	1,370.06
Regulatory Fees		56.00	55.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8B	17,746.22	(41,373.09)
		<b>66,716.63</b>	<b>696.63</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(37,007.21)</b>	<b>32,412.21</b>
<b>Income Tax</b>			
Income Tax Expense		(6,107.20)	(2,559.86)
Prior Years Under Provision for Income Tax		592.24	(15.24)
		<b>(5,514.96)</b>	<b>(2,575.10)</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(31,492.25)</b>	<b>34,987.31</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Rosalie Gemmell Retirement Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	559,923.37	567,504.75
Shares in Unlisted Companies	6B	116,705.92	116,705.92
Other Assets			
Cash At Bank		6,718.61	18,047.46
Receivables		4,960.00	20,765.72
Current Tax Assets		6,361.34	3,399.64
<b>Total Assets</b>		<b><u>694,669.24</u></b>	<b><u>726,423.49</u></b>
<b>Liabilities</b>			
Other Creditors and Accruals		-	262.00
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>262.00</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>694,669.24</u></b>	<b><u>726,161.49</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mrs Rosalie Gemmell		694,669.24	726,161.49
<b>Total Liability for Accrued Benefits</b>		<b><u>694,669.24</u></b>	<b><u>726,161.49</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# Rosalie Gemmell Retirement Fund

## Notes to the Financial Statements

### As at 30 June 2022

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#### Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### (a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

##### (b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### (c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

##### (d) Cash and Cash Equivalents

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

##### (e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### (f) Valuation of Assets

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Rosalie Gemmell Retirement Fund

## Notes to the Financial Statements

### As at 30 June 2022

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

## **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

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

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

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

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# Rosalie Gemmell Retirement Fund

## Notes to the Financial Statements

### As at 30 June 2022

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The financial report was authorised for issue on 24 May 2023 by the directors of the trustee company.

#### Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	726,161.49	691,174.18
Benefits Accrued during the period	3,667.75	70,147.31
Benefits Paid during the period	(35,160.00)	(35,160.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>694,669.24</b>	<b>726,161.49</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

#### Note 3 – Vested Benefits

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	726,161.49	691,174.18
Benefits Accrued during the period	3,667.75	70,147.31
Benefits Paid during the period	(35,160.00)	(35,160.00)
<b>Vested Benefits at end of period</b>	<b>694,669.24</b>	<b>726,161.49</b>

#### Note 4 – Guaranteed Benefits

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

#### Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

**Rosalie Gemmell Retirement Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6A – Managed Investments**

	Current	Previous
At market value:		
AMP Capital Wholesale Australian Property Fund	0.00	33,442.38
Bennelong ex-20 Australian Equities Fund	0.00	8,324.99
Fidelity Australian Equities Fund	0.00	7,044.31
Hyperion Australian Growth Companies Fund	0.00	6,580.01
iShares Australian Bond Index Fund	0.00	33,283.35
iShares Australian Equity Index Fund	0.00	11,859.75
Macquarie Investment Consolidator Account	559,923.37	0.00
Magellan Global Fund	0.00	69,542.78
Magellan Infrastructure Fund	0.00	28,466.25
Magellan Infrastructure Fund (Unhedged)	0.00	28,873.58
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0.00	30,304.34
Plato Australian Shares Income Fund	0.00	99,654.41
Principal Global Credit Opportunities Fund	0.00	32,538.58
Schroder Fixed Income Fund - Wholesale Class	0.00	36,277.30
UBS Diversified Fixed Income Fund	0.00	31,193.76
Vanguard Australian Shares High Yield Fund	0.00	53,714.24
Vanguard International Fixed Interest Index Fund (Hedged)	0.00	29,570.01
Walter Scott Global Equity Fund (Hedged)	0.00	26,834.71
	<b>559,923.37</b>	<b>567,504.75</b>

**Note 6B – Shares in Unlisted Companies**

	Current	Previous
At market value:		
Plan Assist Holdings No 4 Unit Trust	116,705.92	116,705.92
	<b>116,705.92</b>	<b>116,705.92</b>

**Note 7A – Distributions**

	Current	Previous
AMP Capital Wholesale Australian Property Fund	0.00	1,879.35
Bennelong ex-20 Australian Equities Fund	0.00	417.03
Fidelity Australian Equities Fund	0.00	305.94
Hyperion Australian Growth Companies Fund	0.00	1,305.97
iShares Australian Bond Index Fund	0.00	1,063.87
iShares Australian Equity Index Fund	0.00	461.77
Macquarie Investment Consolidator Account	26,975.91	0.00
Magellan Global Fund	0.00	2,582.37
Magellan Infrastructure Fund	0.00	1,277.52
Magellan Infrastructure Fund (Unhedged)	0.00	1,351.42
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0.00	671.35
Plato Australian Shares Income Fund	0.00	4,418.84
Principal Global Credit Opportunities Fund	0.00	1,667.67
Schroder Fixed Income Fund - Wholesale Class	0.00	677.90
UBS Diversified Fixed Income Fund	0.00	1,877.96
Vanguard Australian Shares High Yield Fund	0.00	1,712.14
Vanguard International Fixed Interest Index Fund (Hedged)	0.00	3,887.75
Walter Scott Global Equity Fund (Hedged)	0.00	2,939.31
Plan Assist Holdings No 4 Unit Trust	0.00	4,400.00
	<b>26,975.91</b>	<b>32,898.16</b>

**Rosalie Gemmell Retirement Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7B – Interest**

	Current	Previous
Macquarie Cash Management Account	1.77	3.25
Macquarie Investment Consolidator Account	1.71	0.00
	<b>3.48</b>	<b>3.25</b>

**Note 8A – Realised Capital Gains**

	Current	Previous
<b>Managed Investments</b>		
AMP Capital Wholesale Australian Property Fund	(928.75)	0.00
Bennelong ex-20 Australian Equities Fund	(17.96)	0.00
Fidelity Australian Equities Fund	(6.55)	0.00
Hyperion Australian Growth Companies Fund	(0.94)	0.00
iShares Australian Bond Index Fund	0.00	31.84
iShares Australian Equity Index Fund	(36.86)	0.00
Magellan Global Fund	4,331.78	0.00
Magellan Infrastructure Fund	(670.70)	0.00
Magellan Infrastructure Fund (Unhedged)	(1,852.60)	0.00
PIMCO Diversified Fixed Interest Fund - Wholesale Class	(195.69)	(37.43)
Plato Australian Shares Income Fund	(109.04)	0.00
Principal Global Credit Opportunities Fund	0.00	70.66
Schroder Fixed Income Fund - Wholesale Class	3,631.97	154.69
UBS Diversified Fixed Income Fund	(428.06)	(24.66)
Vanguard Australian Shares High Yield Fund	18.20	0.00
Vanguard International Fixed Interest Index Fund (Hedged)	(1,344.65)	(90.72)
	<b>2,390.15</b>	<b>104.38</b>

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
AMP Capital Wholesale Australian Property Fund	(1,557.62)	930.91
Bennelong ex-20 Australian Equities Fund	3,262.34	(2,343.96)
Fidelity Australian Equities Fund	1,608.31	(1,442.36)
Hyperion Australian Growth Companies Fund	1,580.01	(918.14)
iShares Australian Bond Index Fund	210.10	1,449.00
iShares Australian Equity Index Fund	1,859.75	(2,240.58)
Magellan Global Fund	12,012.15	(4,372.95)
Magellan Infrastructure Fund	(2,531.44)	(941.77)
Magellan Infrastructure Fund (Unhedged)	(2,652.24)	445.59
PIMCO Diversified Fixed Interest Fund - Wholesale Class	(169.58)	52.97
Plato Australian Shares Income Fund	(336.70)	(15,346.61)
Principal Global Credit Opportunities Fund	559.19	989.56
Schroder Fixed Income Fund - Wholesale Class	3,006.63	317.63
UBS Diversified Fixed Income Fund	(1,505.72)	2,081.22
Vanguard Australian Shares High Yield Fund	3,714.24	(12,203.48)
Vanguard International Fixed Interest Index Fund (Hedged)	(3,147.91)	4,390.96
Walter Scott Global Equity Fund (Hedged)	1,834.71	(4,214.58)
Wholesale Australian Property Fund 365 Day	0.00	(2,506.82)
<b>Shares in Unlisted Companies</b>		
Plan Assist Holdings No 4 Unit Trust	0.00	(5,499.68)
	<b>17,746.22</b>	<b>(41,373.09)</b>

**Rosalie Gemmell Retirement Fund**  
**(ABN: 73 511 017 839)**

**Consolidated Member Benefit Totals**

Period	Member Account Details	
<b>1 July 2021 - 30 June 2022</b>		
<b>Member</b>	Number: 10021	
Mrs Rosalie Gemmell		
	Residential Address:	14 Eskdale Close Narellan Vale, NSW 2567
	Date of Birth:	21 April 1955
	Date Joined Fund:	31 August 2012
	Eligible Service Date:	1 July 1991
	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		Your Tax Components	
<b>Withdrawal Benefit as at 1 Jul 2021</b>			
Accumulation	-	Tax Free	485,584.00
ABP2	726,161.49	Taxable - Taxed	209,085.24
<b>Total as at 1 Jul 2021</b>	<b><u>726,161.49</u></b>	Taxable - Untaxed	-
<b>Withdrawal Benefit as at 30 Jun 2022</b>		Your Preservation Components	
Accumulation	(598.05)	Preserved	-
ABP2	695,267.29	Restricted Non Preserved	-
<b>Total as at 30 Jun 2022</b>	<b><u>694,669.24</u></b>	Unrestricted Non Preserved	694,669.24
Your Insurance Benefits		Your Beneficiaries	
No insurance details have been recorded		No beneficiary details have been recorded	

**For Enquiries:**  
**mail Rosalie Gemmell Retirement Fund, PO BOX 5063, West chatswood NSW 1515**

**Rosalie Gemmell Retirement Fund**  
 (ABN: 73 511 017 839)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2021 - 30 June 2022			
<b>Member</b>	Number: 10021	Residential Address:	14 Eskdale Close Narellan Vale, NSW 2567
Mrs Rosalie Gemmell		Date of Birth:	21 April 1955
<b>Accumulation Account</b>		Date Joined Fund:	31 August 2012
Accumulation		Eligible Service Date:	1 July 1991
		Tax File Number Held:	Yes
		Account Start Date:	31 August 2012

<b>Your Account Summary</b>		<b>Your Tax Components</b>	
<b>Withdrawal Benefit as at 1 Jul 2021</b>		Tax Free 100.0000 % (598.05)	
<i><u>Increases to your account:</u></i>		Taxable - Taxed -	
Member Contributions	262.00	Taxable - Untaxed	-
<b>Total Increases</b>	<b>262.00</b>	<b>Your Preservation Components</b>	
<i><u>Decreases to your account:</u></i>		Preserved -	
Share Of Net Fund Income	0.79	Restricted Non Preserved -	-
Tax on Net Fund Income	859.26	Unrestricted Non Preserved (598.05)	
<b>Total Decreases</b>	<b>860.05</b>	<b>Your Insurance Benefits</b>	
<b>Withdrawal Benefit as at 30 Jun 2022</b>	<b>(598.05)</b>	No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

For Enquiries:  
 mail Rosalie Gemmell Retirement Fund, PO BOX 5063, West chatswood NSW 1515

**Rosalie Gemmell Retirement Fund**  
 (ABN: 73 511 017 839)

**Member Benefit Statement**

Period	Member Account Details	
<b>1 July 2021 - 30 June 2022</b>		
<b>Member</b>	Number: 10021	Residential Address: 14 Eskdale Close Narellan Vale, NSW 2567
Mrs Rosalie Gemmell		Date of Birth: 21 April 1955 Date Joined Fund: 31 August 2012 Eligible Service Date: 1 July 1991
<b>Pension Account</b>		Tax File Number Held: Yes
ABP2		Account Start Date: 11 April 2018

Your Account Summary		Your Tax Components			
Withdrawal Benefit as at 1 Jul 2021	<b>726,161.49</b>	Tax Free	69.9274 % 486,182.05		
<u>Increases to your account:</u>					
Tax on Net Fund Income	6,374.22	Taxable - Taxed	209,085.24		
<b>Total Increases</b>	<b>6,374.22</b>	Taxable - Untaxed	-		
<u>Decreases to your account:</u>					
Pension Payments	35,160.00	Preserved	-		
Share Of Net Fund Income	2,108.42	Restricted Non Preserved	-		
<b>Total Decreases</b>	<b>37,268.42</b>	Unrestricted Non Preserved	695,267.29		
Withdrawal Benefit as at 30 Jun 2022	<b>695,267.29</b>	<b>Your Insurance Benefits</b>			
No insurance details have been recorded					
<b>Your Beneficiaries</b>					
No beneficiary details have been recorded					

For Enquiries:  
 mail Rosalie Gemmell Retirement Fund, PO BOX 5063, West chatswood NSW 1515

**Trustee**

The Trustee of the Fund is as follows:

Rosalie Gemmell Superannuation Pty Ltd

The directors of the Trustee company are:

Rosalie Gemmell

**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 Trustee.

**Trustee Disclaimer**

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

Signed on behalf of the Trustee of the Fund

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Rosalie Gemmell  
Director - Rosalie Gemmell Superannuation Pty Ltd

Statement Date: 30 June 2022

For Enquiries:

mail Rosalie Gemmell Retirement Fund, PO BOX 5063, West chatswood NSW 1515

**Rosalie Gemmell Retirement Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2021 to 30 June 2022**

Description	Investment Reference	Date	Tax Return Ref.	Amount
<b>Income</b>				<b>Section B</b>
<b>Net Capital Gain</b>				
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	0.00
<b>Total Net Capital Gain</b>			A	<b>0.00</b>
<b>Total Gross Rent and Other Leasing &amp; Hiring Income</b>			B	<b>0.00</b>
<b>Gross Interest</b>				
INTEREST PAID	Cash: Macquarie Cash Management Account	30 Jun 2022	C	1.77
Wrap Interest	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	C	1.71
Less Rounding			C	(0.48)
<b>Total Gross Interest</b>			C	<b>3.00</b>
<b>Total Forestry Managed Investment Scheme Income</b>			X	<b>0.00</b>
<b>Net Foreign Income</b>				
Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	D	1,620.56
Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	D	9.34
Less Rounding			D	(0.90)
<b>Total Net Foreign Income</b>			D	<b>1,629.00</b>
<b>Total Australian Franking Credits from a New Zealand Company</b>			E	<b>0.00</b>
<b>Total Transfers from Foreign Funds</b>			F	<b>0.00</b>
<b>Total Gross Payments where ABN not quoted</b>			H	<b>0.00</b>
<b>Total Gross Distribution from Partnerships</b>			I	<b>0.00</b>
<b>Total Unfranked Dividend Amount</b>			J	<b>0.00</b>
<b>Total Franked Dividend Amount</b>			K	<b>0.00</b>
<b>Total Dividend Franking Credit</b>			L	<b>0.00</b>
<b>Gross Trust Distributions</b>				
Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	M	(2,794.10)
Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	M	(1,104.38)
Distribution inclusive of SMA & Macq wrap	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	M	25,222.11
Dividend inclusive of SMA & Macq wrap	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	M	1,484.42
Less Rounding			M	(0.05)
<b>Total Gross Trust Distributions</b>			M	<b>22,808.00</b>
<b>Total Assessable Employer Contributions</b>			R1	<b>0.00</b>
<b>Total Assessable Personal Contributions</b>			R2	<b>0.00</b>
<b>Total No-TFN quoted contributions</b>			R3	<b>0.00</b>
<b>Total Transfer of Liability to life insurance company or PST</b>			R6	<b>0.00</b>
<b>Total Assessable Contributions</b>			R	<b>0.00</b>
<b>Other Income</b>				
ADMIN FEE REBATE FOR WHT0039AU		30 Jun 2022	S	77.88

**Rosalie Gemmell Retirement 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>			S	(0.88)
<b>Total Other Income</b>			S	<b>77.00</b>
<b>Total Assessable Income Due to Changed Tax Status of Fund</b>			T	<b>0.00</b>
<b>Total Net Non-arm's Length Income</b>			U	<b>0.00</b>
<b>Exempt Current Pension Income</b>				
Exempt Current Pension Income	Gross Interest	30 Jun 2022	Y	(3.00)
Exempt Current Pension Income	Gross Trust Distributions	30 Jun 2022	Y	(22,808.00)
Exempt Current Pension Income	Net Foreign Income	30 Jun 2022	Y	(1,629.00)
Exempt Current Pension Income	Other Income	30 Jun 2022	Y	(77.00)
<b>Total Exempt Current Pension Income</b>			Y	<b>(24,517.00)</b>
<b>Total Assessable Income</b>				<b>0.00</b>
<b>Deductions</b>				<b>Section C</b>
<b>Total Interest Expenses within Australia</b>			A	<b>0.00</b>
<b>Total Interest Expenses Overseas</b>			B	<b>0.00</b>
<b>Total Capital Works Deductions</b>			D	<b>0.00</b>
<b>Total Deduction for Decline in Value of Depreciating Assets</b>			E	<b>0.00</b>
<b>Total Death or Disability Premiums</b>			F	<b>0.00</b>
<b>Total Death Benefit Increase</b>			G	<b>0.00</b>
<b>Approved Auditor Fee</b>				
67535		18 May 2022	H	550.00
Less Current Pension Deductions		30 Jun 2022	H	(550.00)
<b>Total Approved Auditor Fee</b>			H	<b>0.00</b>
<b>Total Investment Expenses</b>			I	<b>0.00</b>
<b>Management and Administration Expenses</b>				
BPAY TO AUDIT SHIELD		03 Sep 2021	J	380.00
66805		16 Sep 2021	J	660.00
BPAY TO AUSTRALIAN SECURITIES & INV		16 Sep 2021	J	56.00
66365		24 Sep 2021	J	3,080.00
67535		18 May 2022	J	2,673.00
WRAP SOLUTIONS ADMIN FEE		30 Jun 2022	J	1,819.18
WRAP SOLUTIONS ADVISER FEE		30 Jun 2022	J	4,183.23
Less Current Pension Deductions		30 Jun 2022	J	(12,851.41)
<b>Total Management and Administration Expenses</b>			J	<b>0.00</b>
<b>Total Forestry Managed Investment Scheme Deduction</b>			U	<b>0.00</b>
<b>Other Deductions</b>				
ATO ATO009000016216006		01 Jun 2022	L	259.00
Less Current Pension Deductions		30 Jun 2022	L	(259.00)
<b>Total Other Deductions</b>			L	<b>0.00</b>
<b>Tax Losses Deducted</b>				
Tax Losses Brought Forward		30 Jun 2022	M	0.00

**Rosalie Gemmell Retirement Fund**  
**Statement of Taxable Income**  
**For the Period from 1 July 2021 to 30 June 2022**

<b>Description</b>	<b>Investment Reference</b>	<b>Date</b>	<b>Tax Return</b>	
			<b>Ref.</b>	<b>Amount</b>
Less Net Exempt Income		30 Jun 2022	M	0.00
<b>Total Tax Losses Deducted</b>			M	0.00
<b>Total Deductions</b>				0.00
<b>Taxable Income or Loss</b>		(V - N)	O	0.00

**Income Tax Calculation Statement**

**Section D**

**Gross Tax**

Gross Tax @ 15% for Concessional Income	30 Jun 2022	T1	0.00
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
<b>Total Gross Tax</b>			0.00

**Credit: Foreign Tax Income Offset**

Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	C1	269.38
Excessive Foreign Tax Credit Written Off		30 Jun 2022	C1	(269.38)

**Total Credit: Foreign Tax Income Offset**

<b>Total Credit: Rebates and Tax Offset</b>	C1	0.00
<b>Rebates and Offsets</b>	C2	0.00
<b>SUBTOTAL</b>	C	0.00
		0.00

**Credit: Refundable Franking Credits**

Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	E1	6,269.80
Distribution - Tax Statement	MIC : Macquarie Investment Consolidator Account	30 Jun 2022	E1	106.78

**Total Credit: Refundable Franking Credits**

<b>Total Credit: No-TFN Tax Offset</b>	E1	6,376.58
<b>Total Credit: Refundable National Rental Affordability Scheme Tax Offset</b>	E2	0.00
	E3	0.00

**Total Credit: Interest on Early Payments**

<b>Total Credit: Foreign Resident Withholding</b>	H1	0.00
<b>Total Credit: ABN/TFN Not Quoted (Non-Individual)</b>	H2	0.00
<b>Total Credit: Interest on No-TFN Tax Offset</b>	H3	0.00
	H6	0.00
<b>Total Eligible Credits</b>		0.00

**Net Tax Payable**

<b>Total PAYG Instalments Raised</b>	K	0.00
<b>Total Supervisory Levy</b>	L	259.00
<b>Total Supervisory Levy Adjustment for Wound Up Funds</b>	M	0.00
<b>Total Supervisory Levy Adjustment for New Funds</b>	N	0.00
<b>Total Amount Due / (Refundable)</b>		(6,117.58)

**Rosalie Gemmell Retirement Fund**  
**Investment Portfolio as at 30 June 2022**

Investment	Units	Accounting Cost	Market Price	Market Value	Portfolio Weight (%)
<b><u>Bank</u></b>					
Macquarie Cash Management Account				6,718.61	0.98%
				<b>6,718.61</b>	<b>0.98%</b>
<b><u>Unlisted Market</u></b>					
Plan Assist Holdings No 4 Unit Trust	105,000.00000	105,000.00	1.11	116,705.92	17.08%
		<b>105,000.00</b>		<b>116,705.92</b>	<b>17.08%</b>
<b><u>Wrap/Platform Market</u></b>					
Macquarie Investment Consolidator Account		559,923.37	0.00	559,923.37	81.94%
		<b>559,923.37</b>		<b>559,923.37</b>	<b>81.94%</b>
		<b>671,641.98</b>		<b>683,347.90</b>	<b>100.00%</b>

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 cost base and unrealised gain/(loss) for CGT purposes refer to the Unrealised Capital Gains Report.

**Rosalie Gemmell Retirement 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					
<b><u>Bank</u></b>													
Macquarie Cash Management Account													
1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.77	0.00	0.00	0.00	0.00
<b>1.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Wrap/Platform Market</u></b>													
Macquarie Investment Consolidator Account													
26,708.24	6,376.58	269.38	0.00	0.00	2,618.11	0.00	6,296.43	0.00	24,439.66	0.00	3,009.79	276.85	3,009.79
<b>26,708.24</b>	<b>6,376.58</b>	<b>269.38</b>	<b>0.00</b>	<b>0.00</b>	<b>2,618.11</b>	<b>0.00</b>	<b>6,296.43</b>	<b>0.00</b>	<b>24,439.66</b>	<b>0.00</b>	<b>3,009.79</b>	<b>276.85</b>	<b>3,009.79</b>
<b>26,710.01</b>	<b>6,376.58</b>	<b>269.38</b>	<b>0.00</b>	<b>0.00</b>	<b>2,618.11</b>	<b>0.00</b>	<b>6,296.43</b>	<b>0.00</b>	<b>24,441.43</b>	<b>0.00</b>	<b>3,009.79</b>	<b>276.85</b>	<b>3,009.79</b>

\* 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.

**Rosalie Gemmell Retirement 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 (%)
<b><u>Bank</u></b>								
Macquarie Cash Management Account				6,718.61	6,718.61			0.98%
				6,718.61	6,718.61			0.98%
<b><u>Unlisted Market</u></b>								
Plan Assist Holdings No 4 Unit Trust	105,000.0000	1.0000	1.1115	105,000.00	116,705.92	11,705.92	11.15%	17.08%
				105,000.00	116,705.92	11,705.92	11.15%	17.08%
<b><u>Wrap/Platform Market</u></b>								
Macquarie Investment Consolidator Account	0.0000	0.0000		559,923.37	559,923.37	0.00	0.00%	81.94%
				559,923.37	559,923.37	0.00	0.00%	81.94%
				671,641.98	683,347.90	11,705.92	1.74%	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.

**Rosalie Gemmell Retirement 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				
<b><u>Managed Funds Market</u></b>																
<b>AMP Capital Wholesale Australian Property Fund</b>																
01/07/2021	Sale	25,954.10	34,071.25		35,000.00	(928.75)										
		25,954.10	34,071.25		35,000.00	(928.75)					0.00					
<b>Bennelong ex-20 Australian Equities Fund</b>																
01/07/2021	Sale	2,680.03	5,044.69		5,062.65	(17.96)										
		2,680.03	5,044.69		5,062.65	(17.96)					0.00					
<b>Fidelity Australian Equities Fund</b>																
01/07/2021	Sale	180.48	5,429.45		5,436.00	(6.55)										
		180.48	5,429.45		5,436.00	(6.55)					0.00					
<b>Hyperion Australian Growth Companies Fund</b>																
01/07/2021	Sale	1,481.35	4,999.06		5,000.00	(0.94)										
		1,481.35	4,999.06		5,000.00	(0.94)					0.00					
<b>iShares Australian Bond Index Fund</b>																
01/07/2021	Sale	32,081.91	33,073.25		33,073.25	0.00										
		32,081.91	33,073.25		33,073.25	0.00					0.00					
<b>iShares Australian Equity Index Fund</b>																
01/07/2021	Sale	8,132.26	9,963.14		10,000.00	(36.86)										
		8,132.26	9,963.14		10,000.00	(36.86)					0.00					
<b>Magellan Global Fund</b>																
01/07/2021	Sale	25,875.42	61,862.41		57,530.63	4,331.78										
		25,875.42	61,862.41		57,530.63	4,331.78					0.00					
<b>Magellan Infrastructure Fund</b>																
01/07/2021	Sale	22,003.75	30,326.99		30,997.69	(670.70)										
		22,003.75	30,326.99		30,997.69	(670.70)					0.00					
<b>Magellan Infrastructure Fund (Unhedged)</b>																
01/07/2021	Sale	16,626.50	29,673.22		31,525.82	(1,852.60)										
		16,626.50	29,673.22		31,525.82	(1,852.60)					0.00					
<b>PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>																
01/07/2021	Sale	30,524.12	30,278.23		30,473.92	(195.69)										
		30,524.12	30,278.23		30,473.92	(195.69)					0.00					

**Rosalie Gemmell Retirement 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				
<b><u>Managed Funds Market</u></b>															
Plato Australian Shares Income Fund															
01/07/2021	Sale	75,823.18	99,882.07	99,991.11	(109.04)										
		75,823.18	99,882.07	99,991.11	(109.04)						0.00				
Principal Global Credit Opportunities Fund															
01/07/2021	Sale	33,848.51	31,979.39	31,979.39	0.00										
		33,848.51	31,979.39	31,979.39	0.00						0.00				
Schroder Fixed Income Fund - Wholesale Class															
01/07/2021	Sale	30,793.06	36,902.64	33,270.67	3,631.97										
		30,793.06	36,902.64	33,270.67	3,631.97						0.00				
UBS Diversified Fixed Income Fund															
01/07/2021	Sale	36,780.84	32,271.42	32,699.48	(428.06)										
		36,780.84	32,271.42	32,699.48	(428.06)						0.00				
Vanguard Australian Shares High Yield Fund															
01/07/2021	Sale	31,669.62	50,018.20	50,000.00	18.20										
		31,669.62	50,018.20	50,000.00	18.20						0.00				
Vanguard International Fixed Interest Index Fund (Hedged)															
01/07/2021	Sale	27,537.29	31,373.27	32,717.92	(1,344.65)										
		27,537.29	31,373.27	32,717.92	(1,344.65)						0.00				
Walter Scott Global Equity Fund (Hedged)															
01/07/2021	Sale	23,987.41	25,000.00	25,000.00	0.00										
		23,987.41	25,000.00	25,000.00	0.00						0.00				
<b>Managed Funds Market Total</b>															
		552,148.68		549,758.53	2,390.15						0.00				
<b>Wrap/Platform Market</b>															
Macquarie Investment Consolidator Account															
30/06/2022	Dist	0.00	0.00	0.00	0.00										
		0.00	0.00	0.00	0.00						0.00				
<b>Wrap/Platform Market Total</b>															
		0.00		0.00	0.00						0.00				

**Rosalie Gemmell Retirement Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2021 to 30 June 2022**

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<b>Grand Total</b>	<b>552,148.68</b>	<b>549,758.53</b>	<b>2,390.15</b>	<b>0.00</b>
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\* 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.

