

John & Donna Larder Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	10	11,467.69	8,121.11
Dividends Received	9	1,646.10	10,339.67
Interest Received		11.66	206.97
Investment Gains			
Changes in Market Values	11	55,433.69	(47,800.68)
Contribution Income			
Employer Contributions		107,371.64	46,963.40
Personal Concessional		0.00	8,036.60
Personal Non Concessional		3,290.28	4,029.92
Other Contributions		0.00	(20.00)
Total Income		<u>179,221.06</u>	<u>29,876.99</u>
Expenses			
Accountancy Fees		2,640.00	1,210.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
Morgans Wealth Plus fees		0.00	773.06
Bank Charges		12.76	6.27
Insurance		340.00	320.00
		<u>3,581.76</u>	<u>2,898.33</u>
Member Payments			
Pensions Paid		870.00	10,000.00
Total Expenses		<u>4,451.76</u>	<u>12,898.33</u>
Benefits accrued as a result of operations before income tax			
		<u>174,769.30</u>	<u>16,978.66</u>
Income Tax Expense	12	13,925.44	6,654.18
Benefits accrued as a result of operations		<u>160,843.86</u>	<u>10,324.48</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

John & Donna Larder Superannuation Fund
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	28,983.34	142,925.73
Shares in Listed Companies (Overseas)	3	498.48	567.60
Units in Listed Unit Trusts (Australian)	4	54,974.40	331,730.79
Total Investments		<u>84,456.22</u>	<u>475,224.12</u>
Other Assets			
ANZ E*Trade Cash Inv Account 1827-63323		0.00	10,000.11
Cash at Bank - ANZ Acc 4849-54504		79,464.91	4,540.12
Cash - Wealth+ Portfolio		0.00	512.08
Distributions Receivable		1,220.99	8,141.45
ANZ Cash Investment Account *5631		501,834.16	600.29
Dividends Receivable		0.01	0.00
GST Refundable		0.00	56.67
Total Other Assets		<u>582,520.07</u>	<u>23,850.72</u>
Total Assets		<u>666,976.29</u>	<u>499,074.84</u>
Less:			
Liabilities			
Income Tax Payable		7,139.44	2,175.18
Creditors - ATO		2,093.33	0.00
Total Liabilities		<u>9,232.77</u>	<u>2,175.18</u>
Net assets available to pay benefits		<u>657,743.52</u>	<u>496,899.66</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Larder, Donna - Accumulation		243,650.61	196,016.32
Larder, John - Accumulation		367,362.94	257,387.36
Larder, John - Pension (Transition to Retirement Pension)		(20.03)	43,495.98
Contribution and Investment Reserves		46,750.00	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>657,743.52</u>	<u>496,899.66</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

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 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 a cash 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 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 their market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the 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 values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

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

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

f. 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 \$
Brainchip Holdings Ltd	2,418.86	5,301.60
Clarity Pharmaceuticals Ltd	0.00	6,129.18
EBR Systems Inc.	8,234.00	0.00
Immutep Limited	4,527.30	4,376.39
Ishares Core S&p/asx 200 Etf	0.00	112,339.04
Lovisa Holdings Limited	0.00	5,164.94

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Tabcorp Holdings Limited	0.00	4,115.16
Telix Pharmaceuticals Limited	13,803.18	5,499.42
	28,983.34	142,925.73

Note 3: Shares in Listed Companies (Overseas)

	2023	2022
	\$	\$
Western Uranium & Vanadium Corp.	498.48	567.60
	498.48	567.60

Note 4: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Betashares Global Banks Etf - Currency Hedged	0.00	40,751.34
Betashares Electric Vehicles And Ftr Mobility Etf	0.00	7,804.32
Global X Fang+ Etf	0.00	37,505.25
Betashares Video Games And Esports Etf	0.00	7,661.00
Ishares S&p/asx Div Opportunities Esg Screened Etf	0.00	57,107.35
Betashares Future Of Payments Etf	0.00	7,068.40
Betashares Nasdaq 100 Etf	54,974.40	41,667.60
Vanguard Ftse Emerging Markets Shares Etf	0.00	43,878.45
Vanguard Msci Index International Shares Etf	0.00	88,287.08
	54,974.40	331,730.79

Note 6: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	496,899.66	486,575.18
Benefits accrued as a result of operations	160,843.86	10,324.48
Contribution and Investment Reserves	46,750.00	0.00
Current year member movements	(46,750.00)	0.00
	657,743.52	496,899.66

Note 7: Vested Benefits

Refer to compilation report

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Vested benefits are benefits which 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	657,743.52	496,899.66

