

DONJAN STAFF SUPER FUND

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2023**

Liability limited by scheme approved under
Professional Standards Legislation

Financial Statements and Reports
for the year ended
30 June 2023

DONJAN STAFF SUPERANNUATION FUND

Prepared for: Donald Smith and Janine Smith

DONJAN STAFF SUPERANNUATION FUND

Reports Index

Compilation Report	1
Operating Statement	2
Detailed Operating Statement	3
Statement of Financial Position	8
Statement of Taxable Income	9
Investment Summary	10
Notes to the Financial Statements	11
Members Summary	21
Consolidated Members Statement	23
Trustee Minute / Resolution	27
Trustees Declaration	29

DONJAN STAFF SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the DONJAN STAFF 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

The Trustee of DONJAN STAFF SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

DGZ Chartered Accountants

of

24 Barolin Street, Bundaberg, Queensland 4670

Signed: 

Dated: 14/11/2023

DONJAN STAFF SUPERANNUATION FUND**Operating Statement**

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	12	5,426	7,825
Dividends Received	11	19,537	17,718
Interest Received		905	133
Other Investment Income		40	0
Property Income	13	24,870	30,392
Investment Gains			
Changes in Market Values	14		
Realised Movements in Market Value		176,087	4,321
Unrealised Movements in Market Value		(63,396)	4,921
Other Revaluations		(1,505)	0
Other Investment Gains/Losses		1	0
Total Income		<u>161,965</u>	<u>65,310</u>
Expenses			
Accountancy Fees		4,180	4,180
ATO Supervisory Levy		259	259
Auditor's Remuneration		550	550
Bank Charges		(2)	(3)
Depreciation		437	635
Investment Expenses		3,150	4,311
Property Expenses - Agents Management Fees		2,371	2,490
Property Expenses - Council Rates		3,551	3,892
Property Expense - Repairs and Maintenance		665	239
Property Expenses - Insurance		(76)	2,489
Property Expenses - Sundry Expenses		365	561
		<u>15,450</u>	<u>19,603</u>
Member Payments			
Pensions Paid		40,644	157,459
Benefits Paid/Transfers Out		687,754	0
Total Expenses		<u>743,848</u>	<u>177,062</u>
Benefits accrued as a result of operations before income tax		<u>(581,883)</u>	<u>(111,752)</u>
Income Tax Expense	15	(6,434)	(8,922)
Benefits accrued as a result of operations		<u>(575,449)</u>	<u>(102,830)</u>

*The accompanying notes form part of these financial statements.**Refer to compilation report*

DONJAN STAFF SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Trust Distributions		
Fat Prophets Managed Share Account	5,113	7,211
Mirvac Group	313	614
	<u>5,426</u>	<u>7,825</u>
Dividends Received		
AGL Energy Limited.	99	274
Ardent Leisure Group Limited	3,329	0
Bank Of Queensland Limited.	440	440
BHP Group Limited	2,271	5,877
Coles Group Limited.	66	61
Genesis Energy Limited	265	268
Graincorp Limited	0	205
Humm Group Limited	60	42
Medibank Private Limited	1,191	1,138
MNF Group Limited	0	82
National Australia Bank Limited	219	357
New Hope Corporation Limited	1,146	442
Newcrest Mining Limited	119	96
Orica Limited	263	180
Orora Limited	269	246
Probiotec Limited	119	92
QBE Insurance Group Limited	922	709
RIO Tinto Limited	1,250	2,504
Santos Limited	689	404
South32 Limited	654	391
Spark New Zealand Limited	768	773
Suncorp Group Limited	404	574
Symbio Holdings Limited	123	63
Telstra Group Limited	170	160
Wesfarmers Limited	94	85
Woodside Energy Group Ltd	4,306	0
Woodside Petroleum Ltd	0	1,952
Worley Limited	302	302
	<u>19,537</u>	<u>17,718</u>
Interest Received		
Australian Military Bank Account	385	0
CBA Direct Investment Account	520	0
FCCS S75 Max Account	0	132
	<u>905</u>	<u>133</u>
Property Income		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	24,870	30,392
	<u>24,870</u>	<u>30,392</u>
Other Investment Income		
CBA Cheque Account	40	0
	<u>40</u>	<u>0</u>
Investment Gains		
Realised Movements in Market Value		
Managed Investments (Australian)		
Fat Prophets Managed Share Account	186	0

