
Financial statements and reports for the year ended
30 June 2023

HAPT Superannuation Fund

Prepared for: Paul David Graham and Terri Shane Graham

HAPT Superannuation Fund

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HAPT Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	8	30
Fixed Interest Securities (Australian)	3	45,000	0
Managed Investments (Australian)	4	557,123	378,164
Shares in Listed Companies (Australian)	5	328,388	436,228
Units in Listed Unit Trusts (Australian)	6	0	42,928
Units in Unlisted Unit Trusts (Australian)	7	0	85,883
Total Investments		<u>930,519</u>	<u>943,233</u>
Other Assets			
Cash at Bank	8	105,988	103,223
Distributions Receivable		7,298	16,560
Income Tax Refundable		7,395	9,513
Total Other Assets		<u>120,681</u>	<u>129,296</u>
Total Assets		<u>1,051,200</u>	<u>1,072,529</u>
Net assets available to pay benefits		<u>1,051,200</u>	<u>1,072,529</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	9, 10		
Graham, Paul David - Pension (Account Based Pension 01/07/2014)		0	517,001
Graham, Paul David - Pension (Account Based Pension 01/07/2016)		473,975	458,371
Graham, Paul David - Accumulation		0	26,372
Graham, Paul David - Pension (Account Based Pension 01/07/2022)		500,286	0
Graham, Terri Shane - Accumulation		76,939	70,785
Total Liability for accrued benefits allocated to members' accounts		<u>1,051,200</u>	<u>1,072,529</u>

HAPT Superannuation Fund
Operating Statement
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	13	16,424	29,351
Dividends Received	12	13,404	12,052
Interest Received		3,103	715
Other Investment Income		323	888
Investment Gains			
Changes in Market Values	14	34,182	(139,193)
Contribution Income			
Employer Contributions		2,368	2,615
Other Contributions		0	304
Total Income		<u>69,804</u>	<u>(93,268)</u>
Expenses			
Accountancy Fees		3,410	3,135
ATO Supervisory Levy		259	259
BT Panorama Investment Expenses		9,158	8,318
		<u>12,827</u>	<u>11,712</u>
Member Payments			
Pensions Paid		35,000	21,800
Benefits Paid/Transfers Out		50,700	0
Total Expenses		<u>98,527</u>	<u>33,512</u>
Benefits accrued as a result of operations before income tax			
		<u>(28,722)</u>	<u>(126,780)</u>
Income Tax Expense	15	(7,395)	(9,513)
Benefits accrued as a result of operations		<u>(21,327)</u>	<u>(117,267)</u>

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

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: Derivatives (Options, Hybrids, Future Contracts)

	2023 \$	2022 \$
Magellan Financial Group Limited	8	30
	8	30

Note 3: Fixed Interest Securities (Australian)

2023 \$	2022 \$
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HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

BT Term Deposit 6 Months (18 Sept 2023)	45,000	0
	45,000	0

Note 4: Managed Investments (Australian)

	2023 \$	2022 \$
Bennelong Australian Equities Fund	0	42,957
Quay Global Real Estate Fund UH	16,206	0
iShares Australian Equity Index Fun	40,112	0
iShares Hdg Inter Eq In Fd	50,941	0
PIMCO WS Plus Global Bond Fund	12,232	0
CC Sage Capital Absolute Return Fd	18,455	0
Allan Gray Aust Eq Fd Class A	0	39,526
GQG Partners Global Eq AUD Hedged	36,584	0
Fidelity Asia Fd	18,258	0
Greencape Broadcap Fund	0	46,077
Alphinity Global Equity Fund	42,220	0
Magellan Infrastructure Fd	0	60,348
Perpetual Australian Share Fund	30,940	0
Perpetual Pure Equity Alpha Fund	9,268	0
Barrow Hanley Global Share Fund	26,213	0
DNR Capital Aus Eq Hi Conv Fd	21,408	0
Totus Alpha Long Short Fund	12,608	0
Platinum International Health Care	0	20,870
MCTDF	49,355	0
UBS Diversified Fixed Income Fund	0	42,401
SolarisCoreAusEqFd(PerfAlignment)	42,813	0
ClrBrdge RARE Infra Inme Fd A	39,273	0
UBS Emerging Markets Equity	0	39,072
Vanguard Aust Fixed Interest Index	0	39,710
Vanguard Australian Gov Bnd Indx Fd	59,342	0
Plato Aust Shares Income Fund CI A	0	47,202
Daintree Core Income Trust	30,897	0

