
Financial statements and reports for the year ended
30 June 2023

PC & LK Townsend Superannuation Fund

Prepared for: Linda Kathleen Townsend and Philip Conway Townsend

PC & LK Townsend Superannuation Fund

Reports Index

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement of Taxable Income

Trustee Minute / Resolution

Members Summary

Members Statement

Investment Summary

Investment Movement

Investment Income

Realised Capital Gains

PC & LK Townsend Superannuation Fund

Operating Statement

For the year ended 30 June 2023

| | Note | 2023 | 2022 |
|---|------|--------------------|--------------------|
| | | \$ | \$ |
| Income | | | |
| Investment Income | | | |
| Dividends Received | 8 | 1,499.12 | 1,983.41 |
| Interest Received | | 11,543.66 | 2,744.24 |
| Investment Gains | | | |
| Changes in Market Values | 9 | 4,196.87 | (2,412.36) |
| Total Income | | <u>17,239.65</u> | <u>2,315.29</u> |
| Expenses | | | |
| Accountancy Fees | | 1,298.00 | 1,298.00 |
| ATO Supervisory Levy | | 259.00 | 259.00 |
| Auditor's Remuneration | | 550.00 | 550.00 |
| Bank Charges | | 0.00 | 9.00 |
| | | <u>2,107.00</u> | <u>2,116.00</u> |
| Member Payments | | | |
| Pensions Paid | | 46,604.00 | 21,030.00 |
| Total Expenses | | <u>48,711.00</u> | <u>23,146.00</u> |
| Benefits accrued as a result of operations before income tax | | | |
| | | <u>(31,471.35)</u> | <u>(20,830.71)</u> |
| Income Tax Expense | 10 | (634.52) | (784.99) |
| Benefits accrued as a result of operations | | <u>(30,836.83)</u> | <u>(20,045.72)</u> |

PC & LK Townsend Superannuation Fund
Statement of Financial Position

As at 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|-------------------|-------------------|
| Assets | | | |
| Investments | | | |
| Fixed Interest Securities (Australian) | 2 | 608,879.91 | 635,000.00 |
| Shares in Listed Companies (Australian) | 3 | 16,462.45 | 20,745.58 |
| Total Investments | | <u>625,342.36</u> | <u>655,745.58</u> |
| Other Assets | | | |
| Bank Accounts | 4 | 52,573.11 | 52,856.25 |
| Income Tax Refundable | | 634.52 | 784.99 |
| Total Other Assets | | <u>53,207.63</u> | <u>53,641.24</u> |
| Total Assets | | <u>678,549.99</u> | <u>709,386.82</u> |
| Net assets available to pay benefits | | <u>678,549.99</u> | <u>709,386.82</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 5, 6 | | |
| Member Accrued Benefits | | 678,549.99 | 709,386.82 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>678,549.99</u> | <u>709,386.82</u> |

PC & LK Townsend Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

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

The financial statements were authorised for issue by the Trustee(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

Interest revenue

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

Dividend revenue

PC & LK Townsend Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

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

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. 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)

| | 2023 \$ | 2022 \$ |
|----------------------------|------------|------------|
| Heritage Bank Term Deposit | 608,879.91 | 635,000.00 |
| | 608,879.91 | 635,000.00 |

Note 3: Shares in Listed Companies (Australian)

| 2023 \$ | 2022 \$ |
|------------|------------|
|------------|------------|

PC & LK Townsend Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

| | | |
|---------------------------------|-----------|-----------|
| AMP Limited | 1,049.77 | 887.20 |
| BHP Group Limited | 6,748.50 | 6,187.50 |
| Equatorial Resources Limited | 168.30 | 204.00 |
| Hydrix Limited | 78.00 | 222.00 |
| Oz Minerals Ordinary Fully Paid | 0.00 | 5,683.20 |
| Tabcorp Holdings Limited | 1,332.00 | 1,278.00 |
| The Lottery Corporation Limited | 6,156.00 | 5,424.00 |
| Woodside Energy Group Ltd | 929.88 | 859.68 |
| | 16,462.45 | 20,745.58 |

Note 4: Banks and Term Deposits

| | 2023 | 2022 |
|-----------------------------|-------------|-------------|
| | \$ | \$ |
| Banks | | |
| ANZ Cash Investment Account | 37,503.51 | 41,977.52 |
| Heritage Bank S24 | 751.55 | 7.13 |
| Heritage Bank S26 | 14,318.05 | 10,871.60 |
| | 52,573.11 | 52,856.25 |