*The accompanying notes form part of these financial statements.**Refer to compilation report*

DONJAN STAFF SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
	186	0
Real Estate Properties (Australian - Residential)		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	130,166	0
	130,166	0
Shares in Listed Companies (Australian)		
AGL Energy Limited.	314	0
Ardent Leisure Group Limited	(10,594)	0
Bank Of Queensland Limited.	(4,597)	0
BHP Group Limited	6,229	0
Coles Group Limited.	595	0
Crown Resorts Limited	0	4,321
Genesis Energy Limited	1,293	0
Graincorp Limited	3,588	0
Humm Group Limited	(4,377)	0
Medibank Private Limited	13,783	0
National Australia Bank Limited	(157)	0
New Hope Corporation Limited	2,061	0
Newcrest Mining Limited	(1,220)	0
Omni Bridgeway Limited	3,726	0
Opthea Limited	(1,530)	0
Orica Limited	(218)	0
Orora Limited	2,744	0
Probiotec Limited	893	0
QBE Insurance Group Limited	5,720	0
RIO Tinto Limited	9,785	0
Santos Limited	(4,873)	0
South32 Limited	3,475	0
Spark New Zealand Limited	9,665	0
Suncorp Group Limited	654	0
Symbio Holdings Limited	1,141	0
Telstra Group Limited	(620)	0
Tyro Payments Limited	(1,115)	0
Volpara Health Technologies Limited	(1,284)	0
Wesfarmers Limited	1,059	0
Woodside Energy Group Ltd	7,107	0
Worley Limited	(491)	0
	42,756	4,321
Units in Listed Unit Trusts (Australian)		
Mirvac Group	2,979	0
	2,979	0
Unrealised Movements in Market Value		
Managed Investments (Australian)		
Fat Prophets Managed Share Account	11,391	(34,190)
	11,391	(34,190)
Real Estate Properties (Australian - Residential)		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	(41,448)	40,635
	(41,448)	40,635
Shares in Listed Companies (Australian)		
AGL Energy Limited.	66	27
Ardent Leisure Group Limited	7,313	2,857

*The accompanying notes form part of these financial statements.**Refer to compilation report*

DONJAN STAFF SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Bank Of Queensland Limited.	3,527	(2,440)
BHP Group Limited	(5,307)	(4,246)
Coles Group Limited.	(593)	72
Crown Resorts Limited	0	(3,440)
Genesis Energy Limited	(1,028)	(1,258)
Graincorp Limited	(5,833)	4,963
Humm Group Limited	4,395	(1,450)
Medibank Private Limited	(10,942)	788
MNF Group Limited	0	(7,739)
National Australia Bank Limited	(66)	329
New Hope Corporation Limited	56	2,066
Newcrest Mining Limited	1,947	(641)
Omni Bridgeway Limited	(8,091)	(1,020)
Opthea Limited	1,020	(214)
Orica Limited	(480)	1,870
Orora Limited	(3,367)	507
Probiotec Limited	(126)	165
QBE Insurance Group Limited	736	3,214
RIO Tinto Limited	(8,178)	(4,213)
Santos Limited	5,009	683
South32 Limited	(3,497)	2,035
Spark New Zealand Limited	(7,671)	(424)
Suncorp Group Limited	706	(105)
Symbio Holdings Limited	(4,210)	4,210
Telstra Group Limited	1,120	90
Tyro Payments Limited	1,676	(1,759)
Volpara Health Technologies Limited	2,086	(1,644)
Wesfarmers Limited	(735)	(760)
Woodside Energy Group Ltd	(3,531)	3,531
Woodside Petroleum Ltd	0	6,730
Worley Limited	1,413	1,377
	<u>(32,586)</u>	<u>4,161</u>
Units in Listed Unit Trusts (Australian)		
Mirvac Group	(753)	(5,685)
	<u>(753)</u>	<u>(5,685)</u>
Other Revaluations	(1,505)	0
	<u>(1,505)</u>	<u>0</u>
Other Investment Gains/Losses	1	0
	<u>1</u>	<u>0</u>
Changes in Market Values	<u>111,187</u>	<u>9,242</u>
Total Income	<u>161,965</u>	<u>65,310</u>
Expenses		
Accountancy Fees	4,180	4,180
ATO Supervisory Levy	259	259
Auditor's Remuneration	550	550
Bank Charges	(2)	(3)
	<u>4,987</u>	<u>4,986</u>
Depreciation		
31 Beatrice Street	437	635