Notes to the Financial Statements

For the year ended 30 June 2023

	557,125	378,163
Note 5: Shares in Listed Companies (Australian)		
	2023	2022
	\$	\$
ANZ Group Holdings Limited	12,377	11,500
Ishares Core Cash Etf	0	34,804
Bank Of Queensland Limited.	0	16,675
Commonwealth Bank Of Australia.	40,008	44,467
CSL Limited	29,680	39,014
Betashares Australian Sustainability Leaders Etf	0	33,299
Fortescue Metals Group Ltd	28,124	22,228
Etf's Metal Securities Australia Limited.	51,110	47,040
Ishares Core S&p/asx 200 Etf	0	29,132
Magellan Financial Group Limited	3,084	4,199
National Australia Bank Limited	31,459	32,676
Scentre Group	12,402	12,121
Sonic Healthcare Limited	25,468	23,635
Telstra Corporation Limited.	70,984	63,556
Unibail-rodamco-westfield	3,696	3,610
Westpac Banking Corporation	19,996	18,272
	328,388	436,228
Note 6: Units in Listed Unit Trusts (Australian)		
	2023	2022
	\$	\$
Ishares Core Composite Bond Etf	0	42,928
	0	42,928
Note 7: Units in Unlisted Unit Trusts (Australian)		
	2023	2022
	\$	\$
Magellan Global Fd	0	58,220
Vanguard Conservative Index Fund	0	27,664
	0	85,884

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

For the year ended 30 June 2023

Note 8: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
CBA Investment Account	78	219
Cash Account - BT Panorama	40,328	16,454
MPCASH	65,233	0
NAB Account 0971	52	0
NAB Account 7916	297	0
Ubank Usaver 3124	0	57,087
Ubank Usaver 3167	0	29,462
	105,988	103,222

Note 9: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,072,528	1,189,795
Benefits accrued as a result of operations	(21,327)	(117,267)
Current year member movements	0	0
	1,051,201	1,072,528

Note 10: 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	1,051,201	1,072,528

Note 11: Guaranteed Benefits

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

Note 12: Dividends

	2023 \$	2022 \$
ANZ Group Holdings Limited	762	741
Bank Of Queensland Limited.	600	1,100

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

CSL Limited	490	437
Commonwealth Bank Of Australia.	1,871	1,845
Fortescue Metals Group Ltd	2,485	1,090
Magellan Financial Group Limited	376	729
National Australia Bank Limited	1,801	1,515
Scentre Group	226	139
Sonic Healthcare Limited	730	680
Telstra Corporation Limited.	2,806	2,641
Westpac Banking Corporation	1,256	1,134
	<hr/>	<hr/>
	13,403	12,051
	<hr/>	<hr/>

