

# **RJ & KV Parker Superannuation Fund**

ABN 32 491 425 522

Trustees: RJ & KV Parker Super Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2023**

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# RJ & KV Parker Superannuation Fund

## Reports

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# Compilation Report to the Trustees and Members of RJ & KV Parker Superannuation Fund

ABN 32 491 425 522  
For the period 1 July 2022 to 30 June 2023

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On the basis of the information provided by the Trustees of RJ & KV Parker Superannuation Fund, we have compiled the accompanying special purpose financial statements of RJ & KV Parker Superannuation Fund for the period ended 30 June 2023, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of RJ & KV Parker 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of RJ & KV Parker Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 5 February 2024



**Name of Signatory:** Ms Emily Cooper

**Address:** Unit 8  
435-438 Fullarton Road  
HIGHGATE, SA 5063

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

# RJ & KV Parker Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the RJ & KV Parker Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

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

Signed in accordance with a resolution of the directors of RJ & KV Parker Super Pty Ltd by:

..... Dated: ...../...../.....  
**Russell Parker**  
Director: RJ & KV Parker Super Pty Ltd

..... Dated: ...../...../.....  
**Kerralyn Parker**  
Director: RJ & KV Parker Super Pty Ltd

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**RJ & KV Parker Superannuation Fund****Operating Statement****For the period 1 July 2022 to 30 June 2023**

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	Note	2023	2022
<b>Income</b>			
Member Receipts			
Contributions			
Downsizer Contribution		-	\$300,000
Investment Gains			
Increase in Market Value	8A	\$284,517	(\$138,307)
Investment Income			
Distributions	7A	\$60,707	\$79,442
Dividends	7B	\$8,957	\$14,238
Interest	7C	\$7,441	\$1,057
Investment Fee Rebate	7D	\$108	\$41
		<b>\$361,730</b>	<b>\$256,470</b>
<b>Expenses</b>			
Member Payments			
Pensions Paid		\$50,000	\$43,500
Other Expenses			
Accountancy Fee		\$1,100	\$990
Adviser Fee		\$7,182	\$7,220
ASIC Fee		\$56	-
Auditor Fee		\$330	\$330
Investment Management Fee		\$1,555	\$1,515
SMSF Supervisory Levy		\$259	\$259
Investment Losses			
Realised Capital Losses	8B	\$203,858	(\$13,877)
		<b>\$264,340</b>	<b>\$39,938</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>\$97,390</b>	<b>\$216,533</b>
<b>Income Tax</b>			
Income Tax Expense		\$919	\$1,793
		<b>\$919</b>	<b>\$1,793</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>\$96,470</b>	<b>\$214,740</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**RJ & KV Parker Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023	2022
<b>Assets</b>			
Investments			
Cash and Cash Equivalents	6A	\$150,000	-
Managed Investments	6B	\$411,518	\$355,646
Other Fixed Interest Securities	6C	-	\$16,830
Shares in Listed Companies	6D	\$359,375	\$215,352
Shares in Unlisted Companies	6E	\$4,807	\$61,417
Units In Listed Unit Trusts	6F	\$530,046	\$478,941
Units In Unlisted Unit Trusts	6G	\$57,750	\$39,750
Other Assets			
Cash At Bank		\$183,514	\$414,862
Receivables		\$15,841	\$32,557
Accrued Income		-	\$169
Current Tax Assets		\$6,441	\$7,299
<b>Total Assets</b>		<b>\$1,719,293</b>	<b>\$1,622,822</b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Assets Available to Pay Benefits</b>		<b>\$1,719,293</b>	<b>\$1,622,822</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Russell Parker		\$853,932	\$810,689
Mrs Kerralyn Parker		\$865,361	\$812,133
<b>Total Liability for Accrued Benefits</b>		<b>\$1,719,293</b>	<b>\$1,622,822</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# RJ & KV Parker Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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#### **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

##### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### **(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

##### **(d) Cash and Cash Equivalents**

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

##### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### **(f) Valuation of Assets**

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# RJ & KV Parker Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

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

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

This report should be read in conjunction with the accompanying compilation report.



**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

The financial report was authorised for issue on 5 February 2024 by the directors of the trustee company.