*The accompanying notes form part of these financial statements.**Refer to compilation report*

DONJAN STAFF SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
	<u>437</u>	<u>635</u>
Investment Expenses		
Fat Prophets Managed Share Account	3,150	4,311
	<u>3,150</u>	<u>4,311</u>
Property Expense - Repairs and Maintenance		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	665	239
	<u>665</u>	<u>239</u>
Property Expenses - Agents Management Fees		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	2,371	2,490
	<u>2,371</u>	<u>2,490</u>
Property Expenses - Council Rates		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	3,551	3,892
	<u>3,551</u>	<u>3,892</u>
Property Expenses - Insurance		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	(76)	2,489
	<u>(76)</u>	<u>2,489</u>
Property Expenses - Sundry Expenses		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	365	561
	<u>365</u>	<u>561</u>
Member Payments		
Benefits Paid/Transfers Out		
Smith, Donald - Pension (Account Based Pension 3)	243,292	0
Smith, Donald - Pension (Account Based Pension)	176,708	0
Smith, Janine - Pension (Account Based Pension 2)	31,775	0
Smith, Janine - Pension (Account Based Pension 3)	222,205	0
Smith, Janine - Pension (Account Based Pension 4)	13,774	0
	<u>687,754</u>	<u>0</u>
Pensions Paid		
Smith, Donald - Pension (Account Based Pension 2)	5,088	69,750
Smith, Donald - Pension (Account Based Pension 3)	5,390	5,180
Smith, Donald - Pension (Account Based Pension)	9,843	3,800
Smith, Janine - Pension (Account Based Pension 2)	9,381	68,210
Smith, Janine - Pension (Account Based Pension 3)	4,800	4,620
Smith, Janine - Pension (Account Based Pension 4)	300	290
Smith, Janine - Pension (Account Based Pension 5)	5,840	5,610
Smith, Janine - Pension (Account Based Pension)	3	0
	<u>40,644</u>	<u>157,459</u>
Total Expenses	<u>743,848</u>	<u>177,062</u>
Benefits accrued as a result of operations before income tax	<u>(581,883)</u>	<u>(111,752)</u>
Income Tax Expense		
Income Tax Expense	(6,820)	(8,922)
Writeback of Deferred Tax (Allocated)		
Smith, Donald - Pension (Account Based Pension 3)	76	0

The accompanying notes form part of these financial statements.

Refer to compilation report

DONJAN STAFF SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Smith, Donald - Pension (Account Based Pension)	96	0
Smith, Janine - Pension (Account Based Pension 2)	50	0
Smith, Janine - Pension (Account Based Pension 3)	72	0
Smith, Janine - Pension (Account Based Pension 4)	2	0
Smith, Janine - Pension (Account Based Pension 5)	90	0
Total Income Tax	<u>(6,434)</u>	<u>(8,922)</u>
Benefits accrued as a result of operations	<u>(575,450)</u>	<u>(102,830)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

