

HJ & CM Richardson Superannuation Fund

ABN 38 897 255 329

Financial Statements
For the year ended 30 June 2023

GOODALL & CO
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HJ & CM Richardson Superannuation Fund
ABN 38 897 255 329

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HJ & CM Richardson Superannuation Fund

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Independent Audit Report to the Members of HJ & CM Richardson Superannuation Fund

Financial Statements

I have audited the special purpose financial statements comprising the Operating Statement, Statement of Financial Position, Notes to the Financial Statements and the Trustees' Declaration of HJ & CM Richardson Superannuation Fund for the year ended 30 June 2023.

Trustees' responsibility for the financial statements

The RSE's trustees are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements of the RSE's Governing Rules, comply with the requirements of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) and are appropriate to meet the needs of the members. The trustees are also responsible for such internal controls as the trustees determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted an independent audit of the financial statements in order to express an opinion on them to the trustees of HJ & CM Richardson Superannuation Fund.

My audit has been conducted in accordance with Australian Auditing Standards. These Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trustees' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustees' internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion the financial statements present fairly, in all material respects, in accordance with accounting policies described in the financial statements the financial position of HJ & CM Richardson Superannuation Fund as at 30 June 2023 and the results of its operations and its cash flows for the year ended 30 June 2023.

Basis of accounting and restriction on use

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the trustees' financial reporting responsibilities under the RSE's Governing Rules. As a result, the financial statements may not be suitable for another purpose.

HJ & CM Richardson Superannuation Fund

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Independent Audit Report to the Members of HJ & CM Richardson Superannuation Fund

Compliance

I have performed a reasonable assurance engagement to provide an opinion in relation to the trustees' compliance with applicable provisions under the Superannuation Industry (Supervision) Act 1993 (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, Corporations Act 2001 (Corporations Act) and Corporation Regulations 2001 (Corporation Regulations).

Trustees' responsibility for compliance

- (a) The RSE's trustees are responsible for complying with the requirements of the SIS Act, SIS Regulations, APRA reporting standards, the Corporations Act and Corporations Regulations.
- (b) The trustees are also responsible, under the following Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA for:
 - (i) Condition C1 -
 - Maintaining an identifiable amount of minimum liquid assets at all times in the form specified;
 - Ensuring that, at all times, the fund held an identifiable amount of minimum liquid assets of at least an amount, as specified above, in the form specified.
 - Maintaining the required level of minimum liquid assets in the form specified and for determining that this has occurred during the year ended 30 June 2023.
 - Internal controls relevant to the maintenance of the form in which the minimum liquid assets is held.
 - (ii) Condition C5 - ensuring that all assets of the RSE, including all bank accounts are 'custodially held', as defined in the trustees' RSE licence, by the custodian.
 - (iii) Condition E1 - maintaining an identifiable amount of net tangible assets at all times during the reporting period.

Our Independence and Quality Control

I have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with Auditing Standard ASQC1 Quality Control for Firms that Perform Audits and reviews of Financial Reports and Other Financial Information and Other Assurance Engagements, HJ & CM Richardson Superannuation Fund maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

HJ & CM Richardson Superannuation Fund

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Independent Audit Report to the Members of HJ & CM Richardson Superannuation Fund

Independent Assurance Practitioner's responsibilities

My responsibility is to express an opinion on the trustees' compliance with the requirements of the SIS Act, SIS Regulations, APRA Reporting Standards, Corporations Act and Corporation Regulations based on the reasonable assurance engagement. My reasonable assurance engagement has been conducted in accordance with applicable AUASB Standards on Assurance Engagements. These Standards require that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance whether the trustees of HJ & CM Richardson Superannuation Fund have, in all material respects:

(a) complied with the relevant requirements of the following provisions (to the extent applicable) of the SIS Act and SIS Regulations:

Sections 29VA, 35A, 65, 66, 67, 95, 97, 98, 99F, 101, 105, 106, 109, 117, 154 and 155(2);

Regulations 3.10, 5.08, 6.17, 7.04, 7.05, 9.09, 9.14, 13.14, 13.17, 13.17A;

(b) complied with the APRA Reporting Standards that are subject to reasonable assurance (to the extent applicable);