**Rosalie Gemmell Retirement Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2021 to 30 June 2022**

**Capital Gains Tax Return Summary**

Current Year Capital Gains	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
	<hr/> 0.00	<hr/> 0.00				
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<hr/> 0.00					
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<hr/> 0.00					

**Rosalie Gemmell Retirement Fund**  
**Distribution Reconciliation Report**  
**For the period 1 July 2021 to 30 June 2022**

Australian Income				Other Non-Assessable Amounts				Foreign Income			Capital Gains				AMIT	Gross Distrib
Net 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	
<b><u>Wrap/Platform Market</u></b>																
Macquarie Investment Consolidator Account																
26,706.53	16,431.47	6,376.58	0.00	2,618.11	0.00	0.00	0.00	1,360.52	269.38	3,009.79	3,009.79	0.00	276.85	1,147.00	26,975.91	
26,706.53	16,431.47	6,376.58	0.00	2,618.11	0.00	0.00	0.00	1,360.52	269.38	3,009.79	3,009.79	0.00	276.85	1,147.00	26,975.91	
26,706.53	16,431.47	6,376.58	0.00	2,618.11	0.00	0.00	0.00	1,360.52	269.38	3,009.79	3,009.79	0.00	276.85	1,147.00	26,975.91	

**Reconciliation**

Australian Income				Other Non-Assessable Amounts				Foreign Income			Capital Gains				Gross Distrib
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				
Gross Accounting Distribution															
16,431.47	-	2,618.11	-	-	1,360.52	269.38	3,009.79	3,009.79	-	276.85	26,975.91				
Gross Tax Distribution															
16,431.47	6,376.58	-	-	-	-	-	-	-	-	-	-				
Net Foreign Income															
-	-	-	-	-	1,360.52	269.38	-	-	-	-	-				
Net Distributed Capital Gain															
-	-	-	-	-	-	-	6,019.58	N/A	-	276.85	-				

# Rosalie Gemmell Retirement Fund

## Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

	2022 \$
<b>Operating Statement Profit vs. Provision for Income Tax</b>	
Benefits Accrued as a Result of Operations before Income Tax	(37,007.21)
<b><u>ADD:</u></b>	
Decrease in Market Value	17,746.22
Franking Credits	6,376.58
Non-Deductible Expenses	150.00
Pension Non-deductible Expenses	13,660.41
Pensions Paid	35,160.00
<b><u>LESS:</u></b>	
Realised Capital Gains	2,390.15
Pension Exempt Income	24,517.00
Distributed Capital Gains	6,296.43
Non-Taxable Contributions	262.00
Non-Taxable Income	2,618.11
Rounding	2.31
<b>Taxable Income or Loss</b>	<b>0.00</b>
	<b>Income Amount</b>
Gross Tax @ 15% for Concessional Income	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00
No-TFN Quoted Contributions @ 32%	0.00
Change in Carried Forward Losses	0.00
<b>Provision for Income Tax</b>	<b>0.00</b>

## Provision for Income Tax vs. Income Tax Expense

<b>Provision for Income Tax</b>	<b>0.00</b>
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	269.38
<b><u>LESS:</u></b>	
Franking Credits	6,376.58
<b>Income Tax Expense</b>	<b>(6,107.20)</b>

## Provision for Income Tax vs. Income Tax Payable

<b>Provision for Income Tax</b>	<b>0.00</b>
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	269.38
<b><u>LESS:</u></b>	
Franking Credits	6,376.58
Foreign Tax Credits	254.14
<b>Income Tax Payable (Receivable)</b>	<b>(6,361.34)</b>

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**Rosalie Gemmell Retirement Fund**

**Tax Accounting Reconciliation**

**For the period 1 July 2021 to 30 June 2022**

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**Exempt Current Pension Income Settings**

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Pension Exempt % (Actuarial)	100.0000%
Pension Exempt % (Expenses)	100.0000%
Assets Segregated For Pensions	No

**Rosalie Gemmell Retirement Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2021 to 30 June 2022**

**Mrs Rosalie Gemmell**

**YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
ABP2	35,160.00	OK!	18,150.00	OK!	18,150.00	-	-	69.93%
<b>Totals</b>								
Gross Drawdowns	35,160.00	0.00	18,150.00	0.00	18,150.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	35,160.00	0.00	18,150.00	0.00	18,150.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**Pension Payments**

ABP2

Date	Gross Amount	PAYG	Net Amount	Description
12/07/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
12/08/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
10/09/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
12/10/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
12/11/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
10/12/2021	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
12/01/2022	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
11/02/2022	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
11/03/2022	2,930.00	0.00	2,930.00	PP TO THERESE GEMMELL ROSALIE
12/04/2022	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
12/05/2022	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
10/06/2022	2,930.00	0.00	2,930.00	PP TO ROSALIE THERESE GEMMELL
<b>Totals:</b>	<b>35,160.00</b>	<b>0.00</b>	<b>35,160.00</b>	

## Rosalie Gemmell Retirement Fund

Trial Balance as at 30 June 2022

Prior Year			Current Year		
Debits	Credits	Description		Debits	Credits
<b>INCOME</b>					
		Contributions			
-	-	Member		-	262.00
-	104.38	Realised Capital Gains		-	2,390.15
-	32,898.16	Distributions		-	26,975.91
-	3.25	Interest		-	3.48
-	103.05	Other Income		-	77.88
<b>EXPENSE</b>					
35,160.00	-	Pensions Paid		35,160.00	-
495.00	-	Accountancy Fee		6,413.00	-
4,143.66	-	Adviser Fee		4,183.23	-
380.00	-	Audit Insurance		380.00	-
-	-	Auditor Fee		550.00	-
207.00	-	Fine		150.00	-
1,370.06	-	Fund Administration Fee		1,819.18	-
55.00	-	Regulatory Fees		56.00	-
259.00	-	SMSF Supervisory Levy		259.00	-
-	41,373.09	Decrease in Market Value		17,746.22	-
<b>INCOME TAX</b>					
-	2,559.86	Income Tax Expense		-	6,107.20
-	15.24	Prior Years Under Provision for Income Tax		592.24	-
<b>PROFIT &amp; LOSS CLEARING ACCOUNT</b>					
34,987.31	-	Profit & Loss Clearing Account		-	31,492.25

## Rosalie Gemmell Retirement Fund

Trial Balance as at 30 June 2022

Prior Year			Current Year		
Debits	Credits	Description		Debits	Credits
<b>ASSETS</b>					
567,504.75	-	Managed Investments		559,923.37	-
116,705.92	-	Shares in Unlisted Companies		116,705.92	-
18,047.46	-	Cash At Bank		6,718.61	-
20,765.72	-	Receivables		4,960.00	-
3,399.64	-	Current Tax Assets		6,361.34	-
<b>LIABILITIES</b>					
-	262.00	Other Creditors and Accruals		-	-
<b>MEMBER ENTITLEMENTS</b>					
-	726,161.49	Mrs Rosalie Gemmell		-	694,669.24
<b>803,480.52</b>	<b>803,480.52</b>			<b>761,978.11</b>	<b>761,978.11</b>

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Member Receipts</b>					
<b>Contributions - Member - Personal Non-Concessional</b>					
<b>Mrs Rosalie Gemmell</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Contribution Allocation		262.00		262.00 CR
30/06/2022	Closing Balance				262.00 CR
<b>Investment Gains</b>					
<b>Realised Capital Gains - Managed Investments</b>					
<b>AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	928.75			928.75 DR
30/06/2022	Closing Balance				928.75 DR
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Unlisted Security Sale	17.96			17.96 DR
30/06/2022	Closing Balance				17.96 DR
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	6.55			6.55 DR
30/06/2022	Closing Balance				6.55 DR
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	0.94			0.94 DR
30/06/2022	Closing Balance				0.94 DR
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	36.86			36.86 DR
30/06/2022	Closing Balance				36.86 DR
<b>Magellan Global Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	4,331.78			4,331.78 CR
30/06/2022	Closing Balance				4,331.78 CR
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Unlisted Security Sale	670.70			670.70 DR
30/06/2022	Closing Balance				670.70 DR
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	1,852.60			1,852.60 DR
30/06/2022	Closing Balance				1,852.60 DR
<b>PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale	195.69			195.69 DR
30/06/2022	Closing Balance				195.69 DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		109.04		109.04 DR
30/06/2022	Closing Balance				109.04 DR
<b>Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale			3,631.97	3,631.97 CR
30/06/2022	Closing Balance				3,631.97 CR
<b>UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		428.06		428.06 DR
30/06/2022	Closing Balance				428.06 DR
<b>Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale				18.20 CR
30/06/2022	Closing Balance				18.20 CR
<b>Vanguard International Fixed Interest Index Fund (Hedged)</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		1,344.65		1,344.65 DR
30/06/2022	Closing Balance				1,344.65 DR
<b>Disposal Suspense - Managed Investments</b>					
<b>AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	25,954.09980		34,071.25	34,071.25 CR
01/07/2021	Listed Security Sale	-25,954.09980	34,071.25		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Unlisted Security Sale	2,680.03480		5,044.69	5,044.69 CR
01/07/2021	Unlisted Security Sale	-2,680.03480	5,044.69		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	180.47760		5,429.45	5,429.45 CR
01/07/2021	Listed Security Sale	-180.47760	5,429.45		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	1,481.34980		4,999.06	4,999.06 CR
01/07/2021	Listed Security Sale	-1,481.34980	4,999.06		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>iShares Australian Bond Index Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	32,081.91340		33,073.25	33,073.25 CR
01/07/2021	Listed Security Sale	-32,081.91340	33,073.25		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	8,132.26000		9,963.14	9,963.14 CR
01/07/2021	Listed Security Sale	-8,132.26000	9,963.14		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Magellan Global Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	25,875.41970		61,862.41	61,862.41 CR
01/07/2021	Listed Security Sale	-25,875.41970	61,862.41		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Unlisted Security Sale	22,003.74520		30,326.99	30,326.99 CR
01/07/2021	Unlisted Security Sale	-22,003.74520	30,326.99		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	16,626.50050		29,673.22	29,673.22 CR
01/07/2021	Listed Security Sale	-16,626.50050	29,673.22		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	30,524.11730		30,278.23	30,278.23 CR
01/07/2021	Listed Security Sale	-30,524.11730	30,278.23		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	75,823.18110		99,882.07	99,882.07 CR
01/07/2021	Listed Security Sale	-75,823.18110	99,882.07		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Principal Global Credit Opportunities Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	33,848.51330		31,979.39	31,979.39 CR
01/07/2021	Listed Security Sale	-33,848.51330	31,979.39		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	30,793.05750		36,902.64	36,902.64 CR
01/07/2021	Listed Security Sale	-30,793.05750	36,902.64		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	36,780.83860		32,271.42	32,271.42 CR
01/07/2021	Listed Security Sale	-36,780.83860	32,271.42		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	31,669.62040		50,018.20	50,018.20 CR
01/07/2021	Listed Security Sale	-31,669.62040	50,018.20		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Vanguard International Fixed Interest Index Fund (Hedged)</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	27,537.28840		31,373.27	31,373.27 CR
01/07/2021	Listed Security Sale	-27,537.28840	31,373.27		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Walter Scott Global Equity Fund (Hedged)</b>					
01/07/2021	Opening Balance	0.00000			0.00
01/07/2021	Listed Security Sale	23,987.40860		25,000.00	25,000.00 CR
01/07/2021	Listed Security Sale	-23,987.40860	25,000.00		0.00 CR
30/06/2022	Closing Balance	0.00000			0.00
<b>Investment Income</b>					
<b>Distributions - Managed Investments</b>					
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Distribution - Tax Statement				0.00 CR
30/06/2022	Distribution - Tax Statement		269.38		269.38 CR
30/06/2022	Distribution inclusive of SMA & Macq wrap		25,222.11		25,491.49 CR
30/06/2022	Dividend inclusive of SMA & Macq wrap		1,484.42		26,975.91 CR
30/06/2022	Closing Balance				26,975.91 CR
<b>Interest - Cash At Bank</b>					
<b>Macquarie Cash Management Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	INTEREST PAID		1.77		1.77 CR
30/06/2022	Closing Balance				1.77 CR
<b>Interest - Managed Investments</b>					
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Wrap Interest		1.71		1.71 CR
30/06/2022	Closing Balance				1.71 CR
<b>Other Income</b>					
<b>Rebate</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	ADMIN FEE REBATE FOR WHT0039AU		77.88		77.88 CR
30/06/2022	Closing Balance				77.88 CR
<b>Expenses</b>					
<b>Member Payments</b>					
<b>Pensions Paid - Mrs Rosalie Gemmell</b>					
<b>ABP2</b>					
01/07/2021	Opening Balance				0.00
12/07/2021	Pension Drawdown - Gross	2,930.00			2,930.00 DR
12/08/2021	Pension Drawdown - Gross	2,930.00			5,860.00 DR
10/09/2021	Pension Drawdown - Gross	2,930.00			8,790.00 DR
12/10/2021	Pension Drawdown - Gross	2,930.00			11,720.00 DR
12/11/2021	Pension Drawdown - Gross	2,930.00			14,650.00 DR
10/12/2021	Pension Drawdown - Gross	2,930.00			17,580.00 DR
12/01/2022	Pension Drawdown - Gross	2,930.00			20,510.00 DR
11/02/2022	Pension Drawdown - Gross	2,930.00			23,440.00 DR
11/03/2022	Pension Drawdown - Gross	2,930.00			26,370.00 DR
12/04/2022	Pension Drawdown - Gross	2,930.00			29,300.00 DR
12/05/2022	Pension Drawdown - Gross	2,930.00			32,230.00 DR
10/06/2022	Pension Drawdown - Gross	2,930.00			35,160.00 DR
30/06/2022	Closing Balance				35,160.00 DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Other Expenses</b>					
<b>Accountancy Fee</b>					
01/07/2021	Opening Balance				0.00
16/09/2021	66805	660.00		660.00	DR
24/09/2021	66365	3,080.00		3,740.00	DR
18/05/2022	67535	2,673.00		6,413.00	DR
30/06/2022	Closing Balance			6,413.00	DR
<b>Adviser Fee</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	WRAP SOLUTIONS ADVISER FEE	4,183.23		4,183.23	DR
30/06/2022	Closing Balance			4,183.23	DR
<b>Audit Insurance</b>					
01/07/2021	Opening Balance				0.00
03/09/2021	BPAY TO AUDIT SHIELD	380.00		380.00	DR
30/06/2022	Closing Balance			380.00	DR
<b>Auditor Fee</b>					
01/07/2021	Opening Balance				0.00
18/05/2022	67535	550.00		550.00	DR
30/06/2022	Closing Balance			550.00	DR
<b>Fine</b>					
01/07/2021	Opening Balance				0.00
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV	150.00		150.00	DR
30/06/2022	Closing Balance			150.00	DR
<b>Fund Administration Fee</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	WRAP SOLUTIONS ADMIN FEE	1,819.18		1,819.18	DR
30/06/2022	Closing Balance			1,819.18	DR
<b>Regulatory Fees</b>					
01/07/2021	Opening Balance				0.00
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV	56.00		56.00	DR
30/06/2022	Closing Balance			56.00	DR
<b>SMSF Supervisory Levy</b>					
01/07/2021	Opening Balance				0.00
01/06/2022	ATO ATO009000016216006	259.00		259.00	DR
30/06/2022	Closing Balance			259.00	DR
<b>Investment Losses</b>					
<b>Decrease in Market Value - Managed Investments</b>					
<b>AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		1,557.62	1,557.62	CR
30/06/2022	Closing Balance			1,557.62	CR
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment	3,262.34		3,262.34	DR
30/06/2022	Closing Balance			3,262.34	DR
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment	1,608.31		1,608.31	DR
30/06/2022	Closing Balance			1,608.31	DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		1,580.01		1,580.01 DR
30/06/2022	Closing Balance				1,580.01 DR
<b>iShares Australian Bond Index Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		210.10		210.10 DR
30/06/2022	Closing Balance				210.10 DR
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		1,859.75		1,859.75 DR
30/06/2022	Closing Balance				1,859.75 DR
<b>Magellan Global Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		12,012.15		12,012.15 DR
30/06/2022	Closing Balance				12,012.15 DR
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			2,531.44	2,531.44 CR
30/06/2022	Closing Balance				2,531.44 CR
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			2,652.24	2,652.24 CR
30/06/2022	Closing Balance				2,652.24 CR
<b>PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			169.58	169.58 CR
30/06/2022	Closing Balance				169.58 CR
<b>Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			336.70	336.70 CR
30/06/2022	Closing Balance				336.70 CR
<b>Principal Global Credit Opportunities Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		559.19		559.19 DR
30/06/2022	Closing Balance				559.19 DR
<b>Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		3,006.63		3,006.63 DR
30/06/2022	Closing Balance				3,006.63 DR
<b>UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			1,505.72	1,505.72 CR
30/06/2022	Closing Balance				1,505.72 CR
<b>Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		3,714.24		3,714.24 DR
30/06/2022	Closing Balance				3,714.24 DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Vanguard International Fixed Interest Index Fund (Hedged)</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment			3,147.91	3,147.91 CR
30/06/2022	Closing Balance				3,147.91 CR
<b>Walter Scott Global Equity Fund (Hedged)</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Market Value Adjustment		1,834.71		1,834.71 DR
30/06/2022	Closing Balance				1,834.71 DR
<b>Income Tax</b>					
<b>Income Tax Expense</b>					
<b>Excessive Foreign Tax Credit Writeoff Expense</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Excessive foreign tax credit written off		269.38		269.38 DR
30/06/2022	Closing Balance				269.38 DR
<b>Imputation Credits - Managed Investments</b>					
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Distribution - Tax Statement			106.78	106.78 CR
30/06/2022	Distribution - Tax Statement			6,269.80	6,376.58 CR
30/06/2022	Closing Balance				6,376.58 CR
<b>Prior Years Under Provision for Income Tax</b>					
01/07/2021	Opening Balance				0.00
01/06/2022	ATO ATO009000016216006		592.24		592.24 DR
30/06/2022	Closing Balance				592.24 DR
<b>Assets</b>					
<b>Investments - AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance	25,954.09980			33,442.38 DR
01/07/2021	Listed Security Sale	-25,954.09980		35,000.00	1,557.62 CR
30/06/2022	Market Value Adjustment		1,557.62		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance	2,680.03480			8,324.99 DR
01/07/2021	Unlisted Security Sale	-2,680.03480		5,062.65	3,262.34 DR
30/06/2022	Market Value Adjustment		3,262.34		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance	180.47760			7,044.31 DR
01/07/2021	Listed Security Sale	-180.47760		5,436.00	1,608.31 DR
30/06/2022	Market Value Adjustment		1,608.31		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance	1,481.34980			6,580.01 DR
01/07/2021	Listed Security Sale	-1,481.34980		5,000.00	1,580.01 DR
30/06/2022	Market Value Adjustment		1,580.01		0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - iShares Australian Bond Index Fund</b>					
01/07/2021	Opening Balance	32,081.91340			33,283.35 DR
01/07/2021	Listed Security Sale	-32,081.91340		33,073.25	210.10 DR
30/06/2022	Market Value Adjustment		210.10		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance	8,132.26000			11,859.75 DR
01/07/2021	Listed Security Sale	-8,132.26000		10,000.00	1,859.75 DR
30/06/2022	Market Value Adjustment		1,859.75		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Realised Accounting Gain/Loss	552,148.68			552,148.68 DR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha		18,933.55		533,215.13 DR
30/06/2022	Distribution inclusive of SMA & Macq wrap	25,222.11			558,437.24 DR
30/06/2022	Dividend inclusive of SMA & Macq wrap	1,484.42			559,921.66 DR
30/06/2022	Wrap Interest	1.71			559,923.37 DR
30/06/2022	Closing Balance				559,923.37 DR
<b>Investments - Magellan Global Fund</b>					
01/07/2021	Opening Balance	25,875.41970			69,542.78 DR
01/07/2021	Listed Security Sale	-25,875.41970		57,530.63	12,012.15 DR
30/06/2022	Market Value Adjustment		12,012.15		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance	22,003.74520			28,466.25 DR
01/07/2021	Unlisted Security Sale	-22,003.74520		30,997.69	2,531.44 CR
30/06/2022	Market Value Adjustment		2,531.44		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance	16,626.50050			28,873.58 DR
01/07/2021	Listed Security Sale	-16,626.50050		31,525.82	2,652.24 CR
30/06/2022	Market Value Adjustment		2,652.24		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>					
01/07/2021	Opening Balance	30,524.11730			30,304.34 DR
01/07/2021	Listed Security Sale	-30,524.11730		30,473.92	169.58 CR
30/06/2022	Market Value Adjustment		169.58		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance	75,823.18110			99,654.41 DR
01/07/2021	Listed Security Sale	-75,823.18110		99,991.11	336.70 CR
30/06/2022	Market Value Adjustment		336.70		0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Principal Global Credit Opportunities Fund</b>					
01/07/2021	Opening Balance	33,848.51330			32,538.58 DR
01/07/2021	Listed Security Sale	-33,848.51330		31,979.39	559.19 DR
30/06/2022	Market Value Adjustment			559.19	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance	30,793.05750			36,277.30 DR
01/07/2021	Listed Security Sale	-30,793.05750		33,270.67	3,006.63 DR
30/06/2022	Market Value Adjustment			3,006.63	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance	36,780.83860			31,193.76 DR
01/07/2021	Listed Security Sale	-36,780.83860		32,699.48	1,505.72 CR
30/06/2022	Market Value Adjustment		1,505.72		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance	31,669.62040			53,714.24 DR
01/07/2021	Listed Security Sale	-31,669.62040		50,000.00	3,714.24 DR
30/06/2022	Market Value Adjustment			3,714.24	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Vanguard International Fixed Interest Index Fund (Hedged)</b>					
01/07/2021	Opening Balance	27,537.28840			29,570.01 DR
01/07/2021	Listed Security Sale	-27,537.28840		32,717.92	3,147.91 CR
30/06/2022	Market Value Adjustment		3,147.91		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Walter Scott Global Equity Fund (Hedged)</b>					
01/07/2021	Opening Balance	23,987.40860			26,834.71 DR
01/07/2021	Listed Security Sale	-23,987.40860		25,000.00	1,834.71 DR
30/06/2022	Market Value Adjustment			1,834.71	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investments - Plan Assist Holdings No 4 Unit Trust</b>					
01/07/2021	There are no transactions in the selected period	105,000.00000			116,705.92 DR
<b>Cash At Bank - Macquarie Cash Management Account</b>					
01/07/2021	Opening Balance				18,047.46 DR
01/07/2021	Distribution Receivable	11,405.72			29,453.18 DR
05/07/2021	WRAP SOLUTIONS ADMIN FEE			114.32	29,338.86 DR
05/07/2021	WRAP SOLUTIONS ADVISER FEE			351.01	28,987.85 DR
12/07/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	26,057.85 DR
05/08/2021	WRAP SOLUTIONS ADMIN FEE			118.00	25,939.85 DR
05/08/2021	WRAP SOLUTIONS ADVISER FEE			362.63	25,577.22 DR
12/08/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	22,647.22 DR
03/09/2021	BPAY TO AUDIT SHIELD			380.00	22,267.22 DR
03/09/2021	WRAP SOLUTIONS ADMIN FEE			118.95	22,148.27 DR
03/09/2021	WRAP SOLUTIONS ADVISER FEE			369.34	21,778.93 DR
09/09/2021	ADMIN FEE REBATE FOR BFL0004AU	0.97			21,779.90 DR
09/09/2021	ADMIN FEE REBATE FOR FID0008AU	1.67			21,781.57 DR
10/09/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	18,851.57 DR
16/09/2021	66805			660.00	18,191.57 DR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV			206.00	17,985.57 DR
24/09/2021	66365			3,080.00	14,905.57 DR
01/10/2021	PAH NO4 PTY LTD DISTRIBUTNPAYMT RG	4,400.00			19,305.57 DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Macquarie Cash Management Account</b>					
06/10/2021	WRAP SOLUTIONS ADMIN FEE		114.86	19,190.71	DR
06/10/2021	WRAP SOLUTIONS ADVISER FEE		352.71	18,838.00	DR
12/10/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00	15,908.00	DR
03/11/2021	WRAP SOLUTIONS ADMIN FEE		117.53	15,790.47	DR
03/11/2021	WRAP SOLUTIONS ADVISER FEE		358.74	15,431.73	DR
12/11/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00	12,501.73	DR
03/12/2021	WRAP SOLUTIONS ADMIN FEE		114.22	12,387.51	DR
03/12/2021	WRAP SOLUTIONS ADVISER FEE		349.30	12,038.21	DR
10/12/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00	9,108.21	DR
06/01/2022	WRAP SOLUTIONS ADMIN FEE		118.38	8,989.83	DR
06/01/2022	WRAP SOLUTIONS ADVISER FEE		361.08	8,628.75	DR
12/01/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	5,698.75	DR
19/01/2022	ADMIN FEE REBATE FOR BFL0004AU	1.05		5,699.80	DR
19/01/2022	ADMIN FEE REBATE FOR FID0008AU	1.75		5,701.55	DR
19/01/2022	ADMIN FEE REBATE FOR PGI0001AU	4.28		5,705.83	DR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	13.16		5,718.99	DR
20/01/2022	ADMIN FEE REBATE FOR PGI0001AU	4.24		5,723.23	DR
20/01/2022	ADMIN FEE REBATE FOR WHT0039AU	12.78		5,736.01	DR
03/02/2022	WRAP SOLUTIONS ADMIN FEE		117.39	5,618.62	DR
03/02/2022	WRAP SOLUTIONS ADVISER FEE		354.58	5,264.04	DR
11/02/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	2,334.04	DR
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	1.08		2,335.12	DR
28/02/2022	ADMIN FEE REBATE FOR FID0008AU	1.76		2,336.88	DR
03/03/2022	WRAP SOLUTIONS ADMIN FEE		105.13	2,231.75	DR
03/03/2022	WRAP SOLUTIONS ADVISER FEE		315.61	1,916.14	DR
11/03/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	1,013.86	CR
01/04/2022	ADMIN FEE REBATE FOR PGI0001AU	4.24		1,009.62	CR
01/04/2022	ADMIN FEE REBATE FOR WHT0039AU	12.29		997.33	CR
05/04/2022	WRAP SOLUTIONS ADMIN FEE		116.06	1,113.39	CR
05/04/2022	WRAP SOLUTIONS ADVISER FEE		345.80	1,459.19	CR
12/04/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	4,389.19	CR
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.92		4,388.27	CR
29/04/2022	ADMIN FEE REBATE FOR WHT0039AU	0.76		4,387.51	CR
04/05/2022	WRAP SOLUTIONS ADMIN FEE		112.28	4,499.79	CR
04/05/2022	WRAP SOLUTIONS ADVISER FEE		334.18	4,833.97	CR
12/05/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	7,763.97	CR
18/05/2022	67535		3,223.00	10,986.97	CR
31/05/2022	ADMIN FEE REBATE FOR FID0008AU	1.67		10,985.30	CR
31/05/2022	ADMIN FEE REBATE FOR WHT0039AU	11.26		10,974.04	CR
01/06/2022	ATO ATO009000016216006	2,563.64		8,410.40	CR
06/06/2022	WRAP SOLUTIONS ADMIN FEE		552.06	8,962.46	CR
06/06/2022	WRAP SOLUTIONS ADVISER FEE		328.25	9,290.71	CR
10/06/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00	12,220.71	CR
30/06/2022	ADMIN FEE REBATE FOR PGI0001AU	4.00		12,216.71	CR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha	18,933.55		6,716.84	DR
30/06/2022	INTEREST PAID	1.77		6,718.61	DR
<b>30/06/2022</b>	<b>Closing Balance</b>			<b>6,718.61</b>	<b>DR</b>

