
Financial statements and reports for the year ended
30 June 2023

THE HAMILTON SUPERANNUATION FUND

Prepared for: J & C Hamilton Pty Ltd

THE HAMILTON SUPERANNUATION FUND

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THE HAMILTON SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE HAMILTON SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2023, 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 HAMILTON 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: 14/11/2023

THE HAMILTON SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments (Australian)	2	51,797	0
Shares in Listed Companies (Australian)	3	279,259	249,939
Units in Listed Unit Trusts (Australian)	4	78	33
Total Investments		<u>331,134</u>	<u>249,972</u>
Other Assets			
Formation Expenses		406	406
Morgans ANZ Cash Management A/C		65,126	75,922
Distributions Receivable		458	0
Income Tax Refundable		1,183	0
Total Other Assets		<u>67,173</u>	<u>76,328</u>
Total Assets		<u>398,307</u>	<u>326,300</u>
Less:			
Liabilities			
Income Tax Payable		0	1,130
Instalment Payable		288	0
Total Liabilities		<u>288</u>	<u>1,130</u>
Net assets available to pay benefits		<u>398,019</u>	<u>325,170</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Hamilton, Jeffrey Vincent - Accumulation		225,428	185,155
Hamilton, Cathy Ann - Accumulation		172,591	140,015
Total Liability for accrued benefits allocated to members' accounts		<u>398,019</u>	<u>325,170</u>

THE HAMILTON SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	10	824	1,473
Dividends Received	9	12,434	12,837
Interest Received		964	140
Investment Gains			
Changes in Market Values	11	44,259	(27,217)
Contribution Income			
Personal Concessional		20,000	30,000
Total Income		<u>78,481</u>	<u>17,233</u>
Expenses			
Accountancy Fees		2,420	2,420
ATO Supervisory Levy		259	259
Investment Expenses		3,272	3,939
		<u>5,951</u>	<u>6,618</u>
Total Expenses		<u>5,951</u>	<u>6,618</u>
Benefits accrued as a result of operations before income tax			
		<u>72,530</u>	<u>10,616</u>
Income Tax Expense	12	(319)	1,129
Benefits accrued as a result of operations		<u>72,849</u>	<u>9,486</u>

THE HAMILTON SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	72,530.00
Less	
Increase in MV of investments	41,992.00
Realised Accounting Capital Gains	2,268.00
Accounting Trust Distributions	824.00
	<u>45,084.00</u>
Add	
Franking Credits	5,163.00
Foreign Credits	175.00
Distributed Foreign income	677.00
	<u>6,015.00</u>
Taxable Income or Loss	<u>33,461.00</u>
Income Tax on Taxable Income or Loss	5,019.15
Less	
Franking Credits	5,163.17
Foreign Credits	174.69
	<u>(318.71)</u>
CURRENT TAX OR REFUND	<u>(318.71)</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(864.00)
AMOUNT DUE OR REFUNDABLE	<u>(923.71)</u>

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

THE HAMILTON SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

Notes to the Financial Statements

For the year ended 30 June 2023

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

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).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Trade and Other Payables

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

g. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2023	2022
	\$	\$
Hyperion Global Growth Companies Fund	51,797	0

THE HAMILTON SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

	51,797	0
Note 3: Shares in Listed Companies (Australian)		
	2023	2022
	\$	\$
ANZ Banking Group Limited Capital Notes 4	19,370	19,642
BHP Group Limited	30,143	27,638
Commonwealth Bank Of Australia PERLS VII	0	19,992
Commonwealth Bank Of Australia PERLS XV	20,098	0
Coles Group	12,783	12,360
CSL Limited	19,417	18,834
Virgin Money UK	607	579
VanEck MSCI Intl Quality ETF	40,718	24,010
NextDC Limited	0	13,619
ResMed Inc	18,046	16,880
The Lottery Corporation Limited	0	16,272
Westpac Banking Corporation	30,303	0
Westpac Banking Corporation Capital Notes 6	20,436	20,430
Woodside Energy Group Ltd	33,097	30,598
Wesfarmers Limited	34,242	29,086
	279,260	249,940
Note 4: Units in Listed Unit Trusts (Australian)		
	2023	2022
	\$	\$
Magellan Global Fund - Options 01-03-2024	78	33
	78	33
Note 5: Banks and Term Deposits		
	2023	2022
	\$	\$
Banks		
Morgans ANZ Cash Management A/C	65,126	75,922
	65,126	75,922