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

For the year ended 30 June 2023

Note 13: Trust Distributions

	2023	2022
	\$	\$
PIMCO WS Plus Global Bond Fund	112	0
iShares Australian Equity Index Fun	1,241	0
Ishares Core Composite Bond Etf	149	679
UBS Diversified Fixed Income Fund	85	114
Metrics Direct Income Fund	718	0
Plato Aust Shares Income Fund CI A	946	5,827
Vanguard Aust Fixed Interest Index	93	664
Daintree Core Income Trust	233	0
Vanguard Conservative Index Fund	98	847
ClrBrdge RARE Infra Inme Fd A	1,046	0
Alphinity Global Equity Fund	715	0
MCTDF	784	0
Scentre Group	512	528
Perpetual Pure Equity Alpha Fund	745	0
Greencape Broadcap Fund	498	4,958
Vanguard Australian Gov Bnd Indx Fd	520	0
Quay Global Real Estate Fund UH	625	0
Ishares Core Cash Etf	880	35
GQG Partners Global Eq AUD Hedged	20	0
Perpetual Australian Share Fund	682	0
Ishares Core S&p/asx 200 Etf	651	2,346
Barrow Hanley Global Share Fund	1,442	0
Betashares Australian Government Bond Etf	158	0
DNR Capital Aus Eq Hi Conv Fd	373	0
Fidelity Asia Fd	276	0
SolarisCoreAusEqFd(PerfAlignment)	2,823	0
Platinum International Health Care	0	488
Magellan Infrastructure Fd	0	2,347
Betashares Australian Sustainability Leaders Etf	0	1,210
Bennelong Australian Equities Fund	0	2,066
UBS Emerging Markets Equity	0	803
Apn Areit Fund	0	515
Magellan Global Fd	0	2,551
Allan Gray Aust Eq Fd Class A	0	3,307
PIMCO Div Fixed Int Fd - Ws Class	0	45

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Pendal Fixed Interest Fund	0	21
	16,425	29,351

Note 14: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	(22)	30
	(22)	30
Managed Investments (Australian)		
Allan Gray Aust Eq Fd Class A	5,474	(5,474)
Alphinity Global Equity Fund	2,925	0
Barrow Hanley Global Share Fund	3,202	0
Bennelong Australian Equities Fund	7,043	(15,030)
CC Sage Capital Absolute Return Fd	55	0
ClrBrdge RARE Infra Inme Fd A	(580)	0
DNR Capital Aus Eq Hi Conv Fd	186	0
Daintree Core Income Trust	380	0
Fidelity Asia Fd	(456)	0
GQG Partners Global Eq AUD Hedged	2,754	0
Greencape Broadcap Fund	3,923	(7,333)
MCTDF	760	0
Magellan Infrastructure Fd	(348)	1,415
PIMCO Div Fixed Int Fd - Ws Class	0	178
PIMCO WS Plus Global Bond Fund	317	0
Perpetual Australian Share Fund	1,953	0
Perpetual Pure Equity Alpha Fund	111	0
Platinum International Health Care	9,130	(15,071)
Plato Aust Shares Income Fund Cl A	2,798	(7,480)
Quay Global Real Estate Fund UH	608	0
SolarisCoreAusEqFd(PerfAlignment)	924	0
Totus Alpha Long Short Fund	(421)	0
UBS Diversified Fixed Income Fund	2,599	(2,599)

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

UBS Emerging Markets Equity	10,928	(13,799)
Vanguard Aust Fixed Interest Index	6,912	(5,779)
Vanguard Australian Gov Bnd Indx Fd	144	0
iShares Australian Equity Index Fun	1,757	0
iShares Hdg Inter Eq In Fd	4,412	0
	67,489	(70,972)
Shares in Listed Companies (Australian)		
ANZ Group Holdings Limited	877	(3,195)
Bank Of Queensland Limited.	7,579	(6,100)
Betashares Australian Sustainability Leaders Etf	2,485	(6,461)
CSL Limited	1,117	(2,339)
Commonwealth Bank Of Australia.	3,483	(4,669)
Etf's Metal Securities Australia Limited.	4,070	5,044
Fortescue Metals Group Ltd	5,896	(1,814)
Ishares Core Cash Etf	36	(7)
Ishares Core S&p/asx 200 Etf	(409)	(6,672)
Magellan Financial Group Limited	(1,115)	(13,306)
National Australia Bank Limited	(1,217)	1,396
Onemarket Limited	45	0
Scentre Group	281	(702)
Sonic Healthcare Limited	1,833	(3,859)
Telstra Corporation Limited.	7,429	1,486
Unibail-rodamco-westfield	86	(1,843)
Westpac Banking Corporation	1,724	(5,912)
	34,201	(48,954)
Units in Listed Unit Trusts (Australian)		
Ishares Core Composite Bond Etf	4,450	(5,913)
	4,450	(5,913)
Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	0	732
Magellan Global Fd	(3,220)	(10,271)
Pendal Fixed Interest Fund	0	405
Vanguard Conservative Index Fund	2,027	(5,413)