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 \$
Australian Finance Group Ltd	426.70	0.00
Ishares Core S&p/asx 200 Etf	0.00	4,073.60
Lovisa Holdings Limited	280.50	0.00
Morgans Wealth Plus portfolio	0.00	6,266.07
Peoplein Limited	96.25	0.00
Pilbara Minerals Limited	114.07	0.00
Santos Limited	229.90	0.00
South32 Limited	128.07	0.00
Tabcorp Holdings Limited	370.61	0.00
	1,646.10	10,339.67

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 10: Trust Distributions

	2023 \$	2022 \$
Betashares Global Banks Etf - Currency Hedged	941.13	0.00
Vanguard Ftse Emerging Markets Shares Etf	1,010.49	348.45
Vanguard Msci Index International Shares Etf	870.75	950.33
Ishares Core S&p/asx 200 Etf	4,766.02	0.00
Betashares Nasdaq 100 Etf	1,269.39	1,312.87
Ishares S&p/asx Div Opportunities Esg Screened Etf	2,609.91	2,275.16
Morgans Wealth Plus portfolio	0.00	1,004.52
Betashares Video Games And Esports Etf	0.00	18.25
Betashares Electric Vehicles And Ftr Mobility Etf	0.00	39.16
Global X Fang+ Etf	0.00	2,172.37
	11,467.69	8,121.11

Note 11: Changes in Market Values Unrealised Movements in Market Value

	2023 \$	2022 \$
Other Revaluations		
Other Revaluations	0.00	25,581.95
	0.00	25,581.95
Shares in Listed Companies (Australian)		
Brainchip Holdings Ltd	(2,882.74)	(4,559.45)
Clarity Pharmaceuticals Ltd	3,690.44	(3,690.44)
EBR Systems Inc.	(2,787.81)	0.00
Immutep Limited	150.91	(397.23)
Ishares Core S&p/asx 200 Etf	7,621.88	(7,621.88)
Lovisa Holdings Limited	(184.87)	184.87
Tabcorp Holdings Limited	(173.25)	173.25
Telix Pharmaceuticals Limited	8,303.76	538.49
	13,738.32	(15,372.39)
Shares in Listed Companies (Overseas)		
Western Uranium & Vanadium Corp.	(69.12)	(589.30)
	(69.12)	(589.30)
Units in Listed Unit Trusts (Australian)		
Betashares Electric Vehicles And Ftr Mobility Etf	2,090.11	(2,090.11)

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Betashares Future Of Payments Etf	2,890.41	(2,890.41)
Betashares Global Banks Etf - Currency Hedged	9,032.62	(9,032.62)
Betashares Nasdaq 100 Etf	13,306.80	(8,276.08)
Betashares Video Games And Esports Etf	2,315.10	(2,315.10)
Global X Fang+ Etf	12,366.65	(12,366.65)
Ishares S&p/asx Div Opportunities Esg Screened Etf	2,695.69	(2,695.69)
Vanguard Ftse Emerging Markets Shares Etf	6,104.13	(6,104.13)
Vanguard Msci Index International Shares Etf	11,650.15	(11,650.15)
	62,451.66	(57,420.94)
Total Unrealised Movement	76,120.86	(47,800.68)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Australian Finance Group Ltd	(821.15)	0.00
Clarity Pharmaceuticals Ltd	(2,380.39)	0.00
Ishares Core S&p/asx 200 Etf	1,686.60	0.00
Lovisa Holdings Limited	4,575.20	0.00
New Hope Corporation Limited	(913.13)	0.00
Peoplein Limited	(918.80)	0.00
Pilbara Minerals Limited	(193.11)	0.00
Sandfire Resources Limited	3,295.22	0.00
Santos Limited	(560.85)	0.00
South32 Limited	(347.70)	0.00
Tabcorp Holdings Limited	(762.25)	0.00
	2,659.64	0.00
Units in Listed Unit Trusts (Australian)		
Betashares Electric Vehicles And Ftr Mobility Etf	(2,174.39)	0.00
Betashares Future Of Payments Etf	(2,289.39)	0.00
Betashares Global Banks Etf - Currency Hedged	(9,283.59)	0.00
Betashares Video Games And Esports Etf	(2,277.20)	0.00
Global X Fang+ Etf	496.14	0.00

Refer to compilation report

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Ishares S&p/asx Div Opportunities Esg Screened Etf	(1,013.19)	0.00
Vanguard Ftse Emerging Markets Shares Etf	(6,506.18)	0.00
Vanguard Msci Index International Shares Etf	(299.01)	0.00
	<u>(23,346.81)</u>	<u>0.00</u>
Total Realised Movement	<u>(20,687.17)</u>	<u>0.00</u>
Total Market Movement	<u>55,433.69</u>	<u>(47,800.68)</u>

