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# The Bernard Higgins Superannuation Fund

## Reports

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**The Bernard Higgins Superannuation Fund**

ABN 78 271 656 215

Trustees: Susan Higgins & Bernard Higgins

**Audit Pack**

**For the year ended 30 June 2023**

## The Bernard Higgins Superannuation Fund Fund Details Report

### Fund Details

Fund Start Date	11 June 2003
Fund Code	BERNARDSF
Name	The Bernard Higgins Superannuation Fund
Previous Name	
Legal Type	SMSF
Is Resident	True
ABN	78 271 656 215
TFN	*****
SFN	
RSE Registration Number	
RSE Effective Date	

### Fund Contact Details

Phone	0419270156
Fax	
Email	bhiggins@people.net.au
URL	
Use Physical Address for Mailing	True

### Physical Address

Line 1	40A Werrina Parade
Line 2	
Line 3	
Suburb	Blue Bay
State	NSW
Postcode	2261
Validate Address	False

### Trust Deeds

<b>Deed Date</b>	11 June 2003	<b>Date Printed</b>	
<b>Jurisdiction</b>	NSW	<b>Deed Type</b>	Establishment
<b>Trustee Name</b>	Susan Higgins and Bernard Higgins		
<b>Deed Source</b>	Not Supplied		
<b>Comments</b>			

<b>Deed Date</b>	1 July 2018	<b>Date Printed</b>	
<b>Jurisdiction</b>	QLD	<b>Deed Type</b>	Amendment
<b>Trustee Name</b>	Susan Higgins and Bernard Higgins		
<b>Deed Source</b>	Now Infinity		
<b>Comments</b>			

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**The Bernard Higgins Superannuation Fund**  
**Fund Details Report**

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**Fund Investment Returns**

<b>Financial Year</b>	<b>Rate Of Return</b>
2024	Not Recorded
2023	Not Recorded
2022	Not Recorded
2021	Not Recorded
2020	Not Recorded
2019	Not Recorded
2018	Not Recorded
2017	Not Recorded
2016	Not Recorded
2015	Not Recorded
2014	Not Recorded
2013	Not Recorded
2012	Not Recorded
2011	Not Recorded
2010	Not Recorded
2009	Not Recorded
2008	Not Recorded
2007	Not Recorded
2006	Not Recorded
2005	Not Recorded
2004	Not Recorded
2003	Not Recorded

# The Bernard Higgins Superannuation Fund

## Fund Details Report

### Fund Settings

Annual Return Address Default	Fund
<b>Fund Policy</b>	
Fund Policy Start Date	
Fund Policy End Date	30 June 2022
<b>GST</b>	
GST Status	Non-Registered
GST Status Date	
GST Tax Period	
<b>Pensions</b>	
Segregate for Pension Purposes	
Pension Exempt % (Actuarial)	
Pension Exempt % (Expenses)	
<b>Tax Effect Accounting</b>	
Use Tax Effect Accounting	True
Capital Loss Provision %	
Income Loss Provision %	
Unrealised Gains Provision %	

### Fund Policy

Fund Policy Start Date	1 July 2022
Fund Policy End Date	
<b>GST</b>	
GST Status	Registered
GST Status Date	
GST Tax Period	Annually
<b>Pensions</b>	
Segregate for Pension Purposes	False
Pension Exempt % (Actuarial)	81.79%
Pension Exempt % (Expenses)	
<b>Tax Effect Accounting</b>	
Use Tax Effect Accounting	True
Capital Loss Provision %	
Income Loss Provision %	
Unrealised Gains Provision %	

### Asset Strategies

Asset Class	Minimum	Maximum	Target
Australian Equities	65.00	100.00	
Australian Fixed Interest	0.00	25.00	
Cash	0.00	30.00	
Listed Property	0.00	20.00	
Other	0.00	20.00	

### Holding References

Reference	HIG0617
Reference Type	ExternalId
Start Date	
End Date	
Enabled	True

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## The Bernard Higgins Superannuation Fund Fund Details Report

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### Bank Accounts

<b>Code and Description</b>	<b>MBL965265432 - Macquarie CMA #5432</b>
Account Type	Bank Account
BSB	182-512
Account Number	965265432
Account Name	Susan Higgins & Bernard Higgins ATF The Bernard Higgins Superannuation Fund
Operational Account	True
Holding Reference Type	
Holding Reference	
In-House Asset	False
<hr/>	
<b>Code and Description</b>	<b>MEB500444 - Members Equity Business Online Saving A/c (No. 500444)</b>
Account Type	Bank Account
BSB	
Account Number	500444
Account Name	The Bernard Higgins Superannuation Fund
Operational Account	True
Holding Reference Type	ExternalId
Holding Reference	HIG0617
In-House Asset	False