(c) complied with the relevant requirements of the following provisions of the Corporations Act and Corporation Regulations (to the extent applicable):

Sections 1012B, 1012F, 1012H(2), 1012I, 1013B, 1013D, 1013K(1), 1013K(2), 1016A(2), 1016A(3), 1017B(1), 1017B(5), 1017BA, 1017C(2), 1017C(3), 1017C(5), 1017C(8), 1017D(1), 1017D(3), 1017D(3A), 1017DA(3), 1017E(2), 1017E(3), 1017E(4), 1020E(8) and 1020E(9);

Regulations 7.9.07Q-7.9.07W, 7.9.11K, 7.9.11N, 7.9.11O, 7.9.11P, 7.9.11Q, 7.9.32(3), 7.9.48B, 7.9.48C and 7.9.48D;

(d) complied with the requirement to prepare the respective forms required by the APRA reporting standards; for the year ended 30 June 2023.

My responsibility is also to express an opinion on the trustees' compliance with the respective Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA referred to under the heading Trustees' Responsibility for Compliance, above of HJ & CM Richardson Superannuation Fund for the year ended 30 June 2023.

Inherent limitations

Due to the inherent limitations of any evidence gathering procedures and the internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above, as the reasonable assurance engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above are undertaken on a test basis.

The reasonable assurance opinion expressed in this report has been formed on the above basis.

Basis for Preparation and Restricted Distribution

This report has been prepared solely for the trustees in order to meet the APRA reporting requirements of the trustees. This report is intended solely for the trustees and APRA (and ASIC where applicable), and should not be distributed to or used by parties other than the trustees and APRA (and ASIC where applicable). I disclaim any assumption of responsibility for any reliance on this report to any party other than the trustees and APRA (and ASIC where applicable), or for any purpose other than that for which it was prepared.

HJ & CM Richardson Superannuation Fund

ABN 38 897 255 329

Independent Audit Report to the Members of HJ & CM Richardson Superannuation Fund

Opinion

In my opinion the trustees of HJ & CM Richardson Superannuation Fund have complied, in all material respects with:

(a) The requirements of the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above for the year ended 30 June 2023.

(b) The conditions contained in Conditions C1, C5, E1, F1, G1 of the 'Schedule – additional conditions imposed under section 29EA of the Act' of the RSE Licence issued by the APRA, specified above.

(c) The requirement to maintain an operational risk reserve at the required target amount in accordance with its ORFR strategy.

HJ & CM Richardson Superannuation Fund

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Trustees' Declaration

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- (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 then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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:

Howard J Richardson , (Trustee)

Coralie M Richardson , (Trustee)

Date

HJ & CM Richardson Superannuation Fund
ABN 38 897 255 329
Detailed Operating Statement
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Revenue			
Employers contributions - Howard		25,008	10,049
Members contributions - Howard		13,000	
Dividends - Franked		16,873	3,958
Dividends - Unfranked		2,767	
Franking Credits		7,231	1,696
Interest received		7,917	1,095
Net foreign income		1,251	570
Other income		1	
Profit/Loss on sale of assets		8,687	(113,216)
Rents received			39,382
Total revenue		82,735	(56,464)
Expenses			
Accountancy		2,024	2,422
ATO Levy		259	259
Bank fees & charges		7	21
Total expenses		2,290	2,703
Benefits Accrued as a Result of Operations Before Income Tax		80,444	(59,167)
Income tax expense		5,801	1,573
Benefits Accrued as a Result of Operations		74,643	(60,740)

The accompanying notes form part of these financial statements.

HJ & CM Richardson Superannuation Fund
ABN 38 897 255 329
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Investments		
Shares in listed companies	781,223	252,120
Total Investments	781,223	252,120
Other Assets		
Westpac #179880		10,033
Wespac #197077		48,979
Macquarie - 970188322	20,499	9,895
Macquarie - 940531973	70,736	496,080
Total other assets	91,235	564,986
 Total assets	 872,458	 817,106
Liabilities		
Taxation	5,801	1,573
PAYG Instalments Payable		1,025
Less: Imputation Credits	(7,485)	(1,818)
PAYG Instalments Paid	(2,090)	(4,099)
Total liabilities	(3,774)	(3,320)
 Net Assets Available to Pay Benefits	 876,232	 820,426
 Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	876,232	820,426
	876,232	820,426

The accompanying notes form part of these financial statements.