Note 12: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	13,925.44	6,654.18
Income Tax Expense	<u>13,925.44</u>	<u>6,654.18</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	26,215.40	2,546.80
Less:		
Tax effect of:		
Non Taxable Contributions	493.54	601.49
Increase in MV of Investments	11,418.13	0.00
Realised Accounting Capital Gains	(3,103.08)	0.00
Accounting Trust Distributions	1,720.15	1,218.17
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	7,170.10
Pension Payments	130.50	1,500.00
Franking Credits	521.07	748.23
Foreign Credits	58.35	42.96
Net Capital Gains	0.00	1,126.95
Taxable Trust Distributions	1,071.38	364.62
Distributed Foreign Income	320.80	249.66
Rounding	(0.56)	(0.91)

John & Donna Larder Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Income Tax on Taxable Income or Loss	17,788.20	11,928.75
Less credits:		
Franking Credits	3,473.79	4,988.20
Foreign Credits	388.97	286.37
Current Tax or Refund	13,925.44	6,654.18

John & Donna Larder Superannuation Fund

Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
ANZ Cash Investment Account *5631	600.29	0.00	0.00	501,834.16	0.00	0.00	8.60	8.60	1.43 %
ANZ E*Trade Cash Inv Account 1827-63323	10,000.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 %
Cash - Wealth+ Portfolio	512.08	0.00	0.00	0.00	0.00	0.00	1.47	1.47	0.29 %
Cash at Bank - ANZ Acc 4849-54504	4,540.12	0.00	0.00	79,464.91	0.00	0.00	1.59	1.59	0.04 %
	15,652.60	0.00	0.00	581,299.07	0.00	0.00	11.66	11.66	0.07 %
Shares in Listed Companies (Australian)									
AFG.AX Australian Finance Group Ltd	0.00	4,958.70	4,958.70	0.00	(821.15)	0.00	609.57	(211.58)	0.00 %
BRN.AX Brainchip Holdings Ltd	5,301.60	0.00	0.00	2,418.86	0.00	(2,882.74)	0.00	(2,882.74)	(54.37) %
CU6.AX Clarity Pharmaceuticals Ltd	6,129.18	0.00	9,819.62	0.00	(2,380.39)	3,690.44	0.00	1,310.05	(35.50) %
EBR.AX EBR Systems Inc.	0.00	11,021.81	0.00	8,234.00	0.00	(2,787.81)	0.00	(2,787.81)	(25.29) %
IMM.AX Immutep Limited	4,376.39	0.00	0.00	4,527.30	0.00	150.91	0.00	150.91	3.45 %
IOZ.AX Ishares Core S&p/asx 200 Etf	112,339.04	0.00	119,960.92	0.00	1,686.60	7,621.88	6,556.99	15,865.47	(208.16) %
LOV.AX Lovisa Holdings Limited	5,164.94	0.00	4,980.07	0.00	4,575.20	(184.87)	359.20	4,749.53	2,569.12 %
NHC.AX New Hope Corporation Limited	0.00	7,956.85	7,956.85	0.00	(913.13)	0.00	0.00	(913.13)	0.00 %
PPE.AX Peoplein Limited	0.00	4,981.72	4,981.72	0.00	(918.80)	0.00	137.50	(781.30)	0.00 %
PLS.AX Pilbara Minerals Limited	0.00	5,004.16	5,004.16	0.00	(193.11)	0.00	162.96	(30.15)	0.00 %
SFR.AX Sandfire Resources Limited	0.00	13,748.34	13,748.34	0.00	3,295.22	0.00	0.00	3,295.22	0.00 %
STO.AX Santos Limited	0.00	7,961.73	7,961.73	0.00	(560.85)	0.00	229.90	(330.95)	0.00 %
S32.AX South32 Limited	0.00	8,007.68	8,007.68	0.00	(347.70)	0.00	182.96	(164.74)	0.00 %
TAH.AX Tabcorp Holdings Limited	4,115.16	10,006.45	13,948.36	0.00	(762.25)	(173.25)	529.44	(406.06)	(234.38) %
TLX.AX Telix Pharmaceuticals Limited	5,499.42	0.00	0.00	13,803.18	0.00	8,303.76	0.00	8,303.76	150.99 %
	142,925.73	73,647.44	201,328.15	28,983.34	2,659.64	13,738.32	8,768.52	25,166.48	165.08 %