**Other Assets - Unsettled Trades**

**Acquisitions - Managed Investments**

**Macquarie Investment Consolidator Account**

01/07/2021	Opening Balance		0.00
01/07/2021	Realised Accounting Gain/Loss	552,148.68	552,148.68 CR
01/07/2021	Realised Accounting Gain/Loss	552,148.68	0.00 CR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha	18,933.55	18,933.55 CR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha	18,933.55	0.00 CR
30/06/2022	Distribution inclusive of SMA & Macq wrap	25,222.11	25,222.11 CR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
30/06/2022	Distribution inclusive of SMA & Macq wrap	25,222.11		0.00	CR
30/06/2022	Dividend inclusive of SMA & Macq wrap		1,484.42	1,484.42	CR
30/06/2022	Dividend inclusive of SMA & Macq wrap	1,484.42		0.00	CR
30/06/2022	Wrap Interest			1.71	CR
30/06/2022	Wrap Interest	1.71		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Disposals - Managed Investments</b>					
<b>AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		34,071.25	34,071.25	CR
01/07/2021	Listed Security Sale	34,071.25		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Unlisted Security Sale		5,044.69	5,044.69	CR
01/07/2021	Unlisted Security Sale	5,044.69		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		5,429.45	5,429.45	CR
01/07/2021	Listed Security Sale	5,429.45		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		4,999.06	4,999.06	CR
01/07/2021	Listed Security Sale	4,999.06		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>iShares Australian Bond Index Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		33,073.25	33,073.25	CR
01/07/2021	Listed Security Sale	33,073.25		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		9,963.14	9,963.14	CR
01/07/2021	Listed Security Sale	9,963.14		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Magellan Global Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		61,862.41	61,862.41	CR
01/07/2021	Listed Security Sale	61,862.41		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Unlisted Security Sale		30,326.99	30,326.99	CR
01/07/2021	Unlisted Security Sale	30,326.99		0.00	CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>0.00</b>

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		29,673.22	29,673.22	CR
01/07/2021	Listed Security Sale	29,673.22		0.00	CR
30/06/2022	Closing Balance				0.00
<b>PIMCO Diversified Fixed Interest Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		30,278.23	30,278.23	CR
01/07/2021	Listed Security Sale	30,278.23		0.00	CR
30/06/2022	Closing Balance				0.00
<b>Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		552,148.68	552,148.68	CR
01/07/2021	Listed Security Sale	4,999.06		547,149.62	CR
01/07/2021	Listed Security Sale	5,044.69		542,104.93	CR
01/07/2021	Listed Security Sale	5,429.45		536,675.48	CR
01/07/2021	Listed Security Sale	9,963.14		526,712.34	CR
01/07/2021	Listed Security Sale	25,000.00		501,712.34	CR
01/07/2021	Listed Security Sale	29,673.22		472,039.12	CR
01/07/2021	Listed Security Sale	30,278.23		441,760.89	CR
01/07/2021	Listed Security Sale	30,326.99		411,433.90	CR
01/07/2021	Listed Security Sale	31,373.27		380,060.63	CR
01/07/2021	Listed Security Sale	31,979.39		348,081.24	CR
01/07/2021	Listed Security Sale	32,271.42		315,809.82	CR
01/07/2021	Listed Security Sale	33,073.25		282,736.57	CR
01/07/2021	Listed Security Sale	34,071.25		248,665.32	CR
01/07/2021	Listed Security Sale	36,902.64		211,762.68	CR
01/07/2021	Listed Security Sale	50,018.20		161,744.48	CR
01/07/2021	Listed Security Sale	61,862.41		99,882.07	CR
01/07/2021	Listed Security Sale	99,882.07		0.00	CR
30/06/2022	Closing Balance				0.00
<b>Principal Global Credit Opportunities Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		31,979.39	31,979.39	CR
01/07/2021	Listed Security Sale	31,979.39		0.00	CR
30/06/2022	Closing Balance				0.00
<b>Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		36,902.64	36,902.64	CR
01/07/2021	Listed Security Sale	36,902.64		0.00	CR
30/06/2022	Closing Balance				0.00
<b>UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		32,271.42	32,271.42	CR
01/07/2021	Listed Security Sale	32,271.42		0.00	CR
30/06/2022	Closing Balance				0.00
<b>Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		50,018.20	50,018.20	CR
01/07/2021	Listed Security Sale	50,018.20		0.00	CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Vanguard International Fixed Interest Index Fund (Hedged)</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale			31,373.27	31,373.27 CR
01/07/2021	Listed Security Sale	31,373.27			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Walter Scott Global Equity Fund (Hedged)</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Listed Security Sale		25,000.00		25,000.00 CR
01/07/2021	Listed Security Sale	25,000.00			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Other Assets - Receivables</b>					
<b>Investment Income Receivable - Distributions - Managed Investments</b>					
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Distribution inclusive of SMA & Macq wrap		25,222.11		25,222.11 CR
30/06/2022	Distribution inclusive of SMA & Macq wrap	25,222.11			0.00 CR
30/06/2022	Dividend inclusive of SMA & Macq wrap			1,484.42	1,484.42 CR
30/06/2022	Dividend inclusive of SMA & Macq wrap	1,484.42			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Walter Scott Global Equity Fund (Hedged)</b>					
01/07/2021	Opening Balance				11,405.72 DR
01/07/2021	MAQ0557AU Distribution - Cash		11,405.72		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investment Income Receivable - Distributions - Shares in Unlisted Companies</b>					
<b>Plan Assist Holdings No 4 Unit Trust</b>					
01/07/2021	Opening Balance				9,360.00 DR
01/10/2021	Investment Income		4,400.00		4,960.00 DR
30/06/2022	Closing Balance				4,960.00 DR
<b>Investment Income Receivable - Interest - Cash At Bank</b>					
<b>Macquarie Cash Management Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	INTEREST PAID		1.77		1.77 CR
30/06/2022	INTEREST PAID	1.77			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Investment Income Receivable - Interest - Managed Investments</b>					
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Wrap Interest		1.71		1.71 CR
30/06/2022	Wrap Interest	1.71			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Member Income Receivable - Contributions</b>					
<b>Mrs Rosalie Gemmell</b>					
01/07/2021	Opening Balance				0.00
01/07/2021	Contribution Allocation	262.00			262.00 DR
01/07/2021	Contribution Received		55.00		207.00 DR
01/07/2021	Contribution Received	207.00			0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Sundry Debtors</b>					
Rebate					
01/07/2021	Opening Balance				0.00
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU		77.88		77.88 CR
30/06/2022	ADMIN FEE REBATE FOR WHT0039AU	77.88			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Other Assets - Current Tax Assets</b>					
<b>Income Tax Payable</b>					
01/07/2021	Opening Balance				15.24 DR
01/07/2021	Fund Tax Finalisation	3,399.64			3,414.88 DR
01/06/2022	ATO ATO009000016216006		3,414.88		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Franking Credits - Managed Investments</b>					
<b>AMP Capital Wholesale Australian Property Fund</b>					
01/07/2021	Opening Balance				4.20 DR
01/07/2021	Fund Tax Finalisation		4.20		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance				34.39 DR
01/07/2021	Fund Tax Finalisation	34.39			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance				59.13 DR
01/07/2021	Fund Tax Finalisation		59.13		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance				8.74 DR
01/07/2021	Fund Tax Finalisation		8.74		0.00 CR
30/06/2022	Closing Balance				0.00
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance				93.86 DR
01/07/2021	Fund Tax Finalisation		93.86		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Distribution - Tax Statement	106.78			106.78 DR
30/06/2022	Distribution - Tax Statement	6,269.80			6,376.58 DR
30/06/2022	Closing Balance				6,376.58 DR
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance				7.58 DR
01/07/2021	Fund Tax Finalisation		7.58		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance				10.11 DR
01/07/2021	Fund Tax Finalisation		10.11		0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Plato Australian Shares Income Fund</b>					
01/07/2021	Opening Balance				1,880.48 DR
01/07/2021	Fund Tax Finalisation			1,880.48	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Schroder Fixed Income Fund - Wholesale Class</b>					
01/07/2021	Opening Balance				1.81 DR
01/07/2021	Fund Tax Finalisation		1.81		0.00 CR
30/06/2022	Closing Balance				0.00
<b>UBS Diversified Fixed Income Fund</b>					
01/07/2021	Opening Balance				0.21 DR
01/07/2021	Fund Tax Finalisation		0.21		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Vanguard Australian Shares High Yield Fund</b>					
01/07/2021	Opening Balance				722.13 DR
01/07/2021	Fund Tax Finalisation			722.13	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Foreign Tax Credits - Managed Investments</b>					
<b>Bennelong ex-20 Australian Equities Fund</b>					
01/07/2021	Opening Balance				5.22 DR
01/07/2021	Fund Tax Finalisation			5.22	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Fidelity Australian Equities Fund</b>					
01/07/2021	Opening Balance				0.01 DR
01/07/2021	Fund Tax Finalisation		0.01		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Hyperion Australian Growth Companies Fund</b>					
01/07/2021	Opening Balance				4.24 DR
01/07/2021	Fund Tax Finalisation			4.24	0.00 CR
30/06/2022	Closing Balance				0.00
<b>iShares Australian Equity Index Fund</b>					
01/07/2021	Opening Balance				0.29 DR
01/07/2021	Fund Tax Finalisation			0.29	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Macquarie Investment Consolidator Account</b>					
01/07/2021	Opening Balance				0.00
30/06/2022	Distribution - Tax Statement		269.38		269.38 DR
30/06/2022	Closing Balance				269.38 DR
<b>Magellan Infrastructure Fund</b>					
01/07/2021	Opening Balance				84.92 DR
01/07/2021	Fund Tax Finalisation			84.92	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Magellan Infrastructure Fund (Unhedged)</b>					
01/07/2021	Opening Balance				87.81 DR
01/07/2021	Fund Tax Finalisation			87.81	0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
Plato Australian Shares Income Fund					
01/07/2021	Opening Balance				12.00 DR
01/07/2021	Fund Tax Finalisation			12.00	0.00 CR
30/06/2022	Closing Balance				0.00
Principal Global Credit Opportunities Fund					
01/07/2021	Opening Balance				1.75 DR
01/07/2021	Fund Tax Finalisation			1.75	0.00 CR
30/06/2022	Closing Balance				0.00
Schroder Fixed Income Fund - Wholesale Class					
01/07/2021	Opening Balance				0.14 DR
01/07/2021	Fund Tax Finalisation			0.14	0.00 CR
30/06/2022	Closing Balance				0.00
UBS Diversified Fixed Income Fund					
01/07/2021	Opening Balance				0.21 DR
01/07/2021	Fund Tax Finalisation			0.21	0.00 CR
30/06/2022	Closing Balance				0.00
Vanguard International Fixed Interest Index Fund (Hedged)					
01/07/2021	Opening Balance				5.36 DR
01/07/2021	Fund Tax Finalisation			5.36	0.00 CR
30/06/2022	Closing Balance				0.00
Walter Scott Global Equity Fund (Hedged)					
01/07/2021	Opening Balance				60.83 DR
01/07/2021	Fund Tax Finalisation			60.83	0.00 CR
30/06/2022	Closing Balance				0.00
Foreign Tax Credits - Shares in Listed Companies					
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse					
01/07/2021	There are no transactions in the selected period				15.24 CR
Excessive Foreign Tax Credit Writeoff					
01/07/2021	Opening Balance				262.78 CR
01/07/2021	Fund Tax Finalisation	262.78			0.00 CR
30/06/2022	Excessive foreign tax credit written off			269.38	269.38 CR
30/06/2022	Closing Balance				269.38 CR
Income Tax Instalments Paid					
01/07/2021	Opening Balance				577.00 DR
01/07/2021	Fund Tax Finalisation			577.00	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Liabilities</b>					
<b>Other Creditors and Accruals</b>					
Accountancy Fee					
01/07/2021	Opening Balance				0.00
16/09/2021	66805			660.00	660.00 CR
16/09/2021	66805	660.00			0.00 CR
24/09/2021	66365			3,080.00	3,080.00 CR
24/09/2021	66365	3,080.00			0.00 CR
18/05/2022	67535			2,673.00	2,673.00 CR
18/05/2022	67535	2,673.00			0.00 CR
30/06/2022	Closing Balance				0.00

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Adviser Fee</b>					
01/07/2021	Opening Balance				0.00
03/09/2021	WRAP SOLUTIONS ADVISER FEE		4,183.23		4,183.23 DR
30/06/2022	WRAP SOLUTIONS ADVISER FEE			4,183.23	0.00 CR
30/06/2022	Closing Balance				0.00
<b>Audit Insurance</b>					
01/07/2021	Opening Balance				0.00
03/09/2021	BPAY TO AUDIT SHIELD		380.00		380.00 CR
03/09/2021	BPAY TO AUDIT SHIELD	380.00			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Auditor Fee</b>					
01/07/2021	Opening Balance				0.00
18/05/2022	67535		550.00		550.00 CR
18/05/2022	67535	550.00			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Fine</b>					
01/07/2021	Opening Balance				207.00 CR
01/07/2021	Fine & Penalties - ASIC Filing Fees	207.00			0.00 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV			150.00	150.00 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV	150.00			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Fund Administration Fee</b>					
01/07/2021	Opening Balance				0.00
06/06/2022	WRAP SOLUTIONS ADMIN FEE	1,819.18			1,819.18 DR
30/06/2022	WRAP SOLUTIONS ADMIN FEE		1,819.18		0.00 CR
30/06/2022	Closing Balance				0.00
<b>Regulatory Fees</b>					
01/07/2021	Opening Balance				55.00 CR
01/07/2021	Regulatory Fee	55.00			0.00 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV			56.00	56.00 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV	56.00			0.00 CR
30/06/2022	Closing Balance				0.00
<b>Member Payments</b>					
<b>Pensions Paid - Mrs Rosalie Gemmell</b>					
<b>ABP2</b>					
01/07/2021	Opening Balance				0.00
12/07/2021	Pension Drawdown - Net		2,930.00		2,930.00 CR
12/07/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
12/08/2021	Pension Drawdown - Net			2,930.00	2,930.00 CR
12/08/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
10/09/2021	Pension Drawdown - Net			2,930.00	2,930.00 CR
10/09/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
12/10/2021	Pension Drawdown - Net			2,930.00	2,930.00 CR
12/10/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
12/11/2021	Pension Drawdown - Net			2,930.00	2,930.00 CR
12/11/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
10/12/2021	Pension Drawdown - Net			2,930.00	2,930.00 CR
10/12/2021	Pension Drawdown - Paid	2,930.00			0.00 CR
12/01/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR
12/01/2022	Pension Drawdown - Paid	2,930.00			0.00 CR
11/02/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR
11/02/2022	Pension Drawdown - Paid	2,930.00			0.00 CR
11/03/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR
11/03/2022	Pension Drawdown - Paid	2,930.00			0.00 CR
12/04/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR
12/04/2022	Pension Drawdown - Paid	2,930.00			0.00 CR
12/05/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
12/05/2022	Pension Drawdown - Paid		2,930.00		0.00 CR
10/06/2022	Pension Drawdown - Net			2,930.00	2,930.00 CR
10/06/2022	Pension Drawdown - Paid		2,930.00		0.00 CR
30/06/2022	<b>Closing Balance</b>				<b>0.00</b>
<b>Income Tax Suspense</b>					
01/07/2021	<b>Opening Balance</b>				<b>0.00</b>
01/06/2022	ATO ATO009000016216006			2,563.64	2,563.64 CR
01/06/2022	ATO ATO009000016216006		2,563.64		0.00 CR
30/06/2022	<b>Closing Balance</b>				<b>0.00</b>
<b>Fund Suspense</b>					
<b>Macquarie Cash Management Account</b>					
01/07/2021	<b>Opening Balance</b>				<b>0.00</b>
01/07/2021	Disrtribution Receivable			11,405.72	11,405.72 CR
01/07/2021	Disrtribution Receivable		11,405.72		0.00 CR
05/07/2021	WRAP SOLUTIONS ADMIN FEE		114.32		114.32 DR
05/07/2021	WRAP SOLUTIONS ADVISER FEE		351.01		465.33 DR
12/07/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	2,464.67 CR
12/07/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		465.33 DR
05/08/2021	WRAP SOLUTIONS ADMIN FEE		118.00		583.33 DR
05/08/2021	WRAP SOLUTIONS ADVISER FEE		362.63		945.96 DR
12/08/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	1,984.04 CR
12/08/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		945.96 DR
03/09/2021	BPAY TO AUDIT SHIELD			380.00	565.96 DR
03/09/2021	BPAY TO AUDIT SHIELD		380.00		945.96 DR
03/09/2021	WRAP SOLUTIONS ADMIN FEE		118.95		1,064.91 DR
03/09/2021	WRAP SOLUTIONS ADVISER FEE				1,064.91 DR
03/09/2021	WRAP SOLUTIONS ADVISER FEE			4,183.23	3,118.32 CR
03/09/2021	WRAP SOLUTIONS ADVISER FEE		369.34		2,748.98 CR
09/09/2021	ADMIN FEE REBATE FOR BFL0004AU			0.97	2,749.95 CR
09/09/2021	ADMIN FEE REBATE FOR FID0008AU			1.67	2,751.62 CR
10/09/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	5,681.62 CR
10/09/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		2,751.62 CR
16/09/2021	66805			660.00	3,411.62 CR
16/09/2021	66805		660.00		2,751.62 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV			56.00	2,807.62 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV			150.00	2,957.62 CR
16/09/2021	BPAY TO AUSTRALIAN SECURITIES & INV		206.00		2,751.62 CR
24/09/2021	66365			3,080.00	5,831.62 CR
24/09/2021	66365		3,080.00		2,751.62 CR
01/10/2021	PAH NO4 PTY LTD DISTRIBUTNPAYMT RG			4,400.00	7,151.62 CR
01/10/2021	PAH NO4 PTY LTD DISTRIBUTNPAYMT RG		4,400.00		2,751.62 CR
06/10/2021	WRAP SOLUTIONS ADMIN FEE		114.86		2,636.76 CR
06/10/2021	WRAP SOLUTIONS ADVISER FEE				2,636.76 CR
06/10/2021	WRAP SOLUTIONS ADVISER FEE		352.71		2,284.05 CR
12/10/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	5,214.05 CR
12/10/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		2,284.05 CR
03/11/2021	WRAP SOLUTIONS ADMIN FEE		117.53		2,166.52 CR
03/11/2021	WRAP SOLUTIONS ADVISER FEE				2,166.52 CR
03/11/2021	WRAP SOLUTIONS ADVISER FEE		358.74		1,807.78 CR
12/11/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	4,737.78 CR
12/11/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		1,807.78 CR
03/12/2021	WRAP SOLUTIONS ADMIN FEE		114.22		1,693.56 CR
03/12/2021	WRAP SOLUTIONS ADVISER FEE				1,693.56 CR
03/12/2021	WRAP SOLUTIONS ADVISER FEE		349.30		1,344.26 CR
10/12/2021	PP TO ROSALIE THERESE GEMMELL			2,930.00	4,274.26 CR
10/12/2021	PP TO ROSALIE THERESE GEMMELL		2,930.00		1,344.26 CR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
06/01/2022	WRAP SOLUTIONS ADMIN FEE	118.38			1,225.88 CR
06/01/2022	WRAP SOLUTIONS ADVISER FEE				1,225.88 CR
06/01/2022	WRAP SOLUTIONS ADVISER FEE	361.08			864.80 CR
12/01/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		3,794.80 CR
12/01/2022	PP TO ROSALIE THERESE GEMMELL	2,930.00			864.80 CR
19/01/2022	ADMIN FEE REBATE FOR BFL0004AU		1.05		865.85 CR
19/01/2022	ADMIN FEE REBATE FOR BFL0004AU	0.97			864.88 CR
19/01/2022	ADMIN FEE REBATE FOR BFL0004AU	1.05			863.83 CR
19/01/2022	ADMIN FEE REBATE FOR FID0008AU		1.75		865.58 CR
19/01/2022	ADMIN FEE REBATE FOR FID0008AU	1.67			863.91 CR
19/01/2022	ADMIN FEE REBATE FOR FID0008AU	1.75			862.16 CR
19/01/2022	ADMIN FEE REBATE FOR PGI0001AU		4.28		866.44 CR
19/01/2022	ADMIN FEE REBATE FOR PGI0001AU	4.28			862.16 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU		0.97		863.13 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	1.05			864.18 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	1.67			865.85 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	1.75			867.60 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	4.28			871.88 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU		13.16		885.04 CR
19/01/2022	ADMIN FEE REBATE FOR WHT0039AU	77.88			807.16 CR
20/01/2022	ADMIN FEE REBATE FOR PGI0001AU		4.24		811.40 CR
20/01/2022	ADMIN FEE REBATE FOR PGI0001AU	4.24			807.16 CR
20/01/2022	ADMIN FEE REBATE FOR WHT0039AU		4.24		807.16 CR
20/01/2022	ADMIN FEE REBATE FOR WHT0039AU		4.24		811.40 CR
20/01/2022	ADMIN FEE REBATE FOR WHT0039AU		12.78		824.18 CR
03/02/2022	WRAP SOLUTIONS ADMIN FEE	117.39			706.79 CR
03/02/2022	WRAP SOLUTIONS ADVISER FEE				706.79 CR
03/02/2022	WRAP SOLUTIONS ADVISER FEE	354.58			352.21 CR
11/02/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		3,282.21 CR
11/02/2022	PP TO ROSALIE THERESE GEMMELL	2,930.00			352.21 CR
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU		1.08		353.29 CR
28/02/2022	ADMIN FEE REBATE FOR BFL0004AU	1.08			352.21 CR
28/02/2022	ADMIN FEE REBATE FOR FID0008AU		1.76		353.97 CR
28/02/2022	ADMIN FEE REBATE FOR FID0008AU	1.76			352.21 CR
28/02/2022	ADMIN FEE REBATE FOR WHT0039AU		1.08		353.29 CR
28/02/2022	ADMIN FEE REBATE FOR WHT0039AU		1.76		355.05 CR
03/03/2022	WRAP SOLUTIONS ADMIN FEE	105.13			249.92 CR
03/03/2022	WRAP SOLUTIONS ADVISER FEE				249.92 CR
03/03/2022	WRAP SOLUTIONS ADVISER FEE	315.61			65.69 DR
11/03/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		2,864.31 CR
11/03/2022	PP TO ROSALIE THERESE GEMMELL	2,930.00			65.69 DR
01/04/2022	ADMIN FEE REBATE FOR PGI0001AU		4.24		61.45 DR
01/04/2022	ADMIN FEE REBATE FOR PGI0001AU	4.24			65.69 DR
01/04/2022	ADMIN FEE REBATE FOR WHT0039AU				65.69 DR
01/04/2022	ADMIN FEE REBATE FOR WHT0039AU		4.24		61.45 DR
01/04/2022	ADMIN FEE REBATE FOR WHT0039AU		12.29		49.16 DR
05/04/2022	WRAP SOLUTIONS ADMIN FEE	116.06			165.22 DR
05/04/2022	WRAP SOLUTIONS ADVISER FEE				165.22 DR
05/04/2022	WRAP SOLUTIONS ADVISER FEE	345.80			511.02 DR
12/04/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		2,418.98 CR
12/04/2022	PP TO ROSALIE THERESE GEMMELL	2,930.00			511.02 DR
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU		0.92		510.10 DR
29/04/2022	ADMIN FEE REBATE FOR BFL0004AU	0.92			511.02 DR
29/04/2022	ADMIN FEE REBATE FOR WHT0039AU		0.76		511.02 DR
29/04/2022	ADMIN FEE REBATE FOR WHT0039AU		0.92		509.34 DR
04/05/2022	WRAP SOLUTIONS ADMIN FEE	112.28			621.62 DR
04/05/2022	WRAP SOLUTIONS ADVISER FEE				621.62 DR
04/05/2022	WRAP SOLUTIONS ADVISER FEE	334.18			955.80 DR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
12/05/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		1,974.20 CR
12/05/2022	PP TO ROSALIE THERESE GEMMELL		2,930.00		955.80 DR
18/05/2022	67535			550.00	405.80 DR
18/05/2022	67535			2,673.00	2,267.20 CR
18/05/2022	67535	3,223.00			955.80 DR
31/05/2022	ADMIN FEE REBATE FOR FID0008AU			1.67	954.13 DR
31/05/2022	ADMIN FEE REBATE FOR FID0008AU		1.67		955.80 DR
31/05/2022	ADMIN FEE REBATE FOR WHT0039AU				955.80 DR
31/05/2022	ADMIN FEE REBATE FOR WHT0039AU			1.67	954.13 DR
31/05/2022	ADMIN FEE REBATE FOR WHT0039AU			11.26	942.87 DR
01/06/2022	ATO ATO009000016216006			2,563.64	1,620.77 CR
01/06/2022	ATO ATO009000016216006	2,563.64			942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
06/06/2022	WRAP SOLUTIONS ADMIN FEE				942.87 DR
10/06/2022	PP TO ROSALIE THERESE GEMMELL			2,930.00	2,926.00 CR
10/06/2022	PP TO ROSALIE THERESE GEMMELL	2,930.00			4.00 DR
30/06/2022	ADMIN FEE REBATE FOR PGI0001AU			4.00	0.00 CR
30/06/2022	ADMIN FEE REBATE FOR PGI0001AU		4.00		4.00 DR
30/06/2022	ADMIN FEE REBATE FOR WHT0039AU			4.00	0.00 CR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha			18,933.55	18,933.55 CR
30/06/2022	Closing balance entry for SMA wrap of Dist, Dividend, purcha	18,933.55			0.00 CR
30/06/2022	INTEREST PAID				1.77 CR
30/06/2022	INTEREST PAID		1.77		0.00 CR
30/06/2022	<b>Closing Balance</b>				<b>0.00</b>

## Member Entitlements

### Member Entitlement Accounts

#### Mrs Rosalie Gemmell

##### ABP2

01/07/2021	<b>Opening Balance</b>				<b>726,161.49</b> CR
12/07/2021	Pension Drawdown - Gross		2,930.00		723,231.49 CR
12/08/2021	Pension Drawdown - Gross		2,930.00		720,301.49 CR
10/09/2021	Pension Drawdown - Gross		2,930.00		717,371.49 CR
12/10/2021	Pension Drawdown - Gross		2,930.00		714,441.49 CR
12/11/2021	Pension Drawdown - Gross		2,930.00		711,511.49 CR
10/12/2021	Pension Drawdown - Gross		2,930.00		708,581.49 CR
12/01/2022	Pension Drawdown - Gross		2,930.00		705,651.49 CR
11/02/2022	Pension Drawdown - Gross		2,930.00		702,721.49 CR
11/03/2022	Pension Drawdown - Gross		2,930.00		699,791.49 CR
12/04/2022	Pension Drawdown - Gross		2,930.00		696,861.49 CR
12/05/2022	Pension Drawdown - Gross		2,930.00		693,931.49 CR
10/06/2022	Pension Drawdown - Gross		2,930.00		691,001.49 CR
30/06/2022	Income Taxes Allocated			6,374.22	697,375.71 CR
30/06/2022	Investment Profit or Loss		2,108.42		695,267.29 CR
<b>30/06/2022</b>	<b>Closing Balance</b>				<b>695,267.29</b> CR