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# The Bernard Higgins Superannuation Fund

## Fund Details Report

### Investment Accounts

**Code and Description** **ALD - Ampol Limited**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code ALD  
Market Type Code LM  
Unlisted Security Type Code  
In-House Asset False

---

**Code and Description** **AMC - Amcor PLC - Cdi 1:1 Foreign Exempt Nyse**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code AMC  
Market Type Code LM  
Unlisted Security Type Code  
In-House Asset False

---

**Code and Description** **ANZ - ANZ Group Holdings Limited**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code ANZ  
Market Type Code LM  
Unlisted Security Type Code  
In-House Asset False

---

**Code and Description** **ANZDA - ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code ANZDA  
Market Type Code LM  
Unlisted Security Type Code  
In-House Asset False

---

**Code and Description** **ANZR - Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code ANZR  
Market Type Code LD  
Unlisted Security Type Code  
In-House Asset False

---

**Code and Description** **AZJ - Aurizon Holdings Limited**

Holding Reference Type ExternalId  
Holding Reference HIG0617  
Security Issue Code AZJ  
Market Type Code LM  
Unlisted Security Type Code  
In-House Asset False

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**Code and Description** **BHP - BHP Group Limited**

Holding Reference Type ExternalId

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## The Bernard Higgins Superannuation Fund Fund Details Report

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Holding Reference	HIG0617
Security Issue Code	BHP
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **BXB - Brambles Limited**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	BXB
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **CBA - Commonwealth Bank Of Australia.**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	CBA
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **CGF - Challenger Limited**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	CGF
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **CLW - Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	CLW
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **DXS - Dexus - Fully Paid Units Stapled Securities**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	DXS
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **HLS - Healius Limited**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	HLS
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

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## The Bernard Higgins Superannuation Fund Fund Details Report

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<b>Code and Description</b>	<b>HLS_R - HLS_R</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	HLS_R
Market Type Code	UN
Unlisted Security Type Code	UnlistedDerivative
In-House Asset	False

---

<b>Code and Description</b>	<b>HLSAQ - Healius Limited - Ordinary Fully Paid Deferred</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	HLSAQ
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

<b>Code and Description</b>	<b>HLSNB - Healius Limited - Ordinary Fully Paid New</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	HLSNB
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

<b>Code and Description</b>	<b>LNK - Link Administration Holdings Limited</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	LNK
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

<b>Code and Description</b>	<b>MIN - Mineral Resources Limited</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	MIN
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

<b>Code and Description</b>	<b>MPC012 - mPrivate Capital MPC012 – Mosaic – Bilinga</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	MPC012
Market Type Code	UN
Unlisted Security Type Code	UnlistedTrust
In-House Asset	False

---

<b>Code and Description</b>	<b>MXT - Metrics Master Income Trust - Ordinary Units Fully Paid</b>
Holding Reference Type	ExternalId
Holding Reference	HIG0617
Security Issue Code	MXT
Market Type Code	LM

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## The Bernard Higgins Superannuation Fund Fund Details Report

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Unlisted Security Type Code

In-House Asset False

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**Code and Description** **NAB - National Australia Bank Limited**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code NAB

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

---

**Code and Description** **NSR - National Storage REIT - Fully Paid Ordinary/Units Staped Securities**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code NSR

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

---

**Code and Description** **PXA - Pexa Group Limited**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code PXA

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

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**Code and Description** **RIO - Rio Tinto Limited**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code RIO

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

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**Code and Description** **SUN - Suncorp Group Limited**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code SUN

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

---

**Code and Description** **TCL - Transurban Group - Fully Paid Ordinary/Units Staped Securities**

Holding Reference Type ExternalId

Holding Reference HIG0617

Security Issue Code TCL

Market Type Code LM

Unlisted Security Type Code

In-House Asset False

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**Code and Description** **UFF - UpInvest Foundation Fund**

Holding Reference Type ExternalId

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## The Bernard Higgins Superannuation Fund Fund Details Report

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Holding Reference	HIG0617
Security Issue Code	UFF
Market Type Code	UN
Unlisted Security Type Code	UnlistedTrust
In-House Asset	False

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**Code and Description** **UPINV - UpInvest Foundation Fund Partially**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	UPINV
Market Type Code	UN
Unlisted Security Type Code	UnlistedTrust
In-House Asset	False

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**Code and Description** **WBC - Westpac Banking Corporation**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	WBC
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **WDS - Woodside Energy Group Ltd**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	WDS
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **WES - Wesfarmers Limited**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	WES
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

---

**Code and Description** **WOW - Woolworths Group Limited**

Holding Reference Type	Externalld
Holding Reference	HIG0617
Security Issue Code	WOW
Market Type Code	LM
Unlisted Security Type Code	
In-House Asset	False

