
Financial statements and reports for the year ended
30 June 2022

THE TRENORDEN SUPERANNUATION FUND

Prepared for: Geoffrey Trenorden and Noelene Trenorden

THE TRENORDEN SUPERANNUATION FUND

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THE TRENORDEN SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE TRENORDEN SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of THE TRENORDEN SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 17/04/2023

THE TRENORDEN SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	254,514	312,846
Units in Listed Unit Trusts (Australian)	3	118,623	177,262
Total Investments		<u>373,137</u>	<u>490,108</u>
Other Assets			
BT Panorama		8,100	26,127
Income Tax Refundable		7,743	4,825
Total Other Assets		<u>15,843</u>	<u>30,952</u>
Total Assets		<u>388,980</u>	<u>521,060</u>
Net assets available to pay benefits		<u>388,980</u>	<u>521,060</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Trenorden, Geoffrey - Pension (Pension)		287,995	364,726
Trenorden, Geoffrey - Pension (Pension)		15,869	17,682
Trenorden, Noelene - Pension (Pension)		84,548	138,016
Trenorden, Noelene - Pension (Pension)		568	636
Total Liability for accrued benefits allocated to members' accounts		<u>388,980</u>	<u>521,060</u>

THE TRENORDEN SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	9	6,508	3,164
Dividends Received	8	13,368	12,464
Interest Received		11	17
Total Income		<u>19,887</u>	<u>15,645</u>
Expenses			
Accountancy Fees		2,585	1,210
ATO Supervisory Levy		259	259
Auditor's Remuneration		0	1,045
General Expenses		0	1,000
		<u>2,844</u>	<u>3,514</u>
Member Payments			
Pensions Paid		83,085	52,878
Investment Losses			
Changes in Market Values	10	73,782	(110,358)
Total Expenses		<u>159,711</u>	<u>(53,966)</u>
Benefits accrued as a result of operations before income tax			
		<u>(139,824)</u>	<u>69,611</u>
Income Tax Expense	11	(7,743)	0
Benefits accrued as a result of operations		<u>(132,081)</u>	<u>69,611</u>

THE TRENORDEN SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(139,824.00)
Less	
Exempt current pension income	27,628.00
Realised Accounting Capital Gains	(730.00)
Accounting Trust Distributions	6,508.00
	<u>33,406.00</u>
Add	
Decrease in MV of investments	73,052.00
SMSF non deductible expenses	2,844.00
Pension Payments	83,085.00
Franking Credits	7,743.00
Taxable Trust Distributions	6,508.00
	<u>173,232.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	7,742.63
	<u>(7,742.63)</u>
CURRENT TAX OR REFUND	<u>(7,742.63)</u>
Supervisory Levy	259.00
	<u>(7,483.63)</u>
AMOUNT DUE OR REFUNDABLE	<u>(7,483.63)</u>

THE TRENORDEN SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

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.

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 is 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2022

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

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 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. 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)

	2022 \$	2021 \$
African Energy Resources	0	630
Alma Metals Limited	300	0
Anz Banking Group	61,684	78,820
National Australia Bank	76,692	73,416
Westpac Banking Corp	54,600	72,268
Wesfarmers Limited	60,350	85,104

THE TRENORDEN SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Westwater Resources (was Uranium Resources)	888	2,608
	254,514	312,846

Note 3: Units in Listed Unit Trusts (Australian)

	2022	2021
	\$	\$
SPDR S&P/ASX 200 Listed Property	118,623	155,917
Transurban Holdings Limited	0	21,345
	118,623	177,262

Note 4: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
BT Panorama	8,100	26,127
	8,100	26,127

Note 5: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	521,061	451,450
Benefits accrued as a result of operations	(132,082)	69,611
Current year member movements	0	0
	388,979	521,061

Note 6: 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.

	2022	2021
	\$	\$
Vested Benefits	388,979	521,061

Note 7: Guaranteed Benefits

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

Note 8: Dividends

THE TRENORDEN SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

	2022 \$	2021 \$
Anz Banking Group	3,976	2,400
National Australia Bank	3,556	2,400
Wesfarmers Limited	2,448	4,104
Westpac Banking Corp	3,388	3,560
	13,368	12,464

Note 9: Trust Distributions

	2022 \$	2021 \$
SPDR S&P/ASX 200 Listed Property	6,185	4,395
Transurban Holdings Limited	322	(1,231)
	6,507	3,164