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	\$1,622,822	\$1,408,082
Benefits Accrued during the period	\$146,470	\$258,240
Benefits Paid during the period	(\$50,000)	(\$43,500)
<b>Liability for Accrued Benefits at end of period</b>	<b>\$1,719,293</b>	<b>\$1,622,822</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	\$1,622,822	\$1,408,082
Benefits Accrued during the period	\$146,470	\$258,240
Benefits Paid during the period	(\$50,000)	(\$43,500)
<b>Vested Benefits at end of period</b>	<b>\$1,719,293</b>	<b>\$1,622,822</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Cash and Cash Equivalents**

	<b>Current</b>	<b>Previous</b>
At market value:		
Macquarie Term Deposit - 8549	\$75,000	\$0
Macquarie Term Deposit - 9343	\$75,000	\$0
	<b>\$150,000</b>	<b>\$0</b>

**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6B – Managed Investments**

	Current	Previous
At market value:		
Australian Ethical Australian Shares Fund (Wholesale)	\$41,640	\$37,636
Barrow Hanley Global Equity Trust	\$50,420	\$45,500
CI Global Equities Fund (Unhedged)	\$49,368	\$45,022
Fidelity Future Leaders Fund	\$50,386	\$35,961
FSREC Property Fund	\$0	\$16,740
Magellan Infrastructure Fund	\$25,246	\$26,716
Orca Global Disruption Fund	\$29,636	\$22,939
PIMCO Income Fund	\$40,750	\$21,759
Platinum Asia Fund	\$51,652	\$51,167
RARE Infrastructure Income Fund Class B Units	\$47,818	\$52,205
Vertium Equity Income Fund - Class B	\$24,603	\$0
	<b>\$411,518</b>	<b>\$355,646</b>

**Note 6C – Other Fixed Interest Securities**

	Current	Previous
At market value:		
CVC Limited - Convert Bond 3-Bbsw+3.75%	\$0	\$16,830
	<b>\$0</b>	<b>\$16,830</b>

**Note 6D – Shares in Listed Companies**

	Current	Previous
At market value:		
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70%	\$0	\$9,579
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.70	\$34,220	\$0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75%	\$35,207	\$0
CSL Limited	\$20,526	\$19,910
ETFS Metal Securities Australia Limited - ETFS Physical GOLD	\$60,960	\$56,105
Macquarie Group Limited	\$34,103	\$31,586
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	\$39,401	\$0
Nextdc Limited	\$27,802	\$20,908
Qube Holdings Limited	\$0	\$8,613
Ramsay Health Care Limited	\$13,172	\$17,138
Us Masters Residential Property Fund - Cnt Pref 6.25%	\$0	\$20,482
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	\$39,158	\$0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40%	\$34,167	\$12,519
Woolworths Group Limited	\$20,660	\$18,512
	<b>\$359,375</b>	<b>\$215,352</b>

**Note 6E – Shares in Unlisted Companies**

	Current	Previous
At market value:		
NEW Energy Solar	\$4,807	\$61,417
	<b>\$4,807</b>	<b>\$61,417</b>

**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6F – Units In Listed Unit Trusts**

	Current	Previous
At market value:		
Activex Ardea Real Outcome Bond Fund (Managed Fund)	\$0	\$48,960
Cd Private Equity Fund I	\$19,293	\$24,320
Cd Private Equity Fund Ii	\$25,683	\$32,631
Cd Private Equity Fund Iii	\$16,500	\$18,810
Fidelity Global Emerging Markets Fund (Managed Fund)	\$25,441	\$0
Kkr Credit Income Fund	\$19,776	\$18,746
Nb Global Corporate Income Trust	\$34,125	\$33,250
Qualitas Real Estate Income Fund	\$30,294	\$0
SPDR S&P/ASX 200 Fund	\$105,511	\$96,682
Us Masters Residential Property Fund	\$0	\$28,597
Vaneck Australian Property ETF	\$55,459	\$0
Vaneck Vectors MSCI World Ex Australia Quality (Hedged) ETF	\$58,710	\$49,605
Vanguard Australian Shares Index ETF	\$106,102	\$98,658
Vanguard MSCI Index International Shares (Hedged) ETF	\$33,152	\$28,683
	<b>\$530,046</b>	<b>\$478,941</b>

**Note 6G – Units In Unlisted Unit Trusts**

	Current	Previous
At market value:		
Cordish Dixon Private Equity Fund IV	\$57,750	\$39,750
	<b>\$57,750</b>	<b>\$39,750</b>