Note 5: Liability for Accrued Benefits

| | 2023 | 2022 |
|---|-------------|-------------|
| | \$ | \$ |
| Liability for accrued benefits at beginning of year | 709,386.82 | 0.00 |
| Benefits accrued as a result of operations | (30,836.83) | (20,045.72) |
| Current year member movements | 0.00 | 729,432.54 |
| | 678,549.99 | 709,386.82 |

Note 6: Vested Benefits

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

| | 2023 | 2022 |
|-----------------|-------------|-------------|
| | \$ | \$ |
| Vested Benefits | 678,549.99 | 709,386.82 |

PC & LK Townsend Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Note 7: Guaranteed Benefits

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

Note 8: Dividends

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | \$ | \$ |
| AMP Limited | 23.23 | 0.00 |
| BHP Group Limited | 587.33 | 1,522.89 |
| Cimic Group Limited | 0.00 | 189.72 |
| Oz Minerals Ordinary Fully Paid | 585.60 | 108.80 |
| Tabcorp Holdings Limited | 93.60 | 162.00 |
| The Lottery Corporation Limited | 108.00 | 0.00 |
| Woodside Energy Group Ltd | 101.36 | 0.00 |
| | 1,499.12 | 1,983.41 |

Note 9: Changes in Market Values

Unrealised Movements in Market Value

| | 2023 | 2022 |
|--|-------------|-------------|
| | \$ | \$ |
| Other Revaluations | | |
| Other Revaluations | 0.00 | (2,412.36) |
| | 0.00 | (2,412.36) |
| Shares in Listed Companies (Australian) | | |
| AMP Limited | 162.57 | 0.00 |
| BHP Group Limited | 561.00 | 0.00 |
| Equatorial Resources Limited | (35.70) | 0.00 |
| Hydrix Limited | (144.00) | 0.00 |
| Oz Minerals Ordinary Fully Paid | 2,133.80 | 0.00 |
| Tabcorp Holdings Limited | 54.00 | 0.00 |
| The Lottery Corporation Limited | 732.00 | 0.00 |
| Woodside Energy Group Ltd | 70.20 | 0.00 |
| | 3,533.87 | 0.00 |
| Total Unrealised Movement | 3,533.87 | (2,412.36) |

Realised Movements in Market Value

2023 **2022**

Notes to the Financial Statements

For the year ended 30 June 2023

| | \$ | \$ |
|---|-------------|-------------|
| Shares in Listed Companies (Australian) | | |
| Oz Minerals Ordinary Fully Paid | 663.00 | 0.00 |
| | 663.00 | 0.00 |
| Total Realised Movement | 663.00 | 0.00 |
| Changes in Market Values | 4,196.87 | (2,412.36) |
| Note 10: Income Tax Expense | | |
| The components of tax expense comprise | 2023 | 2022 |
| | \$ | \$ |
| Current Tax | (634.52) | (784.99) |
| Income Tax Expense | (634.52) | (784.99) |
| 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% | (4,720.70) | 0.00 |
| Less: | | |
| Tax effect of: | | |
| Increase in MV of Investments | 530.08 | 0.00 |
| Exempt Pension Income | 2,051.25 | 0.00 |
| Realised Accounting Capital Gains | 99.45 | 0.00 |
| Add: | | |
| Tax effect of: | | |
| SMSF Non-Deductible Expenses | 316.05 | 0.00 |
| Pension Payments | 6,990.60 | 0.00 |
| Franking Credits | 95.18 | 0.00 |
| Rounding | (0.35) | 0.00 |
| Less credits: | | |
| Franking Credits | 634.52 | 0.00 |
| Current Tax or Refund | (634.52) | 0.00 |

PC & LK Townsend Superannuation Fund

Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year 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 2023.

Signed in accordance with a resolution of the trustees by:

.....
Linda Kathleen Townsend

Trustee

.....
Philip Conway Townsend

Trustee

23 February 2024

PC & LK Townsend Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the PC & LK Townsend Superannuation Fund which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of PC & LK Townsend Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 23/02/2024