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	(1,192)	(14,547)
Total Unrealised Movement	104,926	(140,356)

Realised Movements in Market Value

	2023 \$	2022 \$
Managed Investments (Australian)		
Allan Gray Aust Eq Fd Class A	(7,809)	0
Allan Gray Aust Eq Fd Class A	374	0
Alphinity Global Equity Fund	(74)	0
Barrow Hanley Global Share Fund	1,040	0
Bennelong Australian Equities Fund	(8,829)	0
Bennelong Australian Equities Fund	829	0
CC Sage Capital Absolute Return Fd	4	0
GQG Partners Global Eq AUD Hedged	5	0
Greencape Broadcap Fund	2,068	0
Greencape Broadcap Fund	(6,995)	0
Jan Hend Gbl Mul Strat Fund	(133)	0
Magellan Global Fd	2,026	0
Magellan Infrastructure Fd	(7,813)	0
Magellan Infrastructure Fd	1,531	0
Metrics Direct Income Fund	(23)	0
PIMCO Div Fixed Int Fd - Ws Class	0	(325)
Platinum International Health Care	(8,095)	0
Platinum International Health Care	437	0
Plato Aust Shares Income Fund CI A	(3,175)	0
Plato Aust Shares Income Fund CI A	461	0
Quay Global Real Estate Fund UH	154	0
Totus Alpha Long Short Fund	(285)	0
UBS Diversified Fixed Income Fund	(4,139)	0
UBS Diversified Fixed Income Fund	114	0
UBS Emerging Markets Equity	(13,482)	0
UBS Emerging Markets Equity	(1,275)	0
Vanguard Aust Fixed Interest Index	258	0

HAPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Vanguard Aust Fixed Interest Index	(7,783)	0
Vanguard Conservative Index Fund	281	0
iShares Australian Equity Index Fun	341	0
iShares Hdg Inter Eq In Fd	314	0
iShares International Eq Index Fd	(323)	0
	<hr/>	<hr/>
	(59,996)	(325)
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Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	144	0
Bank Of Queensland Limited.	(7,423)	0
Betashares Australian Sustainability Leaders Etf	(2,544)	0
Betashares Australian Sustainability Leaders Etf	218	0
CSL Limited	1,328	0
Commonwealth Bank Of Australia.	1,402	0
Commonwealth Bank Of Australia.	106	0
Ishares Core Cash Etf	(54)	0
Ishares Core Composite Bond Etf	(3)	0
Ishares Core S&p/asx 200 Etf	130	0
Ishares Core S&p/asx 200 Etf	570	3,644
Onemarket Limited	(35)	0
	<hr/>	<hr/>
	(6,161)	3,644
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Betashares Australian Government Bond Etf	688	0
Ishares Core Composite Bond Etf	(5,497)	0
	<hr/>	<hr/>
	(4,809)	0
	<hr/>	<hr/>
Units in Unlisted Unit Trusts (Australian)		
Apn Areit Fund	0	(380)
Magellan Global Fd	3,202	0
Pendal Fixed Interest Fund	0	(954)
Vanguard Conservative Index Fund	(2,976)	(821)
	<hr/>	<hr/>
	226	(2,155)
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Total Realised Movement	(70,740)	1,164

Notes to the Financial Statements

For the year ended 30 June 2023

Changes in Market Values	34,186	(139,192)
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Note 15: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(7,395)	(9,513)
Income Tax Expense	(7,395)	(9,513)

