

**The Peter Van Duren Pty
Ltd Superannuation Fund**

ABN 96 909 164 215

Financial Statements
For the year ended 30 June 2023

NJ Accountants Pty Ltd practising as Jessy Accountants
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The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215

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Detailed Operating Statement
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Revenue			
Members contributions		500.00	1,500.00
Change in net market value		88,636.74	87,364.23
Distribution from trusts		3.69	1.88
Interest received		3,033.46	3,286.72
Rents received		50,202.85	42,460.84
Total revenue		142,376.74	134,613.67
Expenses			
Accountancy		3,960.00	6,380.00
Actuarial fees		132.00	132.00
Audit fees		495.00	440.00
Fees & charges		393.00	984.00
Supervisory levy		259.00	259.00
Legal expenses		660.00	880.00
Advertising			232.50
Levies		5,503.37	4,985.85
Letting fees/lease renewal		593.00	1,804.00
Inspection fees		198.00	330.00
Depreciation		12,703.00	12,900.00
Repairs & maintenance		1,012.50	3,037.00
Property management fees		4,111.49	3,369.00
Insurance		1,878.50	1,953.75
Council rates		4,241.31	4,001.47
Water rates		2,841.08	2,530.61
Sundry expenses		440.25	873.22
Total expenses		39,421.50	45,092.40
Benefits Accrued as a Result of Operations Before Income Tax		102,955.24	89,521.27
Income tax expense		1,278.60	46.35
Benefits Accrued as a Result of Operations		101,676.64	89,474.92

The accompanying notes form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Investments		
Gold - 184.983 oz	531,171.60	487,227.84
Shares in listed companies	36,126.75	41,453.13
Units in listed trusts	94.38	101.14
Total Investments	<u>567,392.73</u>	<u>528,782.11</u>
Other Assets		
Commonwealth DIA 10197606	125,634.94	332,318.73
Commonwealth Bank Business a/c 10410255	2,121.84	2,042.81
Commonwealth Bank Business Online Saver	8.26	8.26
DRP cash balance		0.83
Debtors	2,464.05	1,308.00
Commonwealth Bank Term deposit 50226461	125,232.80	124,920.30
Commonwealth Bank Term deposit 50226488	125,237.65	124,925.34
Commonwealth Bank Term deposit 500870659	200,000.00	
68A Burt Street, North Perth, WA	372,767.77	371,665.34
Revaluation 2014	139,219.66	139,219.66
Revaluation 2015	114.00	114.00
Revaluation 2016	(25,211.00)	(25,211.00)
Revaluation 2017	(33,674.00)	(33,674.00)
Revaluation 2018	27,567.00	27,567.00
Revaluation 2019	(5,796.00)	(5,796.00)
Revaluation 2020	9,088.00	9,088.00
Revaluation 2021	85,238.00	85,238.00
Revaluation 2022	9,131.00	9,131.00
Revaluation 2023	32,933.57	
68A Burt Street - Depreciable items	371,222.00	371,222.00
28/41 Fortescue Street, Spring Hill, QLD	220,780.71	220,780.71
Revaluation 2014	10,598.87	10,598.87
Revaluation 2015	71,644.00	71,644.00
Revaluation 2016	(52,387.00)	(52,387.00)
Revaluation 2017	(53,281.00)	(53,281.00)
Revaluation 2018	417.42	417.42
Revaluation 2019	10,236.00	10,236.00
Revaluation 2020	66,348.00	66,348.00
Revaluation 2021	(25,970.00)	(25,970.00)
Revaluation 2022	39,769.00	39,769.00

The accompanying notes form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Revaluation 2023	21,872.00	
28/41 Fortescue St - Depreciable items	176,974.00	176,179.00
Less: Accumulated depreciation	(252,102.00)	(239,399.00)
Total other assets	<u>1,798,199.54</u>	<u>1,759,024.27</u>
 Total assets	 <u>2,365,592.27</u>	 <u>2,287,806.38</u>
 Liabilities		
Creditor	259.00	819.00
Taxation	(91.40)	(2,640.65)
Loan - Peter & Louise Van Duren		200.00
Total liabilities	<u>167.60</u>	<u>(1,621.65)</u>
 Net Assets Available to Pay Benefits	 <u><u>2,365,424.67</u></u>	 <u><u>2,289,428.03</u></u>
 Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	<u>2,365,424.67</u>	<u>2,289,428.03</u>
	<u><u>2,365,424.67</u></u>	<u><u>2,289,428.03</u></u>