PC & LK Townsend Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023

| | 2023 |
|--|------------------|
| | \$ |
| Benefits accrued as a result of operations | (31,471.35) |
| Less | |
| Increase in MV of investments | 3,533.87 |
| Exempt current pension income | 13,675.00 |
| Realised Accounting Capital Gains | 663.00 |
| | <u>17,871.87</u> |
| Add | |
| SMSF non deductible expenses | 2,107.00 |
| Pension Payments | 46,604.00 |
| Franking Credits | 634.52 |
| | <u>49,345.52</u> |
| SMSF Annual Return Rounding | (2.30) |
| | <u>0.00</u> |
| Taxable Income or Loss | <u>0.00</u> |
| Income Tax on Taxable Income or Loss | 0.00 |
| Less | |
| Franking Credits | 634.52 |
| | <u>(634.52)</u> |
| CURRENT TAX OR REFUND | <u>(634.52)</u> |
| Supervisory Levy | 259.00 |
| | <u>(375.52)</u> |
| AMOUNT DUE OR REFUNDABLE | <u>(375.52)</u> |

Minutes of a meeting of the Trustee(s)

held on 23 February 2024 at 25 Wistaria Avenue, Southport, Queensland 4215

| | |
|---|---|
| PRESENT: | Linda Kathleen Townsend and Philip Conway Townsend |
| MINUTES: | The Chair reported that the minutes of the previous meeting had been signed as a true record. |
| FINANCIAL STATEMENTS OF SUPERANNUATION FUND: | <p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p> |
| TRUSTEE'S DECLARATION: | It was resolved that the trustee's declaration of the Superannuation Fund be signed. |
| ANNUAL RETURN: | Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office. |
| TRUST DEED: | The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law. |
| INVESTMENT STRATEGY: | The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required. |
| INSURANCE COVER: | The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund. |
| ALLOCATION OF INCOME: | It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance). |
| INVESTMENT ACQUISITIONS: | It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023. |
| INVESTMENT DISPOSALS: | It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023. |
| AUDITORS: | <p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p> |
| TAX AGENTS: | <p>It was resolved that</p> <p>Clear Accounting Solutions</p> |

Minutes of a meeting of the Trustee(s)

held on 23 February 2024 at 25 Wistaria Avenue, Southport, Queensland 4215

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS:

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

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

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Linda Kathleen Townsend

Chairperson

PC & LK Townsend Superannuation Fund

Members Summary

As at 30 June 2023

| Opening Balances | Increases | | | | Decreases | | | | | Closing Balance | |
|--|---------------|--------------|-----------------|--------------------|------------------|-------------------|------------|------------------------------|--------------------|-----------------|-------------------|
| | Contributions | Transfers In | Net Earnings | Insurance Proceeds | Pensions Paid | Contributions Tax | Taxes Paid | Benefits Paid/ Transfers Out | Insurance Premiums | | Member Expenses |
| Philip Conway Townsend (Age: 78) | | | | | | | | | | | |
| TOWPHI00001A - Accumulation | | | | | | | | | | | |
| TOWPHI00002P - Account Based Pension - Tax Free: 99.91% | | | | | | | | | | | |
| 132,300.39 | | | 3,020.99 | | 6,000.00 | | | | | | 129,321.38 |
| TOWPHI00003P - Account Based Pension 2 - Tax Free: 100.00% | | | | | | | | | | | |
| 74,860.73 | | | 1,709.16 | | 6,000.00 | | | | | | 70,569.89 |
| TOWPHI00004P - Account Based Pension 4 - Tax Free: 99.99% | | | | | | | | | | | |
| 157,714.69 | | | 3,602.80 | | 6,000.00 | | | | | | 155,317.49 |
| 364,875.81 | | | 8,332.95 | | 18,000.00 | | | | | | 355,208.76 |
| Linda Kathleen Townsend (Age: 74) | | | | | | | | | | | |
| TOWLIN00001A - Accumulation | | | | | | | | | | | |
| TOWLIN00002P - Account Based Pension - Tax Free: 99.91% | | | | | | | | | | | |
| 86,656.59 | | | 1,978.78 | | 6,000.00 | | | | | | 82,635.37 |
| TOWLIN00003P - Account Based Pension 2 - Tax Free: 99.97% | | | | | | | | | | | |
| 79,718.63 | | | 1,387.51 | | 10,604.00 | | | | | | 70,502.14 |