**Note 7A – Distributions**

	Current	Previous
Australian Ethical Australian Shares Fund (Wholesale)	\$1,493	\$3,348
Barrow Hanley Global Equity Trust	\$3,463	\$2,647
CI Global Equities Fund (Unhedged)	\$4,406	\$1,871
Fidelity Future Leaders Fund	\$703	\$2,101
FSREC Property Fund	\$0	\$3,702
Magellan Infrastructure Fund	\$1,063	\$1,061
Orca Global Disruption Fund	\$0	\$1,165
PIMCO Income Fund	\$1,841	\$962
Platinum Asia Fund	\$665	\$2,974
RARE Infrastructure Income Fund Class B Units	\$2,420	\$4,808
Us Masters Residential Property Fund - Cnt Pref 6.25%	\$1,224	\$2,375
Activex Ardea Real Outcome Bond Fund (Managed Fund)	\$441	\$3,541
Cd Private Equity Fund I	\$5,145	\$5,509
Cd Private Equity Fund Ii	\$7,272	\$8,093
Cd Private Equity Fund Iii	\$5,724	\$8,896
Fidelity Global Emerging Markets Fund (Managed Fund)	\$226	\$0
Kkr Credit Income Fund	\$1,352	\$1,290
Nb Global Corporate Income Trust	\$2,640	\$2,467
Qualitas Real Estate Income Fund	\$498	\$0
SPDR S&P/ASX 200 Fund	\$6,571	\$8,226
Vaneck Australian Property ETF	\$2,978	\$0
Vaneck Vectors MSCI World Ex Australia Quality (Hedged) ETF	\$759	\$650
Vanguard Australian Shares Index ETF	\$5,946	\$9,430
Vanguard MSCI Index International Shares (Hedged) ETF	\$0	\$0
Cordish Dixon Private Equity Fund IV	\$3,875	\$4,325
	<b>\$60,707</b>	<b>\$79,442</b>

**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70%	\$253	\$70
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.70	\$1,058	\$0
Commonwealth Bank Of Australia.	\$0	\$2,734
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75%	\$565	\$0
CSL Limited	\$256	\$191
Macquarie Group Limited	\$1,462	\$995
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	\$1,335	\$0
Qube Holdings Limited	\$180	\$293
Ramsay Health Care Limited	\$329	\$506
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	\$1,279	\$0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40%	\$1,505	\$434
Woolworths Group Limited	\$735	\$5,961
NEW Energy Solar	\$0	\$3,052
	<b>\$8,957</b>	<b>\$14,238</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
Macquarie Term Deposit - 0853	\$1,677	\$0
Macquarie Term Deposit - 2383	\$478	\$0
Macquarie Term Deposit - 2859	\$1,128	\$0
Macquarie Cash Management Account	\$1,715	\$291
Xplore Cash Account	\$1,332	\$114
CVC Limited - Convert Bond 3-Bbsw+3.75%	\$1,111	\$652
	<b>\$7,441</b>	<b>\$1,057</b>

**Note 7D – Investment Fee Rebate**

	<b>Current</b>	<b>Previous</b>
CI Global Equities Fund (Unhedged)	\$108	\$41
	<b>\$108</b>	<b>\$41</b>

