

PJ and LJ Super Fund

ABN 82 926 126 637

Financial Statements
For the year ended 30 June 2023

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

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PJ and LJ Super Fund

ABN 82 926 126 637

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Independent Audit Report to the Members of PJ and LJ Super Fund

Financial Statements

I have audited the special purpose financial statements comprising the Operating Statement, Statement of Financial Position, Notes to the Financial Statements and the Trustees' Declaration of PJ and LJ Super Fund for the year ended 30 June 2023.

Trustees' responsibility for the financial statements

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

Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted an independent audit of the financial statements in order to express an opinion on them to the trustees of PJ and LJ Super Fund.

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

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

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

Opinion

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

Basis of accounting and restriction on use

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

PJ and LJ Super Fund

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Independent Audit Report to the Members of PJ and LJ Super Fund

Compliance

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

Trustees' responsibility for compliance

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

Our Independence and Quality Control

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

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

PJ and LJ Super Fund

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Independent Audit Report to the Members of PJ and LJ Super Fund

Independent Assurance Practitioner's responsibilities

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

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

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

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

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

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

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

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

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

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

Inherent limitations

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

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

Basis for Preparation and Restricted Distribution

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

PJ and LJ Super Fund

ABN 82 926 126 637

Independent Audit Report to the Members of PJ and LJ Super Fund

Opinion

In my opinion the trustees of PJ and LJ Super Fund have complied, in all material respects with:

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

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

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

PJ and LJ Super Fund
ABN 82 926 126 637
Trustees' Declaration

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

In the opinion of the trustees:

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

Signed in accordance with a resolution of the trustees by:

Peter John Franklin , (Trustee)

Lorraine Joy Franklin , (Trustee)

Date

PJ and LJ Super Fund
ABN 82 926 126 637
Detailed Operating Statement
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue			
Unused concessional cap - Lorraine		4,200	
Members contributions - Peter		12,510	13,900
Members taxable contributions - Lorraine		27,500	27,480
Members taxable contributions - Peter		27,500	27,480
Tax Deferred Trust Income		48	372
Dividends - franked		23,875	26,035
Dividends - unfranked		2,801	1,940
Imputation Credits		10,232	11,158
Distribution from trusts		1,294	14,364
Interest received		2,928	183
Net foreign income		237	67
Other income		375	101
Profit / Loss on sale of assets		90	(322)
Total revenue		<u>113,589</u>	<u>122,756</u>
Expenses			
Accountancy		1,749	1,738
ATO Levy		259	259
Super cont. surcharge/Div 293 - Peter		2,040	
Total expenses		<u>4,048</u>	<u>1,997</u>
Benefits Accrued as a Result of Operations Before Income Tax		109,541	120,759
Income tax expense		10,158	9,757
Benefits Accrued as a Result of Operations		<u>99,383</u>	<u>111,002</u>

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.

PJ and LJ Super Fund
ABN 82 926 126 637
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Investments		
Shares in listed companies	528,464	513,106
Units in managed funds	120,658	109,735
Total Investments	649,122	622,841
Other Assets		
ING Direct		20,488
Commsec - 25056005	278,192	163,534
Preliminary expenses	649	649
Total other assets	278,841	184,670
Total assets	927,963	807,511
Liabilities		
Taxation	10,158	9,757
Less: Dividend Franking Credits	(10,746)	(11,718)
Less: PAYG Payments	(742)	(727)
PAYG Payable		727
Foreign Tax Credits	(66)	(1)
Total liabilities	(1,395)	(1,962)
Net Assets Available to Pay Benefits	929,358	809,473
Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	929,358	809,473
	929,358	809,473

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.

PJ and LJ Super Fund
ABN 82 926 126 637
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
Peter Franklin (Pension)		
Opening balance - Members fund- Peter	662,346	634,261
Change in Share Values - Peter	30,742	(34,628)
Allocated earnings	32,625	43,472
Benefits paid - Peter	(17,450)	(16,750)
Balance as at 30 June 2023	708,262	626,355
Withdrawal benefits at the beginning of the year	662,346	634,261
Withdrawal benefits at 30 June 2023	708,262	626,355

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 Peter John Franklin or write to The Trustee, PJ and LJ Super Fund.

