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Financial statements and reports for the year ended  
30 June 2022

G & A Beikoff Superannuation Fund

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Prepared for: G & A Beikoff Superannuation Pty Ltd

**G & A Beikoff Superannuation Fund**  
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**G & A Beikoff Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2022

|  | Note | 2022<br>\$          | 2021<br>\$          |
|--|------|---------------------|---------------------|
| <b>Assets</b>  |      |                     |                     |
| <b>Investments</b>   |      |                     |                     |
| Fixed Interest Securities (Australian)                                   | 2    | 1,150,000.00        | 1,150,000.00        |
| Shares in Listed Companies (Australian)                                  | 3    | 1,230,003.83        | 1,245,151.46        |
| Stapled Securities   | 4    | 116,469.90          | 0.00                |
| Units in Listed Unit Trusts (Australian)                                 | 5    | 87,511.55           | 256,198.34          |
| <b>Total Investments</b>   |      | <u>2,583,985.28</u> | <u>2,651,349.80</u> |
| <b>Other Assets</b>  |      |                     |                     |
| Distributions Receivable   |      | 6,135.36            | 5,349.89            |
| Cash at Bank - Commonwealth Bank 10573432                                |      | 55,652.46           | 9,158.23            |
| Cash at Bank - RaboDirect 003512200                                      |      | 602.41              | 4,454.38            |
| Cash at Bank - RaboDirect 003512210                                      |      | 234,327.87          | 322,768.79          |
| Cash at Bank - ANZ 453744854   |      | 89.69               | 14.76               |
| Cash at Bank - UBank 374902797   |      | 691.20              | 688.88              |
| Cash at Bank - ING 60479376  |      | 0.00                | 74.83               |
| Interest Receivable  |      | 15,961.37           | 15,961.37           |
| Income Tax Refundable  |      | 14,313.95           | 9,776.38            |
| <b>Total Other Assets</b>  |      | <u>327,774.31</u>   | <u>368,247.51</u>   |
| <b>Total Assets</b>  |      | <u>2,911,759.59</u> | <u>3,019,597.31</u> |
| Less:  |      |                     |                     |
| <b>Liabilities</b>   |      |                     |                     |
| Sundry Creditors   |      | 0.00                | 4,257.00            |
| <b>Total Liabilities</b>   |      | <u>0.00</u>         | <u>4,257.00</u>     |
| <b>Net assets available to pay benefits</b>                              |      | <u>2,911,759.59</u> | <u>3,015,340.31</u> |
| Represented by:  |      |                     |                     |
| <b>Liability for accrued benefits allocated to members' accounts</b>     | 7, 8 |                     |                     |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase)) <i>96.42% TF</i>   |      | 281,515.43          | 290,023.80          |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase) 2) <i>24.36% TF</i> |      | 1,274,130.26        | 1,322,726.18        |
| Beikoff, Geoffrey - Accumulation   |      | 382.25              | 376.69              |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase) 3) <i>31.38% TF</i> |      | 129,441.82          | 133,405.61          |
| Beikoff, Angeline - Pension (Pension 1 C01/7/11 7%TF) <i>8.54% TF</i>    |      | 41,150.79           | 148,142.91          |
| Beikoff, Angeline - Pension (Pension 4 C01/7/13 91%TF) <i>91.34% TF</i>  |      | 478,720.49          | 492,933.99          |
| Beikoff, Angeline - Accumulation <i>80% TF</i>                           |      | 97,020.64           | 150.68              |

The accompanying notes form part of these financial statements.

Refer to compilation report

**G & A Beikoff Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2022

|  | Note | 2022                | 2021                |
|--|------|---------------------|---------------------|
|  |      | \$                  | \$                  |
| Beikoff, Angeline - Pension (Pension 5 C01/7/16 97%TF) <i>96.62% TF</i>    |      | 359,114.81          | 369,901.25          |
| Beikoff, Angeline - Pension (Account Based Pension 5) <i>91.55% TF</i>     |      | 250,283.10          | 257,679.20          |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>2,911,759.59</u> | <u>3,015,340.31</u> |

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**G & A Beikoff Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2022

|  | 2022      | 2021      |
|--|-----------|-----------|
|  | \$        | \$        |
| <b>Income</b>  |           |           |
| <b>Investment Income</b>   |           |           |
| Trust Distributions  |           |           |
| APA Group  | 3,996.73  | 3,928.93  |
| Apn Industria Reit   | 0.00      | 6,381.17  |
| Dexus Industria Reit.  | 7,462.70  | 0.00      |
| GDI Property Group   | 8,215.00  | 5,502.50  |
| Rural Funds Group  | 293.32    | 2,369.04  |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | 3,558.75  | 2,632.50  |
|  | 23,526.50 | 20,814.14 |
| Dividends Received   |           |           |
| Australia And New Zealand Banking Group Limited                              | 2,130.00  | 0.00      |
| Auswide Bank Limited   | 1,449.00  | 1,026.38  |
| Bhp Billiton Limited - Ordinary Fully Paid                                   | 6,491.73  | 1,322.18  |
| Coles Group Limited.   | 732.00    | 0.00      |
| Commonwealth Bank Of Australia.  | 2,225.00  | 1,240.00  |
| Deterra Royalties Limited  | 1,284.80  | 0.00      |
| Dicker Data Limited  | 4,285.48  | 2,296.11  |
| Downer Edi Limited   | 2,640.00  | 450.00    |
| Endeavour Group Limited  | 195.00    | 0.00      |
| Fortescue Metals Group Ltd   | 4,455.00  | 0.00      |
| Hitech Group Australia Limited   | 1,000.00  | 550.00    |
| Kelly Partners Group Holdings Limited  | 679.60    | 132.00    |
| Mineral Resources Limited  | 2,275.00  | 2,301.00  |
| National Australia Bank Limited  | 3,637.28  | 1,718.40  |
| Northern Star Resources Ltd  | 278.85    | 135.85    |
| Origin Energy Limited  | 1,000.00  | 890.00    |
| Orora Limited  | 1,085.00  | 455.00    |
| Pendal Group Limited   | 960.00    | 0.00      |
| QBE Insurance Group Limited - Ordinary Fully Paid                            | 414.90    | 55.32     |
| Rural Funds Group  | 0.00      | 352.53    |
| Saracen Mineral Holdings Limited   | 0.00      | 144.40    |
| Senex Energy Limited   | 1,882.80  | 1,226.19  |
| Sonic Healthcare Limited   | 760.00    | 0.00      |
| Telstra Corporation Limited.   | 0.00      | 2,080.00  |
| Tpg Telecom Limited  | 0.00      | 3,250.80  |
| TPG Telecom Limited.   | 1,039.50  | 472.50    |
| Wesfarmers Limited - Ordinary Fully Paid                                     | 1,011.50  | 1,088.85  |
| Westpac Banking Corporation  | 733.26    | 539.34    |
| Woodside Petroleum Limited   | 964.04    | 265.45    |
| Woolworths Limited - Ordinary Fully Paid                                     | 1,410.00  | 1,010.00  |
|  | 45,019.74 | 23,002.30 |
| Interest Received  |           |           |
| Cash at Bank - ING 60479376  | 0.10      | 0.16      |
| Cash at Bank - RaboDirect 003512200  | 48.03     | 65.98     |
| Cash at Bank - RaboDirect 003512210  | 1,159.08  | 705.87    |
| Cash at Bank - UBank 374902797   | 2.32      | 3.51      |
| PIB366868867   | 0.00      | 3,024.13  |
| RABO-TD-00351222   | 0.00      | 110.47    |
| RABO-TD-00351223   | 0.00      | 1,168.28  |
| RABO-TD-00351224   | 39,100.00 | 38,992.88 |
|  | 40,309.53 | 44,071.28 |
| <b>Contribution Income</b>   |           |           |

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**G & A Beikoff Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2022

|   | 2022               | 2021               |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| Personal Contributions - Concessional                   |                    |                    |
| Angeline Beikoff  | 22,000.00          | 0.00               |
|   | <u>22,000.00</u>   | <u>0.00</u>        |
| Personal Contributions - Non Concessional               |                    |                    |
| Angeline Beikoff  | 78,000.00          | 0.00               |
|   | <u>78,000.00</u>   | <u>0.00</u>        |
| <b>Total Income</b>                                     | <u>208,855.77</u>  | <u>87,887.72</u>   |
| <b>Expenses</b>   |                    |                    |
| Accountancy Fees  | 4,147.00           | 4,037.00           |
| ASIC Fees   | 56.00              | 55.00              |
| ATO Supervisory Levy                                    | 259.00             | 259.00             |
| Auditor's Remuneration                                  | 440.00             | 440.00             |
| Bank Charges  | 220.00             | 0.00               |
|   | <u>5,122.00</u>    | <u>4,791.00</u>    |
| Investment Expenses                                     |                    |                    |
| Deterra Royalties Limited                               | 25.00              | 0.00               |
|   | <u>25.00</u>       | <u>0.00</u>        |
| <b>Member Payments</b>                                  |                    |                    |
| Pensions Paid   |                    |                    |
| Beikoff, Angeline - Pension (Account Based Pension 5)   | 6,500.00           | 4,620.00           |
| Beikoff, Angeline - Pension (Pension 1 C01/7/11 7%TF)   | 6,500.00           | 12,910.00          |
| Beikoff, Angeline - Pension (Pension 4 C01/7/13 91%TF)  | 12,500.00          | 8,840.00           |
| Beikoff, Angeline - Pension (Pension 5 C01/7/16 97%TF)  | 9,500.00           | 6,630.00           |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase) 2) | 44,000.00          | 30,470.00          |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase) 3) | 3,500.00           | 3,000.00           |
| Beikoff, Geoffrey - Pension (TRIS (Retirement Phase))   | 7,500.00           | 6,530.00           |
|   | <u>90,000.00</u>   | <u>73,000.00</u>   |
| <b>Investment Losses</b>                                |                    |                    |
| Realised Movements in Market Value                      |                    |                    |
| Shares in Listed Companies (Australian)                 |                    |                    |
| Duxton Farms Ltd  | (4,288.17)         | 0.00               |
| Lynas Rare Earths Limited                               | (7,709.44)         | 0.00               |
| Newcrest Mining Limited                                 | 0.00               | (5,387.15)         |
| NIB Holdings Limited                                    | 0.00               | (19,687.55)        |
| Opticomm Ltd  | 0.00               | (3,660.10)         |
| Redflex Holdings Limited                                | 0.00               | 11,980.75          |
| Redflow Limited   | 0.00               | (560.10)           |
| Rural Funds Group                                       | (10,222.91)        | 0.00               |
| Saracen Mineral Holdings Limited                        | 0.00               | (33,390.15)        |
| Senex Energy Limited                                    | (18,321.23)        | 0.00               |
| Superloop Limited                                       | (3,907.60)         | 0.00               |
| Telstra Corporation Limited.                            | 0.00               | (5,371.74)         |
| Transurban Group  | 0.00               | (1,380.82)         |
| Tuas Limited  | (7,762.10)         | 0.00               |
|   | <u>(52,211.46)</u> | <u>(57,456.86)</u> |
| Units in Listed Unit Trusts (Australian)                |                    |                    |