HJ & CM Richardson Superannuation Fund
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Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
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Howard J Richardson (Pension)		
Opening balance - Howard	430,056	482,291
Incr/Dec in members benefits - Howard	14,645	15,376
Allocated earnings	22,248	(35,836)
Benefits paid - Howard	(36,750)	(40,250)
Balance as at 30 June 2023	430,199	421,580
Withdrawal benefits at the beginning of the year	430,056	482,291
Withdrawal benefits at 30 June 2023	430,199	421,580

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Howard J Richardson or write to The Trustee, HJ & CM Richardson Superannuation Fund.

HJ & CM Richardson Superannuation Fund
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Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Coralie M Richardson (Pension)		
Opening balance - Coralie	390,369	449,226
Inc/Dec in members benefits - Coralie	13,518	14,773
Allocated earnings	20,192	(33,380)
Benefits paid - Coralie	(10,250)	(40,250)
Balance as at 30 June 2023	413,830	390,369
Withdrawal benefits at the beginning of the year	390,369	449,226
Withdrawal benefits at 30 June 2023	413,830	390,369

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Howard J Richardson or write to The Trustee, HJ & CM Richardson Superannuation Fund.

HJ & CM Richardson Superannuation Fund
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Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Howard J Richardson (Accumulation)		
Allocated earnings	(3)	
Employers contributions - Howard	25,008	10,049
Members contributions - Howard	13,000	
Income tax expense - Howard	(5,801)	(1,573)
Balance as at 30 June 2023	32,203	8,476
Withdrawal benefits at the beginning of the year		
Withdrawal benefits at 30 June 2023	32,203	8,476

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Howard J Richardson or write to The Trustee, HJ & CM Richardson Superannuation Fund.

HJ & CM Richardson Superannuation Fund

ABN 38 897 255 329

Member's Information Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	74,643	(60,740)
Incr/Dec in members benefits - Howard	14,645	15,376
Incr/Dec in members benefits - Coralie	13,518	14,773
Benefits paid - Howard	(36,750)	(40,250)
Benefits paid - Coralie	(10,250)	(40,250)
Amount allocatable to members	<u>55,806</u>	<u>(111,092)</u>
Allocation to members		
Howard J Richardson (Pension)	143	(60,711)
Coralie M Richardson (Pension)	23,460	(58,857)
Howard J Richardson (Accumulation)	<u>32,203</u>	<u>8,476</u>
Total allocation	55,806	(111,092)
Yet to be allocated	<u>55,806</u>	<u>(111,092)</u>
Members Balances		
Howard J Richardson (Pension)	430,199	421,580
Coralie M Richardson (Pension)	413,830	390,369
Howard J Richardson (Accumulation)	<u>32,203</u>	<u>8,476</u>
Allocated to members accounts	876,232	820,426
Yet to be allocated	<u>876,232</u>	<u>820,426</u>
Liability for accrued members benefits	<u>876,232</u>	<u>820,426</u>

The accompanying notes form part of these financial statements.

HJ & CM Richardson Superannuation Fund

ABN 38 897 255 329

Notes to the Financial Statements

For the year ended 30 June 2023

2023

2022

Note 1: Statement of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

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 by the trustees.

- Measurement of Assets

Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;
- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) insurance policies by reference to the surrender value of the policy; and
- (v) property, plant and equipment at trustees' assessment of their realisable value.

- Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

- Income Tax Expense

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

HJ & CM Richardson Superannuation Fund

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Notes to the Financial Statements

For the year ended 30 June 2023

2023

2022

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

- Superannuation Contributions Surcharge

The superannuation fund is recognising the superannuation contributions surcharge as an expense at the time of the receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant member's account.

HJ & CM Richardson Superannuation Fund

ABN 38 897 255 329

Compilation Report to HJ & CM Richardson Superannuation Fund

We have compiled the accompanying special purpose financial statements of HJ & CM Richardson Superannuation Fund, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. 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 Trustees

The trustees of HJ & CM Richardson 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 trustees, 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 (including Independence Standards).