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# The Bernard Higgins Superannuation Fund

## Fund Details Report

### Member Details

**Member Number** HIGBER00013A  
Title MR  
First Name Bernard  
Middle Names  
Family Name Higgins  
Gender Male  
Date of Birth 27 January 1956  
Date of Death  
Preferred Salutation  
Preferred Name

#### Contact Details

Preferred Voice Contact  
Preferred Written Contact  
Home Phone  
Work Phone  
Mobile 0419270156  
Fax  
Direct  
Email bhiggins@people.net.au  
Use Physical Address for Mailing True

#### Physical Address

Line 1 40A Werrina Parade  
Line 2  
Line 3  
Suburb Blue Bay  
State NSW  
Postcode 2261  
Validate Address False

#### Member Details

Join Fund Date 11 June 2003  
Leave Fund Date  
ESP Start Date 1 September 1975  
Australian Resident True  
TFN \*\*\*\*\*  
Claim Tax Free Threshold True  
Death Sum Insured \$0.00  
TPD Sum Insured \$0.00  
Salary Continuance Sum Insured \$0.00

#### Beneficiary Details

Effective Date 1 July 2018  
Expiry Date  
Nomination Type NonBinding  
Details Susan Higgins - Spouse 100%

#### Pension Accounts

**Pension Account Name** ABP\_BH - 1  
Pension Type AccountBased  
Start Date 30 June 2013  
Crystallisation Date 30 June 2013  
**Pension Account Name** ABP\_BH - 5  
Pension Type AccountBased  
Start Date 29 June 2017  
Crystallisation Date 29 June 2017

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## The Bernard Higgins Superannuation Fund Fund Details Report

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<b>Pension Account Name</b>	<b>ABP_BH - 4</b>
Pension Type	AccountBased
Start Date	1 July 2016
Crystallisation Date	1 July 2016
<b>Pension Account Name</b>	<b>ABP_BH - 3</b>
Pension Type	AccountBased
Start Date	1 July 2015
Crystallisation Date	1 July 2015
<b>Pension Account Name</b>	<b>ABP_BH - 2</b>
Pension Type	AccountBased
Start Date	1 July 2014
Crystallisation Date	1 July 2014

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<b>Member Number</b>	HIGSUS00012A
Title	MRS
First Name	Susan
Middle Names	Rae
Family Name	Higgins
Gender	Female
Date of Birth	1 February 1958
Date of Death	
Preferred Salutation	
Preferred Name	
<b>Contact Details</b>	
Preferred Voice Contact	Mobile
Preferred Written Contact	Email
Home Phone	
Work Phone	
Mobile	0412847290
Fax	
Direct	
Email	bands@people.net.au
Use Physical Address for Mailing	True
<b>Physical Address</b>	
Line 1	40A Werrina Parade
Line 2	
Line 3	
Suburb	Blue Bay
State	NSW
Postcode	2261
Validate Address	False
<b>Member Details</b>	
Join Fund Date	11 June 2003
Leave Fund Date	
ESP Start Date	6 November 1991
Australian Resident	True
TFN	*****
Claim Tax Free Threshold	True
Death Sum Insured	\$0.00
TPD Sum Insured	\$0.00
Salary Continuance Sum Insured	\$0.00
<b>Beneficiary Details</b>	
Effective Date	1 July 2018

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## The Bernard Higgins Superannuation Fund Fund Details Report

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Expiry Date  
Nomination Type NonBinding  
Details Bernard Higgins - Spouse 100%

**Pension Accounts**

**Pension Account Name ABP\_SH - 1**  
Pension Type AccountBased  
Start Date 30 June 2013  
Crystallisation Date 30 June 2013

**Pension Account Name ABP\_SH - 6**  
Pension Type AccountBased  
Start Date 7 July 2017  
Crystallisation Date 7 July 2017

**Pension Account Name ABP\_SH - 5**  
Pension Type AccountBased  
Start Date 29 June 2017  
Crystallisation Date 29 June 2017

**Pension Account Name ABP\_SH - 4**  
Pension Type AccountBased  
Start Date 1 July 2016  
Crystallisation Date 1 July 2016

**Pension Account Name ABP\_SH - 3**  
Pension Type AccountBased  
Start Date 1 July 2015  
Crystallisation Date 1 July 2015

**Pension Account Name ABP\_SH - 2**  
Pension Type AccountBased  
Start Date 1 July 2014  
Crystallisation Date 1 July 2014