DONJAN STAFF SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments (Australian)	2	314	155,877
Plant and Equipment (at written down value)	3	0	2,315
Real Estate Properties (Australian - Residential)	4	0	347,685
Shares in Listed Companies (Australian)	5	0	298,691
Units in Listed Unit Trusts (Australian)	6	0	11,882
Total Investments		<u>314</u>	<u>816,450</u>
Other Assets			
Distributions Receivable		107	805
Australian Military Bank Account		0	53
CBA Cheque Account		0	22,295
CBA Direct Investment Account		6,244	89
Sundry Debtors		0	2,180
Prepaid Rollover Benefits		262,246	0
Income Tax Refundable		6,820	8,922
Deferred Tax Asset		0	387
Total Other Assets		<u>275,417</u>	<u>34,731</u>
Total Assets		<u>275,731</u>	<u>851,181</u>
Net assets available to pay benefits		<u>275,731</u>	<u>851,181</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	8, 9		
Smith, Donald - Pension (Account Based Pension)		(36)	158,084
Smith, Donald - Pension (Account Based Pension 2)		0	4,857
Smith, Donald - Pension (Account Based Pension 3)		5,564	215,421
Smith, Janine - Pension (Account Based Pension)		0	3
Smith, Janine - Pension (Account Based Pension 2)		1	35,308
Smith, Janine - Pension (Account Based Pension 3)		(35)	192,134
Smith, Janine - Pension (Account Based Pension 4)		(10)	11,903
Smith, Janine - Pension (Account Based Pension 5)		270,247	233,471
Total Liability for accrued benefits allocated to members' accounts		<u>275,731</u>	<u>851,181</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

DONJAN STAFF SUPERANNUATION FUND**Statement of Taxable Income**

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(581,883.00)
Less	
Exempt current pension income	57,869.00
Realised Accounting Capital Gains	175,932.00
Accounting Trust Distributions	5,426.00
	<u>239,227.00</u>
Add	
Decrease in MV of investments	64,902.00
SMSF non deductible expenses	15,449.00
Pension Payments	40,644.00
Franking Credits	6,820.00
Foreign Credits	243.00
Credit for Tax Withheld - Foreign resident withholding	182.00
Taxable Trust Distributions	4,184.00
Distributed Foreign income	1,089.00
Benefits Paid/Transfers Out	887,754.00
	<u>821,267.00</u>
SMSF Annual Return Rounding	(157.00)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	6,820.11
CURRENT TAX OR REFUND	<u>(6,820.11)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(6,561.11)</u>

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

DONJAN STAFF 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								
CBA Direct Investment Account		6,243.610000	6,243.61	6,243.61	6,243.61			95.21 %
			6,243.61		6,243.61			95.21 %
Managed Investments (Australian)								
FPP Fat Prophets Managed Share Account	1.00	314.310000	314.31	(18,348.67)	(18,348.67)	18,662.98	(101.71) %	4.79 %
			314.31		(18,348.67)	18,662.98	(101.71) %	4.79 %
Other Revaluations								
Other Revaluations						(1,508.02)		
Other Revaluations						2.79		
						(1,505.23)		0.00 %
			6,557.92		(12,105.06)	17,157.75	(141.74) %	100.00 %

DONJAN STAFF 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

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. Income Tax

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

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

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

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

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

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

f. 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.

g. Critical Accounting Estimates and Judgements

DONJAN STAFF SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2023

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: Managed Investments (Australian)

	2023	2022
	\$	\$
Fat Prophets Managed Share Account	314	155,877
	<hr/> 314	<hr/> 155,877

Note 3: Plant and Equipment (at written down value)

	2023	2022
	\$	\$
31 Beatrice Street	0	2,315
	<hr/> 0	<hr/> 2,315

Note 4: Real Estate Properties (Australian - Residential)

	2023	2022
	\$	\$
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	0	347,685
	<hr/> 0	<hr/> 347,685

Note 5: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
AGL Energy Limited.	0	4,521
Ardent Leisure Group Limited	0	9,524
BHP Group Limited	0	23,925
Bank Of Queensland Limited.	0	6,670
Coles Group Limited.	0	1,781
Graincorp Limited	0	10,851
Genesis Energy Limited	0	4,058
Humm Group Limited	0	1,025
Medibank Private Limited	0	28,450
National Australia Bank Limited	0	7,697
Newcrest Mining Limited	0	3,050
New Hope Corporation Limited	0	4,131