PC & LK Townsend Superannuation Fund

Members Summary

As at 30 June 2023

| Opening Balances | Increases | | | | Decreases | | | | | Closing Balance | |
|--|---------------|--------------|------------------|--------------------|------------------|-------------------|------------|------------------------------|--------------------|-----------------|-------------------|
| | Contributions | Transfers In | Net Earnings | Insurance Proceeds | Pensions Paid | Contributions Tax | Taxes Paid | Benefits Paid/ Transfers Out | Insurance Premiums | | Member Expenses |
| TOWLIN00004P - Account Based Pension 4 - Tax Free: 99.99% | | | | | | | | | | | |
| 159,371.84 | | | 3,639.06 | | 6,000.00 | | | | | | 157,010.90 |
| TOWLIN00005P - Account Based Pension 7 - Tax Free: 100.00% | | | | | | | | | | | |
| 18,763.95 | | | 428.87 | | 6,000.00 | | | | | | 13,192.82 |
| 344,511.01 | | | 7,434.22 | | 28,604.00 | | | | | | 323,341.23 |
| 709,386.82 | | | 15,767.17 | | 46,604.00 | | | | | | 678,549.99 |

PC & LK Townsend Superannuation Fund
Members Statement

Philip Conway Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | |
|----------------------------|--------------------|--------------------------|-----|
| Date of Birth : | Provided | Nominated Beneficiaries: | N/A |
| Age: | 78 | Nomination Type: | N/A |
| Tax File Number: | Not Provided | Vested Benefits: | |
| Date Joined Fund: | 06/03/2003 | Total Death Benefit: | |
| Service Period Start Date: | 06/03/2003 | | |
| Date Left Fund: | | | |
| Member Code: | TOWPHI00001A | | |
| Account Start Date: | 06/03/2003 | | |
| Account Phase: | Accumulation Phase | | |
| Account Description: | Accumulation | | |

Your Balance

Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | | |
| <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 | | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | |
| Income Tax | | |
| No TFN Excess Contributions Tax | | |
| Excess Contributions Tax | | |
| Refund Excess Contributions | | |
| Division 293 Tax | | |
| Insurance Policy Premiums Paid | | |
| Management Fees | | |
| Member Expenses | | |
| Benefits Paid/Transfers Out | | |
| Superannuation Surcharge Tax | | |
| Internal Transfer Out | | |
| Closing balance at 30/06/2023 | 0.00 | 0.00 |

PC & LK Townsend Superannuation Fund

Members Statement

Philip Conway Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | |
|----------------------------|-----------------------|--------------------------|-------------------------|
| Your Details | | Nominated Beneficiaries: | Linda Kathleen Townsend |
| Date of Birth : | Provided | Nomination Type: | N/A |
| Age: | 78 | Vested Benefits: | 129,321.38 |
| Tax File Number: | Not Provided | Total Death Benefit: | 129,321.38 |
| Date Joined Fund: | 06/03/2003 | | |
| Service Period Start Date: | 06/03/2003 | | |
| Date Left Fund: | | | |
| Member Code: | TOWPHI00002P | | |
| Account Start Date: | 01/07/2015 | | |
| Account Phase: | Retirement Phase | | |
| Account Description: | Account Based Pension | | |

Your Balance

| | |
|--------------------------------|------------|
| Total Benefits | 129,321.38 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 129,321.38 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (99.91%) | 129,210.49 |
| Taxable | 110.89 |

Your Detailed Account Summary

| | This Year | Last Year |
|--|------------|------------|
| Opening balance at 01/07/2022 | 132,300.39 | 132,300.39 |
| <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 | 3,020.99 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 6,000.00 | |
| 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 30/06/2023 | 129,321.38 | 132,300.39 |

PC & LK Townsend Superannuation Fund

Members Statement

Philip Conway Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | | |
|----------------------------|--|-------------------------|--------------------------|-------------------------|
| Date of Birth : | | Provided | Nominated Beneficiaries: | Linda Kathleen Townsend |
| Age: | | 78 | Nomination Type: | N/A |
| Tax File Number: | | Not Provided | Vested Benefits: | 70,569.89 |
| Date Joined Fund: | | 06/03/2003 | Total Death Benefit: | 70,569.89 |
| Service Period Start Date: | | 06/03/2003 | | |
| Date Left Fund: | | | | |
| Member Code: | | TOWPHI00003P | | |
| Account Start Date: | | 01/07/2014 | | |
| Account Phase: | | Retirement Phase | | |
| Account Description: | | Account Based Pension 2 | | |

Your Balance

| | |
|--------------------------------|-----------|
| Total Benefits | 70,569.89 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 70,569.89 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (100.00%) | 70,569.64 |
| Taxable | 0.25 |

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | 74,860.73 | 74,860.73 |
| <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 | 1,709.16 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 6,000.00 | |
| 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 30/06/2023 | 70,569.89 | 74,860.73 |