PJ and LJ Super Fund
ABN 82 926 126 637
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
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Lorraine Franklin		
Opening balance - Members fund- Lorraine	147,127	122,946
Change in share values - Lorraine	7,211	(7,358)
Allocated earnings	7,246	8,427
Unused concessional cap - Lorraine	4,200	
Members taxable contributions - Lorraine	27,500	27,480
Income tax expense - Lorraine	(4,987)	(4,368)
Balance as at 30 June 2023	188,297	147,127
Withdrawal benefits at the beginning of the year	147,127	122,946
Withdrawal benefits at 30 June 2023	188,297	147,127

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

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PJ and LJ Super Fund
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Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Peter Franklin (Accumulation)		
Members contributions - Peter	12,510	13,900
Members taxable contributions - Peter	27,500	27,480
Super cont. surcharge/Div 293 - Peter	(2,040)	
Income tax expense - Peter	(5,171)	(5,389)
Balance as at 30 June 2023	32,799	35,991
Withdrawal benefits at the beginning of the year		
Withdrawal benefits at 30 June 2023	32,799	35,991

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

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PJ and LJ Super Fund
ABN 82 926 126 637
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	99,383	111,002
Change in Share Values - Peter	30,742	(34,628)
Change in share values - Lorraine	7,211	(7,358)
Benefits paid - Peter	(17,450)	(16,750)
Amount allocatable to members	119,885	52,266
Allocation to members		
Peter Franklin (Pension)	45,916	(7,906)
Lorraine Franklin	41,170	24,181
Peter Franklin (Accumulation)	32,799	35,991
Total allocation	119,885	52,266
Yet to be allocated	119,885	52,266
Members Balances		
Peter Franklin (Pension)	708,262	626,355
Lorraine Franklin	188,297	147,127
Peter Franklin (Accumulation)	32,799	35,991
Allocated to members accounts	929,358	809,473
Yet to be allocated		
Liability for accrued members benefits	929,358	809,473

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.

PJ and LJ Super Fund
ABN 82 926 126 637
Notes to the Financial Statements
For the year ended 30 June 2023

2023

2022

Note 1: Statement of Significant Accounting Policies

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

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised by the trustees.

- Measurement of Assets

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

Market values have been determined as follows:

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

- Liability for Accrued Benefits

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

- Income Tax Expense

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

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

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.

PJ and LJ Super Fund
ABN 82 926 126 637
Notes to the Financial Statements
For the year ended 30 June 2023

2023

2022

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

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

- Superannuation Contributions Surcharge

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

PJ and LJ Super Fund
ABN 82 926 126 637
Compilation Report to PJ and LJ Super Fund

We have compiled the accompanying special purpose financial statements of PJ and LJ Super Fund, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustees

The trustees of PJ and LJ Super Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

1 December, 2023

THE PJ & LJ SUPERANNUATION FUND

SHARE ACCOUNT (AT COST)

As at 30th June 2023

DATE	NAME	NUMBER OF SHARES	COST PER SHARE	TOTAL \$
12/05/2016	3P Learning Limited	4,400	1.14	5,011
26/02/2014	ANZ	300	32.46	9,738
17/09/2015	ANZ	265	26.50	7,023
22/07/2022	ANZ	38	18.90	718
25/06/2010	BHP	486	36.42	17,701
18/12/2018	BHP	293	34.09	9,989
16/11/2021	BHP	270	37.06	10,007
25/06/2010	Catalpa Resources (Evolution)	1,186	1.73	2,051
25/06/2010	CBA	687	50.65	34,797
18/09/2015	CBA	30	50.84	1,525
18/03/2020	CBA	310	64.74	20,071
14/11/2019	CBA Securities	100	100.00	10,000
28/11/2018	Coles Group	931	8.48	7,897
1/07/2021	Endeavour	900	4.26	3,833
16/07/2018	First Graphene Ltd	27,000	0.19	5,078
25/06/2010	Macquarie	398	39.67	15,789
30/09/2019	Macquarie	62	120.00	7,440
3/12/2021	Macquarie	52	191.28	9,947
17/03/2022	Melbana Energy Ltd	30,000	0.17	5,033
4/02/2014	NIB	2,000	2.59	5,183
18/12/2015	NIB	2,000	3.51	7,023
2/07/2020	Nova Eye Medical Ltd	6,000	0.40	2,393
25/06/2010	Rio Tinto	178	70.36	12,524
25/05/2015	South 32	486	2.78	1,353
25/06/2010	Wesfarmers	931	20.86	19,419
18/03/2020	Woodside	1,620	18.44	29,874
1/06/2022	Woodside	189	29.76	5,625
25/06/2010	Woolworths	575	27.71	15,934
4/02/2014	Woolworths	325	22.29	7,246
30/10/2018	Worley Parsons Ltd	529	14.17	7,494
21/06/2022	Worley Parsons Ltd	1,080	13.90	15,008
TOTAL COST OF SHARES HELD AT 30 JUNE 2023				\$312,720