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**G & A Beikoff Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2022

|  | 2022               | 2021        |
|--|--------------------|-------------|
|  | \$                 | \$          |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | (12,827.01)        | 0.00        |
|  | <u>(12,827.01)</u> | <u>0.00</u> |
| Unrealised Movements in Market Value   |                    |             |
| Shares in Listed Companies (Australian)                                      |                    |             |
| Aeris Resources Limited  | 24,629.95          | (16,200.00) |
| Alliance Aviation Services Limited   | 21,109.87          | (30,400.00) |
| Australia And New Zealand Banking Group Limited                              | 9,180.00           | (7,773.71)  |
| Auswide Bank Limited   | 1,380.00           | (5,692.50)  |
| Avenira Limited  | (130.00)           | 195.00      |
| Bhp Billiton Limited - Ordinary Fully Paid                                   | 4,684.80           | (8,160.00)  |
| Blue Energy Limited.   | (510.00)           | (2,210.00)  |
| Coles Group Limited.   | (534.05)           | 0.00        |
| Commonwealth Bank Of Australia.  | 5,516.06           | (15,225.00) |
| Deterra Royalties Limited  | (3,260.75)         | 0.00        |
| Dicker Data Limited  | 8,413.78           | (24,668.43) |
| Downer Edi Limited   | 5,940.00           | (3,230.67)  |
| Eclix Group Limited  | (195.00)           | (6,630.00)  |
| Endeavour Group Limited  | (4,089.20)         | 0.00        |
| Far Limited - Ordinary Fully Paid  | (2,486.79)         | 1,731.17    |
| Fortescue Metals Group Ltd   | 8,715.00           | (4,703.68)  |
| GDI Property Group   | 21,499.35          | (1,625.05)  |
| Henry Morgan Limited   | (20,029.95)        | 0.00        |
| Hitech Group Australia Limited   | 2,700.00           | (1,170.05)  |
| Horizon Oil Limited - Ordinary Fully Paid                                    | (3,230.05)         | (2,200.00)  |
| Insignia Financial Ltd   | 7,715.04           | 0.00        |
| Kelly Partners Group Holdings Limited  | (4,800.00)         | (12,370.05) |
| Lynas Rare Earths Limited  | (239.95)           | 239.95      |
| Mineral Resources Limited  | 7,098.00           | (42,328.00) |
| National Australia Bank Limited  | (3,350.88)         | (22,912.00) |
| Newcrest Mining Limited  | 0.00               | 3,469.05    |
| NIB Holdings Limited   | 0.00               | 20,378.92   |
| Northern Star Resources Ltd  | 4,204.20           | 3,299.15    |
| Norwest Energy NL  | (5,735.00)         | (620.00)    |
| Origin Energy Limited  | (6,100.00)         | 5,033.06    |
| Orora Limited  | (2,240.00)         | (2,770.16)  |
| Pandal Group Limited   | 7,349.92           | 0.00        |
| QBE Insurance Group Limited - Ordinary Fully Paid                            | (1,880.88)         | (2,669.19)  |
| Redflex Holdings Limited   | 0.00               | (16,460.75) |
| Redflow Limited  | 0.00               | (1,219.95)  |
| Rural Funds Group  | 11,120.10          | (13,940.05) |
| Santos Limited   | 2,111.33           | 0.00        |
| Saracen Mineral Holdings Limited   | 0.00               | 26,288.29   |
| Senex Energy Limited   | (4,517.58)         | (24,985.76) |
| Sonic Healthcare Limited   | 4,312.00           | (1,805.34)  |
| Spirit Technology Solutions Ltd  | 16,154.07          | 4,212.44    |
| Superloop Limited  | 1,350.05           | 1,380.00    |
| Telstra Corporation Limited.   | 0.00               | 3,854.53    |
| Tpg Telecom Limited  | 0.00               | 36,472.78   |
| TPG Telecom Limited.   | 1,827.00           | (21,793.47) |
| Transurban Group   | 0.00               | 8.93        |
| Tuas Limited   | (1,324.54)         | 1,324.55    |
| Wesfarmers Limited - Ordinary Fully Paid                                     | 9,038.05           | (8,490.65)  |
| Westpac Banking Corporation  | 3,823.86           | (4,763.16)  |
| Woodside Energy Group Ltd  | 5,450.41           | 0.00        |

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**G & A Beikoff Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2022

|  | 2022               | 2021                |
|--|--------------------|---------------------|
|  | \$                 | \$                  |
| Woodside Petroleum Limited   | (10,649.06)        | (288.40)            |
| Woolworths Limited - Ordinary Fully Paid                                     | 69.15              | (850.00)            |
| Xero Limited - Ordinary Fully Paid   | 24,056.00          | (5,862.34)          |
| Zip Co Limited.  | 270.05             | (270.05)            |
| ZIP Co Limited..   | 21,119.95          | 0.00                |
|  | <u>165,534.31</u>  | <u>(206,400.59)</u> |
| <b>Shares in Unlisted Private Companies (Australian)</b>                     |                    |                     |
| Henry Morgan   | 20,029.95          | 0.00                |
|  | <u>20,029.95</u>   | <u>0.00</u>         |
| <b>Stapled Securities</b>  |                    |                     |
| Dexus Industria Reit.  | 332.10             | 0.00                |
|  | <u>332.10</u>      | <u>0.00</u>         |
| <b>Units in Listed Unit Trusts (Australian)</b>                              |                    |                     |
| APA Group  | (18,403.05)        | 17,315.95           |
| Apn Industria Reit   | 26,412.84          | (35,518.09)         |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | 2,735.76           | (1,755.00)          |
|  | <u>10,745.55</u>   | <u>(19,957.14)</u>  |
| <b>Changes in Market Values</b>  | <u>131,603.44</u>  | <u>(283,814.59)</u> |
| <b>Total Expenses</b>  | <u>226,750.44</u>  | <u>(206,023.59)</u> |
| <b>Benefits accrued as a result of operations before income tax</b>          | <u>(17,894.68)</u> | <u>293,911.31</u>   |
| <b>Income Tax Expense</b>  |                    |                     |
| Income Tax Expense   | (14,313.95)        | (9,776.38)          |
| <b>Total Income Tax</b>  | <u>(14,313.95)</u> | <u>(9,776.38)</u>   |
| <b>Benefits accrued as a result of operations</b>                            | <u>(3,580.72)</u>  | <u>303,687.69</u>   |

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*



# **Notes to the Financial Statements**

For the year ended 30 June 2022

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## **Note 1: Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 Director(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 the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market 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 at the fair value of the consideration received or receivable.

#### **Interest revenue**

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

## G & A Beikoff Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

### 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).

### 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: Fixed Interest Securities (Australian)

|                  | 2022<br>\$          | 2021<br>\$          |
|------------------|---------------------|---------------------|
| RABO-TD-00351224 | 1,150,000.00        | 1,150,000.00        |
|                  | <u>1,150,000.00</u> | <u>1,150,000.00</u> |

### Note 3: Shares in Listed Companies (Australian)

|   | 2022<br>\$ | 2021<br>\$ |
|---|------------|------------|
| Auswide Bank Limited                            | 21,010.50  | 22,390.50  |
| Avenira Limited                                 | 585.00     | 455.00     |
| Aeris Resources Limited                         | 13,400.00  | 19,500.00  |
| Australia And New Zealand Banking Group Limited | 33,045.00  | 42,225.00  |
| Alliance Aviation Services Limited              | 85,680.00  | 91,000.00  |

Refer to compilation report

## G & A Beikoff Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

|   |            |           |
|---|------------|-----------|
| Bhp Billiton Limited - Ordinary Fully Paid        | 26,400.00  | 31,084.80 |
| Blue Energy Limited.                              | 5,950.00   | 5,440.00  |
| Commonwealth Bank Of Australia.                   | 63,266.00  | 49,935.00 |
| Coles Group Limited.                              | 21,372.00  | 0.00      |
| Dicker Data Limited                               | 125,171.52 | 86,688.28 |
| Downer Edi Limited                                | 55,550.00  | 61,490.00 |
| Deterra Royalties Limited                         | 46,640.00  | 0.00      |
| Eclix Group Limited                               | 14,950.00  | 14,755.00 |
| Endeavour Group Limited                           | 7,570.00   | 0.00      |
| Far Limited - Ordinary Fully Paid                 | 1,231.48   | 15.89     |
| Fortescue Metals Group Ltd                        | 26,295.00  | 35,010.00 |
| GDI Property Group                                | 96,460.00  | 79,520.00 |
| Hitech Group Australia Limited                    | 18,700.00  | 21,400.00 |
| Horizon Oil Limited - Ordinary Fully Paid         | 13,500.00  | 5,250.00  |
| Insignia Financial Ltd                            | 21,520.00  | 0.00      |
| Kelly Partners Group Holdings Limited             | 38,800.00  | 34,000.00 |
| Lynas Rare Earths Limited                         | 0.00       | 19,985.00 |
| Mineral Resources Limited                         | 62,751.00  | 69,849.00 |
| National Australia Bank Limited                   | 78,444.96  | 75,094.08 |
| Northern Star Resources Ltd                       | 9,781.20   | 13,985.40 |
| Norwest Energy NL                                 | 6,820.00   | 1,085.00  |
| Orora Limited                                     | 25,550.00  | 23,310.00 |
| Origin Energy Limited                             | 28,650.00  | 22,550.00 |
| Pendal Group Limited                              | 17,680.00  | 0.00      |
| QBE Insurance Group Limited - Ordinary Fully Paid | 16,803.45  | 14,922.57 |
| Rural Funds Group                                 | 6,275.00   | 55,650.00 |
| Sonic Healthcare Limited                          | 26,408.00  | 30,720.00 |
| Superloop Limited                                 | 0.00       | 21,390.00 |
| Spirit Technology Solutions Ltd                   | 4,136.07   | 20,290.14 |
| Santos Limited                                    | 29,680.00  | 0.00      |
| Senex Energy Limited                              | 0.00       | 52,575.04 |
| TPG Telecom Limited.                              | 37,611.00  | 39,438.00 |
| Tuas Limited                                      | 0.00       | 6,224.25  |

Refer to compilation report

**G & A Beikoff Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

|  |              |              |
|--|--------------|--------------|
| Westpac Banking Corporation              | 11,817.00    | 15,640.86    |
| Woodside Energy Group Ltd                | 20,059.20    | 0.00         |
| Wesfarmers Limited - Ordinary Fully Paid | 24,936.45    | 35,164.50    |
| Woolworths Limited - Ordinary Fully Paid | 53,400.00    | 38,130.00    |
| Woodside Petroleum Limited               | 0.00         | 11,438.15    |
| Xero Limited - Ordinary Fully Paid       | 30,784.00    | 54,840.00    |
| Zip Co Limited.                          | 0.00         | 22,710.00    |
| ZIP Co Limited..                         | 1,320.00     | 0.00         |
|  | 1,230,003.83 | 1,245,151.46 |

**Note 4: Stapled Securities**

|                       | 2022<br>\$ | 2021<br>\$ |
|-----------------------|------------|------------|
| Dexus Industria Reit. | 116,469.90 | 0.00       |
|                       | 116,469.90 | 0.00       |

**Note 5: Units in Listed Unit Trusts (Australian)**

|  | 2022<br>\$ | 2021<br>\$ |
|--|------------|------------|
| Apn Industria Reit   | 0.00       | 143,214.84 |
| APA Group  | 87,511.55  | 69,108.50  |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | 0.00       | 43,875.00  |
|  | 87,511.55  | 256,198.34 |

