

# Financial statements and reports for the year ended 30 June 2023

## Murphy Superannuation Fund

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Prepared for: Valerie May Murphy and Karen Murphy

# Murphy Superannuation Fund

## Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	725,306.52	668,333.49
Units in Listed Unit Trusts (Australian)	3	60,659.61	66,540.62
Units in Unlisted Unit Trusts (Australian)	4	232,046.20	231,496.53
<b>Total Investments</b>		<u>1,018,012.33</u>	<u>966,370.64</u>
<b>Other Assets</b>			
Distributions Receivable		4,629.30	3,883.29
CDIA		93,027.32	78,155.20
Income Tax Refundable		6,984.80	7,052.77
<b>Total Other Assets</b>		<u>104,641.42</u>	<u>89,091.26</u>
<b>Total Assets</b>		<u>1,122,653.75</u>	<u>1,055,461.90</u>
<b>Net assets available to pay benefits</b>		<u>1,122,653.75</u>	<u>1,055,461.90</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Murphy, Valerie May - Pension (502 LTP 43.05% Exempt)		568,448.40	552,627.77
Murphy, Valerie May - Pension (Complying Pension 2)		554,205.35	502,834.13
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,122,653.75</u>	<u>1,055,461.90</u>

# Murphy Superannuation Fund

## Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	13,025.58	12,066.36
Dividends Received	9	36,250.52	33,053.53
Interest Received		1,543.30	38.97
<b>Investment Gains</b>			
Changes in Market Values	11	51,641.69	(30,511.92)
<b>Total Income</b>		<u>102,461.09</u>	<u>14,646.94</u>
<b>Expenses</b>			
Accountancy Fees		2,915.00	2,695.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	801.90
		<u>3,504.00</u>	<u>3,755.90</u>
<b>Member Payments</b>			
Pensions Paid		38,750.04	38,750.04
<b>Total Expenses</b>		<u>42,254.04</u>	<u>42,505.94</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>60,207.05</u>	<u>(27,859.00)</u>
Income Tax Expense	12	(6,984.80)	(7,052.77)
<b>Benefits accrued as a result of operations</b>		<u>67,191.85</u>	<u>(20,806.23)</u>

# Murphy 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 Trustee(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

# Murphy Superannuation Fund

## 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. 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.

## f. 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)

	2023 \$	2022 \$
Betashares Australia 200 Etf	177,179.10	165,977.70
ANZ Group Holdings Limited	23,710.00	22,030.00
Australia And New Zealand Banking Group Limited	264.65	0.00
BHP Group Limited	89,980.00	82,500.00
Challenger Limited	39,404.88	41,594.04

# Murphy Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



Collins Foods Limited	73,725.00	74,325.00
G.u.d. Holdings Limited	11,025.00	9,987.50
Insurance Australia Group Limited	55,632.00	42,553.60
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	34,950.00	34,800.00
Perpetual Equity Investment Company Limited	30.00	30.00
Platinum Asset Management Limited	3,480.00	3,480.00
QBE Insurance Group Limited	36,714.81	28,467.45
Sonic Healthcare Limited	42,684.00	39,612.00
Tabcorp Holdings Limited	10,629.36	10,198.44
The Lottery Corporation Limited	49,124.88	43,283.52
Telstra Group Limited	43,000.00	38,500.00
Westpac Banking Corporation	21,340.00	19,500.00
Woodside Energy Group Ltd	12,432.84	11,494.24
	<hr/> 725,306.52	<hr/> 668,333.49

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

	2023 \$	2022 \$
Australian Unity Office Fund	7,963.11	13,363.38
Transurban Group	52,696.50	53,177.24
	<hr/> 60,659.61	<hr/> 66,540.62

### Note 4: Units in Unlisted Unit Trusts (Australian)

	2023 \$	2022 \$
Australian Unity Healthcare Property Trust - Retail Units	195,276.24	191,898.62
Aust Unity Divers Property Fund	36,769.96	39,597.91
	<hr/> 232,046.20	<hr/> 231,496.53

### Note 5: Banks and Term Deposits

	2023 \$	2022 \$
<b>Banks</b>		
CDIA	93,027.32	78,155.20

**Murphy Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023



	93,027.32	78,155.20
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**Note 6: Liability for Accrued Benefits**

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,055,461.90	1,076,268.13
Benefits accrued as a result of operations	67,191.85	(20,806.23)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,122,653.75	1,055,461.90