John & Donna Larder Superannuation Fund

Investment Performance

As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Shares in Listed Companies (Overseas)									
697435A Western Uranium & Vanadium Corp.	567.60	0.00	0.00	498.48	0.00	(69.12)	0.00	(69.12)	(12.18) %
	567.60	0.00	0.00	498.48	0.00	(69.12)	0.00	(69.12)	(12.18) %
Units in Listed Unit Trusts (Australian)									
DRIV.AX Betashares Electric Vehicles And Ftr Mobility Etf	7,804.32	0.00	9,894.43	0.00	(2,174.39)	2,090.11	0.00	(84.28)	4.03 %
IPAY.AX Betashares Future Of Payments Etf	7,068.40	0.00	9,958.81	0.00	(2,289.39)	2,890.41	0.00	601.02	(20.79) %
BNKS.AX Betashares Global Banks Etf - Currency Hedged	40,751.34	0.00	49,783.96	0.00	(9,283.59)	9,032.62	941.13	690.16	(7.64) %
NDQ.AX Betashares Nasdaq 100 Etf	41,667.60	0.00	0.00	54,974.40	0.00	13,306.80	1,269.39	14,576.19	34.98 %
GAME.AX Betashares Video Games And Esports Etf	7,661.00	0.00	9,976.10	0.00	(2,277.20)	2,315.10	0.00	37.90	(1.64) %
FANG.AX Global X Fang+ Etf	37,505.25	0.00	49,871.90	0.00	496.14	12,366.65	0.00	12,862.79	(104.01) %
IHD.AX Ishares S&p/asx Div Opportunities Esg Screened Etf	57,107.35	0.00	59,803.04	0.00	(1,013.19)	2,695.69	3,727.30	5,409.80	(200.68) %
VGE.AX Vanguard Ftse Emerging Markets Shares Etf	43,878.45	0.00	49,982.58	0.00	(6,506.18)	6,104.13	1,010.49	608.44	(9.97) %
VGS.AX Vanguard Msci Index International Shares Etf	88,287.08	0.00	99,937.23	0.00	(299.01)	11,650.15	870.75	12,221.89	(104.91) %
	331,730.79	0.00	339,208.05	54,974.40	(23,346.81)	62,451.66	7,819.06	46,923.91	(627.55) %
	490,876.72	73,647.44	540,536.20	665,755.29	(20,687.17)	76,120.86	16,599.24	72,032.93	300.29 %

John & Donna Larder Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Cash Investment Account *5631		501,834.160000	501,834.16	501,834.16	501,834.16			75.38 %
Cash at Bank - ANZ Acc 4849-54504		79,464.910000	79,464.91	79,464.91	79,464.91			11.94 %
			581,299.07		581,299.07			87.31 %
Managed Investments (Australian)								
697435 Morgans Wealth Plus portfolio	1.00	0.000000*	0.00	34,426.50	34,426.50	(34,426.50)	(100.00) %	0.00 %
			0.00		34,426.50	(34,426.50)	(100.00) %	0.00 %
Shares in Listed Companies (Australian)								
BRN.AX Brainchip Holdings Ltd	6,627.00	0.365000	2,418.86	1.49	9,861.05	(7,442.19)	(75.47) %	0.36 %
EBR.AX EBR Systems Inc.	9,200.00	0.895000	8,234.00	1.20	11,021.81	(2,787.81)	(25.29) %	1.24 %
IMM.AX Immutep Limited	15,091.00	0.300000	4,527.30	0.32	4,773.62	(246.32)	(5.16) %	0.68 %
TLX.AX Telix Pharmaceuticals Limited	1,214.00	11.370000	13,803.18	4.09	4,960.93	8,842.25	178.24 %	2.07 %
			28,983.34		30,617.41	(1,634.07)	(5.34) %	4.35 %
Shares in Listed Companies (Overseas)								
697435A Western Uranium & Vanadium Corp.	440.00	1.132900	498.48	0.00	0.00	498.48	0.00 %	0.07 %
			498.48		0.00	498.48		0.07 %
Shares in Unlisted Private Companies (Australian)								
NEN Neon Capital Ltd	1,050.00	0.000000*	0.00	3.19	3,348.50	(3,348.50)	(100.00) %	0.00 %
			0.00		3,348.50	(3,348.50)	(100.00) %	0.00 %
Units in Listed Unit Trusts (Australian)								
NDQ.AX Betashares Nasdaq 100 Etf	1,560.00	35.240000	54,974.40	32.02	49,943.68	5,030.72	10.07 %	8.26 %
			54,974.40		49,943.68	5,030.72	10.07 %	8.26 %
			665,755.29		699,635.16	(33,879.87)	(4.84) %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
Morgans Wealth Plus portfolio	0.000000	30/06/2022
Neon Capital Ltd	0.000000	30/06/2021