The accompanying notes form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund

ABN 96 909 164 215

Member's Information Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Reversionary Pension Peter Marian Hubert Van Duren		
Opening balance - Members fund	862,553.68	865,885.72
Allocated earnings	37,858.75	33,162.46
Income tax expense - earnings	(472.46)	(17.46)
Benefits paid	(25,880.00)	(36,477.04)
Balance as at 30 June 2023	<u>874,059.97</u>	<u>862,553.68</u>
Withdrawal benefits at the beginning of the year	862,553.68	865,885.72
Withdrawal benefits at 30 June 2023	874,059.97	862,553.68

Withdrawal Benefit

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

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

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

Contact Details

If you require further information on your withdrawal benefit please contact Louise Mary-Anne Van Duren or write to The Trustee, The Peter Van Duren Pty Ltd Superannuation Fund.

The Peter Van Duren Pty Ltd Superannuation Fund

ABN 96 909 164 215

Member's Information Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Accumulation Louise Mary - Anne Van Duren		
Opening balance - Members fund	1,426,874.35	1,370,544.43
Increase in members benefits	200.00	
Allocated earnings	64,596.49	54,858.81
Members contributions	500.00	1,500.00
Income tax expense - earnings	(806.14)	(28.89)
Balance as at 30 June 2023	<u>1,491,364.70</u>	<u>1,426,874.35</u>
Withdrawal benefits at the beginning of the year	1,426,874.35	1,370,544.43
Withdrawal benefits at 30 June 2023	1,491,364.70	1,426,874.35

Withdrawal Benefit

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

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

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

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The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Accumulation Peter Marian Hubert Van Duren		
Opening balance - Members Fund		829.52
Benefits paid		(829.52)
Balance as at 30 June 2023		
Withdrawal benefits at the beginning of the year		829.52
Withdrawal benefits at 30 June 2023		

Withdrawal Benefit

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

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

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

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The Peter Van Duren Pty Ltd Superannuation Fund

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Member's Information Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	101,676.64	89,474.92
Increase in members benefits	200.00	
Benefits paid	(25,880.00)	(36,477.04)
Benefits paid		(829.52)
Amount allocatable to members	<u>75,996.64</u>	<u>52,168.36</u>
Allocation to members		
Reversionary Pension Peter Marian Hubert Van Duren	11,506.29	(3,332.04)
Accumulation Louise Mary - Anne Van Duren	64,490.35	56,329.92
Accumulation Peter Marian Hubert Van Duren		(829.52)
Total allocation	<u>75,996.64</u>	<u>52,168.36</u>
Yet to be allocated	<u>75,996.64</u>	<u>52,168.36</u>
Members Balances		
Reversionary Pension Peter Marian Hubert Van Duren	874,059.97	862,553.68
Accumulation Louise Mary - Anne Van Duren	1,491,364.70	1,426,874.35
Allocated to members accounts	<u>2,365,424.67</u>	<u>2,289,428.03</u>
Yet to be allocated		
Liability for accrued members benefits	<u>2,365,424.67</u>	<u>2,289,428.03</u>

The accompanying notes form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund

ABN 96 909 164 215

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustee has 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 associated Regulations, the trust deed of the fund and the needs of its member.

The financial statements have been prepared on an accrual 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 on 24 October, 2023 by the director of the trustee company.

(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 are made:

- (i) that the buyer and the seller deal with each other at arm's length in relation to the sale;
- (ii) that the sale occurred after proper marketing of the asset; and
- (iii) 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; and
- (iv) investment properties at the trustee's assessment of their realisable value.