**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	1,122,653.75	1,055,461.90

**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 Group Holdings Limited	1,734.70	1,420.00
BHP Group Limited	7,830.95	11,533.84
Betashares Australia 200 Etf	11,268.03	6,391.80
Challenger Limited	1,429.04	1,337.83
Collins Foods Limited	2,025.00	1,837.50
G.u.d. Holdings Limited	487.50	612.50
Insurance Australia Group Limited	1,073.60	1,854.40
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	1,980.00	1,680.00
Platinum Asset Management Limited	280.00	440.00
QBE Insurance Group Limited	913.77	702.90
Sonic Healthcare Limited	1,224.00	1,140.00
Tabcorp Holdings Limited	746.92	1,292.76
Telstra Group Limited	1,700.00	1,600.00
The Lottery Corporation Limited	861.84	0.00

# Murphy Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



Westpac Banking Corporation	1,340.00	1,210.00
Woodside Energy Group Ltd	1,355.17	0.00
	<hr/>	<hr/>
	36,250.52	33,053.53
	<hr/>	<hr/>

### Note 10: Trust Distributions

	2023 \$	2022 \$
Australian Unity Office Fund	1,983.15	927.52
Transurban Group	2,144.84	1,516.18
Aust Unity Divers Property Fund	1,736.48	2,679.09
Australian Unity Healthcare Property Trust - Retail Units	7,161.11	6,943.57
	<hr/>	<hr/>
	13,025.58	12,066.36
	<hr/>	<hr/>

### Note 11: Changes in Market Values

#### Unrealised Movements in Market Value

	2023 \$	2022 \$
<b>Shares in Listed Companies (Australian)</b>		
ANZ Group Holdings Limited	1,680.00	(6,120.00)
Australia And New Zealand Banking Group Limited	264.65	0.00
BHP Group Limited	7,480.00	(14,640.00)
Betashares Australia 200 Etf	11,201.40	(16,170.00)
Challenger Limited	(2,189.16)	8,695.83
Collins Foods Limited	(600.00)	(11,700.00)
G.u.d. Holdings Limited	1,037.50	(5,000.00)
Insurance Australia Group Limited	13,078.40	(7,808.00)
Perpetual Equity Investment Company Limited	0.00	(300.00)
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	150.00	(4,200.00)
Platinum Asset Management Limited	0.00	(6,340.00)
QBE Insurance Group Limited	8,247.36	3,186.48
Sonic Healthcare Limited	3,072.00	(6,468.00)
Tabcorp Holdings Limited	430.92	(3,841.80)
Telstra Group Limited	4,500.00	900.00
The Lottery Corporation Limited	5,841.36	7,720.08



# Murphy Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



Vocus Group Limited	0.00	(13,468.93)
Westpac Banking Corporation	1,840.00	(6,310.00)
Woodside Energy Group Ltd	938.60	9,552.06
	56,973.03	(72,312.28)
<b>Units in Listed Unit Trusts (Australian)</b>		
Australian Unity Office Fund	(5,400.27)	(2,562.84)
Transurban Group	(480.74)	554.70
	(5,881.01)	(2,008.14)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Aust Unity Divers Property Fund	(2,827.95)	(423.37)
Australian Unity Healthcare Property Trust - Retail Units	3,377.62	30,558.39
	549.67	30,135.02
<b>Total Unrealised Movement</b>	51,641.69	(44,185.40)
<b>Realised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Vocus Group Limited	0.00	13,550.18
	0.00	13,550.18
<b>Units in Listed Unit Trusts (Australian)</b>		
Transurban Group	0.00	123.30
	0.00	123.30
<b>Total Realised Movement</b>	0.00	13,673.48
<b>Changes in Market Values</b>	51,641.69	(30,511.92)
<b>Note 12: Income Tax Expense</b>		
	<b>2023</b>	<b>2022</b>
The components of tax expense comprise	<b>\$</b>	<b>\$</b>
Current Tax	(6,984.80)	(7,052.77)
Income Tax Expense	(6,984.80)	(7,052.77)