THE PJ & LJ SUPERANNUATION FUND

SHARE ACCOUNT (AT MARKET VALUE)

As at 30th June 2023

DATE	NAME	NUMBER OF SHARES	MV PER SHARE	TOTAL \$
12/05/2016	3P Learning Limited	4,400	1.10	4,840
26/02/2014	ANZ	300	23.71	7,113
17/09/2015	ANZ	265	23.71	6,283
22/07/2022	ANZ	38	23.71	901
25/06/2010	BHP	486	44.99	21,865
18/12/2018	BHP	293	44.99	13,182
16/11/2021	BHP	270	44.99	12,147
25/06/2010	Catalpa Resources (Evolution)	1,186	3.22	3,819
25/06/2010	CBA	687	100.27	68,885
18/09/2015	CBA	30	100.27	3,008
18/03/2020	CBA	310	100.27	31,084
14/11/2019	CBA Securities	100	100.91	10,091
28/11/2018	Coles Group	931	18.42	17,149
1/07/2021	Endeavour	900	6.31	5,679
16/07/2018	First Graphene Ltd	27,000	0.07	1,863
25/06/2010	Macquarie	398	177.62	70,693
30/09/2019	Macquarie	62	177.62	11,012
3/12/2021	Macquarie	52	177.62	9,236
17/03/2022	Melbana Energy Ltd	30,000	0.09	2,580
4/02/2014	NIB	2,000	8.45	16,900
18/12/2015	NIB	2,000	8.45	16,900
2/07/2020	Nova Eye Medical Ltd	6,000	0.27	1,590
25/06/2010	Rio Tinto	178	114.69	20,415
25/05/2015	South 32	486	3.76	1,827
25/06/2010	Wesfarmers	931	49.34	45,936
18/03/2020	Woodside	1,620	34.44	55,793
1/06/2022	Woodside	189	34.44	6,509
25/06/2010	Woolworths	575	39.73	22,845
4/02/2014	Woolworths	325	39.73	12,912
30/10/2018	Worley Parsons Ltd	529	15.79	8,353
21/06/2022	Worley Parsons Ltd	1,080	15.79	17,053
MARKET VALUE OF SHARES HELD AT 30 JUNE 2023				\$528,464

THE PJ & LJ SUPERANNUATION FUND
MANAGED FUNDS ACCOUNT (AT COST)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF UNITS</u>	<u>COST PER UNIT</u>	<u>TOTAL</u>
19 Oct 2016	Bennelong	11,803.588	1.71	20,220
30 Jun 2017	Bennelong	719.182	1.76	1,268
29 Dec 2017	Bennelong	48.855	2.01	98
29 Jun 2018	Bennelong	21.197	2.26	48
23 Nov 2018	Bennelong	5,264.821	1.90	10,000
31 Dec 2018	Bennelong	152.740	1.84	280
28 Jun 2019	Bennelong	238.108	2.06	490
31 Dec 2019	Bennelong	114.219	2.31	264
28 Jul 2021	Fidelity	911.000	27.74	25,275
12 Aug 2021	Firetrail	17,397.356	1.45	25,275
30 Jun 2022	Firetrail	337.639	1.15	388
5 Jan 2023	Firetrail	316.884	1.15	364
30 Jun 2023	Firetrail	180.571	1.20	218
27 Oct 2020	Ophir Global	26,345.250	1.52	40,000
TOTAL COST OF SHARES HELD AT 30 JUNE 2023				\$124,187

THE PJ & LJ SUPERANNUATION FUND
MANAGED FUNDS (AT MARKET VALUE)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF UNITS</u>	<u>PRICE PER UNIT</u>	<u>TOTAL</u>
19 Oct 2016	Bennelong	11,803.588	2.10	24,759
30 Jun 2017	Bennelong	719.182	2.10	1,509
29 Dec 2017	Bennelong	48.855	2.10	102
29 Jun 2018	Bennelong	21.197	2.10	44
23 Nov 2018	Bennelong	5,264.821	2.10	11,043
31 Dec 2018	Bennelong	152.740	2.10	320
28 Jun 2019	Bennelong	238.108	2.10	499
31 Dec 2019	Bennelong	114.219	2.10	240
28 Jul 2021	Fidelity	911.000	26.83	24,445
12 Aug 2021	Firetrail	17,397.356	1.20	20,899
30 Jun 2022	Firetrail	337.639	1.20	406
5 Jan 2023	Firetrail	316.884	1.20	381
30 Jun 2023	Firetrail	180.571	1.20	217
27 Oct 2020	Ophir Global	26,345.250	1.36	35,793
MARKET VALUE OF SHARES HELD AT 30 JUNE 2023				\$120,658