John & Donna Larder Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
AFG.AX - Australian Finance Group Ltd												
02/09/2022	12/04/2023	2,634.00	4,958.70	4,137.55	(821.15)	4,958.70	4,958.70	0.00	0.00	0.00	0.00	(821.15)
		2,634.00	4,958.70	4,137.55	(821.15)	4,958.70	4,958.70	0.00	0.00	0.00	0.00	(821.15)
CU6.AX - Clarity Pharmaceuticals Ltd												
10/01/2022	13/09/2022	12,018.00	9,819.62	7,439.23	(2,380.39)	9,819.62	9,819.62	0.00	0.00	0.00	0.00	(2,380.39)
		12,018.00	9,819.62	7,439.23	(2,380.39)	9,819.62	9,819.62	0.00	0.00	0.00	0.00	(2,380.39)
IOZ.AX - Ishares Core S&p/asx 200 Etf												
23/03/2022	12/04/2023	656.00	19,972.35	19,378.53	(593.82)	19,964.24	19,964.24	0.00	0.00	0.00	0.00	(585.71)
31/01/2022	12/04/2023	3,462.00	99,988.57	102,268.99	2,280.42	99,945.77	99,945.77	0.00	0.00	2,323.22	0.00	0.00
		4,118.00	119,960.92	121,647.52	1,686.60	119,910.01	119,910.01	0.00	0.00	2,323.22	0.00	(585.71)
LOV.AX - Lovisa Holdings Limited												
24/06/2022	12/04/2023	374.00	4,980.07	9,555.27	4,575.20	4,980.07	4,980.07	0.00	0.00	0.00	4,575.20	0.00
		374.00	4,980.07	9,555.27	4,575.20	4,980.07	4,980.07	0.00	0.00	0.00	4,575.20	0.00
NHC.AX - New Hope Corporation Limited												
19/01/2023	12/04/2023	1,208.00	7,956.85	7,043.72	(913.13)	7,956.85	7,956.85	0.00	0.00	0.00	0.00	(913.13)
		1,208.00	7,956.85	7,043.72	(913.13)	7,956.85	7,956.85	0.00	0.00	0.00	0.00	(913.13)
PLS.AX - Pilbara Minerals Limited												
23/01/2023	29/05/2023	1,037.00	5,004.16	4,811.05	(193.11)	5,004.16	5,004.16	0.00	0.00	0.00	0.00	(193.11)
		1,037.00	5,004.16	4,811.05	(193.11)	5,004.16	5,004.16	0.00	0.00	0.00	0.00	(193.11)
PPE.AX - Peoplein Limited												

John & Donna Larder Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
02/09/2022	12/04/2023	1,375.00	4,981.72	4,062.92	(918.80)	4,981.72	4,981.72	0.00	0.00	0.00	0.00	(918.80)
		1,375.00	4,981.72	4,062.92	(918.80)	4,981.72	4,981.72	0.00	0.00	0.00	0.00	(918.80)
S32.AX - South32 Limited												
20/01/2023	12/04/2023	1,746.00	8,007.68	7,659.98	(347.70)	8,007.68	8,007.68	0.00	0.00	0.00	0.00	(347.70)
		1,746.00	8,007.68	7,659.98	(347.70)	8,007.68	8,007.68	0.00	0.00	0.00	0.00	(347.70)
SFR.AX - Sandfire Resources Limited												
27/01/2023	17/05/2023	430.00	2,806.00	2,528.02	(277.98)	2,806.00	2,806.00	0.00	0.00	0.00	0.00	(277.98)
13/09/2022	17/05/2023	227.00	1,022.84	1,334.56	311.72	1,022.84	1,022.84	0.00	0.00	0.00	311.72	0.00
13/09/2022	17/05/2023	2,242.00	9,919.50	13,180.98	3,261.48	9,919.50	9,919.50	0.00	0.00	0.00	3,261.48	0.00
		2,899.00	13,748.34	17,043.56	3,295.22	13,748.34	13,748.34	0.00	0.00	0.00	3,573.20	(277.98)
STO.AX - Santos Limited												
02/09/2022	12/04/2023	1,028.00	7,961.73	7,400.88	(560.85)	7,961.73	7,961.73	0.00	0.00	0.00	0.00	(560.85)
		1,028.00	7,961.73	7,400.88	(560.85)	7,961.73	7,961.73	0.00	0.00	0.00	0.00	(560.85)
TAH.AX - Tabcorp Holdings Limited												
09/06/2022	13/09/2022	3,684.00	3,758.28	3,433.80	(324.48)	3,758.28	3,758.28	0.00	0.00	0.00	0.00	(324.48)
13/01/2023	12/04/2023	9,009.00	10,006.45	9,561.28	(445.17)	10,006.45	10,006.45	0.00	0.00	0.00	0.00	(445.17)
09/06/2022	12/04/2023	180.00	183.63	191.03	7.41	183.63	183.63	0.00	0.00	0.00	7.41	0.00
		12,873.00	13,948.36	13,186.11	(762.24)	13,948.36	13,948.36	0.00	0.00	0.00	7.41	(769.65)
		41,310.00	201,328.15	203,987.79	2,659.65	201,277.24	201,277.24	0.00	0.00	2,323.22	8,155.81	(7,768.47)
Units in Listed Unit Trusts (Australian)												