## 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%	9,031.06	(4,178.85)
Less:		
Tax effect of:		
Increase in MV of Investments	7,746.25	0.00
Exempt Pension Income	2,003.55	1,890.75
Realised Accounting Capital Gains	0.00	2,051.02
Accounting Trust Distributions	1,953.84	1,809.95
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	6,627.81
SMSF Non-Deductible Expenses	108.15	126.90
Pension Payments	5,812.51	5,812.51
Franking Credits	2,035.63	1,879.91
Net Capital Gains	599.55	460.35
Taxable Trust Distributions	702.92	503.26
Rounding	(0.13)	(0.22)
Income Tax on Taxable Income or Loss	6,586.05	5,479.95
Less credits:		
Franking Credits	13,570.85	12,532.72
Current Tax or Refund	(6,984.80)	(7,052.77)

# Murphy Superannuation Fund

## Trustees Declaration

The trustees 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 trustees 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 trustees by:

.....  
Valerie May Murphy

Trustee

.....  
Karen Murphy

Trustee

Dated this ..... day of .....

# Memorandum of Resolutions of

Valerie May Murphy and Karen Murphy  
ATF Murphy Superannuation Fund

## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 thereon be adopted.

## **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:**

It was resolved that the 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.

## **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

# Memorandum of Resolutions of

Valerie May Murphy and Karen Murphy  
ATF Murphy Superannuation Fund

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:

Signed as a true record –

.....  
Valerie May Murphy  
/ /

.....  
Karen Murphy  
/ /

# Murphy Superannuation Fund

## Members Statement

Valerie May Murphy  
Unit 2 Canossa Village 11 Fort Road  
Oxley, Queensland, 4075, Australia

### Your Details

Date of Birth : Provided  
Age: 86  
Tax File Number: Provided  
Date Joined Fund: 29/07/2002  
Service Period Start Date: 29/07/2002  
Date Left Fund:  
Member Code: MURVAL00004P  
Account Start Date: 10/10/2002  
Account Phase: Retirement Phase  
Account Description: 502 LTP 43.05% Exempt

Nominated Beneficiaries: Barry Brian Murphy  
Nomination Type: N/A  
Vested Benefits: 568,448.40  
Total Death Benefit: 568,448.40  
Current Salary: 0.00  
Previous Salary: 0.00  
Disability Benefit: 0.00

### Your Balance

Total Benefits 568,448.40

#### Preservation Components

Preserved  
Unrestricted Non Preserved 568,448.40  
Restricted Non Preserved

#### Tax Components

Tax Free (43.05%) 244,716.68  
Taxable 323,731.72

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	552,627.77	565,841.84
<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	57,963.14	12,121.80
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	38,750.04	22,500.00
Contributions Tax		
Income Tax	3,392.47	2,835.87
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	568,448.40	552,627.77

### **Trustee's Disclaimer**

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

Signed by all the trustees of the fund

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Valerie May Murphy  
Trustee

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Karen Murphy  
Trustee

# Murphy Superannuation Fund

## Members Statement

Valerie May Murphy  
Unit 2 Canossa Village 11 Fort Road  
Oxley, Queensland, 4075, Australia

### Your Details

Date of Birth : Provided  
Age: 86  
Tax File Number: Provided  
Date Joined Fund: 29/07/2002  
Service Period Start Date:  
Date Left Fund:  
Member Code: MURVAL00006P  
Account Start Date: 26/09/2015  
Account Phase: Retirement Phase  
Account Description: Complying Pension 2

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 554,205.35

### Your Balance

Total Benefits 554,205.35

#### Preservation Components

Preserved  
Unrestricted Non Preserved 554,205.35  
Restricted Non Preserved

#### Tax Components

Tax Free (55.06%) 305,145.21  
Taxable 249,060.14

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	502,834.13	510,426.29
<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	54,564.80	11,301.96
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		16,250.04
Contributions Tax		
Income Tax	3,193.58	2,644.08
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	554,205.35	502,834.13



### **Trustee's Disclaimer**

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Signed by all the trustees of the fund

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Valerie May Murphy  
Trustee