PC & LK Townsend Superannuation Fund

Members Statement

Philip Conway Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

| | | | |
|----------------------------|-------------------------|--------------------------|-------------------------|
| Your Details | | Nominated Beneficiaries: | Linda Kathleen Townsend |
| Date of Birth : | Provided | Nomination Type: | N/A |
| Age: | 78 | Vested Benefits: | 155,317.49 |
| Tax File Number: | Not Provided | Total Death Benefit: | 155,317.49 |
| Date Joined Fund: | 06/03/2003 | | |
| Service Period Start Date: | 06/03/2003 | | |
| Date Left Fund: | | | |
| Member Code: | TOWPHI00004P | | |
| Account Start Date: | 30/06/2017 | | |
| Account Phase: | Retirement Phase | | |
| Account Description: | Account Based Pension 4 | | |

| | |
|--------------------------------|------------|
| Your Balance | |
| Total Benefits | 155,317.49 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 155,317.49 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (99.99%) | 155,300.78 |
| Taxable | 16.71 |

| Your Detailed Account Summary | | This Year | Last Year |
|--|------------|------------|------------|
| Opening balance at | 01/07/2022 | 157,714.69 | 157,714.69 |
| <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 | | 3,602.80 | |
| Internal Transfer In | | | |
| <u>Decreases to Member account during the period</u> | | | |
| Pensions Paid | | 6,000.00 | |
| 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 | 30/06/2023 | 155,317.49 | 157,714.69 |

PC & LK Townsend Superannuation Fund
Members Statement

Linda Kathleen Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | |
|----------------------------|--------------------|--------------------------|-----|
| Date of Birth : | Provided | Nominated Beneficiaries: | N/A |
| Age: | 74 | Nomination Type: | N/A |
| Tax File Number: | Not Provided | Vested Benefits: | |
| Date Joined Fund: | 06/03/2003 | Total Death Benefit: | |
| Service Period Start Date: | 06/03/2003 | | |
| Date Left Fund: | | | |
| Member Code: | TOWLIN00001A | | |
| Account Start Date: | 06/03/2003 | | |
| Account Phase: | Accumulation Phase | | |
| Account Description: | Accumulation | | |

Your Balance

Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | | |
| <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 | | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | |
| Income Tax | | |
| No TFN Excess Contributions Tax | | |
| Excess Contributions Tax | | |
| Refund Excess Contributions | | |
| Division 293 Tax | | |
| Insurance Policy Premiums Paid | | |
| Management Fees | | |
| Member Expenses | | |
| Benefits Paid/Transfers Out | | |
| Superannuation Surcharge Tax | | |
| Internal Transfer Out | | |
| Closing balance at 30/06/2023 | 0.00 | 0.00 |

PC & LK Townsend Superannuation Fund

Members Statement

Linda Kathleen Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | | |
|----------------------------|--|-----------------------|--------------------------|------------------------|
| Date of Birth : | | Provided | Nominated Beneficiaries: | Philip Conway Townsend |
| Age: | | 74 | Nomination Type: | N/A |
| Tax File Number: | | Not Provided | Vested Benefits: | 82,635.37 |
| Date Joined Fund: | | 06/03/2003 | Total Death Benefit: | 82,635.37 |
| Service Period Start Date: | | 06/03/2003 | | |
| Date Left Fund: | | | | |
| Member Code: | | TOWLIN00002P | | |
| Account Start Date: | | 01/07/2015 | | |
| Account Phase: | | Retirement Phase | | |
| Account Description: | | Account Based Pension | | |

Your Balance

| | |
|--------------------------------|-----------|
| Total Benefits | 82,635.37 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 82,635.37 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (99.91%) | 82,563.85 |
| Taxable | 71.52 |

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | 86,656.59 | 86,656.59 |
| <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 | 1,978.78 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 6,000.00 | |
| 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 30/06/2023 | 82,635.37 | 86,656.59 |

PC & LK Townsend Superannuation Fund

Members Statement

Linda Kathleen Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | | |
|----------------------------|--|-------------------------|--------------------------|------------------------|
| Date of Birth : | | Provided | Nominated Beneficiaries: | Philip Conway Townsend |
| Age: | | 74 | Nomination Type: | N/A |
| Tax File Number: | | Not Provided | Vested Benefits: | 70,502.14 |
| Date Joined Fund: | | 06/03/2003 | Total Death Benefit: | 70,502.14 |
| Service Period Start Date: | | 06/03/2003 | | |
| Date Left Fund: | | | | |
| Member Code: | | TOWLIN00003P | | |
| Account Start Date: | | 01/07/2014 | | |
| Account Phase: | | Retirement Phase | | |
| Account Description: | | Account Based Pension 2 | | |