**Note 7: Liability for Accrued Benefits**

|   | 2022<br>\$   | 2021<br>\$   |
|---|--------------|--------------|
| Liability for accrued benefits at beginning of year | 3,015,340.31 | 3,211,652.62 |
| Benefits accrued as a result of operations          | (3,580.72)   | 303,687.69   |
| Current year member movements                       | (100,000.00) | (500,000.00) |
| Liability for accrued benefits at end of year       | 2,911,759.59 | 3,015,340.31 |

**Note 8: Vested Benefits**

Refer to compilation report

## G & A Beikoff Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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<br>\$   | 2021<br>\$   |
|-----------------|--------------|--------------|
| Vested Benefits | 2,911,759.59 | 3,015,340.31 |

### Note 9: Guaranteed Benefits

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

### Note 10: Dividends

|   | 2022<br>\$ | 2021<br>\$ |
|---|------------|------------|
| Australia And New Zealand Banking Group Limited   | 2,130.00   | 0.00       |
| Auswide Bank Limited                              | 1,449.00   | 1,026.38   |
| Bhp Billiton Limited - Ordinary Fully Paid        | 6,491.73   | 1,322.18   |
| Coles Group Limited.                              | 732.00     | 0.00       |
| Commonwealth Bank Of Australia.                   | 2,225.00   | 1,240.00   |
| Deterra Royalties Limited                         | 1,284.80   | 0.00       |
| Dicker Data Limited                               | 4,285.48   | 2,296.11   |
| Downer Edi Limited                                | 2,640.00   | 450.00     |
| Endeavour Group Limited                           | 195.00     | 0.00       |
| Fortescue Metals Group Ltd                        | 4,455.00   | 0.00       |
| Hitech Group Australia Limited                    | 1,000.00   | 550.00     |
| Kelly Partners Group Holdings Limited             | 679.60     | 132.00     |
| Mineral Resources Limited                         | 2,275.00   | 2,301.00   |
| National Australia Bank Limited                   | 3,637.28   | 1,718.40   |
| Northern Star Resources Ltd                       | 278.85     | 135.85     |
| Origin Energy Limited                             | 1,000.00   | 890.00     |
| Orora Limited                                     | 1,085.00   | 455.00     |
| Pendal Group Limited                              | 960.00     | 0.00       |
| QBE Insurance Group Limited - Ordinary Fully Paid | 414.90     | 55.32      |
| Rural Funds Group                                 | 0.00       | 352.53     |
| Saracen Mineral Holdings Limited                  | 0.00       | 144.40     |
| Senex Energy Limited                              | 1,882.80   | 1,226.19   |

**G & A Beikoff Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

|  |           |           |
|--|-----------|-----------|
| Sonic Healthcare Limited                 | 760.00    | 0.00      |
| TPG Telecom Limited.                     | 1,039.50  | 472.50    |
| Telstra Corporation Limited.             | 0.00      | 2,080.00  |
| Tpg Telecom Limited                      | 0.00      | 3,250.80  |
| Wesfarmers Limited - Ordinary Fully Paid | 1,011.50  | 1,088.85  |
| Westpac Banking Corporation              | 733.26    | 539.34    |
| Woodside Petroleum Limited               | 964.04    | 265.45    |
| Woolworths Limited - Ordinary Fully Paid | 1,410.00  | 1,010.00  |
|  | 45,019.74 | 23,002.30 |

**Note 11: Trust Distributions**

|  | <b>2022</b> | <b>2021</b> |
|--|-------------|-------------|
|  | <b>\$</b>   | <b>\$</b>   |
| GDI Property Group   | 8,215.00    | 5,502.50    |
| Dexus Industria Reit.  | 7,462.70    | 0.00        |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | 3,558.75    | 2,632.50    |
| APA Group  | 3,996.73    | 3,928.93    |
| Rural Funds Group  | 293.32      | 2,369.04    |
| Apn Industria Reit   | 0.00        | 6,381.17    |
|  | 23,526.50   | 20,814.14   |

**Note 12: Changes in Market Values Unrealised Movements in Market Value**

|   | <b>2022</b> | <b>2021</b> |
|---|-------------|-------------|
|   | <b>\$</b>   | <b>\$</b>   |
| <b>Shares in Listed Companies (Australian)</b>  |             |             |
| Aeris Resources Limited                         | (24,629.95) | 16,200.00   |
| Alliance Aviation Services Limited              | (21,109.87) | 30,400.00   |
| Australia And New Zealand Banking Group Limited | (9,180.00)  | 7,773.71    |
| Auswide Bank Limited                            | (1,380.00)  | 5,692.50    |
| Avenira Limited                                 | 130.00      | (195.00)    |
| Bhp Billiton Limited - Ordinary Fully Paid      | (4,684.80)  | 8,160.00    |
| Blue Energy Limited.                            | 510.00      | 2,210.00    |
| Coles Group Limited.                            | 534.05      | 0.00        |
| Commonwealth Bank Of Australia.                 | (5,516.06)  | 15,225.00   |
| Deterra Royalties Limited                       | 3,260.75    | 0.00        |

Refer to compilation report

## G & A Beikoff Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

|   |             |             |
|---|-------------|-------------|
| Dicker Data Limited                               | (8,413.78)  | 24,668.43   |
| Downer Edi Limited                                | (5,940.00)  | 3,230.67    |
| Eclixp Group Limited                              | 195.00      | 6,630.00    |
| Endeavour Group Limited                           | 4,089.20    | 0.00        |
| Far Limited - Ordinary Fully Paid                 | 2,486.79    | (1,731.17)  |
| Fortescue Metals Group Ltd                        | (8,715.00)  | 4,703.68    |
| GDI Property Group                                | (21,499.35) | 1,625.05    |
| Henry Morgan Limited                              | 20,029.95   | 0.00        |
| Hitech Group Australia Limited                    | (2,700.00)  | 1,170.05    |
| Horizon Oil Limited - Ordinary Fully Paid         | 3,230.05    | 2,200.00    |
| Insignia Financial Ltd                            | (7,715.04)  | 0.00        |
| Kelly Partners Group Holdings Limited             | 4,800.00    | 12,370.05   |
| Lynas Rare Earths Limited                         | 239.95      | (239.95)    |
| Mineral Resources Limited                         | (7,098.00)  | 42,328.00   |
| NIB Holdings Limited                              | 0.00        | (20,378.92) |
| National Australia Bank Limited                   | 3,350.88    | 22,912.00   |
| Newcrest Mining Limited                           | 0.00        | (3,469.05)  |
| Northern Star Resources Ltd                       | (4,204.20)  | (3,299.15)  |
| Norwest Energy NL                                 | 5,735.00    | 620.00      |
| Origin Energy Limited                             | 6,100.00    | (5,033.06)  |
| Orora Limited                                     | 2,240.00    | 2,770.16    |
| Pendal Group Limited                              | (7,349.92)  | 0.00        |
| QBE Insurance Group Limited - Ordinary Fully Paid | 1,880.88    | 2,669.19    |
| Redflex Holdings Limited                          | 0.00        | 16,460.75   |
| Redflow Limited                                   | 0.00        | 1,219.95    |
| Rural Funds Group                                 | (11,120.10) | 13,940.05   |
| Santos Limited                                    | (2,111.33)  | 0.00        |
| Saracen Mineral Holdings Limited                  | 0.00        | (26,288.29) |
| Senex Energy Limited                              | 4,517.58    | 24,985.76   |
| Sonic Healthcare Limited                          | (4,312.00)  | 1,805.34    |
| Spirit Technology Solutions Ltd                   | (16,154.07) | (4,212.44)  |
| Superloop Limited                                 | (1,350.05)  | (1,380.00)  |

Refer to compilation report

**G & A Beikoff Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

|  |              |             |
|--|--------------|-------------|
| TPG Telecom Limited.   | (1,827.00)   | 21,793.47   |
| Telstra Corporation Limited.   | 0.00         | (3,854.53)  |
| Tpg Telecom Limited  | 0.00         | (36,472.78) |
| Transurban Group   | 0.00         | (8.93)      |
| Tuas Limited   | 1,324.54     | (1,324.55)  |
| Wesfarmers Limited - Ordinary Fully Paid                                     | (9,038.05)   | 8,490.65    |
| Westpac Banking Corporation  | (3,823.86)   | 4,763.16    |
| Woodside Energy Group Ltd  | (5,450.41)   | 0.00        |
| Woodside Petroleum Limited   | 10,649.06    | 288.40      |
| Woolworths Limited - Ordinary Fully Paid                                     | (69.15)      | 850.00      |
| Xero Limited - Ordinary Fully Paid   | (24,056.00)  | 5,862.34    |
| ZIP Co Limited..   | (21,119.95)  | 0.00        |
| Zip Co Limited.  | (270.05)     | 270.05      |
|  | (165,534.31) | 206,400.59  |
| <b>Shares in Unlisted Private Companies (Australian)</b>                     |              |             |
| Henry Morgan   | (20,029.95)  | 0.00        |
|  | (20,029.95)  | 0.00        |
| <b>Stapled Securities</b>  |              |             |
| Dexus Industria Reit.  | (332.10)     | 0.00        |
|  | (332.10)     | 0.00        |
| <b>Units in Listed Unit Trusts (Australian)</b>                              |              |             |
| APA Group  | 18,403.05    | (17,315.95) |
| Apn Industria Reit   | (26,412.84)  | 35,518.09   |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | (2,735.76)   | 1,755.00    |
|  | (10,745.55)  | 19,957.14   |
| <b>Total Unrealised Movement</b>   | (196,641.91) | 226,357.73  |
| <b>Realised Movements in Market Value</b>                                    |              |             |
|  | <b>2022</b>  | <b>2021</b> |
|  | <b>\$</b>    | <b>\$</b>   |
| <b>Shares in Listed Companies (Australian)</b>                               |              |             |
| Duxton Farms Ltd   | 4,288.17     | 0.00        |
| Lynas Rare Earths Limited  | 7,709.44     | 0.00        |

Refer to compilation report



**G & A Beikoff Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

|   |                     |                   |
|---|---------------------|-------------------|
| NIB Holdings Limited  | 0.00                | 19,687.55         |
| Newcrest Mining Limited   | 0.00                | 5,387.15          |
| Opticomm Ltd  | 0.00                | 3,660.10          |
| Redflex Holdings Limited  | 0.00                | (11,980.75)       |
| Redflow Limited   | 0.00                | 560.10            |
| Rural Funds Group   | 10,222.91           | 0.00              |
| Saracen Mineral Holdings Limited  | 0.00                | 33,390.15         |
| Senex Energy Limited  | 18,321.23           | 0.00              |
| Superloop Limited   | 3,907.60            | 0.00              |
| Telstra Corporation Limited.  | 0.00                | 5,371.74          |
| Transurban Group  | 0.00                | 1,380.82          |
| Tuas Limited  | 7,762.10            | 0.00              |
|   | <u>52,211.46</u>    | <u>57,456.86</u>  |
| <b>Units in Listed Unit Trusts (Australian)</b>   |                     |                   |
| Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited                          | 12,827.01           | 0.00              |
|   | <u>12,827.01</u>    | <u>0.00</u>       |
| <b>Total Realised Movement</b>  | <u>65,038.46</u>    | <u>57,456.86</u>  |
| <b>Total Market Movement</b>  | <u>(131,603.44)</u> | <u>283,814.59</u> |
| <b>Note 13: Income Tax Expense</b>  |                     |                   |
| The components of tax expense comprise  | <b>2022</b>         | <b>2021</b>       |
|   | \$                  | \$                |
| Current Tax   | (14,313.95)         | (9,776.38)        |
| Income Tax Expense  | <u>(14,313.95)</u>  | <u>(9,776.38)</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%                                  | (2,684.20)          | 44,086.70         |
| Less:   |                     |                   |
| Tax effect of:  |                     |                   |
| Non Taxable Contributions   | 11,700.00           | 0.00              |