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Karen Murphy  
Trustee

# Murphy Superannuation Fund

## Investment Income Report



As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank</b>													
	CDIA	1,543.30			1,543.30	0.00	0.00	0.00	1,543.30			0.00	0.00
		<b>1,543.30</b>			<b>1,543.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,543.30</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
ANZ.AX	ANZ Group Holdings Limited	1,734.70	1,734.70	0.00		625.71			2,360.41		0.00		
A200.AX	Betashares Australia 200 Etf	11,268.03	8,220.38	3,047.65		3,523.03			14,791.06		0.00		
BHP.AX	BHP Group Limited	7,830.95	7,830.95	0.00		3,356.12			11,187.07		0.00		
CGF.AX	Challenger Limited	1,429.04	1,429.04	0.00		612.45			2,041.49		0.00		
CKF.AX	Collins Foods Limited	2,025.00	2,025.00	0.00		867.85			2,892.85		0.00		
GUD.AX	G.u.d. Holdings Limited	487.50	487.50	0.00		208.93			696.43		0.00		
IAG.AX	Insurance Australia Group Limited	1,073.60	517.28	556.32		221.69			1,295.29		0.00		
PIC.AX	Perpetual Equity Investment Company Limited - Ordinary Fully Paid	1,980.00	1,980.00	0.00		848.58			2,828.58		0.00		
PTM.AX	Platinum Asset Management Limited	280.00	280.00	0.00		120.00			400.00		0.00		
QBE.AX	QBE Insurance Group Limited	913.77	91.38	822.39		39.16			952.93		0.00		
SHL.AX	Sonic Healthcare Limited	1,224.00	1,224.00	0.00		524.57			1,748.57		0.00		
TAH.AX	Tabcorp Holdings Limited	746.92	746.92	0.00		320.11			1,067.03		0.00		
TLS.AX	Telstra Group Limited	1,700.00	1,700.00	0.00		728.58			2,428.58		0.00		
TLC.AX	The Lottery Corporation Limited	861.84	861.84	0.00		369.36			1,231.20		0.00		
WBC.AX	Westpac Banking Corporation	1,340.00	1,340.00	0.00		574.29			1,914.29		0.00		
WDS.AX	Woodside Energy Group Ltd	1,355.17	1,355.17	0.00		580.79			1,935.96		0.00		
		<b>36,250.52</b>	<b>31,824.16</b>	<b>4,426.36</b>		<b>13,521.22</b>			<b>49,771.74</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
AOF.AX	Australian Unity Office Fund	1,983.15	0.00	0.00	264.77	0.00	0.00	0.00	264.77	0.00	0.00	3,489.64	(1,771.26)
TCL.AX	Transurban Group	2,144.84	119.80	0.00	1,934.54	49.63	0.00	0.00	2,103.97	0.00	0.00	6.02	2,266.31
		<b>4,127.99</b>	<b>119.80</b>	<b>0.00</b>	<b>2,199.31</b>	<b>49.63</b>	<b>0.00</b>	<b>0.00</b>	<b>2,368.74</b>	<b>0.00</b>	<b>0.00</b>	<b>3,495.66</b>	<b>495.05</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>													
YOC0018AU	Aust Unity Divers Property	1,736.48		0.00	1,736.48	0.00	0.00	0.00	1,736.48		0.00	0.00	0.00

# Murphy Superannuation Fund

## Investment Income Report



As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Fund													
AUS0102AU	Australian Unity Healthcare Property Trust - Retail Units	7,161.11			630.52	0.00	0.00	0.00	630.52		0.00	2,499.70	4,030.89
		<b>8,897.59</b>		<b>0.00</b>	<b>2,367.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,367.00</b>		<b>0.00</b>	<b>2,499.70</b>	<b>4,030.89</b>
		<b>50,819.40</b>	<b>31,943.96</b>	<b>4,426.36</b>	<b>6,109.61</b>	<b>13,570.85</b>	<b>0.00</b>	<b>0.00</b>	<b>56,050.78</b>	<b>0.00</b>	<b>0.00</b>	<b>5,995.36</b>	<b>4,525.94</b>