**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 8A – Increase in Market Value**

	<b>Current</b>	<b>Previous</b>
<b>Managed Investments</b>		
Australian Ethical Australian Shares Fund (Wholesale)	\$4,004	(\$12,392)
Barrow Hanley Global Equity Trust	\$4,920	(\$4,546)
CI Global Equities Fund (Unhedged)	\$4,346	(\$9,095)
Fidelity Future Leaders Fund	\$4,747	(\$14,066)
FSREC Property Fund	\$44	\$1,229
Magellan Infrastructure Fund	(\$1,470)	\$659
Orca Global Disruption Fund	\$6,697	(\$26,140)
PIMCO Income Fund	(\$1,037)	(\$3,512)
Platinum Asia Fund	\$485	(\$12,044)
RARE Infrastructure Income Fund Class B Units	(\$4,387)	\$3,256
Vertium Equity Income Fund - Class B	(\$425)	\$0
<b>Other Fixed Interest Securities</b>		
CVC Limited - Convert Bond 3-Bbsw+3.75%	\$170	\$468
<b>Shares in Listed Companies</b>		
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70%	\$421	(\$421)
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.70	(\$743)	\$0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75%	\$185	\$0
CSL Limited	\$616	(\$498)
ETFS Metal Securities Australia Limited - ETFS Physical GOLD	\$4,855	\$6,016
Macquarie Group Limited	\$2,517	(\$261)
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	(\$738)	\$0
Nextdc Limited	\$4,248	(\$2,887)
Qube Holdings Limited	\$1,494	(\$1,388)
Ramsay Health Care Limited	(\$3,966)	\$2,408
Us Masters Residential Property Fund - Cnt Pref 6.25%	\$17,518	(\$1,558)
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	(\$769)	\$0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40%	(\$370)	(\$544)
Woolworths Group Limited	\$2,148	\$155
<b>Shares in Unlisted Companies</b>		
NEW Energy Solar	\$18,921	(\$2,289)
<b>Stapled Securities</b>		
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	\$0	(\$673)
<b>Units In Listed Unit Trusts</b>		
Activex Ardea Real Outcome Bond Fund (Managed Fund)	\$1,078	(\$1,078)
Cd Private Equity Fund I	(\$5,028)	(\$2,572)
Cd Private Equity Fund Ii	(\$6,947)	\$1,684
Cd Private Equity Fund Iii	(\$2,310)	\$1,650
Fidelity Global Emerging Markets Fund (Managed Fund)	\$391	\$0
Kkr Credit Income Fund	\$1,030	(\$4,738)
Nb Global Corporate Income Trust	\$875	(\$12,750)
Qualitas Real Estate Income Fund	\$284	\$0
SPDR S&P/ASX 200 Fund	\$8,829	(\$13,545)
Us Masters Residential Property Fund	\$185,530	(\$550)
Vaneck Australian Property ETF	\$5,335	\$0
Vaneck Vectors MSCI World Ex Australia Quality (Hedged) ETF	\$9,105	(\$9,525)
Vanguard Australian Shares Index ETF	\$7,445	(\$12,122)
Vanguard MSCI Index International Shares (Hedged) ETF	\$4,470	(\$6,637)
<b>Units In Unlisted Unit Trusts</b>		
Cordish Dixon Private Equity Fund IV	\$10,000	\$0
	<b>\$284,517</b>	<b>(\$138,307)</b>

This report should be read in conjunction with the accompanying compilation report.

**RJ & KV Parker Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 8B – Realised Capital Losses**

	Current	Previous
<b>Managed Investments</b>		
FSREC Property Fund	(\$1,386)	\$984
Orca Global Disruption Fund	\$0	(\$11,416)
<b>Shares in Listed Companies</b>		
Commonwealth Bank Of Australia.	\$0	\$2,404
Endeavour Group Limited	\$0	(\$298)
Qube Holdings Limited	\$474	\$0
Us Masters Residential Property Fund - Cnt Pref 6.25%	\$38,000	\$0
Woolworths Group Limited	\$0	\$3,659
<b>Stapled Securities</b>		
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	\$0	(\$9,210)
<b>Units In Listed Unit Trusts</b>		
Activex Ardea Real Outcome Bond Fund (Managed Fund)	\$5,266	\$0
Us Masters Residential Property Fund	\$161,503	\$0
	<b>\$203,858</b>	<b>(\$13,877)</b>