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 trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

20 October, 2023

THE HJ & CM RICHARDSON SUPERANNUATION FUND
SHARE ACCOUNT (AT COST)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>COST PER SHARE</u>	<u>TOTAL</u>
24 Feb 2023	ASX Limited	440	68.85	30,294
27 Apr 2023	ASX Limited	140	69.90	9,786
6 Apr 2022	BetaShares	1,600	31.50	50,404
11 May 2022	BetaShares	370	28.89	10,691
5 Jul 2022	BetaShares	330	26.46	8,731
18 Jul 2022	BetaShares	64	25.86	1,655
19 Dec 2022	BetaShares	390	26.31	10,259
18 Jan 2023	BetaShares	3	24.95	75
24 Jan 2023	BetaShares	380	26.38	10,023
11 Mar 2022	BHP Group Ltd	520	48.77	25,359
11 May 2022	BHP Group Ltd	220	45.80	10,076
5 Jul 2022	BHP Group Ltd	260	40.73	10,591
6 Oct 2022	BHP Group Ltd	67	37.86	2,536
18 Nov 2022	BHP Group Ltd	230	44.42	10,217
24 Jan 2023	BHP Group Ltd	200	50.37	10,074
12 Apr 2023	BHP Group Ltd	44	46.59	2,050
2 Apr 2023	BHP Group Ltd	225	44.89	10,100
18 Nov 2022	CSL Limited	70	297.64	20,835
19 Dec 2022	CSL Limited	35	290.31	10,161
24 Jan 2023	CSL Limited	35	299.14	10,470
24 Feb 2023	CSL Limited	34	299.81	10,194
27 Apr 2023	CSL Limited	33	306.64	10,119
6 Apr 2022	ISHS Global Health	425	117.07	49,756
11 May 2022	ISHS Global Health	85	117.55	9,992
13 Jul 2022	ISHS Global Health	3	117.49	352
5 Jan 2023	ISHS Global Health	2	125.89	252
24 Jan 2023	ISHS Global Health	83	121.93	10,120
11 May 2022	National Australia Bank	1,000	30.80	30,800
5 Jul 2022	National Australia Bank	400	27.90	11,161
14 Dec 2022	National Australia Bank	34	31.41	1,068
24 Jan 2023	National Australia Bank	315	31.61	9,958
27 Apr 2023	National Australia Bank	345	28.97	9,993
19 Dec 2022	Pilbara Min Ltd	5,000	4.09	20,473
24 Feb 2023	Ramsay Health Care	440	68.32	30,062
27 Apr 2023	Ramsay Health Care	150	66.20	9,930
24 Jan 2023	VNGD Aus Shares	220	93.41	20,549
24 Feb 2023	VNGD Aus Shares	325	91.46	29,723
20 Apr 2023	VNGD Aus Shares	3	89.20	268
27 Apr 2023	VNGD Aus Shares	320	91.54	29,292

THE HJ & CM RICHARDSON SUPERANNUATION FUND
SHARE ACCOUNT (AT COST)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>COST PER SHARE</u>	<u>TOTAL</u>
23 May 2022	Westpac Banking Corporation	1,000	23.82	23,819
5 Jul 2022	Westpac Banking Corporation	500	19.81	9,906
19 Dec 2022	Westpac Banking Corporation	450	23.54	10,591
24 Jan 2023	Westpac Banking Corporation	420	23.83	10,009
27 Apr 2023	Westpac Banking Corporation	450	22.47	10,111
27 Jun 2023	Westpac Banking Corporation	93	21.08	1,960
11 Mar 2022	Wesfarmers Ltd	500	50.07	25,037
11 May 2022	Wesfarmers Ltd	200	49.70	9,940
20 May 2022	Wesfarmers Ltd	300	47.47	14,240
5 Jul 2022	Wesfarmers Ltd	300	43.64	13,093
6 Oct 2022	Wesfarmers Ltd	28	45.86	1,284
24 Jan 2023	Wesfarmers Ltd	200	49.64	9,928
28 Mar 2023	Wesfarmers Ltd	27	48.98	1,322
24 Feb 2023	Woodside Petroleum	860	34.87	29,988
27 Apr 2023	Woodside Petroleum	280	34.10	9,548
21 Nov 2022	Woolworths Group Ltd	720	35.23	25,368
19 Dec 2022	Woolworths Group Ltd	300	34.95	10,484
24 Jan 2023	Woolworths Group Ltd	290	34.97	10,141
13 Apr 2023	Woolworths Group Ltd	16	37.14	594
TOTAL COST OF SHARES HELD AT 30 JUNE 2023				\$775,816