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%	(4,308)	(19,017)
Less:		
Tax effect of:		
Non Taxable Contributions	0	46
Increase in MV of Investments	15,739	0
Exempt Pension Income	5,080	6,818
Realised Accounting Capital Gains	(10,612)	174
Accounting Trust Distributions	2,464	4,403
Add:		
Tax effect of:		
Decrease in MV of Investments	0	21,053
SMSF Non-Deductible Expenses	1,728	1,541
Pension Payments	5,250	3,270
Benefit Payments	7,605	0
Franking Credits	1,184	1,549
Foreign Credits	67	52
Net Capital Gains	0	1,438
Taxable Trust Distributions	1,414	2,098
Distributed Foreign Income	261	300
Income Tax on Taxable Income or Loss	530	843
Less credits:		
Franking Credits	7,895	10,326

Notes to the Financial Statements

For the year ended 30 June 2023

Foreign Credits	30	31
Current Tax or Refund	(7,395)	(9,513)

HAPT 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:

.....
Paul David Graham

Trustee

.....
Terri Shane Graham

Trustee

Dated:

HAPT Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(28,722.00)
Less	
Increase in MV of investments	104,926.00
Exempt current pension income	33,865.00
Realised Accounting Capital Gains	(70,744.00)
Accounting Trust Distributions	16,424.00
	<u>84,471.00</u>
Add	
SMSF non deductible expenses	11,518.00
Pension Payments	35,000.00
Franking Credits	7,895.00
Foreign Credits	448.00
Taxable Trust Distributions	9,430.00
Distributed Foreign income	1,737.00
Benefits Paid/Transfers Out	50,700.00
	<u>116,728.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>3,532.00</u>
Taxable Income or Loss	<u>3,532.00</u>
Income Tax on Taxable Income or Loss	529.80
Less	
Franking Credits	7,894.54
Foreign Credits	30.47
	<u>(7,925.01)</u>
CURRENT TAX OR REFUND	<u>(7,395.21)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(7,136.21)</u>

HAPT 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								
Cash Account - BT Panorama		40,328.030000	40,328.03	40,328.03	40,328.03			3.89 %
CBA Investment Account		77.590000	77.59	77.59	77.59			0.01 %
MPCASH		65,233.360000	65,233.36	65,233.36	65,233.36			6.29 %
NAB Account 0971		51.920000	51.92	51.92	51.92			0.01 %
NAB Account 7916		297.430000	297.43	297.43	297.43			0.03 %
			105,988.33		105,988.33			10.23 %
Derivatives (Options, Hybrids, Future Contracts)								
MFGO.AX Magellan Financial Group Limited	41.00	0.200000	8.20	0.00	0.00	8.20	0.00 %	0.00 %
			8.20		0.00	8.20		0.00 %
Fixed Interest Securities (Australian)								
BT Term Deposit 6 Months (18 Sept 2023)		45,000.000000	45,000.00	45,000.00	45,000.00			4.34 %
			45,000.00		45,000.00			4.34 %
Managed Investments (Australian)								
HOW0164AU Alphinity Global Equity Fund	4,411.98	9.569300	42,219.57	8.91	39,294.43	2,925.14	7.44 %	4.07 %
PER0733AU Barrow Hanley Global Share Fund	16,770.64	1.563000	26,212.51	1.37	23,010.61	3,201.90	13.91 %	2.53 %
CHN5843AU CC Sage Capital Absolute Return Fd	12,781.13	1.443900	18,454.67	1.44	18,399.58	55.09	0.30 %	1.78 %
TGP0016AU CtrBrdge RARE Infra Inme Fd A	28,207.24	1.392300	39,272.94	1.41	39,852.73	(579.79)	(1.45) %	3.79 %
WPC1963AU Daintree Core Income Trust	31,614.56	0.977300	30,896.91	0.97	30,516.92	379.99	1.25 %	2.98 %
PIM0028AU DNR Capital Aus Eq Hi Conv Fd	13,026.10	1.643500	21,408.39	1.63	21,222.08	186.31	0.88 %	2.07 %
FID0010AU Fidelity Asia Fd	742.88	24.577700	18,258.20	25.19	18,714.64	(456.44)	(2.44) %	1.76 %
ETL0666AU GQG Partners Global Eq AUD Hedged	29,759.84	1.229300	36,583.77	1.14	33,829.33	2,754.44	8.14 %	3.53 %
BGL0034AU iShares Australian Equity Index Fun	28,822.27	1.391700	40,111.95	1.33	38,354.55	1,757.40	4.58 %	3.87 %
BGL0044AU iShares Hdq Inter Eq In Fd	93,366.63	0.545600	50,940.83	0.50	46,529.00	4,411.83	9.48 %	4.91 %