Notes to the Financial Statements

For the year ended 30 June 2023

Omni Bridgeway Limited	0	18,105
Opthea Limited	0	1,000
Orora Limited	0	5,785
Orica Limited	0	11,843
Probiotec Limited	0	4,118
QBE Insurance Group Limited	0	28,710
RIO Tinto Limited	0	18,075
South32 Limited	0	7,939
Spark New Zealand Limited	0	14,137
Santos Limited	0	15,367
Suncorp Group Limited	0	8,872
Symbio Holdings Limited	0	6,713
Telstra Group Limited	0	3,850
Tyro Payments Limited	0	343
Volpara Health Technologies Limited	0	933
Woodside Energy Group Ltd	0	36,520
Wesfarmers Limited	0	2,096
Worley Limited	0	8,601
	0	298,690

Note 6: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Mirvac Group	0	11,882
	0	11,882

Note 7: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Australian Military Bank Account	0	53
CBA Cheque Account	0	22,295
CBA Direct Investment Account	6,244	89
	6,244	22,437

Notes to the Financial Statements

For the year ended 30 June 2023

Note 8: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	851,180	954,011
Benefits accrued as a result of operations	(575,450)	(102,830)
Current year member movements	0	0
	<hr/>	<hr/>
Liability for accrued benefits at end of year	275,731	851,180
	<hr/>	<hr/>

Note 9: 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	<hr/> 275,731	<hr/> 851,180
	<hr/>	<hr/>

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2023 \$	2022 \$
AGL Energy Limited.	99	274
Ardent Leisure Group Limited	3,329	0
BHP Group Limited	2,271	5,877
Bank Of Queensland Limited.	440	440
Coles Group Limited.	66	61
Genesis Energy Limited	265	268
Graincorp Limited	0	205
Humm Group Limited	60	42
MNF Group Limited	0	82
Medibank Private Limited	1,191	1,138
National Australia Bank Limited	219	357
New Hope Corporation Limited	1,146	442
Newcrest Mining Limited	119	96
Orica Limited	263	180
Orora Limited	269	246

Notes to the Financial Statements

For the year ended 30 June 2023

Probiotec Limited	119	92
QBE Insurance Group Limited	922	709
RIO Tinto Limited	1,250	2,504
Santos Limited	689	404
South32 Limited	654	391
Spark New Zealand Limited	768	773
Suncorp Group Limited	404	574
Symbio Holdings Limited	123	63
Telstra Group Limited	170	160
Wesfarmers Limited	94	85
Woodside Energy Group Ltd	4,306	0
Woodside Petroleum Ltd	0	1,952
Worley Limited	302	302
	19,538	17,717

Note 12: Trust Distributions

	2023	2022
	\$	\$
Fat Prophets Managed Share Account	5,113	7,211
Mirvac Group	313	614
	5,426	7,825

Note 13: Rental Income

	2023	2022
	\$	\$
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	24,870	30,392
	24,870	30,392

Note 14: Changes in Market Values**Unrealised Movements in Market Value**

	2023	2022
	\$	\$
Managed Investments (Australian)		
Fat Prophets Managed Share Account	11,391	(34,190)
	11,391	(34,190)