**RJ & KV Parker Superannuation Fund**  
**Investment Summary as at 30 June 2023**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><i>Bank</i></b>								
Macquarie Cash Management Account				\$105,115	\$105,115			6%
Xplore Cash Account				\$78,399	\$78,399			5%
				<b>\$183,514</b>	<b>\$183,514</b>			<b>11%</b>
<b><i>Listed Securities Market</i></b>								
Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.70 (ASX:AN3PJ)	345	\$101.3420	\$99.1890	\$34,963	\$34,220	(\$743)	(2)%	2%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% (ASX:CBAPJ)	350	\$100.0629	\$100.5900	\$35,022	\$35,207	\$185	1%	2%
Cd Private Equity Fund I (ASX:CD1)	23,385	\$2.2900	\$0.8250	\$53,552	\$19,293	(\$34,259)	(64)%	1%
Cd Private Equity Fund Ii (ASX:CD2)	21,052	\$2.2000	\$1.2200	\$46,314	\$25,683	(\$20,631)	(45)%	2%
Cd Private Equity Fund Iii (ASX:CD3)	11,000	\$1.5200	\$1.5000	\$16,720	\$16,500	(\$220)	(1)%	1%
CSL Limited (ASX:CSL)	74	\$279.1905	\$277.3800	\$20,660	\$20,526	(\$134)	(1)%	1%
Fidelity Global Emerging Markets Fund (Managed Fund) (ASX:FEMX)	4,130	\$6.0653	\$6.1600	\$25,050	\$25,441	\$391	2%	1%
ETFS Metal Securities Australia Limited - ETFS Physical GOLD (ASX:GOLD)	2,290	\$16.0070	\$26.6200	\$36,656	\$60,960	\$24,304	66%	4%
Kkr Credit Income Fund (ASX:KKC)	10,300	\$2.4697	\$1.9200	\$25,438	\$19,776	(\$5,662)	(22)%	1%
Macquarie Group Limited (ASX:MQG)	192	\$126.6447	\$177.6200	\$24,316	\$34,103	\$9,787	40%	2%
Vaneck Australian Property ETF (ASX:MVA)	2,665	\$18.8083	\$20.8100	\$50,124	\$55,459	\$5,335	11%	3%
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% (ASX:NABPH)	385	\$104.2571	\$102.3400	\$40,139	\$39,401	(\$738)	(2)%	2%
Nb Global Corporate Income Trust (ASX:NBI)	25,000	\$2.0000	\$1.3650	\$50,000	\$34,125	(\$15,875)	(32)%	2%
Nextdc Limited (ASX:NXT)	2,210	\$11.1603	\$12.5800	\$24,664	\$27,802	\$3,138	13%	2%
Vaneck Vectors MSCI World Ex Australia Quality (Hedged) ETF (ASX:QHAL)	1,500	\$31.6628	\$39.1400	\$47,494	\$58,710	\$11,216	24%	3%
Qualitas Real Estate Income Fund (ASX:QRI)	20,400	\$1.4711	\$1.4850	\$30,010	\$30,294	\$284	1%	2%
Ramsay Health Care Limited (ASX:RHC)	234	\$64.7647	\$56.2900	\$15,155	\$13,172	(\$1,983)	(13)%	1%
SPDR S&P/ASX 200 Fund (ASX:STW)	1,626	\$54.8777	\$64.8900	\$89,231	\$105,511	\$16,280	18%	6%
Vanguard Australian Shares Index ETF (ASX:VAS)	1,178	\$74.6280	\$90.0700	\$87,912	\$106,102	\$18,191	21%	6%
Vanguard MSCI Index International Shares (Hedged) ETF (ASX:VGAD)	385	\$78.5471	\$86.1100	\$30,241	\$33,152	\$2,912	10%	2%

**RJ & KV Parker Superannuation Fund**  
**Investment Summary as at 30 June 2023**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% (ASX:WBCPH)	385	\$103.7071	\$101.7100	\$39,927	\$39,158	(\$769)	(2)%	2%
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% (ASX:WBCPJ)	335	\$103.0370	\$101.9900	\$34,517	\$34,167	(\$351)	(1)%	2%
Woolworths Group Limited (ASX:WOW)	520	\$37.0302	\$39.7300	\$19,256	\$20,660	\$1,404	7%	1%
				<b>\$877,361</b>	<b>\$889,421</b>	<b>\$12,060</b>	<b>1%</b>	<b>52%</b>
<b><u>Managed Funds Market</u></b>								
Australian Ethical Australian Shares Fund (Wholesale)	16,453	\$3.0407	\$2.5309	\$50,028	\$41,640	(\$8,388)	(17)%	2%
CI Global Equities Fund (Unhedged)	27,218	\$1.8380	\$1.8138	\$50,028	\$49,368	(\$659)	(1)%	3%
Barrow Hanley Global Equity Trust	36,348	\$1.3769	\$1.3872	\$50,047	\$50,420	\$374	1%	3%
PIMCO Income Fund	45,067	\$0.9975	\$0.9042	\$44,953	\$40,750	(\$4,204)	(9)%	2%
Fidelity Future Leaders Fund	2,269	\$26.3135	\$22.2062	\$59,705	\$50,386	(\$9,319)	(16)%	3%
Magellan Infrastructure Fund	20,142	\$1.1685	\$1.2534	\$23,536	\$25,246	\$1,710	7%	1%
Vertium Equity Income Fund - Class B	25,461	\$0.9830	\$0.9663	\$25,028	\$24,603	(\$425)	(2)%	1%
Orca Global Disruption Fund	11,648	\$2.1557	\$2.5444	\$25,109	\$29,636	\$4,527	18%	2%
Platinum Asia Fund	23,220	\$3.0319	\$2.2245	\$70,399	\$51,652	(\$18,747)	(27)%	3%
RARE Infrastructure Income Fund Class B Units	47,737	\$1.0480	\$1.0017	\$50,028	\$47,818	(\$2,209)	(4)%	3%
				<b>\$448,859</b>	<b>\$411,518</b>	<b>(\$37,340)</b>	<b>(8)%</b>	<b>24%</b>
<b><u>Term Deposits</u></b>								
Macquarie Term Deposit - 8549				\$75,000	\$75,000	\$0	0%	4%
Macquarie Term Deposit - 9343				\$75,000	\$75,000	\$0	0%	4%
				<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>0%</b>	<b>9%</b>
<b><u>Unlisted Market</u></b>								
Cordish Dixon Private Equity Fund IV	25,000	\$1.6000	\$2.3100	\$40,000	\$57,750	\$17,750	44%	3%
NEW Energy Solar (ASX:NEW)	76,294	\$0.5806	\$0.0630	\$44,299	\$4,807	(\$39,493)	(89)%	-%
				<b>\$84,299</b>	<b>\$62,557</b>	<b>(\$21,743)</b>	<b>(26)%</b>	<b>4%</b>
				<b>\$1,744,034</b>	<b>\$1,697,010</b>	<b>(\$47,023)</b>	<b>(3)%</b>	<b>100%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.