MEMBER'S STATEMENT
PJ & LJ SUPERANNUATION FUND

MR PETER JOHN FRANKLIN
4 FLORENCE WAY
DIANELLA WA 6059

MEMBER NO: SMSF115515223579

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

Your Details		Your Balance	
Date of Birth	4/06/1952	Total Benefits	\$708,262
Tax File Number	Provided	Comprising:	
Date Joined Fund	25/02/1969	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$708,262
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$254,123
Current Salary		- Taxable Component	\$454,139
Vested Amount	\$708,262		
Insured Death Benefit			
Total Death Benefit	\$708,262	Tax Free Proportion	35.88%
Disability Benefit		Taxable Proportion	64.12%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022			662,346	662,346
<u>Add: Increases to Member's Account</u>			30,741	30,741
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			32,625	32,625
Transfers in and transfers from reserves				
			63,366	63,366
			725,712	725,712
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			(17,450)	(17,450)
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
			(17,450)	(17,450)
Member's Account Balance at 30/06/23			708,262	708,262

**MEMBER'S STATEMENT
PJ & LJ SUPERANNUATION FUND**

**MR PETER JOHN FRANKLIN
4 FLORENCE WAY
DIANELLA WA 6059**

MEMBER NO: SMSF115515223579

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

Your Details		Your Balance	
Date of Birth	4/06/1952	Total Benefits	\$32,799
Tax File Number	Provided	Comprising:	
Date Joined Fund	25/02/1969	- Preserved	\$32,799
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$12,510
Current Salary		- Taxable Component	\$20,289
Vested Amount	\$32,799		
Insured Death Benefit			
Total Death Benefit	\$32,799	Tax Free Proportion	38.14%
Disability Benefit		Taxable Proportion	61.86%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	27,500			27,500
Non-Concessional Contributions	12,510			12,510
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period				
Transfers in and transfers from reserves				
	40,010			40,010
	40,010			40,010
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(5,171)			(5,171)
No TFN Excess Contributions Tax				
Excess Contributions Tax/Div 293	(2,040)			(2,040)
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	(7,211)			(7,211)
Member's Account Balance at 30/06/23	32,799			32,799

**MEMBER'S STATEMENT
PJ & LJ SUPERANNUATION FUND**

**MRS LORRAINE JOY FRANKLIN
4 FLORENCE WAY
DIANELLA WA 6059**

MEMBER NO: SMSF115515223582

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

Your Details		Your Balance	
Date of Birth	7/01/1958	Total Benefits	\$188,297
Tax File Number	Provided	Comprising:	
Date Joined Fund	25/02/1969	- Preserved	\$188,297
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$54,275
Current Salary		- Taxable Component	\$134,022
Vested Amount	\$188,297		
Insured Death Benefit			
Total Death Benefit	\$188,297	Tax Free Proportion	28.82%
Disability Benefit		Taxable Proportion	71.18%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022	147,127			147,127
<u>Add: Increases to Member's Account</u>	7,211			7,211
<u>During the Period</u>				
Concessional Contributions	31,700			31,700
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	7,246			7,246
Transfers in and transfers from reserves				
	46,157			46,157
	193,284			193,284
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(4,987)			(4,987)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	(4,987)			(4,987)
Member's Account Balance at 30/06/23	188,297			188,297

AUDIT REPORT

SELF MANAGED SUPERANNUATION FUND

Name of Auditor:	Mr Anthony William Boys
Address of Auditor:	PO Box 3376 RUNDLE MALL SA 5000
Name of auditing firm:	SUPER AUDITS
Professional association:	Registered Company Auditor
Professional registration number:	67793
Name of SMSF:	The Trustees for the PJ and LJ Super Fund
ABN of SMSF or TFN of SMSF:	82 926 126 637
Address of SMSF:	C/- GOODALL & CO PO Box 7276 SPEARWOOD WA 6163
Year of income being audited:	30/06/2023