HAPT 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%
PRM0010AU MCTDF	47,027.06	1.049500	49,354.90	1.03	48,594.91	759.99	1.56 %	4.76 %
PER0049AU Perpetual Australian Share Fund	20,649.74	1.498300	30,939.50	1.40	28,986.55	1,952.95	6.74 %	2.98 %
PER0668AU Perpetual Pure Equity Alpha Fund	7,253.23	1.277800	9,268.18	1.26	9,157.47	110.71	1.21 %	0.89 %
BTA0498AU PIMCO WS Plus Global Bond Fund	14,211.70	0.860700	12,232.01	0.84	11,915.20	316.81	2.66 %	1.18 %
BFL0020AU Quay Global Real Estate Fund UH	12,476.47	1.298900	16,205.68	1.25	15,598.08	607.60	3.90 %	1.56 %
SOL0001AU SolarisCoreAusEqFd(PerfAlignment)	26,693.02	1.603900	42,812.93	1.57	41,889.01	923.92	2.21 %	4.13 %
PIM6284AU Totus Alpha Long Short Fund	15,854.96	0.795200	12,607.86	0.82	13,028.87	(421.01)	(3.23) %	1.22 %
VAN0025AU Vanguard Australian Gov Bnd Indx Fd	62,413.14	0.950800	59,342.42	0.95	59,198.80	143.62	0.24 %	5.73 %
			557,123.22		538,092.76	19,030.46	3.54 %	53.75 %
Shares in Listed Companies (Australian)								
ANZ.AX ANZ Group Holdings Limited	522.00	23.710000	12,376.62	28.73	14,995.01	(2,618.39)	(17.46) %	1.19 %
CBA.AX Commonwealth Bank Of Australia.	399.00	100.270000	40,007.73	80.29	32,034.12	7,973.61	24.89 %	3.86 %
CSL.AX CSL Limited	107.00	277.380000	29,679.66	275.04	29,428.98	250.68	0.85 %	2.86 %
GOLD.AX Etf's Metal Securities Australia Limited.	1,920.00	26.620000	51,110.40	20.76	39,856.91	11,253.49	28.23 %	4.93 %
FMG.AX Fortescue Metals Group Ltd	1,268.00	22.180000	28,124.24	18.96	24,042.34	4,081.90	16.98 %	2.71 %
MFG.AX Magellan Financial Group Limited	325.00	9.490000	3,084.25	61.49	19,983.81	(16,899.56)	(84.57) %	0.30 %
NAB.AX National Australia Bank Limited	1,193.00	26.370000	31,459.41	25.69	30,647.82	811.59	2.65 %	3.04 %
SCG.AX Scentre Group	4,680.00	2.650000	12,402.00	4.28	20,022.60	(7,620.60)	(38.06) %	1.20 %
SHL.AX Sonic Healthcare Limited	716.00	35.570000	25,468.12	34.90	24,986.88	481.24	1.93 %	2.46 %
TLS.AX Telstra Corporation Limited.	16,508.00	4.300000	70,984.40	5.45	90,037.91	(19,053.51)	(21.16) %	6.85 %
URW.AX Unibail-rodamco-westfield	960.00	3.850000	3,696.00	14.71	14,118.44	(10,422.44)	(73.82) %	0.36 %
WBC.AX Westpac Banking Corporation	937.00	21.340000	19,995.58	26.69	25,005.37	(5,009.79)	(20.03) %	1.93 %
			328,388.41		365,160.19	(36,771.78)	(10.07) %	31.68 %
			1,036,508.16		1,054,241.28	(17,733.12)	(1.68) %	100.00 %