Refer to compilation report

## G & A Beikoff Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

|                                      |             |            |
|--------------------------------------|-------------|------------|
| Increase in MV of Investments        | 0.00        | 33,953.66  |
| Exempt Pension Income                | 26,106.90   | 19,110.00  |
| Realised Accounting Capital Gains    | 9,755.77    | 8,618.53   |
| Accounting Trust Distributions       | 3,528.98    | 3,122.12   |
| Add:                                 |             |            |
| Tax effect of:                       |             |            |
| Decrease in MV of Investments        | 29,496.29   | 0.00       |
| Pension Non-Deductible Expenses      | 465.60      | 678.75     |
| Pension Payments                     | 13,500.00   | 10,950.00  |
| Franking Credits                     | 2,610.26    | 1,431.21   |
| Net Capital Gains                    | 8,949.75    | 6,193.95   |
| TFN Credits                          | 0.00        | 35.25      |
| Taxable Trust Distributions          | 1,841.64    | 1,416.56   |
| Tax Losses                           | 0.00        | 12.00      |
| Rounding                             | 0.06        | (0.11)     |
| Income Tax on Taxable Income or Loss | 3,087.75    | 0.00       |
| Less credits:                        |             |            |
| Franking Credits                     | 17,401.70   | 9,541.38   |
| TFN Credits                          | 0.00        | 235.00     |
| Current Tax or Refund                | (14,313.95) | (9,776.38) |

Refer to compilation report

**G & A Beikoff Superannuation Fund**  
**G & A Beikoff Superannuation Pty Ltd ACN: 142066153**  
**Trustees Declaration**

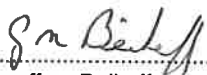
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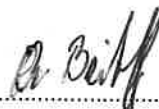
The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company 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 directors of the trustee company by:

  
.....  
Geoffrey Beikoff  
G & A Beikoff Superannuation Pty Ltd  
Director

  
.....  
Angeline Beikoff  
G & A Beikoff Superannuation Pty Ltd  
Director

Dated this ..... day of .....

## G & A Beikoff Superannuation Fund

# Compilation Report

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We have compiled the accompanying special purpose financial statements of the G & A Beikoff 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

The Trustee of G & A Beikoff 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, 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 directors of the trustee company 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.

M & M Group Accounting

of



PO Box 4221, Robina Town Centre, Queensland 4230

Signed:

Dated: 20/2/23

**G & A Beikoff Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2022

|  | 2022               |
|--|--------------------|
|  | \$                 |
| Benefits accrued as a result of operations | (17,894.67)        |
| <b>Less</b>                                |                    |
| Exempt current pension income              | 174,046.00         |
| Realised Accounting Capital Gains          | 65,038.47          |
| Accounting Trust Distributions             | 23,526.50          |
| Non Taxable Contributions                  | 78,000.00          |
|  | <u>340,610.97</u>  |
| <b>Add</b>                                 |                    |
| Decrease in MV of investments              | 196,641.91         |
| SMSF non deductible expenses               | 3,104.00           |
| Pension Payments                           | 90,000.00          |
| Franking Credits                           | 17,401.70          |
| Net Capital Gains                          | 59,665.00          |
| Taxable Trust Distributions                | 12,277.60          |
|  | <u>379,090.21</u>  |
| SMSF Annual Return Rounding                | 0.43               |
| <b>Taxable Income or Loss</b>              | <u>20,585.00</u>   |
| Income Tax on Taxable Income or Loss       | 3,087.75           |
| <b>Less</b>                                |                    |
| Franking Credits                           | 17,401.70          |
|  |                    |
| <b>CURRENT TAX OR REFUND</b>               | <u>(14,313.95)</u> |
| Supervisory Levy                           | 259.00             |
| <b>AMOUNT DUE OR REFUNDABLE</b>            | <u>(14,054.95)</u> |

\* Distribution tax components review process has not been completed for the financial year.

# Memorandum of Resolutions of the Director(s) of

G & A Beikoff Superannuation Pty Ltd ACN: 142066153

ATF G & A Beikoff Superannuation Fund

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**FINANCIAL STATEMENTS OF  
SUPERANNUATION FUND:**

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 a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

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.

**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.

**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 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:**

It was resolved that

Anthony Boys

of

Super Audits Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

**TAX AGENTS:**

It was resolved that

M & M Group Accounting

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.

# Memorandum of Resolutions of the Director(s) of

G & A Beikoff Superannuation Pty Ltd ACN: 142066153

ATF G & A Beikoff Superannuation Fund

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**CONTRIBUTIONS RECEIVED:**

It was resolved to ratify the allocation of contributions received to the members' accumulation accounts during the year.

**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:**

Signed as a true record –

  
.....

Geoffrey Beikoff

  
.....

Angeline Beikoff

# G & A Beikoff Superannuation Fund

## Members Statement

Geoffrey Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

|                            |                         |                          |                                     |
|----------------------------|-------------------------|--------------------------|-------------------------------------|
| Date of Birth :            | 24/10/1952              | Nominated Beneficiaries: | N/A                                 |
| Age:                       | 69                      | Nomination Type:         | Binding Nomination (3 Year Lapsing) |
| Tax File Number:           | 545708538               | Vested Benefits:         | 281,515.43                          |
| Date Joined Fund:          | 23/02/2010              |                          |                                     |
| Service Period Start Date: | 17/10/1983              |                          |                                     |
| Date Left Fund:            |                         |                          |                                     |
| Member Code:               | BEIGEO00002P            |                          |                                     |
| Account Start Date:        | 22/10/2017              |                          |                                     |
| Account Phase:             | Retirement Phase        |                          |                                     |
| Account Description:       | TRIS (Retirement Phase) |                          |                                     |

### Your Balance

|                                |                   |
|--------------------------------|-------------------|
| <b>Total Benefits</b>          | <b>281,515.43</b> |
| <u>Preservation Components</u> |                   |
| Preserved                      |                   |
| Unrestricted Non Preserved     | 281,515.43        |
| Restricted Non Preserved       |                   |
| <u>Tax Components</u>          |                   |
| Tax Free (96.72%)              | 272,281.72        |
| Taxable                        | 9,233.71          |

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 290,023.80 |
| <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   | (1,008.37) |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 7,500.00   |
| 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                        | 281,515.43 |



# G & A Beikoff Superannuation Fund

## Members Statement

Geoffrey Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 24/10/1952  
 Age: 69  
 Tax File Number: 545708538  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 17/10/1983  
 Date Left Fund:  
 Member Code: BEIGEO00003P  
 Account Start Date: 22/10/2017  
 Account Phase: Retirement Phase  
 Account Description: TRIS (Retirement Phase) 2

Nominated Beneficiaries: Angeline Beikoff  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 1,274,130.26

### Your Balance

Total Benefits 1,274,130.26

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 1,274,130.26  
 Restricted Non Preserved

#### Tax Components

Tax Free (24.36%) 310,410.12  
 Taxable 963,720.14

### Your Detailed Account Summary

|  | This Year    |
|--|--------------|
| Opening balance at 01/07/2021                        | 1,322,726.18 |
| <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   | (4,595.92)   |
| Internal Transfer In                                 |              |
| <u>Decreases to Member account during the period</u> |              |
| Pensions Paid  | 44,000.00    |
| 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                        | 1,274,130.26 |

# G & A Beikoff Superannuation Fund

## Members Statement

Geoffrey Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 24/10/1952  
 Age: 69  
 Tax File Number: 545708538  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 17/10/1983  
 Date Left Fund:  
 Member Code: BEIGEO00004A  
 Account Start Date: 25/02/2010  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 382.25

### Your Balance

Total Benefits 382.25

Preservation Components

Preserved  
 Unrestricted Non Preserved 382.25  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable 382.25

### Your Detailed Account Summary

|  | This Year |
|--|-----------|
| Opening balance at 01/07/2021                        | 376.69    |
| <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   | (2.10)    |
| Internal Transfer In                                 |           |
| <u>Decreases to Member account during the period</u> |           |
| Pensions Paid  |           |
| Contributions Tax                                    |           |
| Income Tax   | (7.66)    |
| 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                        | 382.25    |

# G & A Beikoff Superannuation Fund

## Members Statement

Geoffrey Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 24/10/1952  
 Age: 69  
 Tax File Number: 545708538  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 17/10/1983  
 Date Left Fund:  
 Member Code: BEIGEO00006P  
 Account Start Date: 22/10/2017  
 Account Phase: Retirement Phase  
 Account Description: TRIS (Retirement Phase) 3

Nominated Beneficiaries: Angeline Beikoff  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 129,441.82

### Your Balance

Total Benefits 129,441.82

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 129,441.82  
 Restricted Non Preserved

#### Tax Components

Tax Free (37.38%) 48,384.23  
 Taxable 81,057.59

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 133,405.61 |
| <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   | (463.79)   |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 3,500.00   |
| 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                        | 129,441.82 |

# G & A Beikoff Superannuation Fund

## Members Statement

Angeline Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 04/10/1955  
 Age: 66  
 Tax File Number: 546419403  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 30/09/1987  
 Date Left Fund:  
 Member Code: BEIANG00001P  
 Account Start Date: 01/07/2011  
 Account Phase: Retirement Phase  
 Account Description: Pension 1 C01/7/11 7%TF

Nominated Beneficiaries: N/A  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 41,150.79

### Your Balance

Total Benefits 41,150.79

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 41,150.79  
 Restricted Non Preserved

#### Tax Components

Tax Free (6.54%) 2,691.24  
 Taxable 38,459.55

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 148,142.91 |
| <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   | (492.12)   |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 6,500.00   |
| 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                          | 100,000.00 |
| Superannuation Surcharge Tax                         |            |
| Internal Transfer Out                                |            |
| Closing balance at 30/06/2022                        | 41,150.79  |

# G & A Beikoff Superannuation Fund

## Members Statement

Angeline Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

|                            |                          |                          |                                     |
|----------------------------|--------------------------|--------------------------|-------------------------------------|
| Date of Birth :            | 04/10/1955               | Nominated Beneficiaries: | Geoffrey Beikoff                    |
| Age:                       | 66                       | Nomination Type:         | Binding Nomination (3 Year Lapsing) |
| Tax File Number:           | 546419403                | Vested Benefits:         | 478,720.49                          |
| Date Joined Fund:          | 23/02/2010               |                          |                                     |
| Service Period Start Date: | 30/09/1987               |                          |                                     |
| Date Left Fund:            |                          |                          |                                     |
| Member Code:               | BEIANG00003P             |                          |                                     |
| Account Start Date:        | 01/07/2013               |                          |                                     |
| Account Phase:             | Retirement Phase         |                          |                                     |
| Account Description:       | Pension 4 C01/7/13 91%TF |                          |                                     |