**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b>	Number: 1
<b>Mr Russell John Parker</b>	Date of Birth: 3 August 1952 Date Joined Fund: 12 July 2014 Eligible Service Date: 12 July 2014 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit as at 1 Jul 2022</b>	
Account Based Pension (100.00% Tax Free)	\$102,822
Account Based Pension (3.21% Tax Free)	\$210,958
Account Based Pension (98.96% Tax Free)	\$460,457
Account Based Pension (99.85% Tax Free)	\$36,452
<b>Total as at 1 Jul 2022</b>	<b>\$810,689</b>
<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Account Based Pension (100.00% Tax Free)	\$109,520
Account Based Pension (3.21% Tax Free)	\$215,101
Account Based Pension (98.96% Tax Free)	\$490,453
Account Based Pension (99.85% Tax Free)	\$38,858
<b>Total as at 30 Jun 2023</b>	<b>\$853,932</b>

**Your Tax Components**

Tax Free	\$640,576
Taxable - Taxed	\$213,356
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$853,932

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b> Number: 1	Date of Birth: 3 August 1952
<b>Mr Russell John Parker</b>	Date Joined Fund: 12 July 2014
<b>Pension Account</b>	Eligible Service Date: 12 July 2014
<b>Account Based Pension (100.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2018

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$102,822</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$9,326
<b><u>Total Increases</u></b>	<b>\$9,326</b>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$2,570
Tax on Net Fund Income	\$58
<b><u>Total Decreases</u></b>	<b>\$2,628</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$109,520</b>

Your Tax Components		
Tax Free	100.0000 %	\$109,520
Taxable - Taxed		\$-
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$109,520
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b> Number: 1	Date of Birth: 3 August 1952
<b>Mr Russell John Parker</b>	Date Joined Fund: 12 July 2014
<b>Pension Account</b>	Eligible Service Date: 12 July 2014
<b>Account Based Pension (3.21% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2018

<b>Your Account Summary</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$210,958</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$18,971
<i><u>Total Increases</u></i>	<u>\$18,971</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$14,710
Tax on Net Fund Income	\$118
<i><u>Total Decreases</u></i>	<u>\$14,828</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$215,101</b>

<b>Your Tax Components</b>		
Tax Free	3.2100 %	\$6,905
Taxable - Taxed		\$208,196
Taxable - Untaxed		\$-
<b>Your Preservation Components</b>		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$215,101
<b>Your Insurance Benefits</b>		
No insurance details have been recorded		
<b>Your Beneficiaries</b>		
No beneficiary details have been recorded		

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

Period	Member Account Details	
1 July 2022 - 30 June 2023	Residential Address:	42A Cudmore Road McCracken, SA 5211
Member	Number: 1	Date of Birth: 3 August 1952
Mr Russell John Parker		Date Joined Fund: 12 July 2014
Pension Account		Eligible Service Date: 12 July 2014
Account Based Pension (98.96% Tax Free)		Tax File Number Held: Yes
		Account Start Date: 1 July 2018

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$460,457</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$41,766
<b><u>Total Increases</u></b>	<b>\$41,766</b>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$11,510
Tax on Net Fund Income	\$260
<b><u>Total Decreases</u></b>	<b>\$11,770</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$490,453</b>