Other Revaluations

Notes to the Financial Statements

For the year ended 30 June 2023

Other Revaluations	(1,505)	0
	(1,505)	0
Real Estate Properties (Australian - Residential)		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	(41,448)	40,635
	(41,448)	40,635
Shares in Listed Companies (Australian)		
AGL Energy Limited.	66	27
Ardent Leisure Group Limited	7,313	2,857
BHP Group Limited	(5,307)	(4,246)
Bank Of Queensland Limited.	3,527	(2,440)
Coles Group Limited.	(593)	72
Crown Resorts Limited	0	(3,440)
Genesis Energy Limited	(1,028)	(1,258)
Graincorp Limited	(5,833)	4,963
Humm Group Limited	4,395	(1,450)
MNF Group Limited	0	(7,739)
Medibank Private Limited	(10,942)	788
National Australia Bank Limited	(66)	329
New Hope Corporation Limited	56	2,066
Newcrest Mining Limited	1,947	(641)
Omni Bridgeway Limited	(8,091)	(1,020)
Opthea Limited	1,020	(214)
Orica Limited	(480)	1,870
Orora Limited	(3,367)	507
Probiotec Limited	(126)	165
QBE Insurance Group Limited	736	3,214
RIO Tinto Limited	(8,178)	(4,213)
Santos Limited	5,009	683
South32 Limited	(3,497)	2,035
Spark New Zealand Limited	(7,671)	(424)
Suncorp Group Limited	706	(105)
Symbio Holdings Limited	(4,210)	4,210
Telstra Group Limited	1,120	90

Notes to the Financial Statements

For the year ended 30 June 2023

Tyro Payments Limited	1,676	(1,759)
Volpara Health Technologies Limited	2,086	(1,644)
Wesfarmers Limited	(735)	(760)
Woodside Energy Group Ltd	(3,531)	3,531
Woodside Petroleum Ltd	0	6,730
Worley Limited	1,413	1,377
	(32,586)	4,161
Units in Listed Unit Trusts (Australian)		
Mirvac Group	(753)	(5,685)
	(753)	(5,685)
Total Unrealised Movement	(64,901)	4,921
Realised Movements in Market Value		
	2023	2022
	\$	\$
Managed Investments (Australian)		
Fat Prophets Managed Share Account	186	0
	186	0
Real Estate Properties (Australian - Residential)		
31 Beatrice Street, Walkervale Bundaberg, QLD, Australia	130,166	0
	130,166	0
Shares in Listed Companies (Australian)		
AGL Energy Limited.	314	0
Ardent Leisure Group Limited	(10,594)	0
BHP Group Limited	6,229	0
Bank Of Queensland Limited.	(4,597)	0
Coles Group Limited.	595	0
Crown Resorts Limited	0	4,321
Genesis Energy Limited	1,293	0
Graincorp Limited	3,588	0
Humm Group Limited	(4,377)	0
Medibank Private Limited	13,783	0
National Australia Bank Limited	(157)	0

DONJAN STAFF SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

New Hope Corporation Limited	2,061	0
Newcrest Mining Limited	(1,220)	0
Omni Bridgeway Limited	3,726	0
Opthea Limited	(1,530)	0
Orica Limited	(218)	0
Orora Limited	2,744	0
Probiotec Limited	893	0
QBE Insurance Group Limited	5,720	0
RIO Tinto Limited	9,785	0
Santos Limited	(4,873)	0
South32 Limited	3,475	0
Spark New Zealand Limited	9,665	0
Suncorp Group Limited	654	0
Symbio Holdings Limited	1,141	0
Telstra Group Limited	(620)	0
Tyro Payments Limited	(1,115)	0
Volpara Health Technologies Limited	(1,284)	0
Wesfarmers Limited	1,059	0
Woodside Energy Group Ltd	7,107	0
Worley Limited	(491)	0
	42,756	4,321
Units in Listed Unit Trusts (Australian)		
Mirvac Group	2,979	0
	2,979	0
Total Realised Movement	176,087	4,321
Changes in Market Values	111,186	9,242
Note 15: Income Tax Expense		
	2023	2022
The components of tax expense comprise	\$	\$
Current Tax	(6,820)	(8,922)
Deferred Tax Liability/Asset	387	0

Notes to the Financial Statements

For the year ended 30 June 2023

Income Tax Expense	(6,433)	(8,922)
--------------------	---------	---------

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%	(87,282)	(16,763)
--	----------	----------

Less:

Tax effect of:

Increase in MV of Investments	0	738
Exempt Pension Income	8,680	9,700
Realised Accounting Capital Gains	26,390	648
Accounting Trust Distributions	814	1,174

Add:

Tax effect of:

Decrease in MV of Investments	9,735	0
SMSF Non-Deductible Expenses	2,317	2,940
Pension Payments	6,097	23,619
Benefit Payments	103,163	0
Franking Credits	1,023	1,311
Foreign Credits	36	53
TFN Credits	0	28
Credit for Tax Withheld - Foreign resident	27	0
Taxable Trust Distributions	628	896
Distributed Foreign Income	163	177
Rounding	(23)	(1)

Less credits:

Franking Credits	6,820	8,738
TFN Credits	0	184

Current Tax or Refund	(6,820)	(8,922)
-----------------------	---------	---------

DONJAN STAFF SUPERANNUATION FUND

Members Summary Report

As at 30 June 2023

Opening Balance	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
Donald Smith (Age: 70)											
SMIDON00002A - Accumulation											
SMIDON00004P - Account Based Pension - Tax Free: 61.53%											
158,083			28,533		9,843		101	176,708			(36)
SMIDON00005P - Account Based Pension 2 - Tax Free: 1.36%											
4,857			231		5,088						
SMIDON00006P - Account Based Pension 3 - Tax Free: 100.00%											
215,421			38,907		5,390		82	243,292			5,564
378,361			67,671		20,321		183	420,000			5,528
Janine Smith (Age: 70)											
SMIJAN00001A - Accumulation											
SMIJAN00002P - Account Based Pension - Tax Free: 6.09%											
3					3						
SMIJAN00003P - Account Based Pension 2 - Tax Free: 1.33%											
35,308			5,900		9,381		51	31,775			1

DONJAN STAFF SUPERANNUATION FUND

Members Summary Report

As at 30 June 2023

Opening Balance	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
SMIJAN00004P - Account Based Pension 3 - Tax Free: 53.65%											
192,134			34,913		4,800		77	222,205			(35)
SMIJAN00005P - Account Based Pension 4 - Tax Free: 43.99%											
11,903			2,163		300		2	13,774			(10)
SMIJAN00006P - Account Based Pension 5 - Tax Free: 95.06%											
233,471			42,690		5,840		74				270,247
472,819			85,666		20,324		204	267,754			270,203
851,180			153,337		40,645		387	687,754			275,731

DONJAN STAFF SUPERANNUATION FUND

Members Statement

Donald Smith
 40 Wessells Road
 Bargara, Queensland, 4670, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	5,528
Date Joined Fund:	01/07/2018	Total Death Benefit:	5,528
Service Period Start Date:	30/11/1988		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	01/07/2018		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

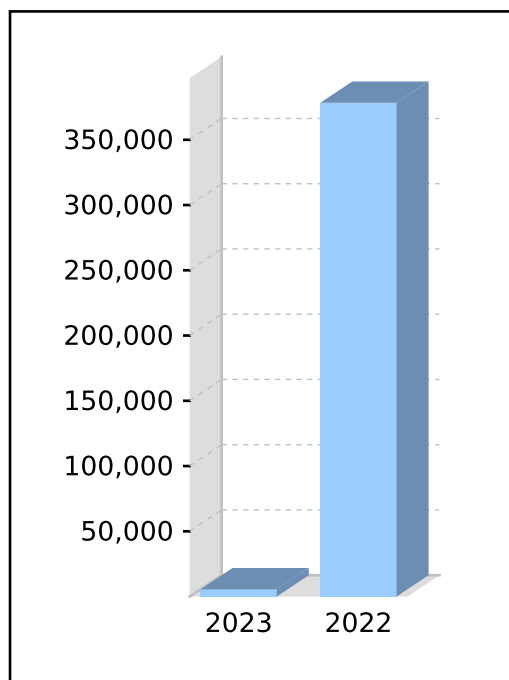
Total Benefits 5,528

Preservation Components

Preserved
 Unrestricted Non Preserved 5,528
 Restricted Non Preserved

Tax Components

Tax Free 5,542
 Taxable (14)
 Investment Earnings Rate 1215%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	378,361	432,693
<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	67,670	24,397
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	20,321	78,730
Contributions Tax		
Income Tax	182	
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	420,000	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	5,528	378,360