### Your Balance

|                                |                   |
|--------------------------------|-------------------|
| <b>Total Benefits</b>          | <b>478,720.49</b> |
| <u>Preservation Components</u> |                   |
| Preserved                      |                   |
| Unrestricted Non Preserved     | 478,720.49        |
| Restricted Non Preserved       |                   |
| <u>Tax Components</u>          |                   |
| Tax Free (91.34%)              | 437,256.27        |
| Taxable                        | 41,464.22         |

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 492,933.99 |
| <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   | (1,713.50) |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 12,500.00  |
| 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                        | 478,720.49 |

# G & A Beikoff Superannuation Fund

## Members Statement

Angeline Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 04/10/1955  
 Age: 66  
 Tax File Number: 546419403  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 30/09/1987  
 Date Left Fund:  
 Member Code: BEIANG00004A  
 Account Start Date: 25/02/2010  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 97,020.64

### Your Balance

Total Benefits 97,020.64

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 97,020.64  
 Restricted Non Preserved

#### Tax Components

Tax Free 78,000.00  
 Taxable 19,020.64

### Your Detailed Account Summary

|  | This Year |
|--|-----------|
| Opening balance at 01/07/2021                        | 150.68    |
| <u>Increases to Member account during the period</u> |           |
| Employer Contributions                               |           |
| Personal Contributions (Concessional)                | 22,000.00 |
| Personal Contributions (Non Concessional)            | 78,000.00 |
| Government Co-Contributions                          |           |
| Other Contributions                                  |           |
| Proceeds of Insurance Policies                       |           |
| Transfers In   |           |
| Net Earnings   | (34.63)   |
| Internal Transfer In                                 |           |
| <u>Decreases to Member account during the period</u> |           |
| Pensions Paid  |           |
| Contributions Tax                                    | 3,300.00  |
| Income Tax   | (204.59)  |
| 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                        | 97,020.64 |

# G & A Beikoff Superannuation Fund

## Members Statement

Angeline Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 04/10/1955  
 Age: 66  
 Tax File Number: 546419403  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 30/09/1987  
 Date Left Fund:  
 Member Code: BEIANG00006P  
 Account Start Date: 01/07/2016  
 Account Phase: Retirement Phase  
 Account Description: Pension 5 C01/7/16 97%TF

Nominated Beneficiaries: Geoffrey Beikoff  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 359,114.81

### Your Balance

Total Benefits 359,114.81

Preservation Components

Preserved  
 Unrestricted Non Preserved 359,114.81  
 Restricted Non Preserved

Tax Components

Tax Free (96.62%) 346,992.05  
 Taxable 12,122.76

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 369,901.25 |
| <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   | (1,286.44) |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 9,500.00   |
| 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                        | 359,114.81 |

# G & A Beikoff Superannuation Fund

## Members Statement

Angeline Beikoff  
 35 Laurel Drive  
 Helensvale, Queensland, 4212, Australia

### Your Details

Date of Birth : 04/10/1955  
 Age: 66  
 Tax File Number: 546419403  
 Date Joined Fund: 23/02/2010  
 Service Period Start Date: 30/09/1987  
 Date Left Fund:  
 Member Code: BEIANG00027P  
 Account Start Date: 01/07/2019  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 5

Nominated Beneficiaries: Geoffrey Beikoff  
 Nomination Type: Binding Nomination (3 Year Lapsing)  
 Vested Benefits: 250,283.10

### Your Balance

Total Benefits 250,283.10

#### Preservation Components

##### Preserved

Unrestricted Non Preserved 250,283.10

Restricted Non Preserved

#### Tax Components

Tax Free (91.55%) 229,129.65

Taxable 21,153.45

### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2021                        | 257,679.20 |
| <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   | (896.10)   |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 6,500.00   |
| 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                        | 250,283.10 |



**G & A Beikoff 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% |        |
|--|---|------------------|---------------------|--------------|---------------------|------------------------|--------------|-------------------|--------|
| <b>Cash/Bank Accounts</b>                      |   |                  |                     |              |                     |                        |              |                   |        |
| Cash at Bank - ANZ<br>453744854                |   | 89.690000        | 89.69               | 89.69        | 89.69               |                        |              | 0.00 %            |        |
| Cash at Bank - Commonwealth<br>Bank 10573432   |   | 55,652.460000    | 55,652.46           | 55,652.46    | 55,652.46           |                        |              | 1.94 %            |        |
| Cash at Bank - RaboDirect<br>003512200         |   | 602.410000       | 602.41              | 602.41       | 602.41              |                        |              | 0.02 %            |        |
| Cash at Bank - RaboDirect<br>003512210         |   | 234,327.870000   | 234,327.87          | 234,327.87   | 234,327.87          |                        |              | 8.15 %            |        |
| Cash at Bank - UBank<br>374902797              |   | 691.200000       | 691.20              | 691.20       | 691.20              |                        |              | 0.02 %            |        |
|  |   |                  | <b>291,363.63</b>   |              | <b>291,363.63</b>   |                        |              | <b>10.13 %</b>    |        |
| <b>Fixed Interest Securities (Australian)</b>  |   |                  |                     |              |                     |                        |              |                   |        |
| RABO-TD-00351224                               |   | 1,150,000.000000 | 1,150,000.00        | 1,150,000.00 | 1,150,000.00        |                        |              | 40.00 %           |        |
|  |   |                  | <b>1,150,000.00</b> |              | <b>1,150,000.00</b> |                        |              | <b>40.00 %</b>    |        |
| <b>Shares in Listed Companies (Australian)</b> |   |                  |                     |              |                     |                        |              |                   |        |
| AIS.AX   | Aeris Resources Limited                         | 200,000.00       | 0.067000            | 13,400.00    | 0.17                | 34,559.90              | (21,159.90)  | (61.23) %         | 0.47 % |
| AQZ.AX   | Alliance Aviation Services Limited              | 24,000.00        | 3.570000            | 85,680.00    | 2.82                | 67,748.76              | 17,931.24    | 26.47 %           | 2.98 % |
| ANZ.AX   | Australia And New Zealand Banking Group Limited | 1,500.00         | 22.030000           | 33,045.00    | 22.97               | 34,451.29              | (1,406.29)   | (4.08) %          | 1.15 % |
| ABA.AX   | Auswide Bank Limited                            | 3,450.00         | 6.090000            | 21,010.50    | 9.80                | 33,797.50              | (12,787.00)  | (37.83) %         | 0.73 % |
| AEV.AX   | Avenira Limited                                 | 65,000.00        | 0.009000            | 585.00       | 0.40                | 26,205.98              | (25,620.98)  | (97.77) %         | 0.02 % |
| BHP.AX   | Bhp Billiton Limited - Ordinary Fully Paid      | 640.00           | 41.250000           | 26,400.00    | 36.20               | 23,170.26              | 3,229.74     | 13.94 %           | 0.92 % |
| BLU.AX   | Blue Energy Limited                             | 85,000.00        | 0.070000            | 5,950.00     | 0.17                | 14,054.95              | (8,104.95)   | (57.67) %         | 0.21 % |
| COL.AX   | Coles Group Limited                             | 1,200.00         | 17.810000           | 21,372.00    | 17.36               | 20,837.95              | 534.05       | 2.56 %            | 0.74 % |
| CBA.AX   | Commonwealth Bank Of Australia                  | 700.00           | 90.380000           | 63,266.00    | 81.57               | 57,097.01              | 6,168.99     | 10.80 %           | 2.20 % |
| DRR.AX   | Deterra Royalties Limited                       | 11,000.00        | 4.240000            | 46,640.00    | 3.94                | 43,379.25              | 3,260.75     | 7.52 %            | 1.62 % |
| DDR.AX   | Dicker Data Limited                             | 11,338.00        | 11.040000           | 125,171.52   | 9.51                | 107,833.23             | 17,338.29    | 16.08 %           | 4.35 % |
| DOW.AX   | Downer Edi Limited                              | 11,000.00        | 5.050000            | 55,550.00    | 5.30                | 58,259.33              | (2,709.33)   | (4.65) %          | 1.93 % |
| ECC.AX   | Eclixx Group Limited                            | 6,500.00         | 2.300000            | 14,950.00    | 3.12                | 20,309.95              | (5,359.95)   | (26.39) %         | 0.52 % |
| EDV.AX   | Endeavour Group Limited                         | 1,000.00         | 7.570000            | 7,570.00     | 3.48                | 3,480.80               | 4,089.20     | 117.48 %          | 0.26 % |

**G & A Beikoff 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% |        |
|------------|---|--------------|--------------|--------------|-----------------|------------------------|--------------|-------------------|--------|
| FAR.AX     | Far Limited - Ordinary Fully Paid                 | 1,589.00     | 0.775000     | 1,231.48     | 9.11            | 14,481.22              | (13,249.74)  | (91.50) %         | 0.04 % |
| FMG.AX     | Fortescue Metals Group Ltd                        | 1,500.00     | 17.530000    | 26,295.00    | 20.20           | 30,306.32              | (4,011.32)   | (13.24) %         | 0.91 % |
| GDI.AX     | GDI Property Group                                | 106,000.00   | 0.910000     | 96,460.00    | 1.21            | 128,344.39             | (31,884.39)  | (24.84) %         | 3.35 % |
| HIT.AX     | Hitech Group Australia Limited                    | 10,000.00    | 1.870000     | 18,700.00    | 2.02            | 20,229.95              | (1,529.95)   | (7.56) %          | 0.65 % |
| HZN.AX     | Horizon Oil Limited - Ordinary Fully Paid         | 100,000.00   | 0.135000     | 13,500.00    | 0.24            | 23,577.29              | (10,077.29)  | (42.74) %         | 0.47 % |
| IFL.AX     | Insignia Financial Ltd                            | 8,000.00     | 2.690000     | 21,520.00    | 3.65            | 29,235.04              | (7,715.04)   | (26.39) %         | 0.75 % |
| KPG.AX     | Kelly Partners Group Holdings Limited             | 10,000.00    | 3.880000     | 38,800.00    | 2.16            | 21,629.95              | 17,170.05    | 79.38 %           | 1.35 % |
| MIN.AX     | Mineral Resources Limited                         | 1,300.00     | 48.270000    | 62,751.00    | 15.25           | 19,827.24              | 42,923.76    | 216.49 %          | 2.19 % |
| NAB.AX     | National Australia Bank Limited                   | 2,864.00     | 27.390000    | 78,444.96    | 28.56           | 81,788.45              | (3,343.49)   | (4.09) %          | 2.73 % |
| NST.AX     | Northern Star Resources Ltd                       | 1,430.00     | 6.840000     | 9,781.20     | 12.09           | 17,284.55              | (7,503.35)   | (43.41) %         | 0.34 % |
| NWE.AX     | Norwest Energy NL                                 | 155,000.00   | 0.044000     | 6,820.00     | 0.06            | 9,794.95               | (2,974.95)   | (30.37) %         | 0.24 % |
| ORG.AX     | Origin Energy Limited                             | 5,000.00     | 5.730000     | 28,650.00    | 5.52            | 27,583.06              | 1,066.94     | 3.87 %            | 1.00 % |
| ORA.AX     | Orora Limited                                     | 7,000.00     | 3.850000     | 25,550.00    | 2.93            | 20,539.84              | 5,010.16     | 24.39 %           | 0.89 % |
| PDL.AX     | Pendal Group Limited                              | 4,000.00     | 4.420000     | 17,680.00    | 6.26            | 25,029.92              | (7,349.92)   | (29.36) %         | 0.61 % |
| QBE.AX     | QBE Insurance Group Limited - Ordinary Fully Paid | 1,383.00     | 12.150000    | 16,803.45    | 16.93           | 23,411.99              | (6,608.54)   | (28.23) %         | 0.58 % |
| RFF.AX     | Rural Funds Group                                 | 2,500.00     | 2.510000     | 6,275.00     | 2.47            | 6,175.00               | 100.00       | 1.62 %            | 0.22 % |
| STO.AX     | Santos Limited                                    | 4,000.00     | 7.420000     | 29,680.00    | 7.95            | 31,791.33              | (2,111.33)   | (6.64) %          | 1.03 % |
| SHL.AX     | Sonic Healthcare Limited                          | 800.00       | 33.010000    | 26,408.00    | 36.14           | 28,914.66              | (2,506.66)   | (8.67) %          | 0.92 % |
| ST1.AX     | Spirit Technology Solutions Ltd                   | 78,039.00    | 0.053000     | 4,136.07     | 0.31            | 24,502.58              | (20,366.51)  | (83.12) %         | 0.14 % |
| TPG.AX     | TPG Telecom Limited                               | 6,300.00     | 5.970000     | 37,611.00    | 2.80            | 17,644.53              | 19,966.47    | 113.16 %          | 1.31 % |
| WES.AX     | Wesfarmers Limited - Ordinary Fully Paid          | 595.00       | 41.910000    | 24,936.45    | 29.70           | 17,671.70              | 7,264.75     | 41.11 %           | 0.87 % |
| WBC.AX     | Westpac Banking Corporation                       | 606.00       | 19.500000    | 11,817.00    | 34.13           | 20,682.66              | (8,865.66)   | (42.87) %         | 0.41 % |
| WDS.AX     | Woodside Energy Group Ltd                         | 630.00       | 31.840000    | 20,059.20    | 40.49           | 25,509.61              | (5,450.41)   | (21.37) %         | 0.70 % |
| WOW.AX     | Woolworths Limited - Ordinary Fully Paid          | 1,500.00     | 35.600000    | 53,400.00    | 26.58           | 39,869.10              | 13,530.90    | 33.94 %           | 1.86 % |