Assessable Income (Excl. Capital Gains) **56,050.78**

Net Capital Gain **3,996.91**

**Total Assessable Income 60,047.69**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Murphy 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									
CDIA			93,027.320000	93,027.32	93,027.32	93,027.32			8.37 %
				93,027.32		93,027.32			8.37 %
Shares in Listed Companies (Australian)									
ANZ.AX	ANZ Group Holdings Limited	1,000.00	23.710000	23,710.00	33.94	33,940.68	(10,230.68)	(30.14) %	2.13 %
ANZR.AX	Australia And New Zealand Banking Group Limited	67.00	3.950000	264.65	0.00	0.00	264.65	0.00 %	0.02 %
A200.AX	Betashares Australia 200 Etf	1,470.00	120.530000	177,179.10	107.26	157,670.18	19,508.92	12.37 %	15.95 %
BHP.AX	BHP Group Limited	2,000.00	44.990000	89,980.00	25.33	50,655.69	39,324.31	77.63 %	8.10 %
CGF.AX	Challenger Limited	6,081.00	6.480000	39,404.88	2.85	17,309.90	22,094.98	127.64 %	3.55 %
CKF.AX	Collins Foods Limited	7,500.00	9.830000	73,725.00	1.54	11,542.45	62,182.55	538.73 %	6.64 %
GUD.AX	G.u.d. Holdings Limited	1,250.00	8.820000	11,025.00	8.15	10,182.45	842.55	8.27 %	0.99 %
IAG.AX	Insurance Australia Group Limited	9,760.00	5.700000	55,632.00	5.62	54,868.10	763.90	1.39 %	5.01 %
PICOA.AX	Perpetual Equity Investment Company Limited	30,000.00	0.001000	30.00	0.00	0.00	30.00	0.00 %	0.00 %
PIC.AX	Perpetual Equity Investment Company Limited - Ordinary Fully Paid	30,000.00	1.165000	34,950.00	1.00	30,000.00	4,950.00	16.50 %	3.15 %
PTM.AX	Platinum Asset Management Limited	2,000.00	1.740000	3,480.00	4.96	9,919.95	(6,439.95)	(64.92) %	0.31 %
QBE.AX	QBE Insurance Group Limited	2,343.00	15.670000	36,714.81	14.86	34,808.20	1,906.61	5.48 %	3.30 %
SHL.AX	Sonic Healthcare Limited	1,200.00	35.570000	42,684.00	10.62	12,749.95	29,934.05	234.78 %	3.84 %
TAH.AX	Tabcorp Holdings Limited	9,576.00	1.110000	10,629.36	0.80	7,680.04	2,949.32	38.40 %	0.96 %
TLS.AX	Telstra Group Limited	10,000.00	4.300000	43,000.00	4.32	43,176.45	(176.45)	(0.41) %	3.87 %
TLC.AX	The Lottery Corporation Limited	9,576.00	5.130000	49,124.88	3.71	35,563.44	13,561.44	38.13 %	4.42 %
WBC.AX	Westpac Banking Corporation	1,000.00	21.340000	21,340.00	20.03	20,029.95	1,310.05	6.54 %	1.92 %
WDS.AX	Woodside Energy Group Ltd	361.00	34.440000	12,432.84	5.38	1,942.18	10,490.66	540.15 %	1.12 %
				725,306.52		532,039.61	193,266.91	36.33 %	65.28 %

# Murphy 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%
<b>Units in Listed Unit Trusts (Australian)</b>								
AOF.AX Australian Unity Office Fund	6,102.00	1.305000	7,963.11	1.98	12,107.00	(4,143.89)	(34.23) %	0.72 %
TCL.AX Transurban Group	3,698.00	14.250000	52,696.50	7.12	26,341.45	26,355.05	100.05 %	4.74 %
			<b>60,659.61</b>		<b>38,448.45</b>	<b>22,211.16</b>	<b>57.77 %</b>	<b>5.46 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
YOC0018AU Aust Unity Divers Property Fund	33,075.44	1.111700	36,769.96	1.03	34,200.00	2,569.96	7.51 %	3.31 %
AUS0102AU Australian Unity Healthcare Property Trust - Retail Units	69,498.27	2.809800	195,276.24	1.08	74,728.13	120,548.11	161.32 %	17.58 %
			<b>232,046.20</b>		<b>108,928.13</b>	<b>123,118.07</b>	<b>113.03 %</b>	<b>20.89 %</b>
			<b>1,111,039.65</b>		<b>772,443.51</b>	<b>338,596.14</b>	<b>43.83 %</b>	<b>100.00 %</b>

# Murphy Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	60,207.05
<b>Less</b>	
Increase in MV of investments	51,641.69
Exempt current pension income	13,357.00
Accounting Trust Distributions	13,025.58
	<u>78,024.27</u>
<b>Add</b>	
SMSF non deductible expenses	721.00
Pension Payments	38,750.04
Franking Credits	13,570.85
Net Capital Gains	3,997.00
Taxable Trust Distributions	4,686.11
	<u>61,725.00</u>
SMSF Annual Return Rounding	(0.78)
<b>Taxable Income or Loss</b>	<u>43,907.00</u>
Income Tax on Taxable Income or Loss	6,586.05
<b>Less</b>	
Franking Credits	13,570.85
<b>CURRENT TAX OR REFUND</b>	<u>(6,984.80)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(6,725.80)</u>