THE HAMILTON SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Note 6: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	325,170	315,684
Benefits accrued as a result of operations	72,848	9,486
Current year member movements	0	0
	<hr/>	<hr/>
Liability for accrued benefits at end of year	398,019	325,170
	<hr/>	<hr/>

Note 7: Vested Benefits

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

	2023	2022
	\$	\$
Vested Benefits	<hr/>	<hr/>
	398,019	325,170
	<hr/>	<hr/>

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2023	2022
	\$	\$
ANZ Banking Group Limited Capital Notes 4	1,011	633
BHP Group Limited	2,623	6,814
CSL Limited	237	177
Coles Group	458	423
Commonwealth Bank Of Australia PERLS VII	289	401
Commonwealth Bank Of Australia PERLS XV	501	0
Endeavour Resources	0	280
Gpt Group	0	467
ResMed Inc	121	0
The Lottery Corporation Limited	324	0
VanEck MSCI Intl Quality ETF	0	348
Virgin Money UK	41	13
Wesfarmers Limited	1,305	1,180
Westpac Banking Corporation	994	0
Westpac Banking Corporation Capital Notes 6	923	528
Woodside Energy Group Ltd	3,608	0

THE HAMILTON SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Woodside Petroleum Ltd	0	1,572
	12,435	12,836

Note 10: Trust Distributions

	2023	2022
	\$	\$
VanEck MSCI Intl Quality ETF	824	0
Magellan Global Fund	0	1,129
APA Group	0	344
	824	1,473

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Managed Investments (Australian)		
Hyperion Global Growth Companies Fund	11,279	0
	11,279	0

Shares in Listed Companies (Australian)

ANZ Banking Group Limited Capital Notes 4	(272)	(678)
BHP Group Limited	2,506	(4,904)
CSL Limited	582	(465)
Coles Group	423	500
Commonwealth Bank Of Australia PERLS VII	162	(278)
Commonwealth Bank Of Australia PERLS XV	98	0
Gpt Group	0	(2,029)
NextDC Limited	1,547	(1,547)
ResMed Inc	1,166	429
The Lottery Corporation Limited	161	(161)
VanEck MSCI Intl Quality ETF	16,708	(11,877)
Virgin Money UK	28	(204)
Wesfarmers Limited	5,156	(10,542)
Westpac Banking Corporation	(104)	0
Westpac Banking Corporation Capital Notes 6	6	(570)
Woodside Energy Group Ltd	2,499	3,903

THE HAMILTON SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Woodside Petroleum Ltd	0	4,437
	30,667	(23,987)
Units in Listed Unit Trusts (Australian)		
APA Group	0	1,985
Magellan Global Fund	0	(612)
Magellan Global Fund - Options 01-03-2024	46	(150)
	46	1,223
Total Unrealised Movement	41,992	(22,764)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Commonwealth Bank Of Australia PERLS VII	(154)	0
Endeavour Resources	0	1,630
Gpt Group	0	3,374
NextDC Limited	88	0
The Lottery Corporation Limited	2,334	0
	2,268	5,004
Units in Listed Unit Trusts (Australian)		
APA Group	0	1,307
Magellan Global Fund	0	(10,764)
	0	(9,457)
Total Realised Movement	2,268	(4,453)
Changes in Market Values	44,260	(27,217)
Note 12: Income Tax Expense		
	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(319)	1,130
Income Tax Expense	(319)	1,130

THE HAMILTON SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

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%	10,880	1,592
Less:		
Tax effect of:		
Increase in MV of Investments	6,299	0
Realised Accounting Capital Gains	340	(668)
Accounting Trust Distributions	124	221
Add:		
Tax effect of:		
Decrease in MV of Investments	0	3,415
Franking Credits	774	786
Foreign Credits	26	0
Taxable Trust Distributions	0	130
Distributed Foreign Income	102	0
Rounding	0	(1)
Income Tax on Taxable Income or Loss	5,019	6,369
Less credits:		
Franking Credits	5,163	5,240
Foreign Credits	175	0
Current Tax or Refund	<u>(319)</u>	<u>1,129</u>

THE HAMILTON SUPERANNUATION FUND

Members Statement

Jeffrey Vincent Hamilton
 245 Bunning Road
 Mount Helena, Western Australia, 6082, Australia

