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Financial statements and reports for the year ended  
30 June 2022

THE DR & DF WARBURTON SUPERANNUATION  
FUND

# THE DR & DF WARBURTON SUPERANNUATION FUND

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# THE DR & DF WARBURTON SUPERANNUATION FUND

## Compilation Report

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

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

The Trustee(s) of THE DR & DF WARBURTON SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

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

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

### **Assurance Disclaimer**

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

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

of

Signed:

Dated: 08/12/2022

THE DR & DF WARBURTON SUPERANNUATION FUND

**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	209,287	237,186
Units in Listed Unit Trusts (Australian)	3	3,344	3,537
<b>Total Investments</b>		<u>212,631</u>	<u>240,723</u>
<b>Other Assets</b>			
Formation Expenses		402	402
Cash at Bank/Bank Overdraft		79,891	67,120
Dividend Reinvestment - Residual Account		0	23
Reinvestment Residual Account		15	0
Cash Account		1,001	0
Income Tax Refundable		5,741	1,866
<b>Total Other Assets</b>		<u>87,050</u>	<u>69,411</u>
<b>Total Assets</b>		<u>299,681</u>	<u>310,134</u>
<b>Net assets available to pay benefits</b>		<u>299,681</u>	<u>310,134</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	5, 6		
Egerton-Warburton, Dean Ross - Accumulation		80,036	82,827
Egerton-Warburton, Diane Fay - Accumulation		219,645	227,307
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>299,681</u>	<u>310,134</u>

THE DR & DF WARBURTON SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	184	90
Dividends Received	8	25,275	10,572
Interest Received		18	45
<b>Total Income</b>		<u>25,477</u>	<u>10,707</u>
<b>Expenses</b>			
Accountancy Fees		2,783	1,298
ATO Supervisory Levy		0	259
ATO Supervisory Levy		259	0
Auditor's Remuneration		0	1,100
Bank Charges		23	0
		<u>3,065</u>	<u>2,657</u>
<b>Investment Losses</b>			
Changes in Market Values	10	38,607	(66,728)
<b>Total Expenses</b>		<u>41,672</u>	<u>(64,071)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(16,194)</u>	<u>74,778</u>
Income Tax Expense	11	(5,741)	1,208
<b>Benefits accrued as a result of operations</b>		<u>(10,453)</u>	<u>73,570</u>

# THE DR & DF WARBURTON SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(16,194.00)
<b>Less</b>	
Accounting Trust Distributions	184.00
	<u>184.00</u>
<b>Add</b>	
Decrease in MV of investments	38,607.00
Franking Credits	10,701.00
Foreign Credits	8.00
Taxable Trust Distributions	172.00
Distributed Foreign income	12.00
	<u>49,500.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>33,119.00</u>
<b>Taxable Income or Loss</b>	<b>33,119.00</b>
Income Tax on Taxable Income or Loss	4,967.85
<b>Less</b>	
Franking Credits	10,700.75
Foreign Credits	7.97
	<u>(5,740.87)</u>
<b>CURRENT TAX OR REFUND</b>	<b>(5,740.87)</b>
Supervisory Levy	259.00
	<u>(5,481.87)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>(5,481.87)</b>

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

# Notes to the Financial Statements

For the year ended 30 June 2022

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## Note 1: Summary of Significant Accounting Policies

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

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

## Notes to the Financial Statements

For the year ended 30 June 2022

### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

#### d. Liability for Accrued Benefits

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

#### e. Critical Accounting Estimates and Judgements

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

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

#### Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Anz Banking Group	18,263	22,182
Bhp Billiton Limited - Ordinary Fully Paid	70,125	82,569
Fox Corporation	6,793	7,717
National Australia Bank	29,526	28,265
News Corporation Ltd	2,809	1,935
Origin Energy	7,650	5,795



THE DR & DF WARBURTON SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

Rio Tinto Limited	34,713	42,804
South32 Limited	6,698	4,981
The Walt Disney Company	21,590	38,811
Unibail-Rodamco	752	1,136
Virgin Money Uk	594	990
Woodside Energy Group Ltd	9,775	0
	209,288	237,185