Your Balance

| | |
|--------------------------------|-----------|
| Total Benefits | 70,502.14 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 70,502.14 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (99.97%) | 70,480.45 |
| Taxable | 21.69 |

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | 79,718.63 | 79,718.63 |
| <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 | 1,387.51 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 10,604.00 | |
| 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 30/06/2023 | 70,502.14 | 79,718.63 |

PC & LK Townsend Superannuation Fund
Members Statement

Linda Kathleen Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | |
|----------------------------|-------------------------|--------------------------|------------------------|
| | | Nominated Beneficiaries: | Philip Conway Townsend |
| Date of Birth : | Provided | Nomination Type: | N/A |
| Age: | 74 | Vested Benefits: | 157,010.90 |
| Tax File Number: | Not Provided | Total Death Benefit: | 157,010.90 |
| Date Joined Fund: | 06/03/2003 | | |
| Service Period Start Date: | 06/03/2003 | | |
| Date Left Fund: | | | |
| Member Code: | TOWLIN00004P | | |
| Account Start Date: | 30/06/2017 | | |
| Account Phase: | Retirement Phase | | |
| Account Description: | Account Based Pension 4 | | |

Your Balance

| | |
|--------------------------------|------------|
| Total Benefits | 157,010.90 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 157,010.90 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (99.99%) | 156,991.96 |
| Taxable | 18.94 |

Your Detailed Account Summary

| | This Year | Last Year |
|--|------------|------------|
| Opening balance at 01/07/2022 | 159,371.84 | 159,371.84 |
| <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 | 3,639.06 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 6,000.00 | |
| 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 30/06/2023 | 157,010.90 | 159,371.84 |

PC & LK Townsend Superannuation Fund

Members Statement

Linda Kathleen Townsend
 25 Wistaria Avenue
 Southport, Queensland, 4215, Australia

Your Details

| | | | | |
|----------------------------|--|-------------------------|--------------------------|------------------------|
| Date of Birth : | | Provided | Nominated Beneficiaries: | Philip Conway Townsend |
| Age: | | 74 | Nomination Type: | N/A |
| Tax File Number: | | Not Provided | Vested Benefits: | 13,192.82 |
| Date Joined Fund: | | 06/03/2003 | Total Death Benefit: | 13,192.82 |
| Service Period Start Date: | | 06/03/2003 | | |
| Date Left Fund: | | | | |
| Member Code: | | TOWLIN00005P | | |
| Account Start Date: | | 01/06/2019 | | |
| Account Phase: | | Retirement Phase | | |
| Account Description: | | Account Based Pension 7 | | |

Your Balance

| | |
|--------------------------------|-----------|
| Total Benefits | 13,192.82 |
| <u>Preservation Components</u> | |
| Preserved | |
| Unrestricted Non Preserved | 13,192.82 |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free (100.00%) | 13,192.82 |
| Taxable | |

Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2022 | 18,763.95 | 18,763.95 |
| <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 | 428.87 | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | 6,000.00 | |
| 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 30/06/2023 | 13,192.82 | 18,763.95 |