Your Details

		Nominated Beneficiaries:	Cathy Ann Hamilton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	57	Vested Benefits:	225,427
Tax File Number:	Provided	Total Death Benefit:	225,427
Date Joined Fund:	15/05/2003	Current Salary:	0
Service Period Start Date:	05/10/1989	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	HAMJEF00001A		
Account Start Date:	15/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	225,427
<u>Preservation Components</u>	
Preserved	225,427
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,363
Taxable	224,064

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	185,155
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	10,000
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	32,921
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,500
Income Tax	1,149
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	225,427

THE HAMILTON SUPERANNUATION FUND
Members Statement

Cathy Ann Hamilton
 245 Bunning Road
 Mount Helena, Western Australia, 6082, Australia

Your Details

		Nominated Beneficiaries:	Jeffrey Vincent Hamilton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	55	Vested Benefits:	172,591
Tax File Number:	Provided	Total Death Benefit:	172,591
Date Joined Fund:	15/05/2003	Current Salary:	0
Service Period Start Date:		Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	HAMCAT00001A		
Account Start Date:	15/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	172,591
<u>Preservation Components</u>	
Preserved	172,591
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,363
Taxable	171,228

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	140,015
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	10,000
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	24,946
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,500
Income Tax	870
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	172,591

THE HAMILTON SUPERANNUATION FUND

Members Statement

Jeffrey Vincent Hamilton
 245 Bunning Road
 Mount Helena, Western Australia, 6082, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Cathy Ann Hamilton
Age:	57	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	225,427
Date Joined Fund:	15/05/2003	Total Death Benefit:	225,427
Service Period Start Date:	05/10/1989	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	15/05/2003		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	225,427
<u>Preservation Components</u>	
Preserved	225,427
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,363
Taxable	224,064

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	185,155
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	10,000
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	32,921
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,500
Income Tax	1,149
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	225,427

THE HAMILTON SUPERANNUATION FUND

Members Statement

Cathy Ann Hamilton
 245 Bunning Road
 Mount Helena, Western Australia, 6082, Australia

Your Details

		Nominated Beneficiaries:	Jeffrey Vincent Hamilton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	55	Vested Benefits:	172,591
Tax File Number:	Provided	Total Death Benefit:	172,591
Date Joined Fund:	15/05/2003	Current Salary:	0
Service Period Start Date:		Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	15/05/2003		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	172,591
<u>Preservation Components</u>	
Preserved	172,591
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,363
Taxable	171,228

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	140,015
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	10,000
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	24,946
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,500
Income Tax	870
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	172,591

THE HAMILTON SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Morgans ANZ Cash Management A/C		75,921.84		67,785.30		(78,581.15)			65,125.99	65,125.99
		75,921.84		67,785.30		(78,581.15)			65,125.99	65,125.99
Managed Investments (Australian)										
HYGG.AX - Hyperion Global Growth Companies Fund			13,080.00	40,517.85				13,080.00	40,517.85	51,796.80
				40,517.85					40,517.85	51,796.80
Shares in Listed Companies (Australian)										
ANZPG.AX - ANZ Banking Group Limited Capital Notes 4	190.00	20,312.75						190.00	20,312.75	19,370.50
BHP.AX - BHP Group Limited	670.00	15,029.90						670.00	15,029.90	30,143.30
COL.AX - Coles Group	694.00	4,753.67						694.00	4,753.67	12,783.48
CBAPD.AX - Commonwealth Bank Of Australia PERLS VII	200.00	20,154.29			(200.00)	(20,154.29)	(154.29)		0.00	
CBAPL.AX - Commonwealth Bank Of Australia PERLS XV			200.00	20,000.00				200.00	20,000.00	20,098.00
CSL.AX - CSL Limited	70.00	19,626.82						70.00	19,626.82	19,416.60
NXT.AX - NextDC Limited	1,280.00	15,166.62			(1,280.00)	(15,166.62)	87.72		0.00	