**G & A Beikoff 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% |
|--|-----------|--------------|---------------------|--------------|---------------------|------------------------|-------------------|-------------------|
| XRO AX Xero Limited - Ordinary Fully Paid                | 400.00    | 76.960000    | 30,784.00           | 122.44       | 48,977.66           | (18,193.66)            | (37.15) %         | 1.07 %            |
| ZIP AX ZIP Co Limited                                    | 3,000.00  | 0.440000     | 1,320.00            | 7.48         | 22,439.95           | (21,119.95)            | (94.12) %         | 0.05 %            |
|  |           |              | <b>1,230,003.83</b> |              | <b>1,322,429.10</b> | <b>(92,425.27)</b>     | <b>(6.99) %</b>   | <b>42.78 %</b>    |
| <b>Shares in Unlisted Private Companies (Australian)</b> |           |              |                     |              |                     |                        |                   |                   |
| 77800/HML Henry Morgan                                   | 10,000.00 | 0.000000     | 0.00                | 2.00         | 20,029.95           | (20,029.95)            | (100.00) %        | 0.00 %            |
|  |           |              | <b>0.00</b>         |              | <b>20,029.95</b>    | <b>(20,029.95)</b>     | <b>(100.00) %</b> | <b>0.00 %</b>     |
| <b>Stapled Securities</b>                                |           |              |                     |              |                     |                        |                   |                   |
| DXL AX Dexus Industria Reit.                             | 43,137.00 | 2.700000     | 116,469.90          | 2.71         | 116,802.00          | (332.10)               | (0.28) %          | 4.05 %            |
|  |           |              | <b>116,469.90</b>   |              | <b>116,802.00</b>   | <b>(332.10)</b>        | <b>(0.28) %</b>   | <b>4.05 %</b>     |
| <b>Units in Listed Unit Trusts (Australian)</b>          |           |              |                     |              |                     |                        |                   |                   |
| APA AX APA Group   | 7,765.00  | 11.270000    | 87,511.55           | 6.75         | 52,423.71           | 35,087.84              | 66.93 %           | 3.04 %            |
|  |           |              | <b>87,511.55</b>    |              | <b>52,423.71</b>    | <b>35,087.84</b>       | <b>66.93 %</b>    | <b>3.04 %</b>     |
|  |           |              | <b>2,875,348.91</b> |              | <b>2,953,048.39</b> | <b>(77,699.48)</b>     | <b>(2.63) %</b>   | <b>100.00 %</b>   |

**G & A Beikoff Superannuation Fund**  
**Investment Income Report**  
As at 30 June 2022

| Investment  | Total Income     | Franked  | Unfranked | Interest/<br>Other | Franking<br>Credits | Foreign<br>Income | Foreign<br>Credits * 1 | Assessable Income            | TFN<br>Credits | Other<br>Deductions | Distributed<br>Capital<br>Gains | Non-<br>Assessable<br>Payments |
|---|------------------|----------|-----------|--------------------|---------------------|-------------------|------------------------|------------------------------|----------------|---------------------|---------------------------------|--------------------------------|
|   |                  |          |           |                    |                     |                   |                        | (Excl. Capital<br>Gains) * 2 |                |                     |                                 |                                |
| <b>Bank Accounts</b>                                      |                  |          |           |                    |                     |                   |                        |                              |                |                     |                                 |                                |
| Cash at Bank - ING 60479376                               | 0.10             |          |           | 0.10               | 0.00                | 0.00              | 0.00                   | 0.10                         |                |                     | 0.00                            | 0.00                           |
| Cash at Bank - RaboDirect<br>003512200                    | 48.03            |          |           | 48.03              | 0.00                | 0.00              | 0.00                   | 48.03                        |                |                     | 0.00                            | 0.00                           |
| Cash at Bank - RaboDirect<br>003512210                    | 1,159.08         |          |           | 1,159.08           | 0.00                | 0.00              | 0.00                   | 1,159.08                     |                |                     | 0.00                            | 0.00                           |
| Cash at Bank - UBank<br>374902797                         | 2.32             |          |           | 2.32               | 0.00                | 0.00              | 0.00                   | 2.32                         |                |                     | 0.00                            | 0.00                           |
|   | <b>1,209.53</b>  |          |           | <b>1,209.53</b>    | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>            | <b>1,209.53</b>              |                |                     | <b>0.00</b>                     | <b>0.00</b>                    |
| <b>Fixed Interest Securities (Australian)</b>             |                  |          |           |                    |                     |                   |                        |                              |                |                     |                                 |                                |
| RABO-TD-00351224  | 39,100.00        |          |           | 39,100.00          | 0.00                | 0.00              | 0.00                   | 39,100.00                    |                |                     | 0.00                            | 0.00                           |
|   | <b>39,100.00</b> |          |           | <b>39,100.00</b>   | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>            | <b>39,100.00</b>             |                |                     | <b>0.00</b>                     | <b>0.00</b>                    |
| <b>Shares in Listed Companies (Australian)</b>            |                  |          |           |                    |                     |                   |                        |                              |                |                     |                                 |                                |
| ANZ.AX Australia And New Zealand<br>Banking Group Limited | 2,130.00         | 2,130.00 | 0.00      |                    | 912.86              |                   |                        | 3,042.86                     |                | 0.00                |                                 |                                |
| ABA.AX Auswide Bank Limited                               | 1,449.00         | 1,449.00 | 0.00      |                    | 621.00              |                   |                        | 2,070.00                     |                | 0.00                |                                 |                                |
| BHP.AX Bhp Billiton Limited - Ordinary<br>Fully Paid      | 6,491.73         | 6,491.73 | 0.00      |                    | 2,782.17            |                   |                        | 9,273.90                     |                | 0.00                |                                 |                                |
| COL.AX Coles Group Limited                                | 732.00           | 732.00   | 0.00      |                    | 313.71              |                   |                        | 1,045.71                     |                | 0.00                |                                 |                                |
| CBA.AX Commonwealth Bank Of<br>Australia                  | 2,225.00         | 2,225.00 | 0.00      |                    | 953.57              |                   |                        | 3,178.57                     |                | 0.00                |                                 |                                |
| DRR.AX Deterra Royalties Limited                          | 1,284.80         | 1,284.80 | 0.00      |                    | 550.63              |                   |                        | 1,835.43                     |                | 0.00                |                                 |                                |
| DDR.AX Dicker Data Limited                                | 4,285.48         | 4,285.48 | 0.00      |                    | 1,836.63            |                   |                        | 6,122.11                     |                | 0.00                |                                 |                                |
| DOW.AX Downer Edl Limited                                 | 2,640.00         | 0.00     | 2,640.00  |                    | 0.00                |                   |                        | 2,640.00                     |                | 0.00                |                                 |                                |
| EDV.AX Endeavour Group Limited                            | 195.00           | 195.00   | 0.00      |                    | 83.57               |                   |                        | 278.57                       |                | 0.00                |                                 |                                |
| FMG.AX Fortescue Metals Group Ltd                         | 4,455.00         | 4,455.00 | 0.00      |                    | 1,909.29            |                   |                        | 6,364.29                     |                | 0.00                |                                 |                                |
| GDI.AX GDI Property Group                                 | 8,215.00         |          |           | 1,736.55           | 0.00                | 0.00              | 0.00                   | 1,736.55                     |                | 0.00                | 11,587.78                       | (5,109.33)                     |
| HIT.AX Hitech Group Australia Limited                     | 1,000.00         | 1,000.00 | 0.00      |                    | 333.34              |                   |                        | 1,333.34                     |                | 0.00                |                                 |                                |
| KPG.AX Kelly Partners Group Holdings<br>Limited           | 679.60           | 679.60   | 0.00      |                    | 291.28              |                   |                        | 970.88                       |                | 0.00                |                                 |                                |
| MIN.AX Mineral Resources Limited                          | 2,275.00         | 2,275.00 | 0.00      |                    | 975.00              |                   |                        | 3,250.00                     |                | 0.00                |                                 |                                |
| NAB.AX National Australia Bank Limited                    | 3,637.28         | 3,637.28 | 0.00      |                    | 1,558.84            |                   |                        | 5,196.12                     |                | 0.00                |                                 |                                |