John & Donna Larder Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
BNKS.AX - Betashares Global Banks Etf - Currency Hedged												
27/01/2022	02/06/2023	7,014.00	49,783.96	40,500.37	(9,283.59)	48,842.83	48,842.83	0.00	0.00	0.00	0.00	(8,342.46)
		7,014.00	49,783.96	40,500.37	(9,283.59)	48,842.83	48,842.83	0.00	0.00	0.00	0.00	(8,342.46)
DRIV.AX - Betashares Electric Vehicles And Ftr Mobility Etf												
02/02/2022	26/05/2023	916.00	9,894.43	7,720.04	(2,174.39)	9,894.43	9,894.43	0.00	0.00	0.00	0.00	(2,174.39)
		916.00	9,894.43	7,720.04	(2,174.39)	9,894.43	9,894.43	0.00	0.00	0.00	0.00	(2,174.39)
FANG.AX1 - Global X Fang+ Etf												
27/01/2022	17/05/2023	3,165.00	49,871.90	50,368.04	496.14	49,750.70	49,750.70	0.00	0.00	617.34	0.00	0.00
		3,165.00	49,871.90	50,368.04	496.14	49,750.70	49,750.70	0.00	0.00	617.34	0.00	0.00
GAME.AX - Betashares Video Games And Esports Etf												
10/02/2022	26/05/2023	815.00	9,976.10	7,698.90	(2,277.20)	9,976.10	9,976.10	0.00	0.00	0.00	0.00	(2,277.20)
		815.00	9,976.10	7,698.90	(2,277.20)	9,976.10	9,976.10	0.00	0.00	0.00	0.00	(2,277.20)
IHD.AX - Ishares S&p/asx Div Opportunities Esg Screened Etf												
21/03/2022	12/04/2023	719.00	9,983.96	9,466.94	(517.02)	9,973.61	9,973.61	0.00	0.00	0.00	0.00	(506.67)
27/01/2022	12/04/2023	3,746.00	49,819.08	49,322.91	(496.17)	49,765.16	49,765.16	0.00	0.00	0.00	0.00	(442.25)
		4,465.00	59,803.04	58,789.85	(1,013.19)	59,738.77	59,738.77	0.00	0.00	0.00	0.00	(948.92)
IPAY.AX - Betashares Future Of Payments Etf												
02/02/2022	26/05/2023	862.00	9,958.81	7,669.42	(2,289.39)	9,958.81	9,958.81	0.00	0.00	0.00	0.00	(2,289.39)
		862.00	9,958.81	7,669.42	(2,289.39)	9,958.81	9,958.81	0.00	0.00	0.00	0.00	(2,289.39)
NDQ.AX1 - Betashares Nasdaq 100 Etf												

John & Donna Larder Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154.50	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154.50	0.00	0.00
VGE.AX - Vanguard Ftse Emerging Markets Shares Etf												
27/01/2022	02/06/2023	655.00	49,982.58	43,476.40	(6,506.18)	50,006.88	50,006.88	0.00	0.00	0.00	0.00	(6,530.48)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.20	0.00	0.00
		655.00	49,982.58	43,476.40	(6,506.18)	50,006.88	50,006.88	0.00	0.00	35.20	0.00	(6,530.48)
VGS.AX - Vanguard Msci Index International Shares Etf												
27/01/2022	12/04/2023	994.00	99,937.23	99,638.22	(299.01)	100,132.29	100,132.29	0.00	0.00	0.00	0.00	(494.07)
		994.00	99,937.23	99,638.22	(299.01)	100,132.29	100,132.29	0.00	0.00	0.00	0.00	(494.07)
		18,886.00	339,208.05	315,861.24	(23,346.81)	338,300.81	338,300.81	0.00	0.00	1,807.04	0.00	(23,056.91)
		60,196.00	540,536.20	519,849.03	(20,687.16)	539,578.05	539,578.05	0.00	0.00	4,130.26	8,155.81	(30,825.38)