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
African Energy Resources	24,659	210
Alma Metals Limited	(24,989)	0
Anz Banking Group	(17,136)	26,628
Ephraim Resources Ltd	5,210	(21)
National Australia Bank	3,276	22,400
Wesfarmers Limited	(21,874)	12,965
Westpac Banking Corp	(17,668)	22,008
Westwater Resources (was Uranium Resources)	(1,721)	1,156
	(50,243)	85,346
Units in Listed Unit Trusts (Australian)		
SPDR S&P/ASX 200 Listed Property	(18,351)	14,720
Transurban Holdings Limited	(4,459)	(10,032)
	(22,810)	4,688
Total Unrealised Movement	(73,053)	90,034

THE TRENORDEN SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Realised Movements in Market Value

	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Ephraim Resources Ltd	(5,210)	0
Wesfarmers Limited	0	8,220
	<u>(5,210)</u>	<u>8,220</u>
Units in Listed Unit Trusts (Australian)		
SPDR S&P/ASX 200 Listed Property	1,147	0
Transurban Holdings Limited	3,334	9,447
	<u>4,481</u>	<u>9,447</u>
Total Realised Movement	<u>(729)</u>	<u>17,667</u>
Changes in Market Values	<u>(73,782)</u>	<u>107,701</u>

Note 11: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(7,743)	0
Income Tax Expense	<u>(7,743)</u>	<u>0</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%	(20,974)	10,442
Less:		
Tax effect of:		
Increase in MV of Investments	0	13,505
Exempt Pension Income	4,144	2,745
Realised Accounting Capital Gains	(110)	3,049
Accounting Trust Distributions	976	0
Tax Adjustment – Investment Expenses (I1)	0	0
Other Non-Taxable Income	0	(437)

Add:
Tax effect of:

THE TRENORDEN SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Decrease in MV of Investments	10,958	0
SMSF Non-Deductible Expenses	427	488
Pension Payments	12,463	7,932
Franking Credits	1,161	0
Taxable Trust Distributions	976	0
Rounding	(1)	0
Less credits:		
Franking Credits	7,743	0
Current Tax or Refund	<u>(7,743)</u>	<u>0</u>

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Geoffrey Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	287,994
Date Joined Fund:	01/12/2005	Total Death Benefit:	287,994
Service Period Start Date:	18/10/1978	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	TREGEO00001P	Disability Benefit:	0
Account Start Date:	30/06/2010		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	287,994
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	287,994
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (33.23%)	70,810
Taxable	217,184

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	364,726
<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	(35,190)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	41,542
Contributions Tax	
Income Tax	
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 30/06/2022	287,994

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Geoffrey Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	15,869
Date Joined Fund:	01/12/2005	Total Death Benefit:	15,869
Service Period Start Date:	18/10/1978	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	TREGEO00002P	Disability Benefit:	0
Account Start Date:	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits 15,869

Preservation Components

Preserved
 Unrestricted Non Preserved 15,869
 Restricted Non Preserved

Tax Components

Tax Free (53.93%) 8,558
 Taxable 7,311

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	17,682
<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	(1,813)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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 30/06/2022	15,869

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Geoffrey Trenorden
34 Underwood Grove
Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth : Provided
Age: 73
Tax File Number: Provided
Date Joined Fund: 01/12/2005
Service Period Start Date:
Date Left Fund:
Member Code: TREGEO00003A
Account Start Date: 01/12/2005
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies
Transfers In
Net Earnings
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
Contributions Tax
Income Tax
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 30/06/2022

0

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Noelene Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	84,548
Date Joined Fund:	01/12/2005	Total Death Benefit:	84,548
Service Period Start Date:	28/10/1985	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	TRENOE00001P	Disability Benefit:	0
Account Start Date:	30/06/2010		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	84,548
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	84,548
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (51.60%)	22,484
Taxable	62,064

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	138,016
<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	(11,926)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	41,542
Contributions Tax	
Income Tax	
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 30/06/2022	84,548

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Noelene Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	568
Date Joined Fund:	01/12/2005	Total Death Benefit:	568
Service Period Start Date:	28/10/1985	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	TRENOE00002P	Disability Benefit:	0
Account Start Date:	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	568
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	568
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (74.39%)	422
Taxable	145

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	636
<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	(68)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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 30/06/2022	568

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Noelene Trenorden
34 Underwood Grove
Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth : Provided
Age: 70
Tax File Number: Provided
Date Joined Fund: 01/12/2005
Service Period Start Date:
Date Left Fund:
Member Code: TREN0E00003A
Account Start Date: 01/12/2005
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits:

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies
Transfers In
Net Earnings
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
Contributions Tax
Income Tax
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 30/06/2022

0

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Geoffrey Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	73	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	303,863
Date Joined Fund:	01/12/2005	Total Death Benefit:	303,863
Service Period Start Date:	18/10/1978	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	01/12/2005		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	303,863
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	303,863
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	79,368
Taxable	224,495

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	382,408
<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	(37,003)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	41,542
Contributions Tax	
Income Tax	
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 30/06/2022	303,863