PC & LK Townsend Superannuation Fund Investment Summary Report

As at 30 June 2023

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% | |
|--|---------------------------------|----------------|-------------------|--------------|-------------------|------------------------|------------------|-------------------|--------|
| Cash/Bank Accounts | | | | | | | | | |
| ANZ Cash Investment Account | | 37,503.510000 | 37,503.51 | 37,503.51 | 37,503.51 | | | 5.53 % | |
| Heritage Bank S24 | | 751.550000 | 751.55 | 751.55 | 751.55 | | | 0.11 % | |
| Heritage Bank S26 | | 14,318.050000 | 14,318.05 | 14,318.05 | 14,318.05 | | | 2.11 % | |
| | | | 52,573.11 | | 52,573.11 | | | 7.76 % | |
| Fixed Interest Securities (Australian) | | | | | | | | | |
| Heritage Bank Term Deposit | | 608,879.910000 | 608,879.91 | 608,879.91 | 608,879.91 | | | 89.82 % | |
| | | | 608,879.91 | | 608,879.91 | | | 89.82 % | |
| Shares in Listed Companies (Australian) | | | | | | | | | |
| AMP.AX | AMP Limited | 929.00 | 1.130000 | 1,049.77 | 6.24 | 5,793.00 | (4,743.23) | (81.88) % | 0.15 % |
| BHP.AX | BHP Group Limited | 150.00 | 44.990000 | 6,748.50 | 39.21 | 5,881.50 | 867.00 | 14.74 % | 1.00 % |
| EQX.AX | Equatorial Resources Limited | 1,020.00 | 0.165000 | 168.30 | 3.13 | 3,195.00 | (3,026.70) | (94.73) % | 0.02 % |
| HYD.AX | Hydrix Limited | 3,000.00 | 0.026000 | 78.00 | 0.61 | 1,819.95 | (1,741.95) | (95.71) % | 0.01 % |
| TAH.AX | Tabcorp Holdings Limited | 1,200.00 | 1.110000 | 1,332.00 | 0.76 | 910.96 | 421.04 | 46.22 % | 0.20 % |
| TLC.AX | The Lottery Corporation Limited | 1,200.00 | 5.130000 | 6,156.00 | 3.52 | 4,218.33 | 1,937.67 | 45.93 % | 0.91 % |
| TRY.AX | Troy Resources Limited | 4,390.00 | 0.000000 | 0.00 | 0.28 | 1,250.00 | (1,250.00) | (100.00) % | 0.00 % |
| WDS.AX | Woodside Energy Group Ltd | 27.00 | 34.440000 | 929.88 | 29.76 | 803.52 | 126.36 | 15.73 % | 0.14 % |
| | | | 16,462.45 | | 23,872.26 | (7,409.81) | (31.04) % | 2.43 % | |
| | | | 677,915.47 | | 685,325.28 | (7,409.81) | (1.08) % | 100.00 % | |

PC & LK Townsend Superannuation Fund Investment Movement Report

As at 30 June 2023

| Investment | Opening Balance | | Additions | | Disposals | | | Closing Balance | | |
|--|-----------------|-------------------|-----------|-------------------|-----------|---------------------|--------------------------|-----------------|-------------------|-------------------|
| | Units | Cost | Units | Cost | Units | Cost | Accounting Profit/(Loss) | Units | Cost | Market Value |
| Bank Accounts | | | | | | | | | | |
| ANZ Cash Investment Account | | 41,977.52 | | 525.99 | | (5,000.00) | | | 37,503.51 | 37,503.51 |
| Heritage Bank S24 | | 7.13 | | 712,625.31 | | (711,880.89) | | | 751.55 | 751.55 |
| Heritage Bank S26 | | 10,871.60 | | 46,148.45 | | (42,702.00) | | | 14,318.05 | 14,318.05 |
| | | 52,856.25 | | 759,299.75 | | (759,582.89) | | | 52,573.11 | 52,573.11 |
| Fixed Interest Securities (Australian) | | | | | | | | | | |
| HERITAGE - Heritage Bank Term Deposit | | 635,000.00 | | 628,824.06 | | (654,944.15) | | | 608,879.91 | 608,879.91 |
| | | 635,000.00 | | 628,824.06 | | (654,944.15) | | | 608,879.91 | 608,879.91 |
| Shares in Listed Companies (Australian) | | | | | | | | | | |
| AMP.AX - AMP Limited | 929.00 | 5,793.00 | | | | | | 929.00 | 5,793.00 | 1,049.77 |
| BHP.AX - BHP Group Limited | 150.00 | 5,881.50 | | | | | | 150.00 | 5,881.50 | 6,748.50 |
| EQX.AX - Equatorial Resources Limited | 1,020.00 | 3,195.00 | | | | | | 1,020.00 | 3,195.00 | 168.30 |
| HYD.AX - Hydrix Limited | 3,000.00 | 1,819.95 | | | | | | 3,000.00 | 1,819.95 | 78.00 |
| OZL.AX - Oz Minerals Ordinary Fully Paid | 320.00 | 7,817.00 | | | (320.00) | (7,817.00) | 663.00 | | 0.00 | |

PC & LK Townsend Superannuation Fund

Investment Movement Report

As at 30 June 2023

| Investment | Opening Balance | | Additions | | Disposals | | | Closing Balance | | |
|--|-------------------|------------------|---------------------|------|-----------------------|-------------------|--------------------------|-----------------|-------------------|-------------------|
| | Units | Cost | Units | Cost | Units | Cost | Accounting Profit/(Loss) | Units | Cost | Market Value |
| TAH.AX - Tabcorp Holdings Limited | 1,200.00 | 910.96 | | | | | | 1,200.00 | 910.96 | 1,332.00 |
| TLC.AX - The Lottery Corporation Limited | 1,200.00 | 4,218.33 | | | | | | 1,200.00 | 4,218.33 | 6,156.00 |
| TRY.AX - Troy Resources Limited | 4,390.00 | 1,250.00 | | | | | | 4,390.00 | 1,250.00 | 0.00 |
| WDS.AX - Woodside Energy Group Ltd | 27.00 | 803.52 | | | | | | 27.00 | 803.52 | 929.88 |
| | | 31,689.26 | | | | (7,817.00) | 663.00 | | 23,872.26 | 16,462.45 |
| | 719,545.51 | | 1,388,123.81 | | (1,422,344.04) | | 663.00 | | 685,325.28 | 677,915.47 |