**Rosalie Gemmell Retirement Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2021 to 30 June 2022**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>Accumulation</b>					
01/07/2021	Opening Balance				<b>0.00</b>
01/07/2021	Contribution Allocation		262.00		262.00 CR
30/06/2022	Income Taxes Allocated	859.26			597.26 DR
30/06/2022	Investment Profit or Loss	0.79			598.05 DR
30/06/2022	Closing Balance				<b>598.05 DR</b>

## Rosalie Gemmell Retirement Fund

Transactions: Member Receipts - Rosalie Gemmell Retirement Fund

Date Range: 01/07/2021 to 30/06/2022

**Member Receipts**

	Date	Narrative	Debit	Credit	Balance	Quantity
<b>Contributions</b>						
<b>Member</b>						
<b>Personal Non-Concessional</b>						
Mrs Rosalie Gemmell						
01/07/2021	Opening Balance		\$ 0.00	\$ 0.00	\$ 0.00 Cr	
01/07/2021	Contribution Allocation		\$ 262.00	\$ 262.00	\$ 262.00 Cr	
Total Mrs Rosalie Gemmell			\$ 0.00	\$ 262.00	\$ 262.00 Cr	
Total Personal Non-Concessional			\$ 0.00	\$ 262.00	\$ 262.00 Cr	
Total Member			\$ 0.00	\$ 262.00	\$ 262.00 Cr	
Total Contributions			\$ 0.00	\$ 262.00	\$ 262.00 Cr	
Total Member Receipts			\$ 0.00	\$ 262.00	\$ 262.00 Cr	

## Rosalie Gemmell Retirement Fund

## Transactions: Member Payments - Rosalie Gemmell Retirement Fund

Date Range: 01/07/2021 to 30/06/2022

**Member Payments**

Pensions Paid	Date	Narrative	Debit	Credit	Balance	Quantity
<b>Mrs Rosalie Gemmell</b>						
ABP2						
01/07/2021	Opening Balance		\$ 0.00	\$ 0.00 Cr		
12/07/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 2,930.00 Dr		
12/08/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 5,860.00 Dr		
10/09/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 8,790.00 Dr		
12/10/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 11,720.00 Dr		
12/11/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 14,650.00 Dr		
10/12/2021	Pension Drawdown - Gross	\$ 2,930.00		\$ 17,580.00 Dr		
12/01/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 20,510.00 Dr		
11/02/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 23,440.00 Dr		
11/03/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 26,370.00 Dr		
12/04/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 29,300.00 Dr		
12/05/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 32,230.00 Dr		
10/06/2022	Pension Drawdown - Gross	\$ 2,930.00		\$ 35,160.00 Dr		
Total ABP2		\$ 35,160.00	\$ 0.00	\$ 35,160.00 Dr		
Total Mrs Rosalie Gemmell		\$ 35,160.00	\$ 0.00	\$ 35,160.00 Dr		
Total Pensions Paid		\$ 35,160.00	\$ 0.00	\$ 35,160.00 Dr		
Total Member Payments		\$ 35,160.00	\$ 0.00	\$ 35,160.00 Dr		

## Rosalie Gemmell Retirement Fund

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**Transactions: SMSF Supervisory Levy - Rosalie Gemmell Retirement Fund**

Date Range: 01/07/2021 to 30/06/2022

**SMSF Supervisory Levy**

	Date	Narrative	Debit	Credit	Balance	Quantity
SMSF Supervisory Levy						
	01/07/2021	Opening Balance	\$	0.00	\$ 0.00 Cr	
	01/06/2022	ATO ATO009000016216006	\$ 259.00	\$	259.00 Dr	
Total SMSF Supervisory Levy			\$ 259.00	\$ 0.00	259.00 Dr	
Total SMSF Supervisory Levy			\$ 259.00	\$ 0.00	259.00 Dr	



## Macquarie Consolidator Cash Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 025 063  
wrapsolutions@macquarie.com.au  
www.macquarie.com.au



014 623073

PO Box N498  
Grosvenor Place  
Sydney, NSW 1220

ROSALIE GEMMELL SUPERANNUATION PTY LTD  
14 ESKDALE CLOSE  
NARELLAN VALE NSW 2567

1 Shelley Street  
Sydney, NSW 2000

account balance **\$12,333.56**  
as at 31 Dec 21

account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND

account no. 962105169

	transaction	description	debits	credits	balance
30.06.21		OPENING BALANCE			<b>18,047.46</b>
05.07.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	114.32		<b>17,933.14</b>
05.07.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	351.01		<b>17,582.13</b>
09.07.21	Deposit	DIST - SCHRODER FIXED INCOME FUND - W/S		164.19	<b>17,746.32</b>
12.07.21	Deposit	DIST - VANGUARD INTL FI INDEX		128.95	<b>17,875.27</b>
12.07.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		<b>14,945.27</b>
13.07.21	Deposit	DIST - PIMCO DIV FIXED INTEREST FUND - W		14.66	<b>14,959.93</b>
13.07.21	Deposit	DIST - VANGUARD AUS SHARES HIGH YIELD FU		253.96	<b>15,213.89</b>
13.07.21	Deposit	DIST - WALTER SCOTT GLOBAL EQUITY FUND (		2,878.48	<b>18,092.37</b>
14.07.21	Deposit	DIST - PLATO AUSTRALIAN SHARES INCOME FU		138.03	<b>18,230.40</b>
15.07.21	Deposit	DIST - ISHARES AUSTRALIAN BOND INDEX FUN		651.02	<b>18,881.42</b>

### how to make a transaction

online  
Log in to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)

deposits using BPay  
From another bank

by phone  
Call 133 275 to make a phone transaction

 Biller code: 667022  
Ref: 962 105 169

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 512  
ACCOUNT NO. 962105169

continued on next

Rosalie Gemmell Retirement Fund

**Transactions: Accountancy Fee - Rosalie Gemmell Retirement Fund**

Date Range: 01/07/2021 to 30/06/2022

**Accountancy Fee**

	<b>Date</b>	<b>Narrative</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>	<b>Quantity</b>
Accountancy Fee						
	01/07/2021	Opening Balance	\$	0.00	\$ 0.00 Cr	
	16/09/2021	66805	\$ 660.00	\$	\$ 660.00 Dr	
	24/09/2021	66365	\$ 3,080.00	\$	\$ 3,740.00 Dr	
	18/05/2022	67535	\$ 2,673.00	\$	\$ 6,413.00 Dr	
Total Accountancy Fee			\$ 6,413.00	\$ 0.00	\$ 6,413.00 Dr	
Total Accountancy Fee			\$ 6,413.00	\$ 0.00	\$ 6,413.00 Dr	

## Macquarie Consolidator Cash Account

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account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND account no. 962105169

	transaction	description	debits	credits	balance
15.07.21	Deposit	DIST - WSALE AUSTRALIAN PROP FUND	469.78		19,351.20
20.07.21	Deposit	DIST - PRINCIPAL GLOBAL CREDIT OPPORTUNI	544.28		19,895.48
20.07.21	Deposit	DIST - ISHARES AUSTRALIAN EQUITY INDEX F	309.87		20,205.35
21.07.21	Deposit	DIST - UBSAM DIVERSIFIED FI	1,361.92		21,567.27
23.07.21	Deposit	DIST - HYPERION AUST GRWTH COMP FUND	1,283.95		22,851.22
23.07.21	Deposit	DIST - FIDELITY AUSTRALIAN EQUITIES FUND	250.73		23,101.95
23.07.21	Deposit	DIST - MAGELLAN INFRASTRUCTURE FUND (UNH	630.14		23,732.09
27.07.21	Deposit	DIST - BENNELONG EX-20 AUST EQUITIES FUN	409.81		24,141.90
27.07.21	Deposit	DIST - MAGELLAN INFRASTRUCTURE FUND	596.30		24,738.20
29.07.21	Deposit	DIST - MAGELLAN GLOBAL FUND	1,319.65		26,057.85
05.08.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	118.00		25,939.85
05.08.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	362.63		25,577.22
12.08.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		22,647.22
20.08.21	Funds transfer	U8544317 ETL0016AU APPLICATION	423.55		22,223.67
20.08.21	Funds transfer	U8544318 SBC0007AU APPLICATION	370.61		21,853.06
20.08.21	Funds transfer	U8544319 SCH0028AU APPLICATION	370.61		21,482.45
20.08.21	Funds transfer	U8544320 BGL0105AU APPLICATION	370.61		21,111.84
20.08.21	Funds transfer	U8544321 VAN0103AU APPLICATION	370.61		20,741.23
20.08.21	Funds transfer	U8544322 PGI0001AU APPLICATION	370.61		20,370.62
03.09.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	118.95		20,251.67
03.09.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	369.34		19,882.33
03.09.21	BPAY	BPAY TO AUDIT SHIELD	380.00		19,502.33
09.09.21	Deposit	ADMIN FEE REBATE FOR BFL0004AU	0.97		19,503.30
09.09.21	Deposit	ADMIN FEE REBATE FOR FID0008AU	1.67		19,504.97
10.09.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		16,574.97
16.09.21	BPAY	BPAY TO AUSTRALIAN SECURITIES & INV	206.00		16,368.97

continued on next

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND account no. 962105169

	transaction	description	debits	credits	balance
16.09.21	Funds transfer	66805	660.00		15,708.97
24.09.21	Funds transfer	66365	3,080.00		12,628.97
01.10.21	Deposit	PAH NO4 PTY LTD DISTRIBUTNPAYMT RG		4,400.00	17,028.97
06.10.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	114.86		16,914.11
06.10.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	352.71		16,561.40
08.10.21	Deposit	DIST - PIMCO DIV FIXED INTEREST FUND - W		69.69	16,631.09
08.10.21	Deposit	DIST - SCHRODER FIXED INCOME FUND - W/S		165.35	16,796.44
11.10.21	Deposit	DIST - UBSAM DIVERSIFIED FI		167.45	16,963.89
12.10.21	Deposit	DIST - VANGUARD AUS SHARES HIGH YIELD FU		1,290.61	18,254.50
12.10.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		15,324.50
13.10.21	Deposit	DIST - PLATO AUSTRALIAN SHARES INCOME FU		2,931.04	18,255.54
13.10.21	Deposit	DIST - VANGUARD INTL FI INDEX		39.83	18,295.37
15.10.21	Deposit	DIST - HYPERION AUST GRWTH COMP FUND		10.35	18,305.72
15.10.21	Deposit	DIST - PRINCIPAL GLOBAL CREDIT OPPORTUNI		215.38	18,521.10
18.10.21	Deposit	DIST - FIDELITY AUSTRALIAN EQUITIES FUND		3.94	18,525.04
19.10.21	Deposit	DIST - ISHARES AUSTRALIAN BOND INDEX FUN		103.35	18,628.39
20.10.21	Deposit	DIST - ISHARES AUSTRALIAN EQUITY INDEX F		35.18	18,663.57
22.10.21	Deposit	DIST - WSALE AUSTRALIAN PROP FUND		469.78	19,133.35
03.11.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	117.53		19,015.82
03.11.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	358.74		18,657.08
12.11.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		15,727.08
03.12.21	Funds transfer	WRAP SOLUTIONS ADVISER FEE	349.30		15,377.78
03.12.21	Funds transfer	WRAP SOLUTIONS ADMIN FEE	114.22		15,263.56
10.12.21	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		12,333.56

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY  
LTD ATF ROSALIE GEMMELL RETIREMENT  
FUND  
account no. 962105169

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 31 DEC 21	27,024.21	21,310.31	12,333.56

\* Interest rate for the period 1 July to 31 December: 0.00% pa (184 days)

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND  
account no. 962105169

Please note the following financial services companies and/or financial advisers have authority on your account.

Name	Authority Type
CLASS SUPER PTY LIMITED	Enquiry authority
PHILLIPS KIM BENTLEYS NEWCASTLE PTY LTD	Enquiry authority
LOUDON & VAUGHAN PTY LTD ADVISER LOUDON & VAUGHAN PRIVATE WEALTH	Enquiry authority

### Authority descriptions

Enquiry authority - you authorise the third party to have access to information about your account.

Please consider carefully who you appoint as a third party authority on your account as we may follow their instructions as if they were yours. It is important that you understand this risk and carefully consider what level of authority you give to them. For more information on third party authority levels search 'Macquarie Help' in your browser to find our Help Centre.

## Macquarie Consolidator Cash Account

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account name ROSALIE GEMMELL SUPERANNUATION PTY  
LTD ATF ROSALIE GEMMELL RETIREMENT  
FUND  
account no. 962105169

We offer several options that allow you to make payments and view transactions free of charge

- Electronic funds transfers up to \$5,000 a day using online banking.
- Increase your limit to \$100,000 using the Macquarie Authenticator App or nominate an account for unlimited transfers by contacting us.
- BPAY payments (subject to BPAY biller code limits) free of charge via online and mobile banking.
- Make the switch to free online statements by updating your preference online.

### About your account

- Interest is calculated on daily balances and paid monthly. The interest rate is variable and may change at any time without prior notice.
- For more information about your account including fees and charges, mistaken payments or unauthorised transactions, please read the terms and conditions for your product, available at [macquarie.com.au](http://macquarie.com.au) or by contacting us. If you have a complaint about our service, or to find out more about our dispute resolution procedures, please refer to [macquarie.com.au/feedback-and-complaints](http://macquarie.com.au/feedback-and-complaints).

### Protect your account

- Please check each entry on this statement. If you think there is an error or unauthorised transaction, please contact us right away.
- If you have new contact details, please contact us to update them.
- This statement should be kept in a safe place at all times. Please read the Product Information Statement for more details about keeping your account secure.

### Access to and sharing your data

- 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 Financial Services Professional's request. This includes people who work with or for your Financial Services Professional such as accountants, consultants, technology platform owner/operators and others, some of whom may not be in Australia.
- Please refer to the current offer document for more information and speak with your Financial Services Professional if you have questions about how your data may be used, disclosed and/or protected.



## Macquarie Consolidator Cash Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 025 063  
wrapsolutions@macquarie.com.au  
www.macquarie.com.au



014 646947

PO Box N498  
Grosvenor Place  
Sydney, NSW 1220

ROSALIE GEMMELL SUPERANNUATION PTY  
LTD  
14 ESKDALE CLOSE  
NARELLAN VALE NSW 2567

1 Shelley Street  
Sydney, NSW 2000

account balance **\$6,718.61**  
as at 30 Jun 22

account name ROSALIE GEMMELL SUPERANNUATION PTY  
LTD ATF ROSALIE GEMMELL RETIREMENT  
FUND

account no. 962105169

	transaction	description	debits	credits	balance
31.12.21		OPENING BALANCE			12,333.56
06.01.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE	118.38		12,215.18
06.01.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE	361.08		11,854.10
12.01.22	Deposit	DIST - UBSAM DIVERSIFIED FI		167.45	12,021.55
12.01.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		9,091.55
13.01.22	Deposit	DIST - VANGUARD INTL FI INDEX		92.64	9,184.19
14.01.22	Deposit	DIST - SCHRODER FIXED INCOME FUND - W/S		161.48	9,345.67
14.01.22	Deposit	DIST - PRINCIPAL GLOBAL CREDIT OPPORTUNI		211.17	9,556.84
17.01.22	Deposit	DIST - VANGUARD AUS SHARES HIGH YIELD FU		380.43	9,937.27
19.01.22	Deposit	DIST - FIDELITY AUSTRALIAN EQUITIES FUND		99.34	10,036.61
19.01.22	Deposit	ADMIN FEE REBATE FOR BFL0004AU		1.05	10,037.66

### how to make a transaction

online  
Log in to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)

deposits using BPay  
From another bank

by phone  
Call 133 275 to make a phone transaction

Biller code: 667022  
Ref: 962 105 169

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 512  
ACCOUNT NO. 962105169

continued on next

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND account no. 962105169

	transaction	description	debits	credits	balance
19.01.22	Deposit	ADMIN FEE REBATE FOR FID0008AU		1.75	10,039.41
19.01.22	Deposit	ADMIN FEE REBATE FOR PGI0001AU		4.28	10,043.69
19.01.22	Deposit	ADMIN FEE REBATE FOR WHT0039AU		13.16	10,056.85
20.01.22	Deposit	DIST - ISHARES AUSTRALIAN EQUITY INDEX F		168.23	10,225.08
20.01.22	Deposit	DIST - ISHARES AUSTRALIAN BOND INDEX FUN		117.97	10,343.05
20.01.22	Deposit	DIST - PLATO AUSTRALIAN SHARES INCOME FU		1,721.19	12,064.24
20.01.22	Deposit	ADMIN FEE REBATE FOR PGI0001AU		4.24	12,068.48
20.01.22	Deposit	ADMIN FEE REBATE FOR WHT0039AU		12.78	12,081.26
25.01.22	Deposit	DIST - MAGELLAN INFRASTRUCTURE FUND (UNH)		613.52	12,694.78
31.01.22	Deposit	DIST - MAGELLAN GLOBAL FUND		1,319.65	14,014.43
01.02.22	Deposit	DIST - MAGELLAN INFRASTRUCTURE FUND		585.30	14,599.73
03.02.22	Deposit	DIST - WSALE AUSTRALIAN PROP FUND		469.79	15,069.52
03.02.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE		117.39	14,952.13
03.02.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE		354.58	14,597.55
11.02.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL		2,930.00	11,667.55
28.02.22	Deposit	ADMIN FEE REBATE FOR BFL0004AU		1.08	11,668.63
28.02.22	Deposit	ADMIN FEE REBATE FOR FID0008AU		1.76	11,670.39
03.03.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE		105.13	11,565.26
03.03.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE		315.61	11,249.65
11.03.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL		2,930.00	8,319.65
01.04.22	Deposit	ADMIN FEE REBATE FOR PGI0001AU		4.24	8,323.89
01.04.22	Deposit	ADMIN FEE REBATE FOR WHT0039AU		12.29	8,336.18
05.04.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE		116.06	8,220.12
05.04.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE		345.80	7,874.32
08.04.22	Deposit	DIST - UBSAM DIVERSIFIED FI		74.42	7,948.74
12.04.22	Deposit	DIST - VANGUARD INTL FI INDEX		58.05	8,006.79

continued on next

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY  
 LTD ATF ROSALIE GEMMELL RETIREMENT  
 FUND  
 account no. 962105169

	transaction	description	debits	credits	balance
12.04.22	Deposit	DIST - VANGUARD AUS SHARES HIGH YIELD FU		672.41	8,679.20
12.04.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		5,749.20
14.04.22	Deposit	DIST - PLATO AUSTRALIAN SHARES INCOME FU		3,086.00	8,835.20
19.04.22	Deposit	DIST - ISHARES AUSTRALIAN EQUITY INDEX F		41.60	8,876.80
19.04.22	Deposit	DIST - ISHARES AUSTRALIAN BOND INDEX FUN		133.55	9,010.35
20.04.22	Deposit	DIST - SCHRODER FIXED INCOME FUND - W/S		150.29	9,160.64
20.04.22	Deposit	DIST - PRINCIPAL GLOBAL CREDIT OPPORTUNI		105.77	9,266.41
20.04.22	Deposit	DIST - WSALE AUSTRALIAN PROP FUND		469.79	9,736.20
21.04.22	Deposit	DIST - FIDELITY AUSTRALIAN EQUITIES FUND		86.93	9,823.13
29.04.22	Deposit	ADMIN FEE REBATE FOR WHT0039AU		0.76	9,823.89
29.04.22	Deposit	ADMIN FEE REBATE FOR BFL0004AU		0.92	9,824.81
03.05.22	Deposit	W9396437 ETL0016AU REDEMPTION		28,153.01	37,977.82
03.05.22	Deposit	W9396434 PGI0001AU REDEMPTION		15,000.00	52,977.82
03.05.22	Deposit	W9396438 BGL0105AU REDEMPTION		30,512.57	83,490.39
03.05.22	Deposit	W9396435 SCH0028AU REDEMPTION		32,717.39	116,207.78
03.05.22	Deposit	W9396436 VAN0103AU REDEMPTION		15,000.00	131,207.78
03.05.22	Funds transfer	W9410162 SMALON11S APPLICATION		50,000.00	81,207.78
03.05.22	Funds transfer	W9410163 SMADNR03S APPLICATION		50,000.00	31,207.78
04.05.22	Deposit	W9396433 SBC0007AU REDEMPTION		15,000.00	46,207.78
04.05.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE		112.28	46,095.50
04.05.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE		334.18	45,761.32
06.05.22	Deposit	W9407351 MGE0002AU REDEMPTION		30,875.66	76,636.98
06.05.22	Deposit	W9407350 MGE0006AU REDEMPTION		31,769.92	108,406.90
09.05.22	Deposit	W9414817 MGE0001AU REDEMPTION		63,899.35	172,306.25
11.05.22	Deposit	W9414818 BFL0004AU REDEMPTION		6,868.13	179,174.38
12.05.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		176,244.38

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY  
 LTD ATF ROSALIE GEMMELL RETIREMENT  
 FUND  
 account no. 962105169

	transaction	description	debits	credits	balance
13.05.22	Funds transfer	W9467061 SMAANT03S APPLICATION	50,000.00		126,244.38
16.05.22	Funds transfer	W9478864 SMALON11S APPLICATION	1,500.00		124,744.38
16.05.22	Funds transfer	W9478865 SMADNR03S APPLICATION	1,000.00		123,744.38
16.05.22	Funds transfer	W9478868 SMABET04S APPLICATION	50,000.00		73,744.38
18.05.22	Funds transfer	67535	3,223.00		70,521.38
19.05.22	Funds transfer	W9496366 SMALON11S APPLICATION	25,000.00		45,521.38
19.05.22	Funds transfer	W9496367 SMABET04S APPLICATION	25,000.00		20,521.38
23.05.22	Deposit	W9478863 BNT0003AU REDEMPTION		5,077.62	25,599.00
24.05.22	Deposit	W9480286 FID0008AU REDEMPTION		6,984.91	32,583.91
26.05.22	Funds transfer	W9543987 SMADNR03S APPLICATION	2,392.58		30,191.33
26.05.22	Funds transfer	W9543988 SMAANT03S APPLICATION	2,108.57		28,082.76
31.05.22	Deposit	ADMIN FEE REBATE FOR FID0008AU		1.67	28,084.43
31.05.22	Deposit	ADMIN FEE REBATE FOR WHT0039AU		11.26	28,095.69
01.06.22	Deposit	ATO ATO009000016216006		2,563.64	30,659.33
06.06.22	Funds transfer	WRAP SOLUTIONS ADVISER FEE	328.25		30,331.08
06.06.22	Funds transfer	WRAP SOLUTIONS ADMIN FEE	552.06		29,779.02
10.06.22	Funds transfer	PP TO ROSALIE THERESE GEMMELL	2,930.00		26,849.02
28.06.22	Deposit	W9686246 VAN0104AU REDEMPTION		49,863.82	76,712.84
28.06.22	Funds transfer	W9723092 SMALON11S APPLICATION	10,000.00		66,712.84
28.06.22	Funds transfer	W9723093 SMABET04S APPLICATION	10,000.00		56,712.84
28.06.22	Funds transfer	W9726082 SMAVAN04S APPLICATION	50,000.00		6,712.84
30.06.22	Deposit	ADMIN FEE REBATE FOR PGI0001AU		4.00	6,716.84
30.06.22	Interest	INTEREST PAID*		1.77	6,718.61

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY  
LTD ATF ROSALIE GEMMELL RETIREMENT  
FUND  
account no. 962105169

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 30 JUN 22	350,964.95	345,350.00	6,718.61

\* Interest rate for the period 1 January to 16 June: 0.00% pa (167 days); 17 June to 30 June: 0.20% pa (14 days)

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND  
account no. 962105169

Please note the following financial services companies and/or financial advisers have authority on your account.

Name	Authority Type
CLASS SUPER PTY LIMITED	Enquiry authority
LOUDON & VAUGHAN PTY LTD ADVISER LOUDON & VAUGHAN PRIVATE WEALTH	Enquiry authority

### Authority descriptions

Enquiry authority - you authorise the third party to have access to information about your account.

Please consider carefully who you appoint as a third party authority on your account as we may follow their instructions as if they were yours. It is important that you understand this risk and carefully consider what level of authority you give to them. For more information on third party authority levels search 'Macquarie Help' in your browser to find our Help Centre.

### annual interest summary 2021/2022

INTEREST PAID	1.77
TOTAL INCOME PAID	1.77

## Macquarie Consolidator Cash Account

enquiries 1800 025 063

account name ROSALIE GEMMELL SUPERANNUATION PTY  
LTD ATF ROSALIE GEMMELL RETIREMENT  
FUND  
account no. 962105169

We offer several options that allow you to make payments and view transactions free of charge

- Electronic funds transfers up to \$5,000 a day using online banking.
- Increase your limit to \$100,000 using the Macquarie Authenticator App or nominate an account for unlimited transfers by contacting us.
- BPAY payments (subject to BPAY biller code limits) free of charge via online and mobile banking.
- Make the switch to free online statements by updating your preference online.

### About your account

- Interest is calculated on daily balances and paid monthly. The interest rate is variable and may change at any time without prior notice.
- For more information about your account including fees and charges, mistaken payments or unauthorised transactions, please read the terms and conditions for your product, available at [macquarie.com.au](http://macquarie.com.au) or by contacting us. If you have a complaint about our service, or to find out more about our dispute resolution procedures, please refer to [macquarie.com.au/feedback-and-complaints](http://macquarie.com.au/feedback-and-complaints).

### Protect your account

- Please check each entry on this statement. If you think there is an error or unauthorised transaction, please contact us right away.
- If you have new contact details, please contact us to update them.
- This statement should be kept in a safe place at all times. Please read the Product Information Statement for more details about keeping your account secure.

### Access to and sharing your data

- 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 Financial Services Professional's request. This includes people who work with or for your Financial Services Professional such as accountants, consultants, technology platform owner/operators and others, some of whom may not be in Australia.
- Please refer to the current offer document for more information and speak with your Financial Services Professional if you have questions about how your data may be used, disclosed and/or protected.



30th August 2022

ATTN: Rosalie Gemmell  
Rosalie Gemmell Superannuation Pty Ltd  
ATF The Rosalie Gemmell Retirement Fund  
- *Emailed* -

**PAH No.4 Unit Trust**  
**ABN 75 798 964 058**  
**2020 Distribution Payment**

<b>Class Description</b>	<b>Cash per Unit (\$)</b>	<b>Total Units Held</b>	<b>Gross Cash Amount (\$)</b>
Class A Units	88.57	56	\$4,960.00
<b>Net Payment</b>	<b>\$ 4,960.00</b>		

Payment Date: **30<sup>th</sup> August 2022**

Your Payment instructions:

Bank: Macquarie Bank	Amount Deposited
<b>BSB: 182-512</b>	<b>\$ 4,960.00</b>
<b>Account Number: 962-105-169</b>	

# Trust Tax Return

1 Jul 2021—30 Jun 2022

2022

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM T)**

This declaration is to be completed where the tax return is to be lodged to the ATO electronically. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

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

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

**The Australian Business Register**

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

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

Tax File Number	Name of trust	Year
TFN Recorded	PAH No. 4 Unit Trust	2022

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration - I declare that:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature	Date
	Aug 25, 2022

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
C043925	26041686	ProYou Business Advisory Pty Ltd	02 9064 1300

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date

# Trust Tax Return

1 Jul 2021—30 Jun 2022

2022

TFN Recorded

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**TRUST DETAILS**

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Name of Trust	Previous name of Trust
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PAH No. 4 Unit Trust	
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Tax File Number	Australian Business Number
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TFN Recorded	75 798 964 058
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CURRENT POSTAL ADDRESS	PREVIOUS POSTAL ADDRESS
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PO Box 990	
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WAHROONGA	
-----------	--

State	Postcode	State	Postcode
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NSW	2076		
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**FULL NAME OF THE NON-INDIVIDUAL TRUSTEE TO WHOM NOTICES SHOULD BE SENT**

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Name of non-individual	ABN	Contact number
------------------------	-----	----------------

PAH No.4 Pty Ltd		
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**CONTACT DETAILS**

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Name	Phone number	Hours taken to prepare and complete this return
------	--------------	---

ProYou Business Advisory Pty Ltd	02 90641300	
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# Trust information

## TYPE OF TRUST

H - Hybrid trust

Is this also a Charitable Trust?