THE HJ & CM RICHADSON SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET VALUE)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>PRICE PER SHARE</u>	<u>TOTAL</u>
24 Feb 2023	ASX Limited	440	63.00	27,720
27 Apr 2023	ASX Limited	140	63.00	8,820
6 Apr 2022	BetaShares	1,600	35.05	56,080
11 May 2022	BetaShares	370	35.05	12,969
5 Jul 2022	BetaShares	330	35.05	11,567
18 Jul 2022	BetaShares	64	35.05	2,243
19 Dec 2022	BetaShares	390	35.05	13,670
18 Jan 2023	BetaShares	3	35.05	105
24 Jan 2023	BetaShares	380	35.05	13,319
11 Mar 2022	BHP Group Ltd	520	44.99	23,395
11 May 2022	BHP Group Ltd	220	44.99	9,898
5 Jul 2022	BHP Group Ltd	260	44.99	11,697
6 Oct 2022	BHP Group Ltd	67	44.99	3,014
18 Nov 2022	BHP Group Ltd	230	44.99	10,348
24 Jan 2023	BHP Group Ltd	200	44.99	8,998
12 Apr 2023	BHP Group Ltd	44	44.99	1,980
2 Apr 2023	BHP Group Ltd	225	44.99	10,123
18 Nov 2022	CSL Limited	70	277.38	19,417
19 Dec 2022	CSL Limited	35	277.38	9,708
24 Jan 2023	CSL Limited	35	277.38	9,708
24 Feb 2023	CSL Limited	34	277.38	9,431
27 Apr 2023	CSL Limited	33	277.38	9,154
6 Apr 2022	ISHS Global Health	425	127.04	53,992
11 May 2022	ISHS Global Health	85	127.04	10,798
13 Jul 2022	ISHS Global Health	3	127.04	381
5 Jan 2023	ISHS Global Health	2	127.04	254
24 Jan 2023	ISHS Global Health	83	127.04	10,544
11 May 2022	National Australia Bank	1,000	26.37	26,370
5 Jul 2022	National Australia Bank	400	26.37	10,548
14 Dec 2022	National Australia Bank	34	26.37	897
24 Jan 2023	National Australia Bank	315	26.37	8,307
27 Apr 2023	National Australia Bank	345	26.37	9,098
19 Dec 2022	Pilbara Min Ltd	5,000	4.89	24,450
24 Feb 2023	Ramsay Health Care	440	56.29	24,768
27 Apr 2023	Ramsay Health Care	150	56.29	8,444
24 Jan 2023	VNGD Aus Shares	220	90.07	19,815
24 Feb 2023	VNGD Aus Shares	325	90.07	29,273
20 Apr 2023	VNGD Aus Shares	3	90.07	270

THE HJ & CM RICHADSON SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET VALUE)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>PRICE PER SHARE</u>	<u>TOTAL</u>
27 Apr 2023	VNGD Aus Shares	320	90.07	28,822
23 May 2022	Westpac Banking Corporation	1,000	21.34	21,340
5 Jul 2022	Westpac Banking Corporation	500	21.34	10,670
19 Dec 2022	Westpac Banking Corporation	450	21.34	9,603
24 Jan 2023	Westpac Banking Corporation	420	21.34	8,963
27 Apr 2023	Westpac Banking Corporation	450	21.34	9,603
27 Jun 2023	Westpac Banking Corporation	93	21.34	1,985
11 Mar 2022	Wesfarmers Ltd	500	49.34	24,670
11 May 2022	Wesfarmers Ltd	200	49.34	9,868
20 May 2022	Wesfarmers Ltd	300	49.34	14,802
5 Jul 2022	Wesfarmers Ltd	300	49.34	14,802
6 Oct 2022	Wesfarmers Ltd	28	49.34	1,382
24 Jan 2023	Wesfarmers Ltd	200	49.34	9,868
28 Mar 2023	Wesfarmers Ltd	27	49.34	1,332
24 Feb 2023	Woodside Petroleum	860	34.44	29,618
27 Apr 2023	Woodside Petroleum	280	34.44	9,643
21 Nov 2022	Woolworths Group Ltd	720	39.73	28,606
19 Dec 2022	Woolworths Group Ltd	300	39.73	11,919
24 Jan 2023	Woolworths Group Ltd	290	39.73	11,522
13 Apr 2023	Woolworths Group Ltd	16	39.73	636
MARKET VALUE OF SHARES HELD AT 30 JUNE 2023				\$781,223