Your Tax Components		
Tax Free	98.9600 %	\$485,352
Taxable - Taxed		\$5,101
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$490,453
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b> Number: 1	Date of Birth: 3 August 1952
<b>Mr Russell John Parker</b>	Date Joined Fund: 12 July 2014
<b>Pension Account</b>	Eligible Service Date: 12 July 2014
<b>Account Based Pension (99.85% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 21 July 2021

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$36,452</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	\$3,337
<u>Total Increases</u>	<u>\$3,337</u>
<i>Decreases to your account:</i>	
Pension Payments	\$910
Tax on Net Fund Income	\$21
<u>Total Decreases</u>	<u>\$931</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>\$38,858</u></b>

Your Tax Components		
Tax Free	99.8481 %	\$38,799
Taxable - Taxed		\$59
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$38,858
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b>	Number: 2
<b>Mrs Kerralyn Vicki Parker</b>	Date of Birth: 6 April 1954 Date Joined Fund: 12 July 2014 Eligible Service Date: 12 July 2014 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit as at 1 Jul 2022</b>	
Account Based Pension (7.08% Tax Free)	\$68,712
Account Based Pension (99.49% Tax Free)	\$496,582
Account Based Pension (99.85% Tax Free)	\$246,839
<b>Total as at 1 Jul 2022</b>	<b>\$812,133</b>

<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Account Based Pension (7.08% Tax Free)	\$73,187
Account Based Pension (99.49% Tax Free)	\$528,942
Account Based Pension (99.85% Tax Free)	\$263,232
<b>Total as at 30 Jun 2023</b>	<b>\$865,361</b>

**Your Tax Components**

Tax Free	\$794,259
Taxable - Taxed	\$71,102
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$865,361

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 42A Cudmore Road McCracken, SA 5211
Member	Date of Birth: 6 April 1954
Mrs Kerralyn Vicki Parker	Date Joined Fund: 12 July 2014
Number: 2	Eligible Service Date: 12 July 2014
Pension Account	Tax File Number Held: Yes
Account Based Pension (7.08% Tax Free)	Account Start Date: 1 July 2018

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$68,712</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$6,234
<b><u>Total Increases</u></b>	<b>\$6,234</b>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$1,720
Tax on Net Fund Income	\$39
<b><u>Total Decreases</u></b>	<b>\$1,759</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$73,187</b>

Your Tax Components		
Tax Free	7.0800 %	\$5,182
Taxable - Taxed		\$68,005
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$73,187
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 42A Cudmore Road McCracken, SA 5211
<b>Member</b> Number: 2	Date of Birth: 6 April 1954
<b>Mrs Kerralyn Vicki Parker</b>	Date Joined Fund: 12 July 2014
<b>Pension Account</b>	Eligible Service Date: 12 July 2014
<b>Account Based Pension (99.49% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2018

<b>Your Account Summary</b>	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$496,582</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$45,051
<i><u>Total Increases</u></i>	<u>\$45,051</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$12,410
Tax on Net Fund Income	\$281
<i><u>Total Decreases</u></i>	<u>\$12,691</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u><u>\$528,942</u></u></b>

<b>Your Tax Components</b>		
Tax Free	99.4900 %	\$526,244
Taxable - Taxed		\$2,698
Taxable - Untaxed		\$-
<b>Your Preservation Components</b>		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$528,942
<b>Your Insurance Benefits</b>		
No insurance details have been recorded		
<b>Your Beneficiaries</b>		
No beneficiary details have been recorded		



**RJ & KV Parker Superannuation Fund**  
(ABN: 32 491 425 522)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 42A Cudmore Road McCracken, SA 5211
Member	Date of Birth: 6 April 1954
Mrs Kerralyn Vicki Parker	Date Joined Fund: 12 July 2014
Number: 2	Eligible Service Date: 12 July 2014
Pension Account	Tax File Number Held: Yes
Account Based Pension (99.85% Tax Free)	Account Start Date: 21 July 2021

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$246,839</b>
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$22,705
<b><u>Total Increases</u></b>	<b>\$22,705</b>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$6,170
Tax on Net Fund Income	\$142
<b><u>Total Decreases</u></b>	<b>\$6,312</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$263,232</b>

Your Tax Components		
Tax Free	99.8481 %	\$262,832
Taxable - Taxed		\$400
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$263,232
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
RJ & KV PARKER SUPER PTY LTD ATF  
RJ & KV PARKER SUPERANNUATION FUND  
HELD ON ...../...../..... AT  
42A CUDMORE ROAD, MCCRACKEN SA**