DONJAN STAFF SUPERANNUATION FUND
Members Statement

Trustee's Disclaimer


This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



Donald Smith
Trustee

SIGN HERE



Janine Smith
Trustee

SIGN HERE

DONJAN STAFF SUPERANNUATION FUND

Members Statement

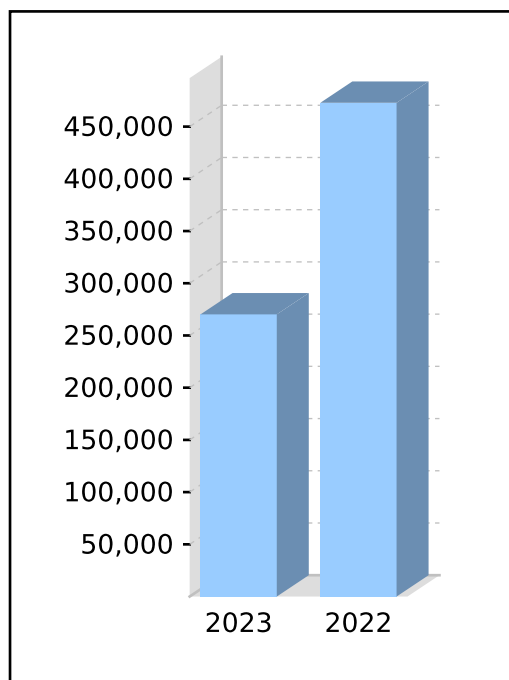
Janine Smith
 40 Wessells Road
 Bargara, Queensland, 4670, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	270,203
Date Joined Fund:	01/07/2018	Total Death Benefit:	270,203
Service Period Start Date:	30/11/1998		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	01/07/2018		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	270,203
<u>Preservation Components</u>	
Preserved	(568)
Unrestricted Non Preserved	270,771
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	256,873
Taxable	13,330
Investment Earnings Rate	32%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	472,819	521,317
<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	85,665	30,231
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	20,323	78,730
Contributions Tax		
Income Tax	204	
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	267,754	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	270,203	472,818

Members Statement

Trustee's Disclaimer

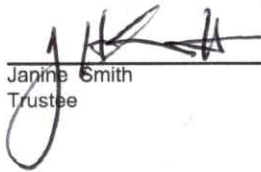
This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



Donald Smith
Trustee

SIGN HERE



Janine Smith
Trustee

SIGN HERE

DONJAN STAFF SUPERANNUATION FUND

Minutes of a meeting of the Trustee(s)

held on 14 November 2023 at 40 Wessells Road, Bargara, Queensland 4670

PRESENT:	Donald Smith and Janine Smith
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 a non-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 this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 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 Boys</p> <p>of</p> <p>Super Audits Pty Ltd PO Box 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	It was resolved that

Minutes of a meeting of the Trustee(s)

held on 14 November 2023 at 40 Wessells Road, Bargara, Queensland 4670

DGZ Chartered Accountants

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 –


.....

Donald Smith

Chairperson



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.

Specifically, the trustees declare that:

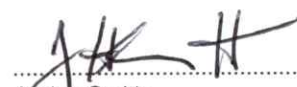
- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
 - the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
 - to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.
- (iv) The trustee has not received from DGZ Chartered Accountants any financial advice in relation to the following:
- Recommendation to establish a Self Managed Superannuation Fund,
 - Advice about the performance of different types of super choices,
 - Recommendation to consolidate superannuation assets into a single fund,
 - Recommendation that a member increase their contributions,
 - Recommendation to commence any form of pension,
 - Recommendation on the type of investments the fund should invest in,
 - Advice regarding or the preparation of an Investment Strategy,
 - Recommendation to acquire any form of property through the SMSF,
 - Recommendation for a member to have a binding death benefit nomination, and
 - Advice about the wind up of a Self Managed Superannuation Fund

Signed in accordance with a resolution of the trustees by:


.....
Donald Smith

SIGN HERE

Trustee


.....
Janine Smith
Trustee

SIGN HERE

14 November 2023