John & Donna Larder 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
Bank Accounts													
	ANZ Cash Investment Account *5631	8.60			8.60	0.00	0.00	0.00	8.60			0.00	0.00
	Cash - Wealth+ Portfolio	1.47			1.47	0.00	0.00	0.00	1.47			0.00	0.00
	Cash at Bank - ANZ Acc 4849-54504	1.59			1.59	0.00	0.00	0.00	1.59			0.00	0.00
		11.66			11.66	0.00	0.00	0.00	11.66			0.00	0.00
Shares in Listed Companies (Australian)													
AFG.AX	Australian Finance Group Ltd	426.70	426.70	0.00		182.87			609.57		0.00		
IOZ.AX	Ishares Core S&p/asx 200 Etf	4,766.02	4,177.94	316.72	125.08	1,790.97	95.30	5.13	6,511.14	0.00	0.00	0.00	50.98
LOV.AX	Lovisa Holdings Limited	280.50	183.63	96.87		78.70			359.20		0.00		
PPE.AX	Peoplein Limited	96.25	96.25	0.00		41.25			137.50		0.00		
PLS.AX	Pilbara Minerals Limited	114.07	114.07	0.00		48.89			162.96		0.00		
STO.AX	Santos Limited	229.90		229.90					229.90		0.00		
S32.AX	South32 Limited	128.07	128.07	0.00		54.89			182.96		0.00		
TAH.AX	Tabcorp Holdings Limited	370.61	370.61	0.00		158.83			529.44		0.00		
		6,412.12	5,497.27	643.49	125.08	2,356.40	95.30	5.13	8,722.67	0.00	0.00	0.00	50.98
Units in Listed Unit Trusts (Australian)													
BNKS.AX	Betashares Global Banks Etf - Currency Hedged	941.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	941.13
NDQ.AX	Betashares Nasdaq 100 Etf	1,269.39	0.00	0.00	0.69	0.00	114.20	59.07	173.96	0.00	0.00	1,154.50	0.00
IHD.AX	Ishares S&p/asx Div Opportunities Esg Screened Etf	2,609.91	2,441.31	45.63	0.39	1,117.39	122.58	2.35	3,729.65	0.00	0.00	0.00	0.00
VGE.AX	Vanguard Ftse Emerging Markets Shares Etf	1,010.49	0.00	0.00	10.59	0.00	960.00	186.67	1,157.26	0.00	0.00	35.20	4.70
VGS.AX	Vanguard Msci Index International Shares Etf	870.75	0.00	0.00	24.17	0.00	846.59	135.75	1,006.51	0.00	0.00	0.00	0.00
		6,701.67	2,441.31	45.63	35.84	1,117.39	2,043.37	383.84	6,067.38	0.00	0.00	1,189.70	945.83

John & Donna Larder 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	13,125.45	7,938.58	689.12	172.58	3,473.79	2,138.67	388.97	14,801.71	0.00	0.00	1,189.70	996.81

Assessable Income (Excl. Capital Gains) **14,801.71**

Net Capital Gain **793.14**

Total Assessable Income 15,594.85

* 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.

John & Donna Larder Superannuation Fund

Members Statement

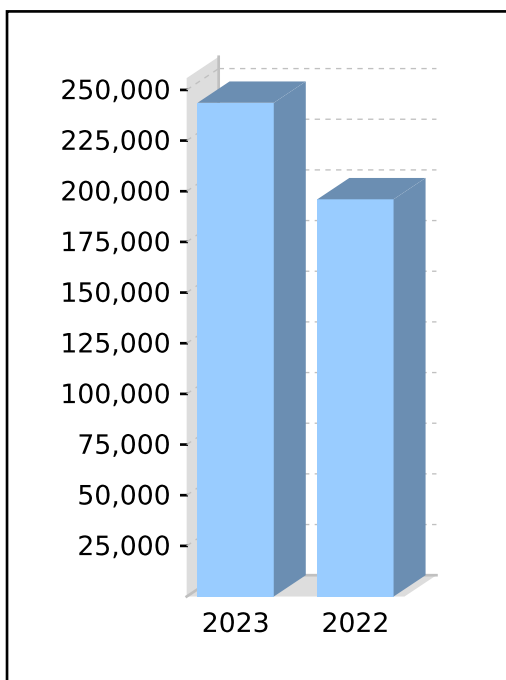
Donna Larder
 10 Eden Drive
 Eatons Hill, Queensland, 4037, Australia

Your Details

Your Details		Nominated Beneficiaries:	N/A
Date of Birth :	16/08/1963	Nomination Type:	N/A
Age:	59	Vested Benefits:	243,650.61
Tax File Number:	487164912		
Date Joined Fund:	06/03/2008		
Service Period Start Date:	26/09/2005		
Date Left Fund:			
Member Code:	LARDON00001A		
Account Start Date:	06/03/2008		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	243,650.61
<u>Preservation Components</u>	
Preserved	242,650.61
Unrestricted Non Preserved	
Restricted Non Preserved	1,000.00
<u>Tax Components</u>	
Tax Free	27,271.03
Taxable	216,379.58