PC & LK Townsend Superannuation Fund

Investment Income Report

As at 30 June 2023

| Investment | Total Income | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|--|---------------------------------|------------------|-----------------|--------------------|------------------|----------------|---------------------|---------------------------|-------------|------------------|---------------------------|-------------------------|
| | | | | | | | | (Excl. Capital Gains) * 2 | | | | |
| Bank Accounts | | | | | | | | | | | | |
| Heritage Bank S24 | 0.04 | | | 0.04 | 0.00 | 0.00 | 0.00 | 0.04 | | | 0.00 | 0.00 |
| Heritage Bank S26 | 191.71 | | | 191.71 | 0.00 | 0.00 | 0.00 | 191.71 | | | 0.00 | 0.00 |
| | 191.75 | | | 191.75 | 0.00 | 0.00 | 0.00 | 191.75 | | | 0.00 | 0.00 |
| Fixed Interest Securities (Australian) | | | | | | | | | | | | |
| Heritage Bank Term Deposit | 11,351.91 | | | 11,351.91 | 0.00 | 0.00 | 0.00 | 11,351.91 | | | 0.00 | 0.00 |
| | 11,351.91 | | | 11,351.91 | 0.00 | 0.00 | 0.00 | 11,351.91 | | | 0.00 | 0.00 |
| Shares in Listed Companies (Australian) | | | | | | | | | | | | |
| AMP.AX | AMP Limited | 23.23 | 4.65 | 18.58 | | | 1.99 | 25.22 | | 0.00 | | |
| BHP.AX | BHP Group Limited | 587.33 | 587.33 | 0.00 | | | 251.71 | 839.04 | | 0.00 | | |
| OZL.AX | Oz Minerals Ordinary Fully Paid | 585.60 | 585.60 | 0.00 | | | 250.97 | 836.57 | | 0.00 | | |
| TAH.AX | Tabcorp Holdings Limited | 93.60 | 93.60 | 0.00 | | | 40.12 | 133.72 | | 0.00 | | |
| TLC.AX | The Lottery Corporation Limited | 108.00 | 108.00 | 0.00 | | | 46.29 | 154.29 | | 0.00 | | |
| WDS.AX | Woodside Energy Group Ltd | 101.36 | 101.36 | 0.00 | | | 43.44 | 144.80 | | 0.00 | | |
| | | 1,499.12 | 1,480.54 | 18.58 | | | 634.52 | 2,133.64 | | 0.00 | | |
| | | 13,042.78 | 1,480.54 | 18.58 | 11,543.66 | 634.52 | 0.00 | 13,677.30 | | 0.00 | 0.00 | 0.00 |

Assessable Income (Excl. Capital Gains) **13,677.30**

Net Capital Gain **0.00**

Total Assessable Income 13,677.30

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

PC & LK Townsend Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|--|------------------------|----------------------|-----------------|-----------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-------------|--------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Shares in Listed Companies (Australian) | | | | | | | | | | | | |
| OZL.AX - Oz Minerals Ordinary Fully Paid | | | | | | | | | | | | |
| 30/06/2012 | 02/05/2023 | 320.00 | 7,817.00 | 8,480.00 | 663.00 | 7,817.00 | 7,817.00 | 0.00 | 0.00 | 663.00 | 0.00 | 0.00 |
| | | 320.00 | 7,817.00 | 8,480.00 | 663.00 | 7,817.00 | 7,817.00 | 0.00 | 0.00 | 663.00 | 0.00 | 0.00 |
| | | 320.00 | 7,817.00 | 8,480.00 | 663.00 | 7,817.00 | 7,817.00 | 0.00 | 0.00 | 663.00 | 0.00 | 0.00 |
| | | 320.00 | 7,817.00 | 8,480.00 | 663.00 | 7,817.00 | 7,817.00 | 0.00 | 0.00 | 663.00 | 0.00 | 0.00 |