**G & A Beikoff Superannuation Fund**  
**Investment Income Report**  
As at 30 June 2022

| Investment  | Total Income     | Franked          | Unfranked       | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income         | Other TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|---|------------------|------------------|-----------------|-----------------|------------------|----------------|---------------------|---------------------------|-------------------|------------------|---------------------------|-------------------------|
|   |                  |                  |                 |                 |                  |                |                     | (Excl. Capital Gains) * 2 |                   |                  |                           |                         |
| NST.AX Northern Star Resources Ltd  | 278.85           | 278.85           | 0.00            |                 | 119.51           |                |                     | 398.36                    |                   | 0.00             |                           |                         |
| ORG.AX Origin Energy Limited  | 1,000.00         | 0.00             | 1,000.00        |                 | 0.00             |                |                     | 1,000.00                  |                   | 0.00             |                           |                         |
| ORA.AX Orora Limited  | 1,085.00         | 0.00             | 1,085.00        |                 | 0.00             |                |                     | 1,085.00                  |                   | 0.00             |                           |                         |
| PDL.AX Pandal Group Limited   | 960.00           | 96.00            | 864.00          |                 | 41.14            |                |                     | 1,001.14                  |                   | 0.00             |                           |                         |
| QBE.AX QBE Insurance Group Limited - Ordinary Fully Paid                            | 414.90           | 41.49            | 373.41          |                 | 17.78            |                |                     | 432.68                    |                   | 0.00             |                           |                         |
| RFF.AX Rural Funds Group  | 293.32           |                  | 138.01          | 39.93           | 0.00             | 0.00           | 0.00                | 177.94                    |                   | 0.00             | 1.60                      | 113.78                  |
| SXY.AX Senex Energy Limited   | 1,882.80         | 0.00             | 1,882.80        |                 | 0.00             |                |                     | 1,882.80                  |                   | 0.00             |                           |                         |
| SHL.AX Sonic Healthcare Limited   | 760.00           | 606.00           | 154.00          |                 | 259.71           |                |                     | 1,019.71                  |                   | 0.00             |                           |                         |
| TPG.AX TPG Telecom Limited  | 1,039.50         | 1,039.50         | 0.00            |                 | 445.50           |                |                     | 1,485.00                  |                   | 0.00             |                           |                         |
| WES.AX Wesfarmers Limited - Ordinary Fully Paid                                     | 1,011.50         | 1,011.50         | 0.00            |                 | 433.50           |                |                     | 1,445.00                  |                   | 0.00             |                           |                         |
| WBC.AX Westpac Banking Corporation  | 733.26           | 733.26           | 0.00            |                 | 314.26           |                |                     | 1,047.52                  |                   | 0.00             |                           |                         |
| WPL.AX Woodside Petroleum Limited   | 964.04           | 964.04           | 0.00            |                 | 413.16           |                |                     | 1,377.20                  |                   | 0.00             |                           |                         |
| WOW.AX Woolworths Limited - Ordinary Fully Paid                                     | 1,410.00         | 1,410.00         | 0.00            |                 | 604.28           |                |                     | 2,014.28                  |                   | 0.00             |                           |                         |
|   | <b>53,528.06</b> | <b>37,020.53</b> | <b>8,137.22</b> | <b>1,776.48</b> | <b>15,770.73</b> | <b>0.00</b>    | <b>0.00</b>         | <b>62,704.96</b>          | <b>0.00</b>       | <b>0.00</b>      | <b>11,589.38</b>          | <b>(4,995.55)</b>       |
| <b>Stapled Securities</b>   |                  |                  |                 |                 |                  |                |                     |                           |                   |                  |                           |                         |
| DXI.AX Dexus Industria Reit   | 7,462.70         | 0.00             | 0.00            | 5,880.00        | 0.00             | 0.00           | 0.00                | 5,880.00                  |                   | 0.00             | 1,756.54                  | (173.84)                |
|   | <b>7,462.70</b>  | <b>0.00</b>      | <b>0.00</b>     | <b>5,880.00</b> | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>         | <b>5,880.00</b>           | <b>0.00</b>       | <b>0.00</b>      | <b>1,756.54</b>           | <b>(173.84)</b>         |
| <b>Units in Listed Unit Trusts (Australian)</b>                                     |                  |                  |                 |                 |                  |                |                     |                           |                   |                  |                           |                         |
| APA.AX APA Group  | 3,996.73         | 732.24           | 0.00            | 192.12          | 313.82           | 0.00           | 0.00                | 1,238.18                  |                   | 0.00             | 0.00                      | 3,072.37                |
| SKI.AX Spark Infrastructure Group - Stapled \$0.85 Loan Note and Unit Us Prohibited | 3,558.75         | 2,638.31         | 0.00            | 920.44          | 1,317.15         | 0.00           | 0.00                | 4,875.90                  |                   | 0.00             | 0.00                      | 0.00                    |
|   | <b>7,555.48</b>  | <b>3,370.55</b>  | <b>0.00</b>     | <b>1,112.56</b> | <b>1,630.97</b>  | <b>0.00</b>    | <b>0.00</b>         | <b>6,114.08</b>           | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>               | <b>3,072.37</b>         |

**G & A Beikoff Superannuation Fund**  
**Investment Income Report**  
As at 30 June 2022

| Investment | Total Income | Franked   | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits <sup>1</sup> | Assessable Income                  | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|------------|--------------|-----------|-----------|-----------------|------------------|----------------|------------------------------|------------------------------------|-------------|------------------|---------------------------|-------------------------|
|            |              |           |           |                 |                  |                |                              | (Excl. Capital Gains) <sup>2</sup> |             |                  |                           |                         |
|            | 108,855.77   | 40,391.08 | 8,137.22  | 49,078.57       | 17,401.70        | 0.00           | 0.00                         | 115,008.57                         |             | 0.00             | 13,345.92                 | (2,097.02)              |

|   |                   |
|---|-------------------|
| Assessable Income (Excl. Capital Gains) | <b>115,008.57</b> |
| Net Capital Gain                        | <b>8,897.82</b>   |
| <b>Total Assessable Income</b>          | <b>123,906.39</b> |

<sup>1</sup> Includes foreign credits from foreign capital gains.

<sup>2</sup> Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposal of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

**G & A Beikoff 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        |
| <b>Bank Accounts</b>                           |                 |                     |            |                   |           |                     |                          |                 |                     |                     |
| Cash at Bank - ANZ 453744854                   |                 | 14.76               |            | 74.93             |           |                     |                          |                 | 89.69               | 89.69               |
| Cash at Bank - Commonwealth Bank 10573432      |                 | 9,158.23            |            | 565,529.43        |           | (519,035.20)        |                          |                 | 55,652.46           | 55,652.46           |
| Cash at Bank - ING 60479376                    |                 | 74.83               |            | 0.10              |           | (74.93)             |                          |                 | 0.00                | 0.00                |
| Cash at Bank - RaboDirect 003512200            |                 | 4,454.38            |            | 39,148.03         |           | (43,000.00)         |                          |                 | 602.41              | 602.41              |
| Cash at Bank - RaboDirect 003512210            |                 | 322,768.79          |            | 3,559.08          |           | (92,000.00)         |                          |                 | 234,327.87          | 234,327.87          |
| Cash at Bank - UBank 374902797                 |                 | 688.88              |            | 2.32              |           |                     |                          |                 | 691.20              | 691.20              |
|  |                 | <b>337,159.87</b>   |            | <b>608,313.89</b> |           | <b>(654,110.13)</b> |                          |                 | <b>291,363.63</b>   | <b>291,363.63</b>   |
| <b>Fixed Interest Securities (Australian)</b>  |                 |                     |            |                   |           |                     |                          |                 |                     |                     |
| RABO-TD-00351224 - RABO-TD-00351224            |                 | 1,150,000.00        |            | 39,100.00         |           | (39,100.00)         |                          |                 | 1,150,000.00        | 1,150,000.00        |
|  |                 | <b>1,150,000.00</b> |            | <b>39,100.00</b>  |           | <b>(39,100.00)</b>  |                          |                 | <b>1,150,000.00</b> | <b>1,150,000.00</b> |
| <b>Shares in Listed Companies (Australian)</b> |                 |                     |            |                   |           |                     |                          |                 |                     |                     |
| AIS.AX - Aerie Resources Limited               |                 | 16,029.95           | 100,000.00 | 18,529.95         |           |                     |                          | 200,000.00      | 34,559.90           | 13,400.00           |
| AQZ.AX - Alliance Aviation Services Limited    |                 | 51,958.89           | 4,000.00   | 15,789.87         |           |                     |                          | 24,000.00       | 67,748.76           | 85,680.00           |

**G & A Beikoff 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 |
| ANZ.AX - Australia And New Zealand Banking Group Limited | 1,500.00        | 34,451.29 |           |           |             |             |                          | 1,500.00        | 34,451.29  | 33,045.00    |
| ABA.AX - Auswide Bank Limited                            | 3,450.00        | 33,797.50 |           |           |             |             |                          | 3,450.00        | 33,797.50  | 21,010.50    |
| AEV.AX - Aveniria Limited                                | 65,000.00       | 26,205.98 |           |           |             |             |                          | 65,000.00       | 26,205.98  | 585.00       |
| BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid      | 640.00          | 23,170.26 |           |           |             |             |                          | 640.00          | 23,170.26  | 26,400.00    |
| BLU.AX - Blue Energy Limited.                            | 85,000.00       | 14,054.95 |           |           |             |             |                          | 85,000.00       | 14,054.95  | 5,950.00     |
| COL.AX - Coles Group Limited.                            |                 |           | 1,200.00  | 20,837.95 |             |             |                          | 1,200.00        | 20,837.95  | 21,372.00    |
| CBA.AX - Commonwealth Bank Of Australia.                 | 500.00          | 38,249.95 | 200.00    | 18,847.06 |             |             |                          | 700.00          | 57,097.01  | 63,266.00    |
| DRR.AX - Deterra Royalties Limited                       |                 |           | 11,000.00 | 43,379.25 |             |             |                          | 11,000.00       | 43,379.25  | 46,640.00    |
| DDR.AX - Dicker Data Limited                             | 7,838.00        | 60,936.21 | 3,500.00  | 46,897.02 |             |             |                          | 11,338.00       | 107,833.23 | 125,171.52   |
| DOW.AX - Downer Edi Limited                              | 11,000.00       | 58,259.33 |           |           |             |             |                          | 11,000.00       | 58,259.33  | 55,550.00    |
| DBF.AX - Duxton Farms Ltd                                |                 |           | 15,000.00 | 23,579.95 | (15,000.00) | (23,579.95) | 4,288.17                 |                 | 0.00       |              |
| ECX.AX - Eclipx Group Limited                            | 6,500.00        | 20,309.95 |           |           |             |             |                          | 6,500.00        | 20,309.95  | 14,950.00    |