MEMBER'S STATEMENT
HJ & CM RICHARDSON SUPERANNUATION FUND

HOWARD JOHN RICHARDSON
3A CENTRAL AVENUE
MOUNT PLEASANT WA 6153

MEMBERS NO: SMSF114662289013

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	24/04/1952	Total Benefits	\$430,199
Tax File Number	Provided	Comprising:	
Date Joined Fund	21/03/2000	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$430,199
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$211,111
Current Salary		- Taxable Component	\$219,088
Vested Amount	\$430,199		
Insured Death Benefit			
Total Death Benefit	\$430,199	Tax Free Proportion	49.07%
Disability Benefit		Taxable Proportion	50.93%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022			430,056	430,056
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>			14,645	14,645
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			22,248	22,248
Transfers in and transfers from reserves				
	0		36,893	36,893
	0	0	466,949	466,949
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			(36,750)	(36,750)
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	0	0	(36,750)	(36,750)
Member's Account Balance at 30/06/23	0	0	430,199	430,199

MEMBER'S STATEMENT
HJ & CM RICHARDSON SUPERANNUATION FUND

HOWARD JOHN RICHARDSON
3A CENTRAL AVENUE
MOUNT PLEASANT WA 6153

MEMBERS NO: SMSF114662289013

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	24/04/1952	Total Benefits	\$32,203
Tax File Number	Provided	Comprising:	
Date Joined Fund	21/03/2000	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$32,203
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$0
Current Salary		- Taxable Component	\$32,203
Vested Amount	\$32,203		
Insured Death Benefit			
Total Death Benefit	\$32,203	Tax Free Proportion	0.00%
Disability Benefit		Taxable Proportion	100.00%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	38,008			38,008
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period				
Transfers in and transfers from reserves				
	38,008		0	38,008
	38,008	0	0	38,008
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(5,804)			(5,804)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	(5,804)	0	0	(5,804)
Member's Account Balance at 30/06/23	32,203	0	0	32,203

MEMBER'S STATEMENT
HJ & CM RICHARDSON SUPERANNUATION FUND

CORALIE MAY RICHARDSON
3A CENTRAL AVENUE
MOUNT PLEASANT WA 6153

MEMBERS NO: SMSF114662289026

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	21/02/1951	Total Benefits	\$413,830
Tax File Number	Provided	Comprising:	
Date Joined Fund	21/03/2000	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$413,830
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$305,257
Current Salary		- Taxable Component	\$108,573
Vested Amount	\$413,830		
Insured Death Benefit		Tax Free Proportion	73.76%
Total Death Benefit	\$413,830	Taxable Proportion	26.24%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022			390,369	390,369
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>			13,518	13,518
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			20,192	20,192
Transfers in and transfers from reserves				
	0		33,711	33,711
	0	0	424,080	424,080
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			(10,250)	(10,250)
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	0	0	(10,250)	(10,250)
Member's Account Balance at 30/06/23	0	0	413,830	413,830

AUDIT REPORT

SELF MANAGED SUPERANNUATION FUND

Name of Auditor:	Mr Anthony William Boys
Address of Auditor:	PO Box 3376 RUNDLE MALL SA 5000
Name of auditing firm:	SUPER AUDITS
Professional association:	Registered Company Auditor
Professional registration number:	67793
Name of SMSF:	The Trustees for the HJ & CM Richardson Superannuation Fund
ABN of SMSF or TFN of SMSF:	38 897 255 329
Address of SMSF:	C/- GOODALL & CO PO Box 7276 SPEARWOOD WA 6163
Year of income being audited:	30/06/2023