HAPT 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
VAN0001AU	Vanguard Aust Fixed Interest Index	92.57			91.39		14.27		105.66				-13.09
VAN0025AU	Vanguard Australian Gov Bnd Indx Fd	519.64											519.64
		13,977.10	4,244.26	623.70	2,507.18	2,113.67	1,650.33	441.00	11,580.14	0.00	0.00	4,501.16	450.47
Other Investment Income													
	Other Income	322.78							322.78				
		322.78	0.00	0.00	0.00	0.00	0.00	0.00	322.78	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)													
ANZ.AX	ANZ Group Holdings Limited	762.12	762.12			326.62			1,088.74				
BOQ.AX	Bank Of Queensland Limited.	600.00	600.00			257.14			857.14				
CBA.AX	Commonwealth Bank Of Australia.	1,871.10	1,871.10			801.90			2,673.00				
CSL.AX	CSL Limited	490.06	25.50	464.57		10.93			501.00				
FMG.AX	Fortescue Metals Group Ltd	2,485.28	2,485.28			1,065.12			3,550.40				
BILL.AX	Ishares Core Cash Etf	879.88			879.88				879.88				
IOZ.AX	Ishares Core S&p/asx 200 Etf	650.75	578.03	39.52	18.70	247.84	10.39	0.38	894.86				4.11
MFG.AX	Magellan Financial Group Limited	376.36	308.70	67.65		132.30			508.65				
NAB.AX	National Australia Bank Limited	1,801.43	1,801.43			772.04			2,573.47				
SCG.AX	Scentre Group	511.52	0.34		353.51	0.14	14.92	3.46	372.37			3.68	139.07
SHL.AX	Sonic Healthcare Limited	730.32	730.32			312.99			1,043.31				
TLS.AX	Telstra Corporation Limited.	2,806.36	2,806.36			1,202.72			4,009.08				
WBC.AX	Westpac Banking Corporation	1,255.58	1,255.58			538.11			1,793.69				
		15,220.76	13,224.76	571.74	1,252.09	5,667.85	25.31	3.84	20,745.59	0.00	0.00	3.68	143.18
Units in Listed Unit Trusts (Australian)													
AGVT.AX	Betashares Australian Government Bond Etf	158.46											158.46
IAF.AX	Ishares Core Composite Bond Etf	148.77			125.51		23.26		148.77				
SCG.AX	Scentre Group	225.58	225.58			96.68			322.26				
		532.81	225.58	0.00	125.51	96.68	23.26	0.00	471.03	0.00	0.00	0.00	158.46
Units in Unlisted Unit Trusts (Australian)													
VAN0109AU	Vanguard Conservative Index Fund	97.86	34.88	3.78	21.15	16.34	38.25	3.01	117.41			11.20	-11.40
		97.86	34.88	3.78	21.15	16.34	38.25	3.01	117.41	0.00	0.00	11.20	-11.40
		33,254.59	17,729.48	1,199.22	7,009.21	7,894.54	1,737.15	447.85	36,340.23	0.00	0.00	4,516.04	740.71

Assessable Income (Excl. Capital Gains)	36,340.23
Net Capital Gain	3,019.53
Total Assessable Income	39,359.76

*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. Includes foreign credits from foreign capital gains.

HAPT Superannuation Fund
Investment Income Report
As at 30 June 2023