No

Is any tax payable by the trustee?

No

Final tax return?

No

## 1 DESCRIPTION OF MAIN BUSINESS ACTIVITY

A

67120

Renting or leasing of non-residential property as owner

# Income excluding foreign income

## 5 BUSINESS INCOME AND EXPENSES

Income	Primary production	Non-primary production	Totals
Other business income		\$265,436.00	\$265,436.00
Total other business income	G	H	\$265,436.00
<b>Total business income</b>		<b>\$265,436.00</b>	<b>\$265,436.00</b>
Expenses			
Total interest expenses		\$86,435.00	I
Repairs and maintenance		\$253.00	M
All other expenses		\$45,452.00	N
<b>Total expenses</b>		<b>\$132,140.00</b>	<b>O</b>
Reconciliation expenses	Primary production	Non-primary production	Totals
<b>Net income or loss from business</b>	Q	R	S
<b>Is the trust a small business entity?</b>			Yes
<b>Net small business income</b>		V	\$133,296.00
<b>15 Total of items 5 to 14</b>			<b>\$133,296</b>

# Deductions

20 NET AUSTRALIAN INCOME – OTHER THAN CAPITAL GAINS		\$133,296.00
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# Capital gains and foreign income

## 21 CAPITAL GAINS

Prior year losses brought forward

Did you have a CGT event during the year?

G

No

Losses carried forward

Net Capital Losses from Collectables	\$0.00
Other Net Capital Losses	\$0.00

## Foreign income

### 22 ATTRIBUTED FOREIGN INCOME

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

S

No

**24 TOTAL OF ITEMS 20 TO 23**

\$133,296.00

**26 TOTAL NET INCOME**

\$133,296.00

**29 OVERSEAS TRANSACTIONS**

Was the aggregate amount of your transactions or dealings with international related parties greater than \$2 million?

W

No

### Thin capitalisation

Did the thin capitalisation provisions affect you?

O

No

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

A

No

Transactions with specified countries

C

No

### 30 PERSONAL SERVICES INCOME

Does your income include an individual's personal services income? (PSI)

N

No

## Key financial information

**33 ALL CURRENT ASSETS**

F

\$317,241.00

**34 TOTAL ASSETS**

G

\$4,310,030.00

**35 ALL CURRENT LIABILITIES**

I

\$6,967.00

**36 TOTAL LIABILITIES**

J

\$2,607,968.00

## Business and professional items

**37 BUSINESS NAME OF MAIN BUSINESS**

PAH No 4 Unit Trust

**38 BUSINESS ADDRESS OF MAIN BUSINESS**

Address	Town/City	State	Postcode	Country
Level 1/1392 Pacific Highway	TURRAMURRA	NSW	2074	

**56 INCOME OF THE TRUST ESTATE**

A

\$0.00

## Beneficiary not entitled

**59 BENEFICIARY UNDER LEGAL DISABILITY WHO IS PRESENTLY ENTITLED TO INCOME FROM ANOTHER TRUST**

No

**60 NON-RESIDENT TRUST**

Is the trust a non-resident trust?

No

**Beneficiary – PA Unit Trust**

Tax File Number	TFN Recorded	Entity code <b>U</b>	T - Trust
NAME OF COMPANY / PARTNERSHIP / TRUST ETC		PA Unit Trust	
RESIDENTIAL / BUSINESS ADDRESS			
Address	Town/City	State	Postcode
Level 1 1392 Pacific Highway	TURRAMURRA	NSW	2074
Distribution type	Manual		
Assessment calculation code	<b>V</b>	35	
Inter Vivos - Resident beneficiary - A trustee			
Share of income of the trust estate	<b>W</b>		
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b>		
Australian franking credits from a New Zealand franking company	<b>N</b>		
SHARE OF INCOME			
Primary production	<b>A</b>		
PP - NCMI	<b>A1</b>		
PP - Excluded from NCMI	<b>A2</b>		
Non-primary production	<b>B</b>	\$26,926.00	
NPP - NCMI	<b>B1</b>		
NPP - Excluded from NCMI	<b>B2</b>		
Credit for tax withheld where ABN not quoted	<b>C</b>		
Franked distributions	<b>U</b>		
Franking credit	<b>D</b>		
TFN amounts withheld	<b>E</b>		
Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b>		
Capital gains	<b>F</b>		
NCMI capital gains	<b>F1</b>		
Excluded from NCMI capital gains	<b>F2</b>		
Share of credit for foreign resident capital gains withholding amounts	<b>Z</b>		
Attributed foreign income	<b>G</b>		
Other assessable foreign source income	<b>H</b>		
Foreign income tax offset	<b>I</b>		
Share of national rental affordability scheme tax offset	<b>R</b>		
Exploration credits distributed	<b>M</b>		
Early stage venture capital limited partnership tax offset	<b>T</b>		
Early stage investor tax offset	<b>J</b>		
Div 6AA Eligible income	<b>C1</b>		

**SMALL BUSINESS INCOME TAX OFFSET INFORMATION**

Share of net small business income

 Y

**Beneficiary – Rosalie Gemmell Retirement Fund**

Tax File Number	TFN Recorded	Entity code <b>U</b>	S - SMSF
NAME OF COMPANY / PARTNERSHIP / TRUST ETC		Rosalie Gemmell Retirement Fund	
<b>RESIDENTIAL / BUSINESS ADDRESS</b>			
Address	Town/City	State	Postcode
14 Eskdale Close	Narellan Vale	NSW	2567
Distribution type	Manual		
Assessment calculation code	<b>V</b>	35	
Inter Vivos - Resident beneficiary - A trustee			
Share of income of the trust estate	<b>W</b>		
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b>		
Australian franking credits from a New Zealand franking company	<b>N</b>		
<b>SHARE OF INCOME</b>			
Primary production	<b>A</b>		
PP - NCMI	<b>A1</b>		
PP - Excluded from NCMI	<b>A2</b>		
Non-primary production	<b>B</b>	\$7,465.00	
NPP - NCMI	<b>B1</b>		
NPP - Excluded from NCMI	<b>B2</b>		
Credit for tax withheld where ABN not quoted	<b>C</b>		
Franked distributions	<b>U</b>		
Franking credit	<b>D</b>		
TFN amounts withheld	<b>E</b>		
Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b>		
Capital gains	<b>F</b>		
NCMI capital gains	<b>F1</b>		
Excluded from NCMI capital gains	<b>F2</b>		
Share of credit for foreign resident capital gains withholding amounts	<b>Z</b>		
Attributed foreign income	<b>G</b>		
Other assessable foreign source income	<b>H</b>		
Foreign income tax offset	<b>I</b>		
Share of national rental affordability scheme tax offset	<b>R</b>		
Exploration credits distributed	<b>M</b>		
Early stage venture capital limited partnership tax offset	<b>T</b>		
Early stage investor tax offset	<b>J</b>		
Div 6AA Eligible income	<b>C1</b>		

# Financial Report

PAH No. 4 Unit Trust  
ABN 75 798 964 058  
For the year ended 30 June 2022

Prepared by ProYou Business Advisory Pty Ltd

# Contents

- 3** Compilation Report
- 4** Trustees' Declaration
- 5** Statement of Financial Position
- 6** Income Statement
- 7** Notes to the Financial Statements
- 10** Trustees Letter
- 11** Resolution of Directors

# Compilation Report

## PAH No. 4 Unit Trust For the year ended 30 June 2022

### Scope

On the basis of information provided by the trustees of PAH No. 4 Unit Trust, we have compiled in accordance with APES 315 'Compilation of Financial Information', the special purpose financial report of PAH No. 4 Unit Trust for the year ended 30 June 2022 as set out on the attached Profit and Loss Statement, Balance Sheet and Notes to the Financial Statements.

The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The trustees are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of PAH No. 4 Unit Trust and are appropriate to meet the needs of the trustees.

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

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the trustees, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the trustees of PAH No. 4 Unit Trust and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

*Ross Jones*

Ross Jones (Aug 24, 2022 14:21 GMT+10)

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Ross Jones

ProYou Business Advisory Pty Ltd  
Level 3  
91 Phillip Street  
Parramatta NSW 2150

24 August 2022

# Trustees' Declaration

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

The directors of PAH NO.4 Pty Ltd declare that PAH No. 4 Unit Trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the trustee company declare that:

1. The financial statements and notes, present fairly the trust's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This statement is signed by:



Anton Hamer

Director

24 August 2022

# Statement of Financial Position

**PAH No. 4 Unit Trust**

**As at 30 June 2022**

NOTES	30 JUN 2022	30 JUN 2021

	NOTES	30 JUN 2022	30 JUN 2021
<b>Beneficiaries Funds</b>			
Owner/Partner Accounts		221,862	167,139
Settled Sum - Class A Units		900	900
Settled Sum - Class B Units		1,499,200	1,499,200
Settled Sum - Ordinary Units		100	100
<b>Total Beneficiaries Funds</b>		<b>1,722,062</b>	<b>1,667,339</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	1	317,133	117,519
Trade and Other Receivables	2	107	107
<b>Total Current Assets</b>		<b>317,241</b>	<b>117,626</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	4,012,789	4,156,589
<b>Total Non-Current Assets</b>		<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Assets</b>		<b>4,330,030</b>	<b>4,274,215</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	5	6,967	5,875
Other Current Liabilities	6	2,601,001	2,601,001
<b>Total Current Liabilities</b>		<b>2,607,968</b>	<b>2,606,876</b>
<b>Total Liabilities</b>		<b>2,607,968</b>	<b>2,606,876</b>
<b>Net Assets</b>		<b>1,722,062</b>	<b>1,667,339</b>

# Income Statement

**PAH No. 4 Unit Trust**  
**For the year ended 30 June 2022**

	NOTES	2022	2021
<b>Income</b>			
Other Revenue		20,000	-
Rental Income		245,436	249,642
<b>Total Income</b>		<b>265,436</b>	<b>249,642</b>
<b>Expenses</b>			
Professional Fees		-	7,352
Accounting Fees		1,505	1,470
Bank Fees		120	120
Filing Fees		276	273
Insurance		9,847	9,871
Interest Expense		86,435	77,439
Land Tax		19,029	51,875
Lease Expenses		-	2,000
Rates		14,675	14,450
Repairs & Maintenance		253	6,219
<b>Total Expenses</b>		<b>132,140</b>	<b>171,069</b>
<b>Operating Profit (Loss)</b>		<b>133,296</b>	<b>78,573</b>
<b>Net Profit (Loss) Before Distribution</b>		<b>133,296</b>	<b>78,573</b>
<b>Distribution of Trust Income</b>			
Distribution to Beneficiaries		133,296	78,573
<b>Total Distribution of Trust Income</b>		<b>133,296</b>	<b>78,573</b>
<b>Undistributed Income</b>		-	-

# Notes to the Financial Statements

## PAH No. 4 Unit Trust For the year ended 30 June 2022

### Statement of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the trust is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

#### a. Property, Plant and Equipment

All property, plant and equipment except for freehold land and buildings are initially measured at cost and are depreciated over their useful lives on a straight-line basis. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of plant and equipment is reviewed annually by trustees to ensure it is not in excess of the recoverable amount. Freehold land and buildings are carried at their recoverable amounts, based on periodic, but at least triennial, valuations by the trustees. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

#### b. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the trust that remain unpaid at the end of the reporting period. They are recognised at their transaction price. Trade and other payables are subject to normal credit terms (30–60 days) and do not bear interest.

#### c. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within current liabilities on the balance sheet.

#### d. Revenue and Other Income

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax.

### e. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables stated are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

	2022	2021
<b>1. Cash and cash equivalents</b>		
<b>Bank Accounts</b>		
CBA Account No: 5737	171,321	115,086
NAB Account No: 74-005-8240	145,804	2,425
NAB Account No: 74-082-1998	8	8
<b>Total Bank Accounts</b>	<b>317,133</b>	<b>117,519</b>
<b>Total Cash and cash equivalents</b>	<b>317,133</b>	<b>117,519</b>
<b>2. Trade and other receivables</b>		
<b>Current</b>		
ATO Integrated Client Account	107	107
<b>Total Current</b>	<b>107</b>	<b>107</b>
<b>Total Trade and other receivables</b>	<b>107</b>	<b>107</b>
<b>3. Property Plant and Equipment</b>		
<b>Land and Buildings at Fair Value</b>		
<b>Land and Buildings</b>		
Land at Cost	4,012,789	4,156,589
<b>Total Land and Buildings</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Land and Buildings at Fair Value</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Property Plant and Equipment</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>4. Intangibles</b>		
<b>Other Intangible Assets</b>		
Borrowing Costs	43,447	43,447
Borrowing Costs - Written Off	(43,447)	(43,447)
Formation Costs	2,520	2,520

Formation Costs - Written Off	(2,520)	(2,520)
<b>Total Other Intangible Assets</b>	-	-
<b>Total Intangibles</b>	-	-
	2022	2021
<b>5. Trade and other payables</b>		
June BAS Payable	6,967	5,875
<b>Total Trade and other payables</b>	<b>6,967</b>	<b>5,875</b>
	2022	2021
<b>6. Other liabilities</b>		
<b>Current</b>		
CBA Loan Account 003619	24,506	24,506
CBA Loan Account 108153	2,551,988	2,551,988
CBA Loan Account 951101	24,506	24,506
<b>Total Current</b>	<b>2,601,001</b>	<b>2,601,001</b>
<b>Total Other liabilities</b>	<b>2,601,001</b>	<b>2,601,001</b>

# Trustees Letter

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

ProYou Business Advisory Pty Ltd  
Level 3  
91 Phillip Street  
Parramatta NSW 2150

24 August 2022

Dear Sirs,

Re: PAH No. 4 Unit Trust

The directors for the trustee company declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

1. The financial statements and notes, present fairly the trust's financial position as at 30 June 2022, and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This statement is signed by:



Anton Hamer

Director

# Resolution of Directors

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

We, the undersigned Anton Hamer, Harry Charalambous, being the directors of PAH No.4 Pty Ltd in its capacity for PAH No. 4 Unit Trust at the date hereof, resolve:

### REPORTING ENTITY CONCEPT

That in the directors' opinion the trust is of a type identified in Statement of Accounting Concepts SAC 1 as a non-reporting entity as there is unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs.

### FINANCIAL REPORT

That the trust's financial report for the year ended 2022 is in compliance with such of the prescribed requirements as are relevant to that report and that in the opinion of the directors:-

1. the financial statements and notes, present fairly the trust's financial position as at 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements, and
2. at the date of this resolution there are reasonable grounds to believe that the trust will be able to pay its debts as and when they fall due

That a declaration to this effect be signed by the directors and be attached to the trust's report for the financial year ended 2022.

Dated: 24 August 2022.



Anton Hamer



Harry Charalambous

# Financial Report

PAH No. 4 Unit Trust  
ABN 75 798 964 058  
For the year ended 30 June 2022

Prepared by ProYou Business Advisory Pty Ltd

# Contents

- 3** Compilation Report
- 4** Trustees' Declaration
- 5** Statement of Financial Position
- 6** Income Statement
- 7** Notes to the Financial Statements
- 10** Trustees Letter
- 11** Resolution of Directors

# Compilation Report

## PAH No. 4 Unit Trust For the year ended 30 June 2022

### Scope

On the basis of information provided by the trustees of PAH No. 4 Unit Trust, we have compiled in accordance with APES 315 'Compilation of Financial Information', the special purpose financial report of PAH No. 4 Unit Trust for the year ended 30 June 2022 as set out on the attached Profit and Loss Statement, Balance Sheet and Notes to the Financial Statements.

The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The trustees are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of PAH No. 4 Unit Trust and are appropriate to meet the needs of the trustees.

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

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the trustees, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the trustees of PAH No. 4 Unit Trust and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

*Ross Jones*

Ross Jones (Aug 24, 2022 14:21 GMT+10)

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Ross Jones

ProYou Business Advisory Pty Ltd  
Level 3  
91 Phillip Street  
Parramatta NSW 2150

24 August 2022

# Trustees' Declaration

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

The directors of PAH NO.4 Pty Ltd declare that PAH No. 4 Unit Trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the trustee company declare that:

1. The financial statements and notes, present fairly the trust's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This statement is signed by:



Anton Hamer

Director

24 August 2022

# Statement of Financial Position

**PAH No. 4 Unit Trust**

**As at 30 June 2022**

NOTES	30 JUN 2022	30 JUN 2021

	NOTES	30 JUN 2022	30 JUN 2021
<b>Beneficiaries Funds</b>			
Owner/Partner Accounts		221,862	167,139
Settled Sum - Class A Units		900	900
Settled Sum - Class B Units		1,499,200	1,499,200
Settled Sum - Ordinary Units		100	100
<b>Total Beneficiaries Funds</b>		<b>1,722,062</b>	<b>1,667,339</b>
<b>\$ 900 + \$ 1,499,200 = \$ 15,00,100</b>			
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	1	317,133	117,519
Trade and Other Receivables	2	107	107
<b>Total Current Assets</b>		<b>317,241</b>	<b>117,626</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	4,012,789	4,156,589
<b>Total Non-Current Assets</b>		<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Assets</b>		<b>4,330,030</b>	<b>4,274,215</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	5	6,967	5,875
Other Current Liabilities	6	2,601,001	2,601,001
<b>Total Current Liabilities</b>		<b>2,607,968</b>	<b>2,606,876</b>
<b>Total Liabilities</b>		<b>2,607,968</b>	<b>2,606,876</b>
<b>Net Assets</b>		<b>1,722,062</b>	<b>1,667,339</b>
<b>\$ 1,722,062 / \$ 15,00,100 = \$ 1.147965</b>			

# Income Statement

**PAH No. 4 Unit Trust**  
**For the year ended 30 June 2022**

	NOTES	2022	2021
<b>Income</b>			
Other Revenue		20,000	-
Rental Income		245,436	249,642
<b>Total Income</b>		<b>265,436</b>	<b>249,642</b>
<b>Expenses</b>			
Professional Fees		-	7,352
Accounting Fees		1,505	1,470
Bank Fees		120	120
Filing Fees		276	273
Insurance		9,847	9,871
Interest Expense		86,435	77,439
Land Tax		19,029	51,875
Lease Expenses		-	2,000
Rates		14,675	14,450
Repairs & Maintenance		253	6,219
<b>Total Expenses</b>		<b>132,140</b>	<b>171,069</b>
<b>Operating Profit (Loss)</b>		<b>133,296</b>	<b>78,573</b>
<b>Net Profit (Loss) Before Distribution</b>		<b>133,296</b>	<b>78,573</b>
<b>Distribution of Trust Income</b>			
Distribution to Beneficiaries		133,296	78,573
<b>Total Distribution of Trust Income</b>		<b>133,296</b>	<b>78,573</b>
<b>Undistributed Income</b>		-	-

# Notes to the Financial Statements

## PAH No. 4 Unit Trust For the year ended 30 June 2022

### Statement of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the trust is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

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#### a. Property, Plant and Equipment

All property, plant and equipment except for freehold land and buildings are initially measured at cost and are depreciated over their useful lives on a straight-line basis. Depreciation commences from the time the asset is available for its intended use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of plant and equipment is reviewed annually by trustees to ensure it is not in excess of the recoverable amount. Freehold land and buildings are carried at their recoverable amounts, based on periodic, but at least triennial, valuations by the trustees. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

#### b. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the trust that remain unpaid at the end of the reporting period. They are recognised at their transaction price. Trade and other payables are subject to normal credit terms (30–60 days) and do not bear interest.

#### c. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within current liabilities on the balance sheet.

#### d. Revenue and Other Income

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax.

### e. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables stated are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

	2022	2021
<b>1. Cash and cash equivalents</b>		
<b>Bank Accounts</b>		
CBA Account No: 5737	171,321	115,086
NAB Account No: 74-005-8240	145,804	2,425
NAB Account No: 74-082-1998	8	8
<b>Total Bank Accounts</b>	<b>317,133</b>	<b>117,519</b>
<b>Total Cash and cash equivalents</b>	<b>317,133</b>	<b>117,519</b>
<b>2. Trade and other receivables</b>		
<b>Current</b>		
ATO Integrated Client Account	107	107
<b>Total Current</b>	<b>107</b>	<b>107</b>
<b>Total Trade and other receivables</b>	<b>107</b>	<b>107</b>
<b>3. Property Plant and Equipment</b>		
<b>Land and Buildings at Fair Value</b>		
<b>Land and Buildings</b>		
Land at Cost	4,012,789	4,156,589
<b>Total Land and Buildings</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Land and Buildings at Fair Value</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>Total Property Plant and Equipment</b>	<b>4,012,789</b>	<b>4,156,589</b>
<b>4. Intangibles</b>		
<b>Other Intangible Assets</b>		
Borrowing Costs	43,447	43,447
Borrowing Costs - Written Off	(43,447)	(43,447)
Formation Costs	2,520	2,520

Formation Costs - Written Off	(2,520)	(2,520)
<b>Total Other Intangible Assets</b>	-	-
<b>Total Intangibles</b>	-	-
	2022	2021
<b>5. Trade and other payables</b>		
June BAS Payable	6,967	5,875
<b>Total Trade and other payables</b>	<b>6,967</b>	<b>5,875</b>
	2022	2021
<b>6. Other liabilities</b>		
<b>Current</b>		
CBA Loan Account 003619	24,506	24,506
CBA Loan Account 108153	2,551,988	2,551,988
CBA Loan Account 951101	24,506	24,506
<b>Total Current</b>	<b>2,601,001</b>	<b>2,601,001</b>
<b>Total Other liabilities</b>	<b>2,601,001</b>	<b>2,601,001</b>

# Trustees Letter

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

ProYou Business Advisory Pty Ltd  
Level 3  
91 Phillip Street  
Parramatta NSW 2150

24 August 2022

Dear Sirs,

Re: PAH No. 4 Unit Trust

The directors for the trustee company declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

1. The financial statements and notes, present fairly the trust's financial position as at 30 June 2022, and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This statement is signed by:



Anton Hamer

Director

# Resolution of Directors

## **PAH No. 4 Unit Trust For the year ended 30 June 2022**

We, the undersigned Anton Hamer, Harry Charalambous, being the directors of PAH No.4 Pty Ltd in its capacity for PAH No. 4 Unit Trust at the date hereof, resolve:

### REPORTING ENTITY CONCEPT

That in the directors' opinion the trust is of a type identified in Statement of Accounting Concepts SAC 1 as a non-reporting entity as there is unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs.

### FINANCIAL REPORT

That the trust's financial report for the year ended 2022 is in compliance with such of the prescribed requirements as are relevant to that report and that in the opinion of the directors:-

1. the financial statements and notes, present fairly the trust's financial position as at 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements, and
2. at the date of this resolution there are reasonable grounds to believe that the trust will be able to pay its debts as and when they fall due

That a declaration to this effect be signed by the directors and be attached to the trust's report for the financial year ended 2022.

Dated: 24 August 2022.



Anton Hamer



Harry Charalambous



30th August 2022

ATTN: Rosalie Gemmell  
Rosalie Gemmell Superannuation Pty Ltd  
ATF The Rosalie Gemmell Retirement Fund  
- *Emailed* -

**PAH No.4 Unit Trust**  
**ABN 75 798 964 058**  
**2022 Distribution Payment**

<b>Class Description</b>	<b>Cash per Unit (\$)</b>	<b>Total Units Held</b>	<b>Gross Cash Amount (\$)</b>
Class A Units	133.30	56	\$7,465.00
<b>Net Payment</b>	<b>\$ 7,465.00</b>		

Payment Date: **29<sup>th</sup> August 2022**

Your Payment instructions:

Bank: Macquarie Bank	Amount Deposited
<b>BSB: 182-512</b>	<b>\$ 7,465.00</b>
<b>Account Number: 962-105-169</b>	

**Payments to McSweeney CA**

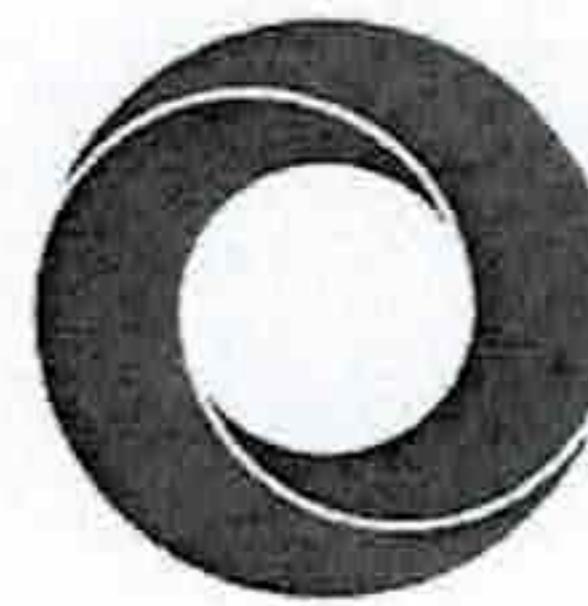
Tax preparation		
	21/12/2021	\$1,133.00

Audit shield	RT and Family	
	26/08/2021	\$380.00

Tax amendment 2019	23/07/2021	\$862.35
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**PAH No. 4 Unit Trust****Distribution to Rosalie Gemmell SMSF**

2020 adjustment	30/08/2022	\$4,960.00
2022 Payment	30/08/2022	\$7,465.00

**CLIENT ACCEPTANCE FORM**

**McSWEENEY CA**  
Consulting Accountants

Rosalie Gemmell Retirement Fund  
14 Eskdale Ct  
NARELLAN VALE NSW 2567

Invoice: TAI-22404591  
Client Code: 10024  
17 August 2021

This *Client Acceptance Form* is your invitation to participate in the McSweeney CA Audit Shield service.  
Participation in the Audit Shield service is active the next business day upon receipt of payment.  
This document serves as a tax invoice/receipt upon payment.

**Details**

Expiry Date: 31 August 2022 at 4p.m.  
Level of Cover: \$ 10,000.00  
Turnover Category: Self-Managed Super Fund

Name of Entities / Individuals to be covered:

**Rosalie Gemmell Retirement Fund**

Rosalie Gemmell Superannuation Pty Ltd

**Payment**

Fee for Audit Shield service participation:	\$ 345.45
Add: GST	\$ 34.55
<b>TOTAL AMOUNT DUE INCLUDING GST</b>	<b>\$ 380.00</b>

**Privacy Statement**

By paying this invoice, and in the event of any claims, you authorise us to provide reasonable personal/private information about you and/or any related entity to support the claim.