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**PRESENT**

Russell Parker  
Kerralyn Parker

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

<b>Member Name/Payment Type</b>	<b>Amount</b>
<i>Mr Russell Parker</i> Pension	29,700.00
<i>Mrs Kerralyn Parker</i> Pension	20,300.00

**PURCHASE OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>Australia And New Zealand Banking Group Limited. - Cap Note 3-Bbsw+2.70</i>			
21 Dec 2022	100.0000	100.00	10,000.00
07 Feb 2023	101.8898	245.00	24,963.00
<i>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75%</i>			
30 May 2023	100.0629	350.00	35,022.00
<i>Fidelity Global Emerging Markets Fund (Managed Fund)</i>			
30 May 2023	6.0653	4,130.00	25,049.80
<i>Vaneck Australian Property ETF</i>			
29 Sep 2022	18.8083	2,665.00	50,124.00
<i>National Australia Bank Limited - Cap Note 3-Bbsw+3.50%</i>			
15 Dec 2022	104.2571	385.00	40,139.00
<i>Nextdc Limited</i>			
07 Jun 2023	10.8000	245.00	2,646.00
<i>Qualitas Real Estate Income Fund</i>			
30 May 2023	1.4711	20,400.00	30,010.00
<i>Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%</i>			
15 Dec 2022	103.7071	385.00	39,927.25
<i>Westpac Banking Corporation - Cap Note 3-Bbsw+3.40%</i>			
07 Feb 2023	104.8448	210.00	22,017.40
<i>Managed Funds Market</i>			
<i>PIMCO Income Fund</i>			
07 Feb 2023	0.9324	21,479.97	20,027.50
<i>Fidelity Future Leaders Fund</i>			
07 Feb 2023	22.7513	425.36	9,677.50
<i>Vertium Equity Income Fund - Class B</i>			
30 May 2023	0.9830	25,460.84	25,027.50
<i>Term Deposits</i>			
<i>Macquarie Term Deposit - 0853</i>			
23 Aug 2022	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 2383</i>			
21 Sep 2022	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 2859</i>			
21 Sep 2022	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 8549</i>			
23 Aug 2022	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 9343</i>			
23 Mar 2023	1.0000	75,000.00	75,000.00

**DISPOSAL OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70%</i>			
21 Dec 2022	100.0000	100.00	10,000.00
<i>CVC Limited - Convert Bond 3-Bbsw+3.75%</i>			
26 Jun 2023	100.0000	170.00	17,000.00
<i>Qube Holdings Limited</i>			
07 Feb 2023	3.0530	3,155.00	9,632.30
<i>Us Masters Residential Property Fund</i>			
30 May 2023	0.2801	187,889.00	52,624.50
<i>Activex Ardea Real Outcome Bond Fund (Managed Fund)</i>			
07 Feb 2023	23.3185	1,920.00	44,771.60
<i>Managed Funds Market</i>			
<i>FSREC Property Fund</i>			
20 Jul 2022	1.7800	10,207.45	18,169.26
<i>Term Deposits</i>			
<i>Macquarie Term Deposit - 0853</i>			
22 May 2023	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 2383</i>			
21 Dec 2022	1.0000	75,000.00	75,000.00
<i>Macquarie Term Deposit - 2859</i>			
20 Mar 2023	1.0000	75,000.00	75,000.00

**ALLOCATION OF NET INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>
<i>Mr Russell Parker</i>				
Account Based Pension (100.00% Tax Free)	9,326.46	58.17	0.00	0.00
Account Based Pension (3.21% Tax Free)	18,971.08	118.32	0.00	0.00
Account Based Pension (98.96% Tax Free)	41,766.02	260.49	0.00	0.00
Account Based Pension (99.85% Tax Free)	3,336.66	20.81	0.00	0.00
<i>Mrs Kerralyn Parker</i>				
Account Based Pension (7.08% Tax Free)	6,233.62	38.88	0.00	0.00
Account Based Pension (99.49% Tax Free)	45,050.75	280.98	0.00	0.00
Account Based Pension (99.85% Tax Free)	22,705.04	141.61	0.00	0.00

**REPORTING ENTITY**

**CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a “non-reporting entity”, and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee’s Declaration, Compilation Report, Auditor’s Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a ‘Regulated Superannuation Fund/Complying Superannuation Fund’ for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER 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 Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Anthony Boys  
of  
Super Audits  
702/20 Hindmarsh Square  
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

..... Dated: ...../...../.....

Russell Parker  
Chairperson