**G & A Beikoff 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 |
| EDV.AX - Endeavour Group Limited                   |                 |           | 1,000.00  | 3,480.80  |             |             |                          | 1,000.00        | 3,480.80   | 7,570.00     |
| FAR.AX - Far Limited - Ordinary Fully Paid         | 1,589.00        | 15,752.42 |           |           |             | (1,271.20)  | 0.00                     | 1,589.00        | 14,481.22  | 1,231.48     |
| FMG.AX - Fortescue Metals Group Ltd                | 1,500.00        | 30,306.32 |           |           |             |             |                          | 1,500.00        | 30,306.32  | 26,295.00    |
| GDI.AX - GDI Property Group                        | 71,000.00       | 89,905.04 | 35,000.00 | 38,439.35 |             |             |                          | 106,000.00      | 128,344.39 | 96,460.00    |
| HML.AX - Henry Morgan Limited                      | 10,000.00       | 20,029.95 |           |           | (10,000.00) | (20,029.95) |                          |                 | 0.00       |              |
| HIT.AX - Hitech Group Australia Limited            | 10,000.00       | 20,229.95 |           |           |             |             |                          | 10,000.00       | 20,229.95  | 18,700.00    |
| HZN.AX - Horizon Oil Limited - Ordinary Fully Paid | 50,000.00       | 18,557.34 | 50,000.00 | 6,519.95  |             | (1,500.00)  | 0.00                     | 100,000.00      | 23,577.29  | 13,500.00    |
| IFL.AX - Insignia Financial Ltd                    |                 |           | 8,000.00  | 29,235.04 |             |             |                          | 8,000.00        | 29,235.04  | 21,520.00    |
| KPG.AX - Kelly Partners Group Holdings Limited     | 10,000.00       | 21,629.95 |           |           |             |             |                          | 10,000.00       | 21,629.95  | 38,800.00    |
| LYC.AX - Lynas Rare Earths Limited                 | 3,500.00        | 20,224.95 |           |           | (3,500.00)  | (20,224.95) | 7,709.44                 |                 | 0.00       |              |
| MIN.AX - Mineral Resources Limited                 | 1,300.00        | 19,827.24 |           |           |             |             |                          | 1,300.00        | 19,827.24  | 62,751.00    |
| NAB.AX - National Australia Bank Limited           | 2,864.00        | 81,788.45 |           |           |             |             |                          | 2,864.00        | 81,788.45  | 78,444.96    |

**G & A Beikoff 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 |
| NST.AX - Northern Star Resources Ltd                       | 1,430.00        | 17,284.55 |           |           |             |             |                          | 1,430.00        | 17,284.55 | 9,781.20     |
| NWE.AX - Norwest Energy NL                                 | 155,000.00      | 9,794.95  |           |           |             |             |                          | 155,000.00      | 9,794.95  | 6,820.00     |
| ORG.AX - Origin Energy Limited                             | 5,000.00        | 27,583.06 |           |           |             |             |                          | 5,000.00        | 27,583.06 | 28,650.00    |
| ORA.AX - Orora Limited                                     | 7,000.00        | 20,539.84 |           |           |             |             |                          | 7,000.00        | 20,539.84 | 25,550.00    |
| PDL.AX - Pandal Group Limited                              |                 |           | 4,000.00  | 25,029.92 |             |             |                          | 4,000.00        | 25,029.92 | 17,680.00    |
| QBE.AX - QBE Insurance Group Limited - Ordinary Fully Paid | 1,383.00        | 23,411.99 |           |           |             |             |                          | 1,383.00        | 23,411.99 | 16,803.45    |
| RFF.AX - Rural Funds Group                                 | 21,000.00       | 44,429.90 | 2,500.00  | 6,175.00  | (21,000.00) | (44,429.90) | 10,222.91                | 2,500.00        | 6,175.00  | 6,275.00     |
| RFFAL.AX - RURAL FUNDS GROUP STAPLED                       |                 |           | 2,500.00  | 6,175.00  | (2,500.00)  | (6,175.00)  | 0.00                     |                 |           | 0.00         |
| STO.AX1 - Santos Limited                                   |                 |           | 4,000.00  | 31,791.33 |             |             |                          | 4,000.00        | 31,791.33 | 29,680.00    |
| SXY.AX - Senex Energy Limited                              | 15,328.00       | 57,092.62 | 3,500.00  | 11,194.95 | (18,828.00) | (68,287.57) | 18,321.23                |                 | 0.00      |              |
| SHL.AX - Sonic Healthcare Limited                          | 800.00          | 28,914.66 |           |           |             |             |                          | 800.00          | 28,914.66 | 26,408.00    |
| ST1.AX - Spirit Technology Solutions Ltd                   | 78,039.00       | 24,502.58 |           |           |             |             |                          | 78,039.00       | 24,502.58 | 4,136.07     |

**G & A Beikoff 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        |
| SLC.AX - Superloop Limited                        | 23,000.00           | 20,039.95 |                   |           | (23,000.00) | (20,039.95)         | 3,907.60                 |                     | 0.00      |                     |
| TPG.AX - TPG Telecom Limited.                     | 6,300.00            | 17,644.53 |                   |           |             |                     |                          | 6,300.00            | 17,644.53 | 37,611.00           |
| TUA.AX - Tuas Limited                             | 9,650.00            | 7,548.80  |                   |           | (9,650.00)  | (7,548.79)          | 7,762.11                 |                     | 0.01      |                     |
| WES.AX - Wesfarmers Limited - Ordinary Fully Paid | 595.00              | 18,861.70 |                   |           |             | (1,190.00)          | 0.00                     | 595.00              | 17,671.70 | 24,936.45           |
| WBC.AX - Westpac Banking Corporation              | 606.00              | 20,682.66 |                   |           |             |                     |                          | 606.00              | 20,682.66 | 11,817.00           |
| WDS.AX - Woodside Energy Group Ltd                |                     |           | 630.00            | 25,509.61 |             |                     |                          | 630.00              | 25,509.61 | 20,059.20           |
| WPL.AX - Woodside Petroleum Limited               | 515.00              | 22,087.21 |                   |           | (515.00)    | (22,087.21)         |                          |                     | 0.00      |                     |
| WOW.AX - Woolworths Limited - Ordinary Fully Paid | 1,000.00            | 24,529.95 | 500.00            | 18,819.95 |             | (3,480.80)          | 0.00                     | 1,500.00            | 39,859.10 | 53,400.00           |
| XRO.AX - Xero Limited - Ordinary Fully Paid       | 400.00              | 48,977.66 |                   |           |             |                     |                          | 400.00              | 48,977.66 | 30,784.00           |
| Z1P.AX - Zip Co Limited.                          | 3,000.00            | 22,439.95 |                   |           | (3,000.00)  | (22,439.95)         |                          |                     | 0.00      |                     |
| ZIP.AX - ZIP Co Limited..                         |                     |           | 3,000.00          | 22,439.95 |             |                     |                          | 3,000.00            | 22,439.95 | 1,320.00            |
|   | <b>1,172,042.43</b> |           | <b>412,671.90</b> |           |             | <b>(262,285.22)</b> | <b>52,211.46</b>         | <b>1,322,429.11</b> |           | <b>1,230,003.83</b> |

Shares in Unlisted Private Companies (Australian)

**G & A Beikoff 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                |                     |
| 77800/HML - Henry Morgan  |                 |                     | 10,000.00 | 20,029.95           |             |                       |                          | 10,000.00       | 20,029.95           | 0.00                |
|   |                 |                     |           | <b>20,029.95</b>    |             |                       |                          |                 | <b>20,029.95</b>    | <b>0.00</b>         |
| <b>Stapled Securities</b>   |                 |                     |           |                     |             |                       |                          |                 |                     |                     |
| DXI.AX - Dexus Industria Reit.  |                 |                     | 43,137.00 | 116,802.00          |             |                       |                          | 43,137.00       | 116,802.00          | 116,469.90          |
|   |                 |                     |           | <b>116,802.00</b>   |             |                       |                          |                 | <b>116,802.00</b>   | <b>116,469.90</b>   |
| <b>Units in Listed Unit Trusts (Australian)</b>                                       |                 |                     |           |                     |             |                       |                          |                 |                     |                     |
| APA.AX - APA Group  | 7,765.00        | 52,423.71           |           |                     |             |                       |                          | 7,765.00        | 52,423.71           | 87,511.55           |
| ADI.AX - Aprn Industria Reit  | 43,137.00       | 116,802.00          |           |                     | (43,137.00) | (116,802.00)          |                          |                 | 0.00                |                     |
| SKI.AX - Spark Infrastructure Group - Stapled \$0.65 Loan Note and Unit Us Prohibited | 19,500.00       | 41,139.24           |           |                     | (19,500.00) | (41,139.24)           | 12,827.01                |                 | 0.00                |                     |
|   |                 | <b>210,364.95</b>   |           |                     |             | <b>(157,941.24)</b>   | <b>12,827.01</b>         |                 | <b>52,423.71</b>    | <b>87,511.55</b>    |
|   |                 | <b>2,869,567.25</b> |           | <b>1,196,917.74</b> |             | <b>(1,113,436.59)</b> | <b>65,038.47</b>         |                 | <b>2,953,048.40</b> | <b>2,875,348.91</b> |

# AUDIT TRUSTEE REPRESENTATION LETTER

G & A Beikoff Superannuation Pty Ltd  
ATF G & A Beikoff Superannuation Fund  
35 Laurel Drive  
Helensvale QLD 4212

Date: 20/02/23

Super Audits  
PO Box 3376  
Rundle Mall SA 5000

Dear Anthony,

**Re: Trustee Representation Letter  
G & A Beikoff Superannuation Fund  
Year ended 30 June 2022**

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

#### **Preparation of the ATO Income Tax & Regulatory Return**

The information disclosed in the annual return is complete and accurate.

#### **Sole Purpose of the Fund**

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

#### **Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

#### **Fund Books/Records/Minutes**

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

#### **Asset Form**

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

#### **Ownership and Pledging of Assets**

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of G & A Beikoff Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

#### **Investments**

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

**Trust Deed Amendments**

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

**Governing Rules**

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

**Legislative Requirements**

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act. Including minimum pension payments to members entitled to receive a pension.

**Contributions**

The Trustees confirm the contributions, if any, received by the fund are within the limits imposed by the legislation, taking into account contributions paid by the members to other superannuation funds.

**Use of Assets**

All assets of the Fund have been used for the sole purpose of generating retirement benefits in accordance with the *Superannuation Industry (Supervision) Act 1993* and the Investment Strategy of the Fund.

**Pension Payments and Withdrawal of Funds**

All pension payments (if any) and all withdrawal of funds from the accounts of the Fund have been made in accordance with statutory limitations imposed by legislation governing the Fund and all withdrawals of funds have been in accordance with the *Superannuation (Supervision) Act 1993*.

**Trustee Responsibilities**

The Trustees are aware of their responsibilities to the Members and the various regulatory bodies.

**Trustee Covenants**

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.

**Legal Matters**

The Trustees confirm you have been advised of all significant legal matters, and that the probability of any material revenue or expenses arising from such legal matters has been adequately accounted for, and been appropriately disclosed in the financial report.

**Related Parties**

All related party transactions have been brought to your attention.

**Disqualified person not to act as a Trustee**

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

**Information to Members**

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

**Meetings**

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

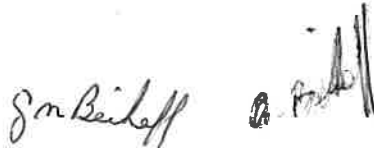
**Subsequent Events**

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully,

Geoffrey Beikoff and Angeline Beikoff

Director(s), G & A Beikoff Superannuation Fund



# AUDIT ENGAGEMENT LETTER

To: The Trustees, G & A Beikoff Superannuation Fund

## Scope

You have requested that we audit the financial report of G & A Beikoff Superannuation Fund, which comprises the balance sheet as at 30 June 2022, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

## Other Matters under the *Corporations Act 2001*

### *Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

**Anthony Boys**

**Company Auditor 67793**

**Dated:**

Acknowledged on behalf of G & A Beikoff Superannuation Fund by

Handwritten signatures of Geoffrey Beikoff and Angeline Beikoff.

**Geoffrey Beikoff and Angeline Beikoff**

**Director(s)**

**Dated:** 20/02/23