-----<----- For cheque payments, please detach beneath this line and forward it along with your cheque payment to the address listed below. ----->-----



**DEFT Reference Number: 404251224045914**

<b>BPAY</b> To pay via BPAY, use the following details: <b>Biller Code:</b> 253575 <b>Biller Reference:</b> 404251224045914  Contact your participating financial institution to make a payment from your cheque or savings account.	<b>Mail</b> Post cheques to: GPO BOX 5063, SYDNEY NSW 2001.  We ONLY accept cheques issued by Australian financial institutions. Cheques must accompany this form and are payable to: <b>Audit Shield - McSweeney CA</b> Please note this GPO Box is for cheque payments only.	<b>Total Due</b> <b>\$380.00</b>
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Please ensure payment for this remittance advice is made from your Super Fund only.  
**+404251 224045914<** **00038000<2+**

McSweeney CA Pty Ltd  
ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
Chatswood NSW 2067 Australia  
PO Box 5063, West Chatswood NSW 1515  
P +61 2 9325 5777 F +61 2 9325 5757  
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Rosalie

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## Macquarie Investment Consolidator

I want to...

\$541,780.98

Total portfolio

D42382 | Adviser: Warren Loudon 02 9538 2704 | ROSALIE GEMMELL RETIREMENT FUND



### Portfolio valuation



As at

30/06/2022



Change view

Expand all

Collapse all

Go

	Market value	Growth	% of portfolio
+ Managed Investments	\$494,612.66	-\$38,758.99	96.52%
+ Direct Cash	\$17,846.06	-	3.48%
<b>Portfolio total</b>	<b>\$512,458.72</b>	<b>-\$27,631.54</b>	



Feedback

# Account Details

as at 30 June 2022

**Account** ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF  
**Name:** ROSALIE GEMMELL RETIREMENT FUND  
**Account No:** D42382

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## Account Details

Account Type	Macquarie Investment Consolidator	Setup for ClientView	Y
Account Status	Active	Reporting Election <sup>1</sup>	CV
Account Open Date	21/01/2016	Australian Residency	Y
Category	Superfund		
TFN Received	Y		

## Mailing Address Details

14 ESKDALE CLOSE			
NARELLAN VALE			
AUSTRALIA	NSW	Setup for Online Share Trading	Y
	2567	<b>Authorised Broker(s)</b>	
Contact Number	0423 460 046	Macquarie Equities Australia Limited	
Email	rosalie_gemmell@hotmail.com	Macquarie Equities Limited	

## Cash Hub Details

Cash Hub BSB	182512	Adviser Code	WMLOUD
Cash Hub Number	962105169	Adviser Name	Warren Loudon

C981	Dealer Code	
Walker Lane Pty Ltd	Dealer Name	
Mr W Loudon	Contact Name	

## Account Features

Dollar Cost Averaging	N
Periodic Rebalancing	N
Regular Investment Plan	N
Periodic Payment	Y
Cheque Writing Facility	N
Automatic Cash Management	N

## Nominated Account Details

BSB	032090
Account Number	260514
BSB	093003
Account Number	316385
BSB	012341
Account Number	955600666

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<sup>1</sup> Reporting Election

HC = Hard Copy reports posted each quarter for investment clients and half yearly for super and pension clients

CV = Online access via ClientView

# Fee Summary

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## MANAGEMENT COSTS

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### ADMINISTRATION FEE

Administration fee	\$0.00 - \$200,000.00	0.49	%	p.a.
	\$200,000.01 - \$500,000.00	0.32	%	p.a.
	\$500,000.01 - \$1,000,000.00	0.12	%	p.a.
	\$1,000,000.01 - \$2,500,000.00	0.05	%	p.a.
	\$2,500,000.01 - \$999,999,999.99	0.00	%	p.a.
	Minimum monthly administration fee	\$ 58.00		
Dom fixed inc sub-custody fee	\$0.00 - \$999,999,999.99	0.05	%	p.a.
Intl eq and dom fixed inc admin fee	\$0.00 - \$999,999,999.99	\$ 25.00		p.m.
Intl eq sub-custody fee	\$0.00 - \$500,000.00	0.25	%	p.a.
	\$500,000.01 - \$1,000,000.00	0.10	%	p.a.
	\$1,000,000.01 - \$999,999,999.99	0.05	%	p.a.

### SWITCHING FEES<sup>2</sup>

Dom fixed inc trading fee	\$ 0.00
Corporate action fee	\$ 20.50
Equity buy/sell fee	\$ 20.50
Managed fund buy/sell fee	\$ 20.50
Transfer out fee	\$ 20.00
Intl eq trading fee	\$ 50.00

### OTHER FEES

Failed trade fee	\$ 36.00
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## ADVISER FEES

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### ADVISER FEE

Adviser service fee	\$0.00 - \$500,000.00	0.00	%	p.a.	ALLCA
	\$500,000.01 - \$1,000,000.00	0.62	%	p.a.	ALLCA
	\$1,000,000.01 - \$999,999,999.99	0.51	%	p.a.	ALLCA
Adviser service fee	\$0.00 - \$999,999,999.99	\$ 3690.00			p.a.

### OTHER ADVISER FEES

Initial advice fee	\$ 0.00
--------------------	---------

## ADVISER TRANSACTION FEES<sup>1</sup>

Automated transaction fee	0.00	%
Online purchase fee	\$ 0.00	

### ADVICE FEE CONSENT<sup>3</sup>

Consent expiry date	12/08/2023
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Notes :

- \* Fee rates displayed include GST.
- \* For further information please refer to the most recent offer document for the product.
- \* The fees displayed above do not include manual or ad hoc fees charged to the account. These fees are charged separately.
- \* The fee summary shown is as at the report generation date. It does not reflect the reporting period shown in the Account Details section.

1. Transaction fee rates displayed are per transaction.
2. Investment switching fee rates displayed are per transaction.
3. Please note that no adviser fees will be charged after the fee expiry date has passed until a new completed consent form is provided

Legend :

ALLCA - on all investments, including cash % pa

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## **Account DRP Election Details**

DRP Election\*

Cash  
dividends/distributions

\* Portfolio level DRP election may be overridden for specific preset investments, refer to your adviser for details.

## **Periodic Payment Details**

Recipient Account Name	Frequency	Dollar Amount	BSB	Account Number
ROSALIE THERESE GEMMELL	Monthly	2930.00	012341	955600666

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**For all enquiries regarding this report please call  
Warren Loudon on 02 9538 2704.**

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 or 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.

# Macquarie Investment Consolidator

## Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

**Account No:** D42382

**Account Name:** ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT 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. <sup>1</sup>
<b>Income</b>							
<b>Gross Interest</b>							
Interest received - Cash			3.48				C3
Interest received - Listed equities			-				
<b>Total Gross Interest</b>			<b>3.48</b>	<b>10L</b>	<b>11J</b>	<b>11C</b>	
<b>Dividends</b> <i>(received from equity investments)</i>							
Unfranked amount (including Conduit Foreign Income)			24.11	<b>11S</b>	<b>12K</b>	<b>11J</b>	S3
Franked amount			249.15	<b>11T</b>	<b>12L</b>	<b>11K</b>	S2
Franking credit	106.78	-	106.78	<b>11U</b>	<b>12M</b>	<b>11L</b>	S12
<b>Trust Distributions</b>							
Trust distributions less distributed net capital gains, foreign & franked income			2,574.95	<b>13U</b>	<b>8R</b>	T3;T4;T5;T6;T7;T8;T9	
Franked income grossed up			19,850.90	<b>13C</b>	<b>8F</b>	T2;T33;DF1	
<b>Gross Trust Distributions</b>			<b>22,425.85</b>			<b>11M</b>	
Share of franking credits from franked dividends	6,269.80	2.16	6,267.64	<b>13Q</b>	<b>8D</b>		T33;DF1
<b>Foreign Source Income</b>							
Foreign Income			1,360.52				T17;S10
Foreign income tax offset			269.05	<b>20O</b>	<b>23Z</b>	<b>13C1</b>	T35
<b>Total Assessable Foreign Source Income</b>			<b>1,629.57</b>	<b>20E &amp; 20M</b>	<b>23B &amp; 23V</b>	<b>11D1 &amp; 11D</b>	
<b>Foreign Entities</b>							
Foreign - CFC			-		<b>19K</b>	<b>22M or 22X</b>	<b>11D1 &amp; 11D</b>
<b>Other Income</b>							
Gain from disposal of convertible notes + other income			77.88				O3
Other income - listed securities			-				
<b>Total Other Income</b>			<b>77.88</b>	<b>24V</b>	<b>14O</b>	<b>11S</b>	
<b>Other Credits</b>							
Australian franking credits from a NZ company			0.33	<b>20F</b>	<b>23D</b>	<b>11E</b>	T36
Exploration Credits			-	<b>T9</b>	<b>53G</b>	<b>13E4</b>	
<b>Expenses</b>							
Government Charges			-				F1
Adviser Fees			-				F2
- Adviser Establishment Fees			-				F3
- Adviser Service Fees			-				F4
- Adviser Transaction Fees			-				F5
Administration Fees			1,819.18				F6
Interest Paid (Margin Loan)			-				F7
Dealer Service Fee			-				F8
Other			-				
SMA Fees			70.71				F9
<b>Total Deductions</b>			<b>1,889.89</b>	<b>D7I,D8H or 13Y</b>	<b>16P</b>	<b>12I1</b>	
<b>Tax Deducted</b>							
TFN amounts			-				
Non resident amounts withheld			-				

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

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

For Australian resident individual investors, the 45 day (or 90 day) holding period rule may not apply where their franking credit entitlement is less than or equal to

# Macquarie Investment Consolidator

## Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

**Account No:** D42382

**Account Name:** ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND



\$5,000. We recommend investors seek independent taxation advice taking into account their individual circumstances.

**Total unallocated fees per Tax Report - Detailed (F section) are \$ 4,183.23. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.**

	TARP (\$)	Non-TARP (\$)	Taxable amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref. <sup>1</sup>
<b>Capital Gains/Losses</b>							
<b>Capital gains from trust distributions</b>							
Discounted (Grossed up amount)	15.20	6,004.38	<b>6,019.58</b>				T10;T19
Indexed	-	-	-				
Other	-	276.85	<b>276.85</b>				T14
	<b>Total</b>		<b>6,296.43</b>				
<b>Capital gains from the disposal of assets<sup>2</sup></b>							
Discounted (Grossed up amount)	-	17,594.71	<b>17,594.71</b>				R5
Other	-	104.18	<b>104.18</b>				R8
Losses	-	(25,893.89)	<b>(25,893.89)</b>				R9
	<b>Total</b>		<b>23,995.32</b>				
<b>Total Current Year Capital Gains</b>							
Discounted (Grossed up amount)	15.20	23,599.09	<b>23,614.29</b>				
Indexed	-	-	-				
Other	-	381.03	<b>381.03</b>				
	<b>Total</b>		<b>23,995.32</b>				
<b>Net Capital Gains</b>							
Gross capital gains before losses applied			23,995.32				
Current year capital losses - sale of assets			(25,893.89)				
<b>Gross Capital Gains After Losses Applied</b>			<b>(1,898.57)</b>				
CGT Discount Applied to Gross Capital Gains				50% 18A	50% 21A	33.33% 11A	
<b>Net Capital Gains After Discount Applied</b>				-	-	-	
or				or			
<b>Net Capital Losses Carried Forward To Later Income Years</b>			<b>(1,898.57)</b>	<b>18V</b>			

Total NCMI Capital Gains 0.14

Total Excl. from NCMI Capital Gains -

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

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

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

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

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

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

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

# Macquarie Investment Consolidator

## Tax Report - Summary (Part A)

from 1 July 2021 to 30 June 2022

**Account No:** D42382

**Account Name:** ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF ROSALIE GEMMELL RETIREMENT FUND



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This tax report is for Wrap account D42382 and for Separately Managed Accounts SMAANT03S, SMABET04S, SMADNR03S, SMALON11S and SMAVAN04S.

# Macquarie Investment Consolidator

## Tax Report - Detailed (Part B)

from 1 July 2021 to 30 June 2022



**Account No:** D42382

**Account Name:** ROSALIE GEMMELL SUPERANNUATION PTY LTD ATF  
ROSALIE GEMMELL RETIREMENT FUND

### INCOME

#### Fixed Interest & Cash Investments (C)

Security	Date paid	Net (cash) amount	Australian Sourced Income	Tax Deducted		Non-resident	Foreign income	Foreign income tax offset
			Interest	Other	TFN WHT			
References	C1	C2	C3	C4	C5	C6	C7	C8
<b>Macquarie Investment Consolidator</b>								
<b>Direct cash</b>								
Cash account - 000962105169		30-Jun-22	1.77	1.77				
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>								
<b>SMA Cash</b>								
SMA Cash Account		30-Jun-22	0.14	0.14				
<b>Lonsec Retirement Managed - Growth SMA (SMALON11S)</b>								
<b>SMA Cash</b>								
SMA Cash Account		30-Jun-22	0.22	0.22				
<b>Antares Ex-20 Australian Equities SMA (SMAANT03S)</b>								
<b>SMA Cash</b>								
SMA Cash Account		30-Jun-22	0.25	0.25				
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>								
<b>SMA Cash</b>								
SMA Cash Account		30-Jun-22	0.29	0.29				
<b>Vanguard Diversified High Growth SMA (SMAVAN04S)</b>								
<b>SMA Cash</b>								
SMA Cash Account		30-Jun-22	0.81	0.81				
<b>Total</b>			<b>3.48</b>	<b>3.48</b>				

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Australian Sourced Income				Non Concess. MIT Income	Excluded from NCMI
						Interest	Interest exempt from WHT	Other			
References		T1	T2	T3	T4	T5	T6	T7	T8	T9	
<b>Macquarie Investment Consolidator</b>											
<b>Managed fund</b>											
Fidelity Australian Equities Fund (FID0008AU)	30-Sep-21	3.94	1.30	0.03	0.06						
Fidelity Australian Equities Fund (FID0008AU)	31-Dec-21	99.34	32.80	0.85	1.52				0.08	0.01	
Fidelity Australian Equities Fund (FID0008AU)	31-Mar-22	86.93	28.70	0.75	1.33				0.07	0.01	
Hyperion Aus Grow Co (BNT0003AU)	30-Sep-21	10.35	0.02		0.02						
Magellan Global Fund (MGE0001AU)	31-Dec-21	1,319.65									
Magellan Infrastructure Fund (MGE0002AU)	31-Dec-21	585.30	1.44			0.73			2.12		
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	31-Dec-21	613.52	3.89	1.51		13.64			6.85	1.49	
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	30-Sep-21	69.69									
Plato Aust Sh Inc Fd (WHT0039AU)	30-Sep-21	2,931.04	2,678.27	11.46	104.39	5.96			11.52	1.27	
Plato Aust Sh Inc Fd (WHT0039AU)	31-Dec-21	1,721.19	1,572.77	6.73	61.30	3.50			6.77	0.74	
Plato Aust Sh Inc Fd (WHT0039AU)	31-Mar-22	3,086.00	2,819.88	12.06	109.90	6.28			12.14	1.32	
Plato Aust Sh Inc Fd (WHT0039AU)	30-Jun-22	2,906.54	2,655.91	11.36	103.51	5.91			11.43	1.24	
Principal Global Credit Opportunities Fd (PGI0001AU)	30-Sep-21	215.38									
Principal Global Credit Opportunities Fd (PGI0001AU)	31-Dec-21	211.17									
Principal Global Credit Opportunities Fd (PGI0001AU)	31-Mar-22	105.77									
Principal Global Credit Opportunities Fd (PGI0001AU)	30-Jun-22	55.29									
Schroder Fixed Income Fund - w/s class (SCH0028AU)	30-Sep-21	165.35				0.36		0.52			
Schroder Fixed Income Fund - w/s class (SCH0028AU)	31-Dec-21	161.48				0.35		0.51			

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Australian Sourced Income				
						Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
References		T1	T2	T3	T4	T5	T6	T7	T8	T9
Schroder Fixed Income Fund - w/s class (SCH0028AU)	31-Mar-22	150.29					0.33	0.48		
UBS Diversified Fixed Income Fund (SBC0007AU)	30-Sep-21	167.45								
UBS Diversified Fixed Income Fund (SBC0007AU)	31-Dec-21	167.45								
UBS Diversified Fixed Income Fund (SBC0007AU)	31-Mar-22	74.42								
Vanguard Aus Shares High Yield Fund (VAN0104AU)	30-Sep-21	1,290.61	1,185.52	23.89	43.19	10.40		5.09	0.57	
Vanguard Aus Shares High Yield Fund (VAN0104AU)	31-Dec-21	380.43	349.45	7.04	12.73	3.07		1.50	0.17	
Vanguard Aus Shares High Yield Fund (VAN0104AU)	31-Mar-22	672.41	617.66	12.45	22.50	5.42		2.65	0.29	
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	30-Sep-21	39.83					0.37			
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	31-Dec-21	92.64					0.86			
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	31-Mar-22	58.05					0.54			
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	30-Jun-22	96.83					0.90			
WSale Australian Prop Fund (NML0001AU)	30-Sep-21	469.78				2.51		217.39		
WSale Australian Prop Fund (NML0001AU)	31-Dec-21	469.79				2.51		217.40		
WSale Australian Prop Fund (NML0001AU)	31-Mar-22	469.79				2.51		217.40		
WSale Australian Prop Fund (NML0001AU)	30-Jun-22	469.78				2.51		217.39		
Walter Scott Global Equity Fund (hedged) (MAQ0557AU)	30-Jun-22	553.27				0.06		185.88		
iShares Australian Bond Index Fund (BGL0105AU)	30-Sep-21	103.35				0.98	89.45			
iShares Australian Bond Index Fund (BGL0105AU)	31-Dec-21	117.97				1.12	102.10			
iShares Australian Bond Index Fund (BGL0105AU)	31-Mar-22	133.55				1.27	115.58			
iShares Australian Equity Index Fund (BGL0034AU)	30-Sep-21	35.18	18.24	0.44	0.91	0.22		0.32	0.01	0.01

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Australian Sourced Income				Non Concess. MIT Income	Excluded from NCMI
						Interest	Interest exempt from WHT	Other	T8		
References		T1	T2	T3	T4	T5	T6	T7	T8	T9	
iShares Australian Equity Index Fund (BGL0034AU)	31-Dec-21	168.23	87.17	2.12	4.36	1.06		1.52	0.05	0.04	
iShares Australian Equity Index Fund (BGL0034AU)	31-Mar-22	41.60	21.56	0.53	1.08	0.26		0.38	0.01	0.01	
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>											
<b>Australian listed security</b>											
BetaShares Aust Government Bond ETF (AGVT)	01-Jun-22	10.22									
BetaShares Aust Government Bond ETF (AGVT)	30-Jun-22	11.73									
BetaShares Australia 200 ETF (A200)	30-Jun-22	380.56	271.58	3.55	15.86	3.02		8.99	0.19	0.09	
BetaShares Global Quality Leaders ETF (QLTY)	30-Jun-22	72.69									
Betashares FTSE RAFI Australia 200 ETF (QOZ)	30-Jun-22	643.22	369.66	12.82	22.24	2.62		15.99	0.17	0.09	
Betashares S&P 500 Equal Weight ETF (QUS)	30-Jun-22	371.15									
Vanguard Aus Prop Securities Index ETF (VAP)	30-Jun-22	56.02			0.01	2.52		23.26	0.33	0.54	
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>											
<b>Australian listed security</b>											
LendLease Group (LLC)	26-Aug-22	9.27				1.76		2.37			
<b>Lonsec Retirement Managed - Growth SMA (SMALON11S)</b>											
<b>Managed fund</b>											
AB Global Equities Fund (ACM0009AU)	30-Jun-22	61.19									
AB Managed Volatility Equities (ACM0006AU)	30-Jun-22	85.13	55.01	1.11	4.74	1.21		1.26	0.12		
ClearBridge RARE Inf Inc Hdg Fd (TGP0016AU)	30-Jun-22	130.62				0.28		48.92			
Colchester Emerg Markets Bond Fd Cl I (ETL3065AU)	30-Jun-22	37.55									
Fidelity Australian Equities Fund (FID0008AU)	30-Jun-22	662.69	218.84	5.69	10.11	0.03		0.51	0.04		

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Australian Sourced Income			Other	Non Concess. MIT Income	Excluded from NCMI		
						T1	T2	T3	T4	T5	T6	T7	T8
References													
GQG Partners Emerg Markets Eq Fd A Class (ETL4207AU)	30-Jun-22	74.36											
IML Equity Income Fund (IML0005AU)	30-Jun-22	142.21	54.67	6.07	5.59	3.43				60.96	0.01		
Janus Henderson Tactical Income Fund (IOF0145AU)	30-Jun-22	110.48	0.79		0.09	9.34	1.11			91.39			
Macquarie Income Opportunities Fund (MAQ0277AU)	31-May-22	2.48				0.80							
Macquarie Income Opportunities Fund (MAQ0277AU)	30-Jun-22	10.45				3.36							
Martin Currie Real Income Fund (SSB0026AU)	29-Jun-22	162.35	2.77	3.02		4.51				14.79	0.29	0.42	
Martin Currie Real Income Fund (SSB0026AU)	30-Jun-22	447.98	7.65	8.34		12.45				40.80	0.80	1.15	
PIMCO Global Bond Fund - w/s (ETL0018AU)	30-Jun-22	7.28											
Plato Aust Sh Inc Fd (WHT0039AU)	30-Jun-22	228.41	208.72	0.89	8.13	0.46				0.90	0.10		
Talaria Global Equity Fund (AUS0035AU)	30-Jun-22	220.04											
abrdn Multi-Asset Income Fund (CRS0001AU)	31-May-22	12.37	3.81	0.08	0.19		0.02			0.22	0.01		
abrdn Multi-Asset Income Fund (CRS0001AU)	30-Jun-22	73.12	22.52	0.46	1.14	0.02	0.09			1.32	0.04		
<b>Vanguard Diversified High Growth SMA (SMAVAN04S)</b>													
<b>Australian listed security</b>													
Vanguard Australian Shares Index ETF (VAS)	30-Jun-22	440.54	292.66		16.20	3.19				16.39	0.27	0.18	
Vanguard FTSE Emerging Markets Shares (VGE)	30-Jun-22	14.04											
Vanguard Glbl Aggr Bond Ind (Hedged) ETF (VBND)	30-Jun-22	15.49											
Vanguard MSCI Index Int Shares ETF (VGS)	30-Jun-22	81.15											
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)	30-Jun-22	0.06								0.06			
Vanguard MSCI Intl Small Comp Index ETF (VISM)	30-Jun-22	76.63											
<b>Total</b>		<b>25,222.11</b>	<b>13,583.26</b>	<b>133.25</b>	<b>551.10</b>	<b>118.92</b>	<b>312.06</b>	<b>1,447.54</b>	<b>9.55</b>	<b>2.53</b>			

\$ 25,222.11 + \$ 1,484.42 = \$ 26,706.53

\$ 16,158.21 + \$ 273.26 = \$ 16,431.47

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
References	T10	T11	T12	T13	T14	T15	T16
<b>Macquarie Investment Consolidator</b>							
<b>Managed fund</b>							
Fidelity Australian Equities Fund (FID0008AU)	2.54	1.27	1.27				
Fidelity Australian Equities Fund (FID0008AU)	63.80	31.90	31.90				
Fidelity Australian Equities Fund (FID0008AU)	55.82	27.91	27.91				
Hyperion Aus Grow Co (BNT0003AU)	10.30	5.15	5.15				
Magellan Global Fund (MGE0001AU)	2,969.20	1,484.60	1,484.60				
Magellan Infrastructure Fund (MGE0002AU)							
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	598.78	299.39	299.39				
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)							
Plato Aust Sh Inc Fd (WHT0039AU)							
Plato Aust Sh Inc Fd (WHT0039AU)							
Plato Aust Sh Inc Fd (WHT0039AU)							
Plato Aust Sh Inc Fd (WHT0039AU)							
Principal Global Credit Opportunities Fd (PGI0001AU)							
Principal Global Credit Opportunities Fd (PGI0001AU)							
Principal Global Credit Opportunities Fd (PGI0001AU)							
Schroder Fixed Income Fund - w/s class (SCH0028AU)							
Schroder Fixed Income Fund - w/s class (SCH0028AU)							
Schroder Fixed Income Fund - w/s class (SCH0028AU)							

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
References	T10	T11	T12	T13	T14	T15	T16
UBS Diversified Fixed Income Fund (SBC0007AU)							
UBS Diversified Fixed Income Fund (SBC0007AU)							
UBS Diversified Fixed Income Fund (SBC0007AU)							
Vanguard Aus Shares High Yield Fund (VAN0104AU)							
Vanguard Aus Shares High Yield Fund (VAN0104AU)							
Vanguard Aus Shares High Yield Fund (VAN0104AU)							
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)							
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)							
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)							
WSale Australian Prop Fund (NML0001AU)							
WSale Australian Prop Fund (NML0001AU)							
WSale Australian Prop Fund (NML0001AU)							
WSale Australian Prop Fund (NML0001AU)							
Walter Scott Global Equity Fund (hedged) (MAQ0557AU)	290.00	145.00	145.01				
iShares Australian Bond Index Fund (BGL0105AU)							
iShares Australian Bond Index Fund (BGL0105AU)							
iShares Australian Bond Index Fund (BGL0105AU)							

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
<i>References</i>	<i>T10</i>	<i>T11</i>	<i>T12</i>	<i>T13</i>	<i>T14</i>	<i>T15</i>	<i>T16</i>
iShares Australian Equity Index Fund (BGL0034AU)	14.14	7.07	7.07				
iShares Australian Equity Index Fund (BGL0034AU)	67.64	33.82	33.82				
iShares Australian Equity Index Fund (BGL0034AU)	16.72	8.36	8.36				
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>							
<b>Australian listed security</b>							
BetaShares Aust Government Bond ETF (AGVT)							
BetaShares Aust Government Bond ETF (AGVT)							
BetaShares Australia 200 ETF (A200)	64.84	32.42	32.42				
BetaShares Global Quality Leaders ETF (QLTY)							
Betashares FTSE RAFI Australia 200 ETF (QOZ)	200.20	100.10	100.10				
Betashares S&P 500 Equal Weight ETF (QUIS)	471.68	235.84	235.84	107.43			
Vanguard Aus Prop Securities Index ETF (VAP)	30.40	15.20	15.20		0.14		
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>							
<b>Australian listed security</b>							
LendLease Group (LLC)	1.18	0.59	0.59				
<b>Lonsec Retirement Managed - Growth SMA (SMALON11S)</b>							
<b>Managed fund</b>							
AB Global Equities Fund (ACM0009AU)							
AB Managed Volatility Equities (ACM0006AU)							
ClearBridge RARE Inf Inc Hdg Fd (TGP0016AU)	30.54	15.27	15.27	37.40			

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
References	T10	T11	T12	T13	T14	T15	T16
Colchester Emerg Markets Bond Fd Cl I (ETL3065AU)							
Fidelity Australian Equities Fund (FID0008AU)	425.58	212.79	212.78				
GQG Partners Emerg Markets Eq Fd A Class (ETL4207AU)							
IML Equity Income Fund (IML0005AU)	0.70	0.35	0.35		0.22		
Janus Henderson Tactical Income Fund (IOF0145AU)	0.06	0.03	0.03				
Macquarie Income Opportunities Fund (MAQ0277AU)							
Macquarie Income Opportunities Fund (MAQ0277AU)							
Martin Currie Real Income Fund (SSB0026AU)	96.94	48.47	48.47				
Martin Currie Real Income Fund (SSB0026AU)	267.48	133.74	133.74				
PIMCO Global Bond Fund - w/s (ETL0018AU)							
Plato Aust Sh Inc Fd (WHT0039AU)							
Talaria Global Equity Fund (AUS0035AU)	88.24	44.12	44.12		131.80		
abrdn Multi-Asset Income Fund (CRS0001AU)							
abrdn Multi-Asset Income Fund (CRS0001AU)							
<b>Vanguard Diversified High Growth SMA (SMAVAN04S)</b>							
<b>Australian listed security</b>							
Vanguard Australian Shares Index ETF (VAS)	157.14	78.57	78.57				
Vanguard FTSE Emerging Markets Shares (VGE)	2.50	1.25	1.25				
Vanguard Glbl Aggr Bond Ind (Hedged) ETF (VBND)							
Vanguard MSCI Index Int Shares ETF (VGS)	26.22	13.11	13.11				
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)							

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Australian Sourced Income						
	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
<i>References</i>	<i>T10</i>	<i>T11</i>	<i>T12</i>	<i>T13</i>	<i>T14</i>	<i>T15</i>	<i>T16</i>
Vanguard MSCI Intl Small Comp Index ETF (VISM)	66.88	33.44	33.44				
<b>Total</b>	<b>6,019.52</b>	<b>3,009.76</b>	<b>3,009.76</b>		<b>276.85</b>	<b>0.14</b>	

<sup>(a)</sup>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.