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	196,016.32
<u>Increases to Member account during the period</u>	
Employer Contributions	24,673.75
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	27,329.53
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,700.93
Income Tax	668.06
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	243,650.61

John & Donna Larder Superannuation Fund

Members Statement

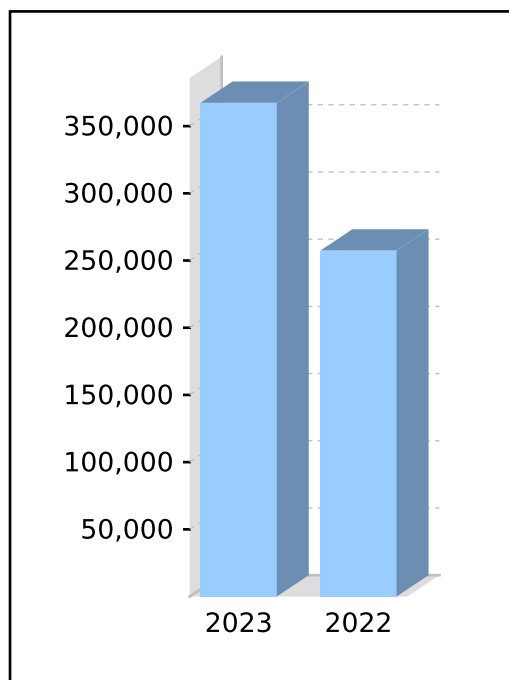
John Larder
 10 Eden Drive
 Eatons Hill, Queensland, 4037, Australia

Your Details

Date of Birth :	03/10/1960	Nominated Beneficiaries:	N/A
Age:	62	Nomination Type:	N/A
Tax File Number:	485467410	Vested Benefits:	367,362.94
Date Joined Fund:	06/03/2008		
Service Period Start Date:	06/03/2008		
Date Left Fund:			
Member Code:	LARJOH00001A		
Account Start Date:	06/03/2008		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	367,362.94
<u>Preservation Components</u>	
Preserved	365,497.34
Unrestricted Non Preserved	
Restricted Non Preserved	1,865.60
<u>Tax Components</u>	
Tax Free	15,627.59
Taxable	351,735.35



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	257,387.36
<u>Increases to Member account during the period</u>	
Employer Contributions	27,697.89
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	3,290.28
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	35,796.88
Internal Transfer In	48,220.07
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,154.51
Income Tax	875.03
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	367,362.94

John & Donna Larder Superannuation Fund

Members Statement

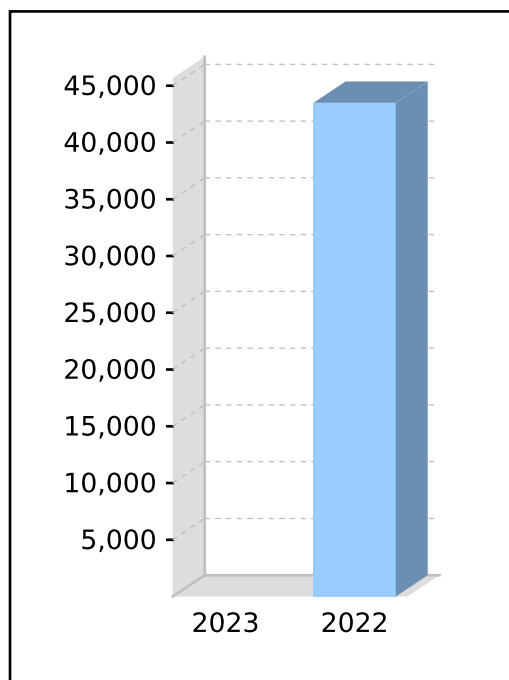
John Larder
 10 Eden Drive
 Eatons Hill, Queensland, 4037, Australia

Your Details

Date of Birth :	03/10/1960	Nominated Beneficiaries:	N/A
Age:	62	Nomination Type:	N/A
Tax File Number:	485467410	Vested Benefits:	(20.03)
Date Joined Fund:	06/03/2008		
Service Period Start Date:	06/03/2008		
Date Left Fund:	30/06/2023		
Member Code:	LARJOH00002P		
Account Start Date:	01/12/2021		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

Your Balance

Total Benefits	(20.03)
<u>Preservation Components</u>	
Preserved	(20.03)
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (4.76%)	(0.96)
Taxable	(19.07)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	43,495.98
<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	5,713.73
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	870.00
Contributions Tax	
Income Tax	139.67
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	48,220.07
Closing balance at 30/06/2023	(20.03)