### Note 3: Units in Listed Unit Trusts (Australian)

	<b>2022</b>	<b>2021</b>
	\$	\$
Scentre Group	3,344	3,537
	3,344	3,537

### Note 4: Banks and Term Deposits

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Banks</b>		
Cash Account	1,001	0
Cash at Bank/Bank Overdraft	79,891	67,120
	80,892	67,120

### Note 5: Liability for Accrued Benefits

	<b>2022</b>	<b>2021</b>
	\$	\$
Liability for accrued benefits at beginning of year	310,134	236,564
Benefits accrued as a result of operations	(10,454)	73,571
Current year member movements	0	0
	299,681	310,134

### Note 6: Vested Benefits

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

THE DR & DF WARBURTON SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Vested Benefits	299,681	310,134

### Note 7: Guaranteed Benefits

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

### Note 8: Dividends

	2022 \$	2021 \$
Anz Banking Group	1,133	662
Bhp Billiton Limited - Ordinary Fully Paid	17,289	5,017
Fox Corporation	44	40
National Australia Bank	1,369	924
News Corporation Ltd	24	31
Origin Energy	260	279
Rio Tinto Limited	4,809	3,542
South32 Limited	330	77
Virgin Money Uk	17	0
	25,275	10,572

### Note 9: Trust Distributions

	2022 \$	2021 \$
Scentre Group	184	90
	184	90

### Note 10: Changes in Market Values

#### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Shares in Listed Companies (Australian)</b>		
Anz Banking Group	(5,039)	7,457
Bhp Billiton Limited - Ordinary Fully Paid	(12,444)	21,675
Fox Corporation	(925)	3,298
National Australia Bank	1,261	8,624
News Corporation Ltd	874	0

THE DR & DF WARBURTON SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

Origin Energy	1,596	(1,635)
Rio Tinto Limited	(8,092)	9,694
South32 Limited	1,717	1,513
The Walt Disney Company	(17,221)	14,493
Unibail-Rodamco	(384)	328
Virgin Money Uk	(395)	545
Woodside Energy Group Ltd	639	0
	<u>(38,413)</u>	<u>65,992</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Redbank Energy Ltd	0	12,950
Scentre Group	(194)	736
Westfield Corporation	0	(3,127)
	<u>(194)</u>	<u>10,559</u>
<b>Total Unrealised Movement</b>	<u>(38,607)</u>	<u>76,551</u>
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	<u>0</u>	<u>0</u>
<b>Changes in Market Values</b>	<u>(38,607)</u>	<u>76,551</u>
<b>Note 11: Income Tax Expense</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(5,741)	1,208
Income Tax Expense	<u>(5,741)</u>	<u>1,208</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(2,429)	11,217
Less:		
Tax effect of:		
Increase in MV of Investments	0	10,009
Accounting Trust Distributions	28	0

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

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Add:

Tax effect of:

Decrease in MV of Investments	5,791	0
Franking Credits	1,605	0
Foreign Credits	1	0
Taxable Trust Distributions	26	0
Distributed Foreign Income	2	0
Income Tax on Taxable Income or Loss	4,968	1,208
Less credits:		
Franking Credits	10,701	0
Foreign Credits	8	0
Current Tax or Refund	<u>(5,741)</u>	<u>1,208</u>

**THE DR & DF WARBURTON SUPERANNUATION FUND**

**Members Statement**

Dean Ross Egerton-Warburton  
 144 Deans Road  
 Pingelly, Western Australia, 6308, Australia

**Your Details**

		Nominated Beneficiaries:	Diane Fay Egerton-Warburton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	60	Vested Benefits:	80,035
Tax File Number:	Provided	Total Death Benefit:	80,035
Date Joined Fund:	02/05/2003	Current Salary:	0
Service Period Start Date:	02/05/2003	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	EGEDEA00001A		
Account Start Date:	02/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	80,035
<u>Preservation Components</u>	
Preserved	80,035
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	9,814
Taxable	70,221

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	82,828
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,466)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,327
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	80,035

**THE DR & DF WARBURTON SUPERANNUATION FUND**

**Members Statement**

Diane Fay Egerton-Warburton  
 144 Deans Road  
 Pingelly, Western Australia, 6308, Australia