<sup>(b)</sup>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						Other	Expenses paid	TFN	Non-resident WHT
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed				
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26
<b>Macquarie Investment Consolidator</b>										
<b>Managed fund</b>										
Fidelity Australian Equities Fund (FID0008AU)			0.01							
Fidelity Australian Equities Fund (FID0008AU)			0.28							
Fidelity Australian Equities Fund (FID0008AU)			0.25							
Hyperion Aus Grow Co (BNT0003AU)			0.01							
Magellan Global Fund (MGE0001AU)			139.94							
Magellan Infrastructure Fund (MGE0002AU)			0.23							
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)			269.19							
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)										
Plato Aust Sh Inc Fd (WHT0039AU)			32.59							
Plato Aust Sh Inc Fd (WHT0039AU)			19.14							
Plato Aust Sh Inc Fd (WHT0039AU)			34.32							
Plato Aust Sh Inc Fd (WHT0039AU)			32.32							
Principal Global Credit Opportunities Fd (PGI0001AU)										
Principal Global Credit Opportunities Fd (PGI0001AU)										
Principal Global Credit Opportunities Fd (PGI0001AU)										
Principal Global Credit Opportunities Fd (PGI0001AU)										
Schroder Fixed Income Fund - w/s class (SCH0028AU)			1.06							
Schroder Fixed Income Fund - w/s class (SCH0028AU)			1.04							
Schroder Fixed Income Fund - w/s class (SCH0028AU)			0.97							
UBS Diversified Fixed Income Fund (SBC0007AU)										

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Foreign Income						Other	Expenses paid	TFN	Non-resident WHT
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed				
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26
UBS Diversified Fixed Income Fund (SBC0007AU)										
UBS Diversified Fixed Income Fund (SBC0007AU)										
Vanguard Aus Shares High Yield Fund (VAN0104AU)		8.19								
Vanguard Aus Shares High Yield Fund (VAN0104AU)		2.41								
Vanguard Aus Shares High Yield Fund (VAN0104AU)		4.27								
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)		10.94								
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)		25.44								
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)		15.94								
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)		26.59								
WSale Australian Prop Fund (NML0001AU)										
WSale Australian Prop Fund (NML0001AU)										
WSale Australian Prop Fund (NML0001AU)										
WSale Australian Prop Fund (NML0001AU)										
Walter Scott Global Equity Fund (hedged) (MAQ0557AU)		77.32								
iShares Australian Bond Index Fund (BGL0105AU)		12.92								
iShares Australian Bond Index Fund (BGL0105AU)		14.75								
iShares Australian Bond Index Fund (BGL0105AU)		16.70								
iShares Australian Equity Index Fund (BGL0034AU)		0.41								
iShares Australian Equity Index Fund (BGL0034AU)		1.96								

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Foreign Income						Other	Expenses paid	TFN	Non-resident WHT
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed				
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26
iShares Australian Equity Index Fund (BGL0034AU)		0.48								
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>										
<b>Australian listed security</b>										
BetaShares Aust Government Bond ETF (AGVT)										
BetaShares Aust Government Bond ETF (AGVT)										
BetaShares Australia 200 ETF (A200)	5.51		0.06	0.03	0.03					
BetaShares Global Quality Leaders ETF (QLTY)	72.69									
Betashares FTSE RAFI Australia 200 ETF (QOZ)	11.55									
Betashares S&P 500 Equal Weight ETF (QUIS)	109.52									
Vanguard Aus Prop Securities Index ETF (VAP)	2.35									
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>										
<b>Australian listed security</b>										
LendLease Group (LLC)	2.54									
<b>Lonsec Retirement Managed - Growth SMA (SMALON11S)</b>										
<b>Managed fund</b>										
AB Global Equities Fund (ACM0009AU)	61.19									
AB Managed Volatility Equities (ACM0006AU)	21.68									
ClearBridge RARE Inf Inc Hdg Fd (TGP0016AU)	11.33									
Colchester Emerg Markets Bond Fd Cl I (ETL3065AU)										
Fidelity Australian Equities Fund (FID0008AU)	1.90									
GQG Partners Emerg Markets Eq Fd A Class (ETL4207AU)	74.36									

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Foreign Income						Other	Expenses paid	TFN	Non-resident WHT
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed				
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26
IML Equity Income Fund (IML0005AU)			4.23							
Janus Henderson Tactical Income Fund (IOF0145AU)			4.88							
Macquarie Income Opportunities Fund (MAQ0277AU)			1.68							
Macquarie Income Opportunities Fund (MAQ0277AU)			7.09							
Martin Currie Real Income Fund (SSB0026AU)			8.10							
Martin Currie Real Income Fund (SSB0026AU)			22.36							
PIMCO Global Bond Fund - w/s (ETL0018AU)										
Plato Aust Sh Inc Fd (WHT0039AU)			2.54							
Talaria Global Equity Fund (AUS0035AU)										
abrdn Multi-Asset Income Fund (CRS0001AU)			7.94							
abrdn Multi-Asset Income Fund (CRS0001AU)			46.91							
<b>Vanguard Diversified High Growth SMA (SMAVAN04S)</b>										
<b>Australian listed security</b>										
Vanguard Australian Shares Index ETF (VAS)			6.94							
Vanguard FTSE Emerging Markets Shares (VGE)			13.22							
Vanguard Glbl Aggr Bond Ind (Hedged) ETF (VBND)										
Vanguard MSCI Index Int Shares ETF (VGS)			83.97							
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)										
Vanguard MSCI Intl Small Comp Index ETF (VISM)			17.03							
<b>Total</b>	<b>1,351.18 + \$9.34 = \$ 1,360.52</b>				<b>0.06</b>	<b>0.03</b>	<b>0.03</b>			

<sup>(d)</sup>The 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.

<sup>(e)</sup>The 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.

<sup>(f)</sup>The 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)

Security	Non-Assessable Amounts			AMIT	Tax Offset					
	Tax free	Tax exempt	Tax deferred/ Return of capital		Non-assessable non-exempt	NANE (Non-Trust)	AMIT - Adjustment <sup>(f)</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset
References	T27	T28	T29	T30	T31	T32	T33	T34	T35	T36
<b>Macquarie Investment Consolidator</b>										
<b>Managed fund</b>										
Fidelity Australian Equities Fund (FID0008AU)							0.68			
Fidelity Australian Equities Fund (FID0008AU)							17.06		0.03	
Fidelity Australian Equities Fund (FID0008AU)							14.93		0.02	
Hyperion Aus Grow Co (BNT0003AU)							0.28		0.07	
Magellan Global Fund (MGE0001AU)							(1,789.49)		61.11	
Magellan Infrastructure Fund (MGE0002AU)							580.78	0.73		
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)							(281.83)	3.83		53.69
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)							69.69			
Plato Aust Sh Inc Fd (WHT0039AU)					63.86		21.72	1,242.31		1.89
Plato Aust Sh Inc Fd (WHT0039AU)					37.49		12.75	729.52		1.11
Plato Aust Sh Inc Fd (WHT0039AU)					67.23		22.87	1,307.99		1.99
Plato Aust Sh Inc Fd (WHT0039AU)					63.32		21.54	1,231.92		1.87
Principal Global Credit Opportunities Fd (PGI0001AU)							215.38			
Principal Global Credit Opportunities Fd (PGI0001AU)							211.17			
Principal Global Credit Opportunities Fd (PGI0001AU)							105.77			
Principal Global Credit Opportunities Fd (PGI0001AU)							55.29			
Schroder Fixed Income Fund - w/s class (SCH0028AU)							163.41			
Schroder Fixed Income Fund - w/s class (SCH0028AU)							159.58			
Schroder Fixed Income Fund - w/s class (SCH0028AU)							148.51			
UBS Diversified Fixed Income Fund (SBC0007AU)							167.45			

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Non-Assessable Amounts			AMIT		Tax Offset				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)	AMIT - Adjustment <sup>(f)</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset	Aust FC from NZ
References	T27	T28	T29	T30	T31	T32	T33	T34	T35	T36
UBS Diversified Fixed Income Fund (SBC0007AU)						167.45				
UBS Diversified Fixed Income Fund (SBC0007AU)						74.42				
Vanguard Aus Shares High Yield Fund (VAN0104AU)						13.76	529.21		0.01	
Vanguard Aus Shares High Yield Fund (VAN0104AU)						4.06	156.00			
Vanguard Aus Shares High Yield Fund (VAN0104AU)						7.17	275.72			
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)						28.52			0.42	
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)						66.34			0.98	
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)						41.57			0.61	
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)						69.34			1.02	
WSale Australian Prop Fund (NML0001AU)						249.88	0.02			
WSale Australian Prop Fund (NML0001AU)						249.88	0.02			
WSale Australian Prop Fund (NML0001AU)						249.88	0.02			
WSale Australian Prop Fund (NML0001AU)						249.88	0.02			
Walter Scott Global Equity Fund (hedged) (MAQ0557AU)									42.99	
iShares Australian Bond Index Fund (BGL0105AU)										
iShares Australian Bond Index Fund (BGL0105AU)										
iShares Australian Bond Index Fund (BGL0105AU)										
iShares Australian Equity Index Fund (BGL0034AU)					2.02	(1.54)	8.13		0.02	
iShares Australian Equity Index Fund (BGL0034AU)					9.66	(7.35)	38.90		0.07	

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Non-Assessable Amounts			AMIT	Tax Offset					
	Tax free	Tax exempt	Tax deferred/ Return of capital		Non-assessable non-exempt	NANE (Non-Trust)	AMIT - Adjustment <sup>(f)</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset
References	T27	T28	T29	T30	T31	T32	T33	T34	T35	T36
iShares Australian Equity Index Fund (BGL0034AU)				2.39		(1.82)	9.62		0.02	
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>										
<b>Australian listed security</b>										
BetaShares Aust Government Bond ETF (AGVT)						10.22				
BetaShares Aust Government Bond ETF (AGVT)						11.73				
BetaShares Australia 200 ETF (A200)						6.87	116.78		0.40	
BetaShares Global Quality Leaders ETF (QLTY)									10.53	
Betashares FTSE RAFI Australia 200 ETF (QOZ)						7.88	170.46		1.28	
Betashares S&P 500 Equal Weight ETF (QU8)						(317.48)			23.24	
Vanguard Aus Prop Securities Index ETF (VAP)						(3.39)			0.03	
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>										
<b>Australian listed security</b>										
LendLease Group (LLC)						1.42			0.25	
<b>Lonsec Retirement Managed - Growth SMA (SMALON11S)</b>										
<b>Managed fund</b>										
AB Global Equities Fund (ACM0009AU)									15.55	
AB Managed Volatility Equities (ACM0006AU)							27.60		3.26	0.33
ClearBridge RARE Inf Inc Hdg Fd (TGP0016AU)						2.15	0.18		4.00	
Colchester Emerg Markets Bond Fd Cl I (ETL3065AU)						37.55				
Fidelity Australian Equities Fund (FID0008AU)							113.82		0.18	
GQG Partners Emerg Markets Eq Fd A Class (ETL4207AU)									9.65	

## 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 <sup>(f)</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset	Aust FC from NZ
References	T27	T28	T29	T30	T31	T32	T33	T34	T35	T36
IML Equity Income Fund (IML0005AU)				18.34		(12.01)	27.95		0.07	
Janus Henderson Tactical Income Fund (IOF0145AU)						2.82	0.51		0.17	
Macquarie Income Opportunities Fund (MAQ0277AU)										
Macquarie Income Opportunities Fund (MAQ0277AU)									0.01	
Martin Currie Real Income Fund (SSB0026AU)						31.51	2.14		1.40	
Martin Currie Real Income Fund (SSB0026AU)						86.95	5.90		3.87	
PIMCO Global Bond Fund - w/s (ETL0018AU)						7.28				
Plato Aust Sh Inc Fd (WHT0039AU)				4.98		1.69	96.81		0.15	
Talaria Global Equity Fund (AUS0035AU)									7.80	
abrdn Multi-Asset Income Fund (CRS0001AU)						0.10	1.83		0.05	
abrdn Multi-Asset Income Fund (CRS0001AU)						0.62	10.79		0.29	
<b>Vanguard Diversified High Growth SMA (SMAVAN04S)</b>										
<b>Australian listed security</b>										
Vanguard Australian Shares Index ETF (VAS)						(52.43)	128.12		0.55	
Vanguard FTSE Emerging Markets Shares (VGE)						(1.68)			2.76	
Vanguard Glbl Aggr Bond Ind (Hedged) ETF (VBND)						15.49				
Vanguard MSCI Index Int Shares ETF (VGS)						(29.04)			12.42	
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)										
Vanguard MSCI Intl Small Comp Index ETF (VISM)						(7.28)			3.22	
<b>Total</b>				<b>269.29</b>		<b>1,147.00</b>	<b>6,269.80</b>		<b>269.05</b>	<b>0.33</b>

\$ 1,147.00 + \$ 269.29 + \$ 1201.82 = \$ 2,618.11

\$ 6,269.80 + \$ 106.78 = \$ 6,376.58

## INCOME

### Listed & Unlisted Securities (S)

Security	Date paid	Net (cash) amount	Australian Sourced Income						Other	Non Concess. MIT Income	Excluded from NCMI
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT				
References		S1	S2	S3	S4	S5	S6	S7	S8	S9	
<b>Antares Ex-20 Australian Equities SMA (SMAANT03S)</b>											
<b>Australian listed security</b>											
Elders Limited (ELD)	17-Jun-22	34.44	10.33	24.11							
Tabcorp Holdings Limited (TAH)	01-Jun-22	597.06									
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>											
<b>Australian listed security</b>											
Amcor Ltd (AMC)	14-Jun-22	9.34									
BHP Group Limited (BHP)	01-Jun-22	208.32	208.32								
Tabcorp Holdings Limited (TAH)	01-Jun-22	604.76									
Westpac Banking Corporation (WBC)	24-Jun-22	30.50	30.50								
<b>Total</b>		<b>1,484.42</b>	<b>249.15</b>	<b>24.11</b>							

## INCOME

### Listed & Unlisted Securities (S)

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	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
<b>Antares Ex-20 Australian Equities SMA (SMAANT03S)</b>									
<b>Australian listed security</b>									
Elders Limited (ELD)				4.43					
Tabcorp Holdings Limited (TAH)									
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>									
<b>Australian listed security</b>									
Amcor Ltd (AMC)	9.34								
BHP Group Limited (BHP)			89.28						
Tabcorp Holdings Limited (TAH)									
Westpac Banking Corporation (WBC)			13.07						
<b>Total</b>	<b>9.34</b>			<b>106.78</b>					

## INCOME

### Listed & Unlisted Securities (S)

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non- Trust)
References	S19	S20	S21	S22	S23
<b>Antares Ex-20 Australian Equities SMA (SMAANT03S)</b>					
<b>Australian listed security</b>					
Elders Limited (ELD)					
Tabcorp Holdings Limited (TAH)			597.06		
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>					
<b>Australian listed security</b>					
Amcor Ltd (AMC)					
BHP Group Limited (BHP)					
Tabcorp Holdings Limited (TAH)			604.76		
Westpac Banking Corporation (WBC)					
<b>Total</b>			<b>1,201.82</b>		

## 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% <sup>(a)</sup>	Discounted 33 <sup>1/3</sup> % <sup>(b)</sup>	Other	Capital losses
References				R1	R2	R3	R4	R5	R6	R7	R8	R9
<b>Macquarie Investment Consolidator</b>												
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	2,177	28-Jan-16	04-May-22	4,049.13	0.00	5,579.39	1,530.26	1,530.26	765.13	1,020.17	0.00	0.00
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	407	20-Mar-17	04-May-22	797.84	0.00	1,044.07	246.23	246.23	123.12	164.15	0.00	0.00
Bennelong ex-20 Aust Equities Fund (BFL0004AU)	95	22-May-17	04-May-22	196.69	0.00	244.66	47.97	47.97	23.99	31.98	0.00	0.00
Fidelity Australian Equities Fund (FID0008AU)	115	04-Aug-16	17-May-22	3,432.85	0.00	4,468.66	1,035.81	1,035.81	517.91	690.54	0.00	0.00
Fidelity Australian Equities Fund (FID0008AU)	52	20-Mar-17	17-May-22	1,597.29	0.00	2,023.73	426.44	426.44	213.22	284.29	0.00	0.00
Fidelity Australian Equities Fund (FID0008AU)	13	22-May-17	17-May-22	393.72	0.00	492.52	98.80	98.80	49.40	65.87	0.00	0.00
Hyperion Aus Grow Co (BNT0003AU)	1,481	15-Sep-17	16-May-22	4,999.06	0.00	5,077.62	78.56	78.56	39.28	52.37	0.00	0.00
Magellan Global Fund (MGE0001AU)	2,932	28-Jan-16	04-May-22	6,229.41	0.00	7,241.25	1,011.84	1,011.84	505.92	674.56	0.00	0.00
Magellan Global Fund (MGE0001AU)	11,357	11-Aug-16	04-May-22	22,688.65	0.00	28,046.56	5,357.91	5,357.91	2,678.96	3,571.94	0.00	0.00
Magellan Global Fund (MGE0001AU)	850	20-Mar-17	04-May-22	1,802.08	0.00	2,099.51	297.43	297.43	148.72	198.29	0.00	0.00
Magellan Global Fund (MGE0001AU)	194	22-May-17	04-May-22	440.41	0.00	478.01	37.60	37.60	18.80	25.07	0.00	0.00
Magellan Global Fund (MGE0001AU)	10,542	06-Feb-20	04-May-22	32,493.93	0.00	26,034.02	(6,459.91)	0.00	0.00	0.00	0.00	(6,459.91)
Magellan Infrastructure Fund (MGE0002AU)	8,309	24-Jan-17	03-May-22	9,211.62	0.00	11,659.33	2,447.71	2,447.71	1,223.86	1,631.81	0.00	0.00
Magellan Infrastructure Fund (MGE0002AU)	639	20-Mar-17	03-May-22	739.79	0.00	896.27	156.48	156.48	78.24	104.32	0.00	0.00
Magellan Infrastructure Fund (MGE0002AU)	146	22-May-17	03-May-22	183.44	0.00	204.90	21.46	21.46	10.73	14.31	0.00	0.00
Magellan Infrastructure Fund (MGE0002AU)	12,910	05-Feb-20	03-May-22	19,587.13	0.00	18,115.16	(1,471.97)	0.00	0.00	0.00	0.00	(1,471.97)
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	6,810	04-Aug-16	03-May-22	9,698.83	0.00	13,012.39	3,313.56	3,313.56	1,656.78	2,209.04	0.00	0.00
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	528	20-Mar-17	03-May-22	736.66	0.00	1,009.57	272.91	272.91	136.46	181.94	0.00	0.00
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	116	22-May-17	03-May-22	183.23	0.00	222.50	39.27	39.27	19.64	26.18	0.00	0.00
Magellan Infrastructure Fund (Unhedged) (MGE0006AU)	9,172	05-Feb-20	03-May-22	19,243.16	0.00	17,525.45	(1,717.71)	0.00	0.00	0.00	0.00	(1,717.71)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	14,530	04-Aug-16	28-Apr-22	14,417.67	0.00	13,219.33	(1,198.34)	0.00	0.00	0.00	0.00	(1,198.34)

## 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% <sup>(a)</sup>	Discounted 33 <sup>1/3</sup> % <sup>(b)</sup>	Other	Capital losses
References				R1	R2	R3	R4	R5	R6	R7	R8	R9
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	3,249	20-Mar-17	28-Apr-22	3,174.78	0.00	2,955.68	(219.10)	0.00	0.00	0.00	0.00	(219.10)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	787	22-May-17	28-Apr-22	782.67	0.00	716.05	(66.62)	0.00	0.00	0.00	0.00	(66.62)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	5,014	05-Oct-17	28-Apr-22	4,959.19	0.00	4,561.32	(397.87)	0.00	0.00	0.00	0.00	(397.87)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	5,010	24-Jan-18	28-Apr-22	4,959.20	0.00	4,557.66	(401.54)	0.00	0.00	0.00	0.00	(401.54)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	663	22-Jul-19	28-Apr-22	656.32	0.00	603.37	(52.95)	0.00	0.00	0.00	0.00	(52.95)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	463	20-Jul-20	28-Apr-22	460.34	0.00	421.23	(39.11)	0.00	0.00	0.00	0.00	(39.11)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	809	20-Aug-20	28-Apr-22	812.24	0.00	736.35	(75.89)	0.00	0.00	0.00	0.00	(75.89)
PIMCO Div Fixed Interest Fund - w/s (ETL0016AU)	420	20-Aug-21	28-Apr-22	422.60	0.00	382.02	(40.58)	0.00	0.00	0.00	0.00	(40.58)
Principal Global Credit Opportunities Fd (PGI0001AU)	6,788	24-Jan-17	28-Apr-22	6,181.78	0.00	5,722.57	(459.21)	0.00	0.00	0.00	0.00	(459.21)
Principal Global Credit Opportunities Fd (PGI0001AU)	3,424	20-Mar-17	28-Apr-22	3,148.37	0.00	2,886.28	(262.09)	0.00	0.00	0.00	0.00	(262.09)
Principal Global Credit Opportunities Fd (PGI0001AU)	829	22-May-17	28-Apr-22	776.29	0.00	698.45	(77.84)	0.00	0.00	0.00	0.00	(77.84)
Principal Global Credit Opportunities Fd (PGI0001AU)	6,753	24-Jan-18	28-Apr-22	6,297.42	0.00	5,692.71	(604.71)	0.00	0.00	0.00	0.00	(604.71)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	10,772	21-Sep-17	28-Apr-22	12,639.48	0.00	11,332.11	(1,307.37)	0.00	0.00	0.00	0.00	(1,307.37)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	18,582	29-Jan-18	28-Apr-22	21,883.37	0.00	19,548.45	(2,334.92)	0.00	0.00	0.00	0.00	(2,334.92)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	499	22-Jul-19	28-Apr-22	618.95	0.00	524.52	(94.43)	0.00	0.00	0.00	0.00	(94.43)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	342	20-Jul-20	28-Apr-22	419.72	0.00	359.48	(60.24)	0.00	0.00	0.00	0.00	(60.24)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	599	20-Aug-20	28-Apr-22	740.33	0.00	629.73	(110.60)	0.00	0.00	0.00	0.00	(110.60)
Schroder Fixed Income Fund - w/s class (SCH0028AU)	307	20-Aug-21	28-Apr-22	365.95	0.00	323.10	(42.85)	0.00	0.00	0.00	0.00	(42.85)
UBS Diversified Fixed Income Fund (SBC0007AU)	12,357	21-Sep-17	28-Apr-22	10,718.21	0.00	9,516.00	(1,202.21)	0.00	0.00	0.00	0.00	(1,202.21)
UBS Diversified Fixed Income Fund (SBC0007AU)	7,121	29-Jan-18	28-Apr-22	6,154.75	0.00	5,484.00	(670.75)	0.00	0.00	0.00	0.00	(670.75)

## 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% <sup>(a)</sup>	Discounted 33 <sup>1/3</sup> % <sup>(b)</sup>	Other	Capital losses
References				R1	R2	R3	R4	R5	R6	R7	R8	R9
Vanguard Aus Shares High Yield Fund (VAN0104AU)	31,670	07-Feb-20	22-Jun-22	49,993.21	0.00	49,863.82	(129.39)	0.00	0.00	0.00	0.00	(129.39)
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	9,171	21-Sep-17	28-Apr-22	10,550.66	0.00	9,088.93	(1,461.73)	0.00	0.00	0.00	0.00	(1,461.73)
Vanguard Intl Fixed Int Index (Hedged) (VAN0103AU)	5,964	24-Jan-18	28-Apr-22	6,709.00	0.00	5,911.07	(797.93)	0.00	0.00	0.00	0.00	(797.93)
iShares Australian Bond Index Fund (BGL0105AU)	11,026	15-Sep-17	28-Apr-22	11,372.66	0.00	10,374.18	(998.48)	0.00	0.00	0.00	0.00	(998.48)
iShares Australian Bond Index Fund (BGL0105AU)	19,492	24-Jan-18	28-Apr-22	20,000.00	0.00	18,339.21	(1,660.79)	0.00	0.00	0.00	0.00	(1,660.79)
iShares Australian Bond Index Fund (BGL0105AU)	528	22-Jul-19	28-Apr-22	579.02	0.00	496.50	(82.52)	0.00	0.00	0.00	0.00	(82.52)
iShares Australian Bond Index Fund (BGL0105AU)	375	20-Jul-20	28-Apr-22	406.09	0.00	353.06	(53.03)	0.00	0.00	0.00	0.00	(53.03)
iShares Australian Bond Index Fund (BGL0105AU)	660	20-Aug-20	28-Apr-22	716.47	0.00	621.02	(95.45)	0.00	0.00	0.00	0.00	(95.45)
iShares Australian Bond Index Fund (BGL0105AU)	349	20-Aug-21	28-Apr-22	370.61	0.00	328.59	(42.02)	0.00	0.00	0.00	0.00	(42.02)
iShares Australian Equity Index Fund (BGL0034AU)	4,036	12-Sep-17	28-Jun-22	4,976.67	0.00	5,522.47	545.80	545.80	272.90	363.87	0.00	0.00
iShares Australian Equity Index Fund (BGL0034AU)	4,096	21-Sep-17	28-Jun-22	4,976.31	0.00	5,604.98	628.67	628.67	314.34	419.11	0.00	0.00
<b>Antares Ex-20 Australian Equities SMA (SMAANT03S)</b>												
Ansell Limited (ANN)	68	16-May-22	16-Jun-22	1,863.22	0.00	1,473.10	(390.12)	0.00	0.00	0.00	0.00	(390.12)
Ansell Limited (ANN)	4	27-May-22	16-Jun-22	114.30	0.00	86.65	(27.65)	0.00	0.00	0.00	0.00	(27.65)
IGO Limited (IGO)	22	16-May-22	24-Jun-22	235.58	0.00	214.99	(20.59)	0.00	0.00	0.00	0.00	(20.59)
Medibank Private Limited (MPL)	77	16-May-22	06-Jun-22	249.14	0.00	239.05	(10.09)	0.00	0.00	0.00	0.00	(10.09)
Nine Entertainment Co. Holdings Limited (NEC)	139	16-May-22	15-Jun-22	346.51	0.00	256.93	(89.58)	0.00	0.00	0.00	0.00	(89.58)
Oz Minerals Limited (OZL)	10	16-May-22	15-Jun-22	214.21	0.00	214.10	(0.11)	0.00	0.00	0.00	0.00	(0.11)
Oz Minerals Limited (OZL)	7	16-May-22	20-Jun-22	149.95	0.00	132.76	(17.19)	0.00	0.00	0.00	0.00	(17.19)
Oz Minerals Limited (OZL)	7	16-May-22	24-Jun-22	149.95	0.00	131.17	(18.78)	0.00	0.00	0.00	0.00	(18.78)
QBE Insurance Group Limited (QBE)	27	16-May-22	06-Jun-22	342.45	0.00	322.01	(20.44)	0.00	0.00	0.00	0.00	(20.44)
Qantas Airways Limited (QAN)	63	16-May-22	15-Jun-22	339.29	0.00	296.02	(43.27)	0.00	0.00	0.00	0.00	(43.27)
Santos Limited (STO)	98	16-May-22	31-May-22	791.63	0.00	803.25	11.62	0.00	0.00	0.00	11.62	0.00