THE HAMILTON SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
RMD.AX - ResMed Inc	550.00	16,450.74						550.00	16,450.74	18,045.50
TLC.AX - The Lottery Corporation Limited	3,600.00	16,432.79			(3,600.00)	(16,432.79)	2,334.07		0.00	
ESGI.AX - VanEck MSCI Intl Quality ETF	915.00	30,235.35						915.00	30,235.35	40,717.50
CYB.AX - Virgin Money UK	213.00	854.00						213.00	854.00	607.05
WES.AX - Wesfarmers Limited	694.00	10,301.38						694.00	10,301.38	34,241.96
WBC.AX - Westpac Banking Corporation			1,420.00	30,406.44				1,420.00	30,406.44	30,302.80
WBCPI.AX - Westpac Banking Corporation Capital Notes 6	200.00	20,778.07						200.00	20,778.07	20,435.80
WDS.AX - Woodside Energy Group Ltd	961.00	26,694.84						961.00	26,694.84	33,096.84
	216,791.22	50,406.44				(51,753.70)	2,267.50		215,443.96	279,259.33
Units in Listed Unit Trusts (Australian)										
MGFO.AX - Magellan Global Fund - Options 01-03-2024	6,515.00	0.00						6,515.00	0.00	78.18
	0.00								0.00	78.18
	292,713.06	158,709.59				(130,334.85)	2,267.50		321,087.80	396,260.30

THE HAMILTON SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Morgans ANZ Cash Management A/C		65,125.990000	65,125.99	65,125.99	65,125.99			16.44 %
			65,125.99		65,125.99			16.44 %
Managed Investments (Australian)								
HYGG.AX Hyperion Global Growth Companies Fund	13,080.00	3.960000	51,796.80	3.10	40,517.85	11,278.95	27.84 %	13.07 %
			51,796.80		40,517.85	11,278.95	27.84 %	13.07 %
Shares in Listed Companies (Australian)								
ANZPG.AX ANZ Banking Group Limited Capital Notes 4	190.00	101.950000	19,370.50	106.91	20,312.75	(942.25)	(4.64) %	4.89 %
BHP.AX BHP Group Limited	670.00	44.990000	30,143.30	22.43	15,029.90	15,113.40	100.56 %	7.61 %
COL.AX Coles Group	694.00	18.420000	12,783.48	6.85	4,753.67	8,029.81	168.92 %	3.23 %
CBAPL.AX Commonwealth Bank Of Australia PERLS XV	200.00	100.490000	20,098.00	100.00	20,000.00	98.00	0.49 %	5.07 %
CSL.AX CSL Limited	70.00	277.380000	19,416.60	280.38	19,626.82	(210.22)	(1.07) %	4.90 %
RMD.AX ResMed Inc	550.00	32.810000	18,045.50	29.91	16,450.74	1,594.76	9.69 %	4.55 %
ESGI.AX VanEck MSCI Intl Quality ETF	915.00	44.500000	40,717.50	33.04	30,235.35	10,482.15	34.67 %	10.28 %
CYB.AX Virgin Money UK	213.00	2.850000	607.05	4.01	854.00	(246.95)	(28.92) %	0.15 %
WES.AX Wesfarmers Limited	694.00	49.340000	34,241.96	14.84	10,301.38	23,940.58	232.40 %	8.64 %
WBC.AX Westpac Banking Corporation	1,420.00	21.340000	30,302.80	21.41	30,406.44	(103.64)	(0.34) %	7.65 %
WBCPI.AX Westpac Banking Corporation Capital Notes 6	200.00	102.179000	20,435.80	103.89	20,778.07	(342.27)	(1.65) %	5.16 %
WDS.AX Woodside Energy Group Ltd	961.00	34.440000	33,096.84	27.78	26,694.84	6,402.00	23.98 %	8.35 %
			279,259.33		215,443.96	63,815.37	29.62 %	70.47 %
Units in Listed Unit Trusts (Australian)								
MGFO.AX Magellan Global Fund - Options 01-03-2024	6,515.00	0.012000	78.18	0.00	0.00	78.18	0.00 %	0.02 %
			78.18		0.00	78.18		0.02 %
			396,260.30		321,087.80	75,172.50	23.41 %	100.00 %

THE HAMILTON SUPERANNUATION FUND

Trustees Declaration

J & C Hamilton Pty Ltd ACN: 104695623

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

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

.....
Cathy Ann Hamilton
J & C Hamilton Pty Ltd
Director

.....
Jeffrey Vincent Hamilton
J & C Hamilton Pty Ltd
Director

14 November 2023

Minutes of a meeting of the Director(s)

held on 14 November 2023 at Unit 5 8 Elmsfield Road, Midvale, Western Australia 6056

PRESENT:	Cathy Ann Hamilton and Jeffrey Vincent Hamilton
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<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 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	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.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
AUDITORS:	<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>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 14 November 2023 at Unit 5 8 Elmsfield Road, Midvale, Western Australia 6056

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 –

.....

Cathy Ann Hamilton

Chairperson