**Your Details**

		Nominated Beneficiaries:	Dean Ross Egerton-Warburton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	219,645
Tax File Number:	Provided	Total Death Benefit:	219,645
Date Joined Fund:	02/05/2003	Current Salary:	0
Service Period Start Date:	02/05/2003	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	EGEDIA00001A		
Account Start Date:	02/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>219,645</b>
<u>Preservation Components</u>	
Preserved	198,684
Unrestricted Non Preserved	20,962
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11,874
Taxable	207,771

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	227,307
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(4,021)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	3,641
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	219,645

# THE DR & DF WARBURTON SUPERANNUATION FUND

## Members Statement

Dean Ross Egerton-Warburton  
 144 Deans Road  
 Pingelly, Western Australia, 6308, Australia

### Your Details

Date of Birth : Provided  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 02/05/2003  
 Service Period Start Date: 02/05/2003  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date: 02/05/2003  
 Account Type: Consolidated  
 Account Description: Consolidated

Nominated Beneficiaries: Diane Fay Egerton-Warburton  
 Nomination Type: N/A  
 Vested Benefits: 80,035  
 Total Death Benefit: 80,035  
 Current Salary: 0  
 Previous Salary: 0  
 Disability Benefit: 0

### Your Balance

Total Benefits 80,035

Preservation Components

Preserved 80,035  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 9,814  
 Taxable 70,221

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	82,828
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,466)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,327
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	80,035

# THE DR & DF WARBURTON SUPERANNUATION FUND

## Members Statement

Diane Fay Egerton-Warburton  
 144 Deans Road  
 Pingelly, Western Australia, 6308, Australia

### Your Details

Date of Birth : Provided  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 02/05/2003  
 Service Period Start Date: 02/05/2003  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date: 02/05/2003  
 Account Type: Consolidated  
 Account Description: Consolidated

Nominated Beneficiaries: Dean Ross Egerton-Warburton  
 Nomination Type: N/A  
 Vested Benefits: 219,645  
 Total Death Benefit: 219,645  
 Current Salary: 0  
 Previous Salary: 0  
 Disability Benefit: 0

### Your Balance

Total Benefits 219,645

Preservation Components  
 Preserved 198,684  
 Unrestricted Non Preserved 20,962  
 Restricted Non Preserved

Tax Components  
 Tax Free 11,874  
 Taxable 207,771

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	227,307
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(4,021)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	3,641
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	219,645



THE DR & DF WARBURTON SUPERANNUATION FUND

# Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Cash Account				1,000.82					1,000.82	1,000.82
Cash at Bank/Bank Overdraft	67,119.54			16,554.16		(3,782.94)			79,890.76	79,890.76
	<b>67,119.54</b>			<b>17,554.98</b>		<b>(3,782.94)</b>			<b>80,891.58</b>	<b>80,891.58</b>
<b>Shares in Listed Companies (Australian)</b>										
ANZ.AX - Anz Banking Group	788.00	21,219.51	41.00	1,119.53				829.00	22,339.04	18,262.87
BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid	1,700.00	45,294.95						1,700.00	45,294.95	70,125.00
FOXC.AX - Fox Corporation	166.00	2,359.28						166.00	2,359.28	6,792.72
NAB.AX - National Australia Bank	1,078.00	22,104.27						1,078.00	22,104.27	29,526.42
NCP.AX - News Corporation Ltd	125.00	2,978.16						125.00	2,978.16	2,808.75
ORG.AX - Origin Energy	1,285.00	13,929.14	50.00	258.28				1,335.00	14,187.42	7,649.55
RIO.AX - Rio Tinto Limited	338.00	13,237.14						338.00	13,237.14	34,712.60
S32.AX - South32 Limited	1,700.00	3,461.72						1,700.00	3,461.72	6,698.00
TWDC.AX - The Walt Disney Company										