## 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% <sup>(a)</sup>	Discounted 33 1/3% <sup>(b)</sup>	Other	Capital losses
References				R1	R2	R3	R4	R5	R6	R7	R8	R9
Santos Limited (STO)	31	16-May-22	03-Jun-22	250.41	0.00	255.19	4.78	0.00	0.00	0.00	4.78	0.00
Santos Limited (STO)	16	16-May-22	15-Jun-22	129.25	0.00	123.40	(5.85)	0.00	0.00	0.00	0.00	(5.85)
Santos Limited (STO)	18	16-May-22	20-Jun-22	145.40	0.00	127.56	(17.84)	0.00	0.00	0.00	0.00	(17.84)
Santos Limited (STO)	48	16-May-22	24-Jun-22	387.74	0.00	339.72	(48.02)	0.00	0.00	0.00	0.00	(48.02)
Seek Limited (SEK)	9	16-May-22	15-Jun-22	230.29	0.00	179.55	(50.74)	0.00	0.00	0.00	0.00	(50.74)
Seek Limited (SEK)	9	16-May-22	20-Jun-22	230.29	0.00	170.74	(59.55)	0.00	0.00	0.00	0.00	(59.55)
Sims Limited (SGM)	46	16-May-22	23-May-22	851.50	0.00	787.94	(63.56)	0.00	0.00	0.00	0.00	(63.56)
The Lottery Corporation Limited (TLC)	29	16-May-22	03-Jun-22	122.15	0.00	122.27	0.12	0.00	0.00	0.00	0.12	0.00
<b>DNR Capital Aus Eq Income SMA (SMADNR03S)</b>												
Amcor Ltd (AMC)	28	04-May-22	26-May-22	468.45	0.00	506.02	37.57	0.00	0.00	0.00	37.57	0.00
Amcor Ltd (AMC)	28	04-May-22	10-Jun-22	468.45	0.00	511.35	42.90	0.00	0.00	0.00	42.90	0.00
Aurizon Holdings Limited (AZJ)	38	04-May-22	10-Jun-22	154.07	0.00	151.06	(3.01)	0.00	0.00	0.00	0.00	(3.01)
Aurizon Holdings Limited (AZJ)	65	04-May-22	17-Jun-22	263.55	0.00	246.44	(17.11)	0.00	0.00	0.00	0.00	(17.11)
Australia & New Zealand Banking Group Ltd (ANZ)	59	04-May-22	10-May-22	1,620.51	0.00	1,504.27	(116.24)	0.00	0.00	0.00	0.00	(116.24)
Australia & New Zealand Banking Group Ltd (ANZ)	7	04-May-22	10-Jun-22	192.26	0.00	157.05	(35.21)	0.00	0.00	0.00	0.00	(35.21)
Coles Group Limited (COL)	30	04-May-22	17-Jun-22	558.98	0.00	494.00	(64.98)	0.00	0.00	0.00	0.00	(64.98)
Coles Group Limited (COL)	69	04-May-22	27-Jun-22	1,285.64	0.00	1,229.96	(55.68)	0.00	0.00	0.00	0.00	(55.68)
Coles Group Limited (COL)	8	27-May-22	27-Jun-22	144.97	0.00	142.60	(2.37)	0.00	0.00	0.00	0.00	(2.37)
IPH Limited (IPH)	30	04-May-22	17-Jun-22	217.59	0.00	207.33	(10.26)	0.00	0.00	0.00	0.00	(10.26)
Qube Holdings Limited (QUB)	162	04-May-22	26-May-22	465.53	0.00	472.72	7.19	0.00	0.00	0.00	7.19	0.00
TPG Telecom Ltd (TPG)	25	04-May-22	10-Jun-22	141.76	0.00	140.60	(1.16)	0.00	0.00	0.00	0.00	(1.16)
Woodside Energy Group Ltd (WDS)	4	04-May-22	21-Jun-22	125.62	0.00	120.13	(5.49)	0.00	0.00	0.00	0.00	(5.49)
Woodside Petroleum Limited (WPL)	4	04-May-22	10-May-22	125.62	0.00	116.77	(8.85)	0.00	0.00	0.00	0.00	(8.85)
<b>Total</b>					<b>355,126.51</b>	<b>(8,195.00)</b>	<b>17,594.71</b>	<b>8,797.40</b>	<b>11,729.81</b>	<b>104.18</b>	<b>(25,893.89)</b>	

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.

<sup>(a)</sup>This amount represents the taxable capital gains after the 50% CGT discount has been applied.

<sup>(b)</sup>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>						O1	O2	O3
<b>Macquarie Investment Consolidator</b>								
Fund Manager Rebate							77.88	
<b>Total</b>							<b>77.88</b>	

**DENIED FRANKING CREDITS (DF)****Managed Funds & Listed Trusts**

Security name	Ex-date	Denied franking credits
<i>References</i>		
<b>BetaShares Dynamic High Growth ETF SMA (SMABET04S)</b>		
BetaShares Australia 200 ETF (A200)	30-Jun-22	2.16
<b>Sub Total</b>	<i>DF1</i>	<b>2.16</b>
<b>Grand Total</b>		<b>2.16</b>

## FEES AND EXPENSES (F)

In respect of		Total payments	Deductible	Non-deductible	Unallocated
<i>References</i>					
Government Charges		<i>F1</i>			
Adviser Fees		<i>F2</i>			
- Adviser Establishment Fees		<i>F3</i>			
- Adviser Service Fees		<i>F4</i>	4,183.23		4,183.23
- Adviser Transaction Fees		<i>F5</i>			
Administration Fees		<i>F6</i>	1,819.18	1,819.18	
Interest Paid (Margin Loan)		<i>F7</i>			
Dealer Service Fee		<i>F8</i>			
SMA Fees *		<i>F9</i>	70.71	70.71	
<b>Total</b>		<b>6,073.12</b>	<b>1,889.89</b>	<b>0.00</b>	<b>4,183.23</b>

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,**

**Loudon & Vaughan Pty Ltd on 0433 859 164.**

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.

\* SMA fees are comprised of \$29.39 for SMADNR03S, \$14.95 for SMALON11S, \$20.36 for SMAANT03S and \$6.01 for SMABET04S.



## Tax report notes

### BetaShares Australia 200 ETF (A200) - Additional Information

For BetaShares Australia 200 ETF (A200) - The Foreign Income Tax Offset (FITO) amount reported is 0.29% referable to discounted capital gains. Investors should always seek independent advice from their Tax Agent to determine their eligibility to claim FITOs.



## 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.

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### 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](http://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](http://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](http://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 01 October 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  
01 October 2022



**Agent** MCSWEENEY CA PTY LIMITED  
**Client** THE TRUSTEE FOR ROSALIE GEMMELL RETIREMENT FUND  
**ABN** 73 511 017 839  
**TFN** 939 893 600

## Income tax 551

---

<b>Date generated</b>	23 May 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

2 results found - from **23 May 2021** to **23 May 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
27 May 2022	1 Jun 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$2,563.64		\$0.00
27 May 2022	27 May 2022	Tax return Self Managed Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$2,563.64 CR	\$2,563.64

---

Inquiries 1300 300 630

Issue date 30 Aug 22

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

### 1 Registered office

MCSWEENEY CA 'SUITE 1501 LEVEL 15 TOWER B' 799 PACIFIC HIGHWAY CHATSWOOD NSW 2067

### 2 Principal place of business

14 ESKDALE CLOSE NARELLAN VALE NSW 2567

### 3 Officeholders

Name:	ROSALIE THERESE GEMMELL
Born:	SYDNEY NSW
Date of birth:	21/04/1955
Address:	14 ESKDALE CLOSE NARELLAN VALE NSW 2567
Office(s) held:	DIRECTOR, APPOINTED 30/08/2012; SECRETARY, APPOINTED 30/08/2012

### 4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY	1	\$1.00	\$0.00

### 5 Members

These details continue on the next page

ROSALIE GEMMELL SUPERANNUATION PTY LTD ACN 160 138 036

---

## Company statement continued

Name:	ROSALIE THERESE GEMMELL		
Address:	14 ESKDALE CLOSE NARELLAN VALE NSW 2567		
Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

---

## Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see [www.asic.gov.au/addresses](http://www.asic.gov.au/addresses).

---

### 6 Contact address for ASIC use only

Registered agent name: MCSWEENEY CA  
Registered agent number: 13404  
Address: PO BOX 5063 WEST CHATSWOOD NSW 1515

---



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

page 1 of 2

**Inquiries**

[www.asic.gov.au/invoices](http://www.asic.gov.au/invoices)  
1300 300 630

ROSALIE GEMMELL SUPERANNUATION PTY LTD  
MCSEENEY CA  
PO BOX 5063  
WEST CHATSWOOD NSW 1515

**INVOICE STATEMENT**

Issue date 30 Aug 22

**ROSALIE GEMMELL SUPERANNUATION PTY LTD**

ACN 160 138 036

Account No. 22 160138036

**Summary**

Opening Balance	\$412.00 cr
New items	\$118.00
Payments & credits	\$59.00 cr
<b>TOTAL DUE</b>	<b>\$353.00 cr</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	<b>\$0.00</b>
-------------	---------------

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

**PAYMENT SLIP**

ROSALIE GEMMELL SUPERANNUATION PTY LTD

ACN 160 138 036 Account No: 22 160138036



22 160138036

**TOTAL DUE** \$353.00 cr

Immediately \$0.00

*Payment options are listed on the back of this payment slip*



Biller Code: 17301  
Ref: 2291601380366



\*814 129 0002291601380366 35

## Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2022-08-30	Annual Review - Special Purpose Pty Co	4X0978211480P A	\$59.00
2022-08-30	Payment Splitting Adjustment for Matching		\$59.00 cr
2022-08-30	Payment Splitting Adjustment for Matching		\$59.00
<b>Outstanding transactions</b>			
2017-12-21	Payment Received, Thank You		\$142.00 cr
2018-11-02	Payment Received, Thank You		\$5.00 cr
2021-09-17	Payment Received, Thank You		\$206.00 cr

\$ 150.00 + \$ 56.00 = \$ 206.00

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2291 6013 8036 635

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



Biller Code: 17301  
Ref: 2291601380366

Telephone & Internet Banking – BPAY®  
Contact your bank or financial institution to make this  
payment from your cheque, savings, debit, credit card  
or transaction account. More info: [www.bpay.com.au](http://www.bpay.com.au)

**TAX INVOICE**

ABN 27 805 250 954

**McSWEENEY CA**  
Consulting Accountants

Rosalie Gemmell Superannuation Pty Ltd  
14 Eskdale Close  
NARELLAN VALE NSW 2567

Invoice Number: 66805  
Invoice Date: 11 September 2021  
**Due Date: 20 September 2021**

**For Professional Services rendered during the period:-**

Review of the annual Company Statement issued by ASIC; preparation of the Declaration of Solvency and Resolutions of Directors adopting the Company Statement for the year, in accordance with the provisions of the Act; correspondence & lodgement with ASIC as required.

\$ 190.00

Review of the Company's statutory register and minute books to ensure compliance with the Corporations Act 2001 (Cth); preparation and lodgement of Australian Securities and Investments Commission (ASIC) Forms required by the Act where necessary; ongoing maintenance of the Company's statutory register throughout the year as required by law; provision of McSweeney CA as the registered office of the Company and storage of company records.

\$ 410.00

Disbursements (not subject to GST): ASIC Annual Review Fee.

\$ 0.00

Add: GST

\$ 600.00  
60.00

**TOTAL AMOUNT DUE INCLUDING GST**

**\$ 660.00**

Please pay this account no later than the due date above.

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*

**HOW TO PAY SEE OVER FOR PAYMENT OPTIONS**

**McSweeney CA Pty Ltd**  
ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
Chatswood NSW 2067 Australia  
PO Box 5063, West Chatswood NSW 1515  
P +61 2 9325 5777 F +61 2 9325 5757  
[www.mcsweeneyca.com.au](http://www.mcsweeneyca.com.au)



Liability Limited by a scheme approved under Professional Standards Legislation



CHARTERED ACCOUNTANTS  
AUSTRALIA + NEW ZEALAND

## Payment Options

---

**Scan and email to mca@mcsweeneyca.com.au**

**Or phone our office on 02 9325 5777**

---

### Please tick payment choice

-  **Mail**

Detach the payment slip from the bottom of this tax invoice and return it with your cheque. Please make cheques payable to "McSweeney CA".

-  **Direct Deposit**

Bank: Westpac Chatswood  
Account Name: McSweeney CA  
BSB No.: 032 090  
Account No.: 260 514

Please insert this description on the deposit: **66805**

Amount deposited: **\$ 660.00**

*Please scan and email this form to the above email address or contact us by phone when the deposit is made by electronic funds transfer.*

-  **Pay By Monthly Instalments**

This pay by the month option is available for invoices over \$5,000.

*If you choose this option, please complete the enclosed application and forward to our office by return mail. The first instalment will be direct debited to your nominated financial institution account and then each month thereafter for the remaining period stated on the application.*

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*



PLEASE DETACH AND RETURN WITH YOUR REMITTANCE TO:

**McSweeney CA  
PO Box 5063  
WEST CHATSWOOD NSW 1515**

Client Name: Rosalie Gemmell Superannuation Pty Ltd  
Client Code: 10023

Amount due: **\$ 660.00**

Total includes GST of **60.00**

Invoice Number: **66805**

Invoice Date: **11 September 2021**

**Payment Due Date 20 September 2021**

**TAX INVOICE**

ABN 27 805 250 954


**McSWEENEY CA**  
 Consulting Accountants

Rosalie Gemmell Retirement Fund  
 14 Eskdale Close  
 NARELLAN VALE NSW 2567

Invoice Number: 66365  
 Invoice Date: 13 May 2021  
**Due Date: 21 May 2021**

**For Professional Services rendered during the period:-**

Preparation of Financial Statements for the Superannuation Fund for the year ended 30 June 2020, attending to the entry of trial balance and/or cashbook records, preparation of bank reconciliation, review and calculation of accounting adjustments as required, attending to general correspondence, ATO notifications, filing, and disbursement costs as required during the period.

Preparation of Self Managed Superannuation Fund Annual Return for the year ended 30 June 2020, attending to lodgement with the Australian Taxation Office (ATO), checking Notice of Assessment received from the ATO and advising.

\$ 2,300.00

**Superannuation Fund Administration Services**

General advice to the Trustees in relation to their obligations to comply with the requirements of the Superannuation Industry (Supervision) Act and Regulations and the provisions of Fund's Deed and assisting the Trustees with the preparation of documents required to record Fund transactions to comply with proper administration of the Fund including:

- Preparation of minutes and resolutions in relation to decisions taken by the Trustee including the payment of benefits from the Fund, pension rollovers, employers and members contributions, Trustee contribution acceptances, and annual summary of fund investments.
- Assist the Trustees to maintain Fund records, as required.
- Review of the Fund for Superannuation Industry (Supervision) Act (SIS) compliance and advising the Trustees as required regarding rectification of potential breaches detected during the preparation of the Funds financial records.
- Compilation and management of documentation required for external audit of the Fund, liaising with the auditor as required to complete the independent audit of the Fund;
- Advising in relation to annual minimum pension amounts, where applicable.
- Provision of general taxation advice to the Trustees in relation to their obligations to comply with the requirements of the Superannuation Industry (Supervision) Act and Regulations, specifically regarding the calculation of member benefits including preserved and non-preserved, and taxable and tax-free components, preparation of member benefit statements, contributions, and contribution caps.

\$ 500.00

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*

**HOW TO PAY SEE OVER FOR PAYMENT OPTIONS**

**McSweeney CA Pty Ltd**  
 ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
 Chatswood NSW 2067 Australia  
 PO Box 5063, West Chatswood NSW 1515  
 P +61 2 9325 5777 F +61 2 9325 5757  
[www.mcsweeneyca.com.au](http://www.mcsweeneyca.com.au)

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McSWEENEY CA  
Consulting Accountants

\$2,800.00

Add: GST	280.00
<b>TOTAL AMOUNT DUE INCLUDING GST</b>	<b>\$3,080.00</b>

Please pay this account no later than the due date above.

---

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*

**HOW TO PAY SEE OVER FOR PAYMENT OPTIONS**

**McSweeney CA Pty Ltd**  
ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
Chatswood NSW 2067 Australia  
PO Box 5063, West Chatswood NSW 1515  
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[www.mcsweeneyca.com.au](http://www.mcsweeneyca.com.au)

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## Payment Options

---

**Scan and email to mca@mcsweeneyca.com.au**

**Or phone our office on 02 9325 5777**

---

### Please tick payment choice

-  **Mail**

Detach the payment slip from the bottom of this tax invoice and return it with your cheque. Please make cheques payable to "McSweeney CA".

-  **Direct Deposit**

Bank: Westpac Chatswood  
Account Name: McSweeney CA  
BSB No.: 032 090  
Account No.: 260 514

Please insert this description on the deposit: **66365**

Amount deposited: **\$3,080.00**

*Please scan and email this form to the above email address or contact us by phone when the deposit is made by electronic funds transfer.*

-  **Pay By Monthly Instalments**

This pay by the month option is available for invoices over \$5,000.

*If you choose this option, please complete the enclosed application and forward to our office by return mail. The first instalment will be direct debited to your nominated financial institution account and then each month thereafter for the remaining period stated on the application.*

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*



PLEASE DETACH AND RETURN WITH YOUR REMITTANCE TO:

**McSweeney CA  
PO Box 5063  
WEST CHATSWOOD NSW 1515**

Client Name: Rosalie Gemmell Retirement Fund  
Client Code: 10024

Amount due: **\$3,080.00**  
Total includes GST of 280.00  
Invoice Number: 66365  
Invoice Date: 13 May 2021

**Payment Due Date 21 May 2021**

**TAX INVOICE**

ABN 27 805 250 954

**McSWEENEY CA**  
Consulting Accountants

Rosalie Gemmell Retirement Fund  
14 Eskdale Close  
NARELLAN VALE NSW 2567

Invoice Number: 67535  
Invoice Date: 17 May 2022  
**Due Date: 24 May 2022**

**For Professional Services rendered during the period:-**

Preparation of Financial Statements for the Superannuation Fund for the year ended 30 June 2021, attending to the entry of trial balance and/or cashbook records, preparation of bank reconciliation, review and calculation of accounting adjustments as required, attending to general correspondence, ATO notifications, filing, and disbursement costs as required during the period.

Preparation of Self Managed Superannuation Fund Annual Return for the year ended 30 June 2020, attending to lodgement with the Australian Taxation Office (ATO), checking Notice of Assessment received from the ATO and advising.

**Superannuation Fund Administration Services**

General advice to the Trustees in relation to their obligations to comply with the requirements of the Superannuation Industry (Supervision) Act and Regulations and the provisions of Fund's Deed and assisting the Trustees with the preparation of documents required to record Fund transactions to comply with proper administration of the Fund including:

- Preparation of minutes and resolutions in relation to decisions taken by the Trustee including the payment of benefits from the Fund, pension rollovers, employers and members contributions, Trustee contribution acceptances, and annual summary of fund investments.
- Assist the Trustees to maintain Fund records, as required.
- Review of the Fund for Superannuation Industry (Supervision) Act (SIS) compliance and advising the Trustees as required regarding rectification of potential breaches detected during the preparation of the Funds financial records.
- Compilation and management of documentation required for external audit of the Fund, liaising with the auditor as required to complete the independent audit of the Fund;
- Advising in relation to annual minimum pension amounts, where applicable.
- Provision of general taxation advice to the Trustees in relation to their obligations to comply with the requirements of the Superannuation Industry (Supervision) Act and Regulations, specifically regarding the calculation of member benefits including preserved and non-preserved, and taxable and tax-free components, preparation of member benefit statements, contributions, and contribution caps.

\$2,430.00

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*

**HOW TO PAY SEE OVER FOR PAYMENT OPTIONS**

**McSweeney CA Pty Ltd**  
ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
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Liability Limited by a scheme approved under Professional Standards Legislation

CHARTERED ACCOUNTANTS  
AUSTRALIA + NEW ZEALAND



McSWEENEY CA  
Consulting Accountants

Disbursement - Audit Fees 2021 Super Know How Pty Ltd

\$ 500.00

Add: GST

\$2,930.00  
293.00

**TOTAL AMOUNT DUE INCLUDING GST**

**\$3,223.00**

Less \$ 550.00

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\$ 2673.00

Please pay this account no later than the due date above.

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*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*

**HOW TO PAY SEE OVER FOR PAYMENT OPTIONS**

**McSweeney CA Pty Ltd**  
ABN 27 805 250 954

Level 15, 799 Pacific Hwy  
Chatswood NSW 2067 Australia  
PO Box 5063, West Chatswood NSW 1515  
**P** +61 2 9325 5777 **F** +61 2 9325 5757  
[www.mcsweeneyca.com.au](http://www.mcsweeneyca.com.au)

Liability Limited by a scheme approved under Professional Standards Legislation



## Payment Options

Scan and email to [mca@mcsweeneyca.com.au](mailto:mca@mcsweeneyca.com.au)

Or phone our office on 02 9325 5777

### Please tick payment choice

-  Mail

Detach the payment slip from the bottom of this tax invoice and return it with your cheque. Please make cheques payable to "McSweeney CA".

-  Direct Deposit

Bank: Westpac Chatswood  
Account Name: McSweeney CA  
BSB No.: 032 090  
Account No.: 260 514

Please insert this description on the deposit: **67535**

Amount deposited: **\$3,223.00**

*Please scan and email this form to the above email address or contact us by phone when the deposit is made by electronic funds transfer.*

-  Pay By Monthly Instalments

This pay by the month option is available for invoices over \$5,000.

*If you choose this option, please complete the enclosed application and forward to our office by return mail. The first instalment will be direct debited to your nominated financial institution account and then each month thereafter for the remaining period stated on the application.*

*Under the Terms of Engagement, interest may be charged at the highest rate allowed under the General Interest Charge provisions of the Income Tax Assessment Act on any part of this account unpaid 30 days after the due date.*



PLEASE DETACH AND RETURN WITH YOUR REMITTANCE TO:

McSweeney CA  
PO Box 5063  
WEST CHATSWOOD NSW 1515

Client Name: Rosalie Gemmell Retirement Fund  
Client Code: 10024

Amount due: **\$3,223.00**  
Total includes GST of 293.00  
Invoice Number: 67535  
Invoice Date: 17 May 2022

**Payment Due Date 24 May 2022**



**Agent** MCSWEENEY CA PTY LIMITED  
**Client** ROSALIE GEMMELL  
SUPERANNUATION PTY LTD  
**ABN** 22 160 138 036  
**TFN** 940 896 277

## Activity statement 001

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<b>Date generated</b>	09 May 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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0 results found - from **01 July 2021** to **09 May 2023** sorted by **processed date** ordered **newest to oldest**



**Agent** MCSWEENEY CA PTY LIMITED  
**Client** ROSALIE GEMMELL  
SUPERANNUATION PTY LTD  
**ABN** 22 160 138 036  
**TFN** 940 896 277

## Income tax 551

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Date generated	09 May 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

## Transactions

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0 results found - from **01 July 2021** to **09 May 2023** sorted by **processed date** ordered **newest to oldest**

<b>Fund Name : Rosalie Gemmell Retirement Fund - 2022</b>		
<b>GST Status : Non-Registered</b>		
<b>Initial Queries Dated 28/04/2023</b>		
S.No	Query Details	Query Responses
1	Please note that the fund has a Macquarie Wrap account and current year couple of SMA Accounts have been opened through Macquarie Wrap and hence we have treated the investment as a One-liner inclusive of SMA accounts (All the investments moved under "Macquarie Investment Consolidator). Since the separate cash statements are not available for SMA accounts. This is for your kind information.	Noted
2	Kindly provide the Unrealised Gain report of "Macquarie Investment Consolidator" for the period 01.07.2021 - 30.06.2022.	
3	Kindly provide the ATO - Income Tax Account and the ATO Integrated Client Account for the period 01.07.2021 - 30.06.2022 to confirm the accounts and to us in the work paper file.	<a href="https://www.dropbox.com/s/p6xwbrga9z1qxwn/ATO%20Activity%20Statement%20Account">https://www.dropbox.com/s/p6xwbrga9z1qxwn/ATO%20Activity%20Statement%20Account</a> <a href="https://www.dropbox.com/s/2s0gz29rek0xrro/ATO%20Income%20Tax%20Account%20from">https://www.dropbox.com/s/2s0gz29rek0xrro/ATO%20Income%20Tax%20Account%20from</a>
4	Kindly provide the ASIC Invoice and the 2022 Annual Company statement for the payment of \$206.00 made on 16.09.2021 and to use in the workpaper file.	<a href="https://www.dropbox.com/sh/3usnrk3kkgoyma/AADQRA9oHISCGGRBDogDwCkha?dl=0">https://www.dropbox.com/sh/3usnrk3kkgoyma/AADQRA9oHISCGGRBDogDwCkha?dl=0</a>
5	Kindly advise us on the prior year payable of \$55.00 & 207.00 related to ASIC Fee and Penalty respectively which has not been paid out from the fund's bank account.	
6	Kindly provide the invoices for the payments in the "Accountancy & Audit Fees" tab and also advise us on the split between the nature of payments.	<a href="https://www.dropbox.com/sh/3usnrk3kkgoyma/AADQRA9oHISCGGRBDogDwCkha?dl=0">https://www.dropbox.com/sh/3usnrk3kkgoyma/AADQRA9oHISCGGRBDogDwCkha?dl=0</a>
7	Please note that we have accounted all the payments with narration "PP TO ROSALIE THERESE GEMMELL" amounting to \$35,160.00 (Minimum Pension - \$17,280.00) as "Pension" payments to member Rosalie Gemmell - ABP 2 account.	
<b>Final Queries - 15/05/2023</b>		
S.No	Query Details	Query Responses
8	As per IQ - 2, Kindly provide the Unrealised Gain report of "Macquarie Investment Consolidator" for the period 01.07.2021 - 30.06.2022. We couldn't find in the dropbox.	<u>We can just leave that to update till disposal date</u>
9	Based on the ASIC document, we have accounted the payment of \$206.00 made on 16.09.2021 as "Regulatory Fees". This is for your kind information.	<u>Allocate total fees as filing fees. Please see the below MCA invoice 66805 as service fees are related to ASIC matter</u>
10	As per IQ - 5, Kindly advise us on the prior year payable of \$55.00 & 207.00 related to ASIC Fee and Penalty respectively which has not been paid out from the fund's bank account.	<u>Allocate as member non-concessional contribution as there is room in non-concessional cap - expense paid by the member</u>
11	As per IQ - 6, Kindly advise us on the split between the fees in the "Accountancy & Audit Fees" tab.	<u>Please read description on invoices. Invoice 67535 - \$2430 + GST \$243 is accounting related and \$500+GST \$50 is for Audit . Invoice 66365 is for accounting charges. See Account and Audit fees tab</u>