The Peter Van Duren Pty Ltd Superannuation Fund

ABN 96 909 164 215

Notes to the Financial Statements

For the year ended 30 June 2023

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 trustee has 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.

(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.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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 trusts are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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.

The Peter Van Duren Pty Ltd Superannuation Fund

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Notes to the Financial Statements

For the year ended 30 June 2023

(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) Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax and deferred tax are recognised in profit or loss. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustee expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

(f) 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.

(g) Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustee 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.

The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215

Depreciation Schedule for the year ended 30 June, 2023

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprac	Priv	CWDV	Upld +	Above
68A Burt Street, North Perth, WA															
Buildings (original cost \$376765)	342,805	0.00	232,234	0	0	232,234	P	2.50	8,570	0	223,664	0	0	0	0
Air Conditioning-chillers & condensers	3,801	0.00	640	0	0	640	D	13.33	85	0	555	0	0	0	0
Air conditioning - pumps	1,382	0.00	372	0	0	372	D	10.00	37	0	335	0	0	0	0
Mini split system	2,400	0.00	150	0	0	150	D	20.00	30	0	120	0	0	0	0
Carpet	6,600	0.00	411	0	0	411	D	20.00	82	0	329	0	0	0	0
Gas hot water installation	1,020	0.00	106	0	0	106	D	16.67	18	0	88	0	0	0	0
Cooktop	1,032	0.00	107	0	0	107	D	16.67	18	0	89	0	0	0	0
Dishwashers	1,176	0.00	73	0	0	73	D	20.00	15	0	58	0	0	0	0
Window blinds internal	2,280	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Exhaust fans	672	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Heat & smoke alarms	216	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Automatic garage door controls	204	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Garden watering systems - control panel	120	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Garden watering systems - pumps	72	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Garden watering systems - timing device	48	0.00	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Air conditioning - air handling units	691	0.00	2	0	0	2	D	37.50	1	0	1	0	0	0	0
Air conditioning - damper motors	346	0.00	1	0	0	1	D	37.50	0	0	1	0	0	0	0
Air conditioning - fan coil units	692	0.00	2	0	0	2	D	37.50	1	0	1	0	0	0	0
Window curtains	2,160	0.00	6	0	0	6	D	37.50	2	0	4	0	0	0	0
Rangehood	528	0.00	1	0	0	1	D	37.50	0	0	1	0	0	0	0
Ovens	780	0.00	2	0	0	2	D	37.50	1	0	1	0	0	0	0

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215

Depreciation Schedule for the year ended 30 June, 2023

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS	
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	Above
Automatic garage doors	816	0.00	2	0	0	2	D	37.50	1	0	1	0	0	0	0
- motors															
Refrigerator	1,381	0.00	1,049	0	0	1,049	D	16.67	175	0	874	0	0	0	0
	<u>371,222</u>		<u>235,158</u>	<u>0</u>	<u>0</u>	<u>235,158</u>			<u>9,036</u>	<u>0</u>	<u>226,122</u>				
									Deduct Private Portion	<u>0</u>					
									Net Depreciation	<u>9,036</u>					

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The Peter Van Duren Pty Ltd Superannuation Fund
ABN 96 909 164 215