THE TRENORDEN SUPERANNUATION FUND

Members Statement

Noelene Trenorden
 34 Underwood Grove
 Kardinya, Western Australia, 6163, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	85,116
Date Joined Fund:	01/12/2005	Total Death Benefit:	85,116
Service Period Start Date:	28/10/1985	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	01/12/2005		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	85,116
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	85,116
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	22,906
Taxable	62,209

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	138,653
<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	(11,995)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	41,542
Contributions Tax	
Income Tax	
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 30/06/2022	85,116

THE TRENORDEN SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
BT Panorama		26,127.06		67,642.45		(85,670.00)			8,099.51	8,099.51
		26,127.06		67,642.45		(85,670.00)			8,099.51	8,099.51
Shares in Listed Companies (Australian)										
AFR.AX - African Energy Resources	30,000.00	25,288.69			(30,000.00)	(25,288.69)			0.00	
ALM.AX - Alma Metals Limited			30,000.00	25,288.69				30,000.00	25,288.69	300.00
ANZ.AX - Anz Banking Group	2,800.00	43,847.43						2,800.00	43,847.43	61,684.00
EPA.AX - Ephraim Resources Ltd	10,646.00	5,210.00			(10,646.00)	(5,210.00)	(5,210.00)		0.00	
NAB.AX - National Australia Bank	2,800.00	54,255.47						2,800.00	54,255.47	76,692.00
WES.AX - Wesfarmers Limited	1,440.00	13,986.45				(2,880.00)	0.00	1,440.00	11,106.45	60,350.40
WBC.AX - Westpac Banking Corp	2,800.00	53,608.50						2,800.00	53,608.50	54,600.00
WWR.AX - Westwater Resources (was Uranium Resources)	548.00	20,000.00						548.00	20,000.00	887.76
		216,196.54		25,288.69		(33,378.69)	(5,210.00)		208,106.54	254,514.16

Units in Listed Unit Trusts (Australian)

THE TRENORDEN SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
STW.AX1 - SPDR S&P/ASX 200 Listed Property	2,300.00	131,793.40			(305.00)	(18,943.00)	1,146.56	1,995.00	112,850.40	118,622.70
TCL.AX2 - Transurban Holdings Limited	1,500.00	16,920.82			(1,500.00)	(16,886.21)	3,333.89		34.61	
		148,714.22				(35,829.21)	4,480.45		112,885.01	118,622.70
	391,037.82			92,931.14		(154,877.90)	(729.55)		329,091.06	381,236.37

THE TRENORDEN SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
BT Panorama		8,099.510000	8,099.51	8,099.51	8,099.51			2.12 %	
			8,099.51		8,099.51			2.12 %	
Shares in Listed Companies (Australian)									
ALM.AX	Alma Metals Limited	30,000.00	0.010000	300.00	0.84	25,288.69	(24,988.69)	(98.81) %	0.08 %
ANZ.AX	Anz Banking Group	2,800.00	22.030000	61,684.00	15.66	43,847.43	17,836.57	40.68 %	16.18 %
NAB.AX	National Australia Bank	2,800.00	27.390000	76,692.00	19.38	54,255.47	22,436.53	41.35 %	20.12 %
WES.AX	Wesfarmers Limited	1,440.00	41.910000	60,350.40	7.71	11,106.45	49,243.95	443.38 %	15.83 %
WBC.AX	Westpac Banking Corp	2,800.00	19.500000	54,600.00	19.15	53,608.50	991.50	1.85 %	14.32 %
WWR.AX	Westwater Resources (was Uranium Resources)	548.00	1.620000	887.76	36.50	20,000.00	(19,112.24)	(95.56) %	0.23 %
			254,514.16		208,106.54	46,407.62	22.30 %	66.76 %	
Units in Listed Unit Trusts (Australian)									
STW.AX	SPDR S&P/ASX 200 Listed Property	1,995.00	59.460000	118,622.70	56.57	112,850.40	5,772.30	5.12 %	31.12 %
			118,622.70		112,850.40	5,772.30	5.12 %	31.12 %	
			381,236.37		329,056.45	52,179.92	15.86 %	100.00 %	

THE TRENORDEN 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 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

Signed in accordance with a resolution of the trustees by:

.....
Geoffrey Trenorden

Trustee

.....
Noelene Trenorden

Trustee

17 April 2023

Minutes of a meeting of the Trustee(s)

held on 17 April 2023 at 34 Underwood Grove, Kardinya, Western Australia 6163

PRESENT:	Geoffrey Trenorden and Noelene Trenorden
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Trustee(s)

held on 17 April 2023 at 34 Underwood Grove, Kardinya, Western Australia 6163

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Geoffrey Trenorden

Chairperson