**THE DR & DF WARBURTON SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	166.00	6,604.56						166.00	6,604.56	21,589.96
URW.AX - Unibail-Rodamco	200.00	3,216.64						200.00	3,216.64	752.00
VUK.AX - Virgin Money Uk	269.00	7,368.08						269.00	7,368.08	594.49
WDS.AX - Woodside Energy Group Ltd			307.00	9,136.32				307.00	9,136.32	9,774.88
	<b>141,773.45</b>	<b>10,514.13</b>						<b>152,287.58</b>	<b>209,287.24</b>	
<b>Units in Listed Unit Trusts (Australian)</b>										
SCG.AX - Scentre Group	1,291.00	3,748.52						1,291.00	3,748.52	3,343.69
	<b>3,748.52</b>							<b>3,748.52</b>	<b>3,343.69</b>	
	<b>212,641.51</b>	<b>28,069.11</b>				<b>(3,782.94)</b>		<b>236,927.68</b>	<b>293,522.51</b>	

THE DR & DF WARBURTON SUPERANNUATION FUND

# Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Cash Account		1,000.820000	1,000.82	1,000.82	1,000.82			0.34 %	
Cash at Bank/Bank Overdraft		79,890.760000	79,890.76	79,890.76	79,890.76			27.22 %	
			<b>80,891.58</b>		<b>80,891.58</b>			<b>27.56 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ANZ.AX	Anz Banking Group	829.00	22.030000	18,262.87	26.95	22,339.04	(4,076.17)	(18.25) %	6.22 %
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	1,700.00	41.250000	70,125.00	26.64	45,294.95	24,830.05	54.82 %	23.89 %
FOXC.AX	Fox Corporation	166.00	40.920000	6,792.72	14.21	2,359.28	4,433.44	187.91 %	2.31 %
NAB.AX	National Australia Bank	1,078.00	27.390000	29,526.42	20.50	22,104.27	7,422.15	33.58 %	10.06 %
NCP.AX	News Corporation Ltd	125.00	22.470000	2,808.75	23.83	2,978.16	(169.41)	(5.69) %	0.96 %
ORG.AX	Origin Energy	1,335.00	5.730000	7,649.55	10.63	14,187.42	(6,537.87)	(46.08) %	2.61 %
RIO.AX	Rio Tinto Limited	338.00	102.700000	34,712.60	39.16	13,237.14	21,475.46	162.24 %	11.83 %
S32.AX	South32 Limited	1,700.00	3.940000	6,698.00	2.04	3,461.72	3,236.28	93.49 %	2.28 %
TWDC.AX	The Walt Disney Company	166.00	130.060000	21,589.96	39.79	6,604.56	14,985.40	226.89 %	7.36 %
URW.AX	Unibail-Rodamco	200.00	3.760000	752.00	16.08	3,216.64	(2,464.64)	(76.62) %	0.26 %
VUK.AX	Virgin Money Uk	269.00	2.210000	594.49	27.39	7,368.08	(6,773.59)	(91.93) %	0.20 %
WDS.AX	Woodside Energy Group Ltd	307.00	31.840000	9,774.88	29.76	9,136.32	638.56	6.99 %	3.33 %
			<b>209,287.24</b>		<b>152,287.58</b>	<b>56,999.66</b>	<b>37.43 %</b>	<b>71.30 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
SCG.AX	Scentre Group	1,291.00	2.590000	3,343.69	2.90	3,748.52	(404.83)	(10.80) %	1.14 %
			<b>3,343.69</b>		<b>3,748.52</b>	<b>(404.83)</b>	<b>(10.80) %</b>	<b>1.14 %</b>	
			<b>293,522.51</b>		<b>236,927.68</b>	<b>56,594.83</b>	<b>23.89 %</b>	<b>100.00 %</b>	

# THE DR & DF WARBURTON SUPERANNUATION FUND

## Trustees Declaration

Finegroup Pty Ltd ACN: 104237185

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

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

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

.....  
Dean Ross Egerton-Warburton  
Finegroup Pty Ltd  
Director

.....  
Diane Fay Egerton-Warburton  
Finegroup Pty Ltd  
Director

08 December 2022

## Minutes of a meeting of the Director(s)

held on 08 December 2022 at Rmb 228 Deans Road, West Pingelly, Western Australia 6308

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<b>PRESENT:</b>	Dean Ross Egerton-Warburton and Diane Fay Egerton-Warburton
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

# Minutes of a meeting of the Director(s)

held on 08 December 2022 at Rmb 228 Deans Road, West Pingelly, Western Australia 6308

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Dean Ross Egerton-Warburton

Chairperson