Depreciation Schedule for the year ended 30 June, 2023

	Total	Priv	OWDV	DISPOSAL		ADDITION			DEPRECIATION			PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate	Deprac	Priv	CWDV	Upld +	Above	Total -
28/41 Fortescue Street, Sring Hill, QLD																
Buildings (Original cost \$85434)	84,194	0.00	57,921	0	0	0	57,921	P	2.50	2,105	0	55,816	0	0	0	0
Structural impvmts (Original cost \$3069)	3,025	0.00	2,079	0	0	0	2,079	P	2.50	76	0	2,003	0	0	0	0
Airconditioning - Mini split systems	10,172	0.00	641	0	0	0	641	D	20.00	128	0	513	0	0	0	0
Automatic garage door motors	311	0.00	19	0	0	0	19	D	20.00	4	0	15	0	0	0	0
Fire control and alarm system - pumps	2,589	0.00	920	0	0	0	920	D	8.00	74	0	846	0	0	0	0
Carpet	5,481	0.00	345	0	0	0	345	D	20.00	69	0	276	0	0	0	0
Floating timber	4,729	0.00	803	0	0	0	803	D	13.33	107	0	696	0	0	0	0
Electric hot water system	9,815	0.00	1,025	0	0	0	1,025	D	16.66	171	0	854	0	0	0	0
Cooktops	1,886	0.00	197	0	0	0	197	D	16.66	33	0	164	0	0	0	0
Dishwasher	3,257	0.00	206	0	0	0	206	D	20.00	41	0	165	0	0	0	0
Microwave ovens	1,371	0.00	86	0	0	0	86	D	20.00	17	0	69	0	0	0	0
Ovens	2,400	0.00	251	0	0	0	251	D	16.66	42	0	209	0	0	0	0
Clothes dryers	1,714	0.00	108	0	0	0	108	D	20.00	22	0	86	0	0	0	0
Washing machines	2,571	0.00	162	0	0	0	162	D	20.00	32	0	130	0	0	0	0
CCTV cameras	3,982	0.00	1	0	0	0	1	D	50.00	0	0	1	0	0	0	0
Telephone system	3,258	0.00	882	0	0	0	882	D	10.00	88	0	794	0	0	0	0
Lifts - electric	12,842	0.00	5,461	0	0	0	5,461	D	6.66	364	0	5,097	0	0	0	0
Bathroom exhaust fans	2,601	0.00	705	0	0	0	705	D	10.00	70	0	635	0	0	0	0
Basement ventilation fans	3,625	0.00	981	0	0	0	981	D	10.00	98	0	883	0	0	0	0
Fire control detectors	514	0.00	0	0	0	0	0	D	100.00	0	0	0	0	0	0	0
Door accessories - auto garage closers	343	0.00	1	0	0	0	1	D	37.50	0	0	1	0	0	0	0
Door accessories - door closers	1,018	0.00	3	0	0	0	3	D	37.50	1	0	2	0	0	0	0
Ceiling fans	1,040	0.00	3	0	0	0	3	D	37.50	1	0	2	0	0	0	0

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	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS			
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upld	Above	Total
Fire control - heat & smoke alarms	129	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Fire control - alarm bells	129	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Fire control - detectors	47	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Fire indicator panels	777	0.00	2		0	0	0	2	D	37.50	1	0	0	0	0	0
Fire control extinguishers	155	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Fire control hoses & nozzles	621	0.00	2		0	0	0	2	D	37.50	1	0	0	0	0	0
Furniture freestanding internal	720	0.00	2		0	0	0	2	D	37.50	1	0	0	0	0	0
Irrigation plant - control panels	155	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Irrigation plant - pumps	363	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Irrigation plant - limiting devices	155	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Range hoods	1,303	0.00	4		0	0	0	4	D	37.50	2	0	0	0	0	0
Pumps	4,432	0.00	13		0	0	0	13	D	37.50	5	0	0	0	0	0
Swimming pool chlorinators	259	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Swimming pool cleaning assets	155	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Swimming pool filtration & pumps	363	0.00	1		0	0	0	1	D	37.50	0	0	0	0	0	0
Blinds	3,678	0.00	11		0	0	0	11	D	37.50	4	0	0	0	0	0
Refrigerator	585	0.00	0	0 23/08/22	585	0	585	585	D	16.67	83	0	502	0	0	0
Exhaust fan	210	0.00	0	0 11/11/22	210	0	210	210	D	20.00	27	0	183	0	0	0
	176,974		72,844		0	795	73,639	3,667		0	69,972					
							Deduct Private Portion	0								
							Net Depreciation	3,667								

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

The Peter Van Duren Pty Ltd Superannuation Fund

ABN 96 909 164 215

Trustee's Declaration

The director of Navrud Pty Ltd has determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the director of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the Superannuation Fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the director of the trustee company by:



Louise Mary-Anne Van Duren , (Director)

Perth

Date 24/10/2023