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**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Investment Gains</b>					
<b>Market Gains - Shares in Listed Companies</b>					
<b>Amcors PLC - Cdi 1:1 Foreign Exempt Nyse</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$17,790.50		\$17,790.50 DR
20/04/2023	Market Value Adjustment			\$1,215.50	\$16,575.00 DR
22/05/2023	Market Value Adjustment		\$11,934.00		\$28,509.00 DR
22/06/2023	Market Value Adjustment		\$6,740.50		\$35,249.50 DR
30/06/2023	Market Value Adjustment			\$110.50	\$35,139.00 DR
30/06/2023	Closing Balance				<b>\$35,139.00 DR</b>
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
11/07/2022	132731 SOLD 1090 ALD @ 33.1268			\$1,612.59	\$1,612.59 CR
22/03/2023	Market Value Adjustment		\$15,649.90		\$14,037.31 DR
20/04/2023	Market Value Adjustment		\$1,560.60		\$15,597.91 DR
22/05/2023	Market Value Adjustment			\$4,335.00	\$11,262.91 DR
22/06/2023	Market Value Adjustment		\$5,144.20		\$16,407.11 DR
30/06/2023	Market Value Adjustment		\$1,445.00		\$17,852.11 DR
30/06/2023	Closing Balance				<b>\$17,852.11 DR</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
16/11/2022	262782 SOLD 848 ANZ @ 24.2849		\$5,222.59		\$5,222.59 DR
22/03/2023	Market Value Adjustment			\$16,630.79	\$11,408.20 CR
20/04/2023	Market Value Adjustment			\$14,812.00	\$26,220.20 CR
22/05/2023	Market Value Adjustment		\$6,164.00		\$20,056.20 CR
22/06/2023	Market Value Adjustment		\$4,508.00		\$15,548.20 CR
30/06/2023	Market Value Adjustment			\$3,772.00	\$19,320.20 CR
30/06/2023	Closing Balance				<b>\$19,320.20 CR</b>
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$18,051.13		\$18,051.13 DR
20/04/2023	Market Value Adjustment			\$1,128.20	\$16,922.93 DR
22/05/2023	Market Value Adjustment			\$6,769.20	\$10,153.73 DR
22/06/2023	Market Value Adjustment			\$20,871.70	\$10,717.97 CR
30/06/2023	Market Value Adjustment			\$1,128.20	\$11,846.17 CR
30/06/2023	Closing Balance				<b>\$11,846.17 CR</b>
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$21,756.00	\$21,756.00 CR
20/04/2023	Market Value Adjustment			\$18,648.00	\$40,404.00 CR
22/05/2023	Market Value Adjustment		\$15,624.00		\$24,780.00 CR
22/06/2023	Market Value Adjustment			\$7,728.00	\$32,508.00 CR
30/06/2023	Market Value Adjustment		\$1,092.00		\$31,416.00 CR
30/06/2023	Closing Balance				<b>\$31,416.00 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Brambles Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$36,269.50	\$36,269.50 CR
20/04/2023	Market Value Adjustment			\$9,970.50	\$46,240.00 CR
22/05/2023	Market Value Adjustment			\$8,236.50	\$54,476.50 CR
22/06/2023	Market Value Adjustment		\$4,335.00		\$50,141.50 CR
30/06/2023	Market Value Adjustment			\$3,323.50	\$53,465.00 CR
30/06/2023	Closing Balance				<b>\$53,465.00 CR</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
19/01/2023	308376 SOLD 3680 CGF @ 7.7017		\$20,319.11		\$20,319.11 DR
22/03/2023	Market Value Adjustment			\$15,046.26	\$5,272.85 DR
20/04/2023	Market Value Adjustment		\$1,321.60		\$6,594.45 DR
22/05/2023	Market Value Adjustment		\$4,446.13		\$11,040.58 DR
22/06/2023	Market Value Adjustment			\$10,045.00	\$995.58 DR
30/06/2023	Market Value Adjustment		\$200.90		\$1,196.48 DR
30/06/2023	Closing Balance				<b>\$1,196.48 DR</b>
<b>Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$20,070.44	\$20,070.44 CR
20/04/2023	Market Value Adjustment			\$11,222.82	\$31,293.26 CR
22/05/2023	Market Value Adjustment		\$5,997.38		\$25,295.88 CR
22/06/2023	Market Value Adjustment			\$3,503.42	\$28,799.30 CR
30/06/2023	Market Value Adjustment			\$564.11	\$29,363.41 CR
30/06/2023	Closing Balance				<b>\$29,363.41 CR</b>
<b>Healius Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$28,011.41		\$28,011.41 DR
20/04/2023	Market Value Adjustment			\$484.70	\$27,526.71 DR
22/05/2023	Market Value Adjustment			\$4,362.30	\$23,164.41 DR
22/06/2023	Market Value Adjustment			\$3,392.90	\$19,771.51 DR
30/06/2023	Market Value Adjustment			\$484.70	\$19,286.81 DR
30/06/2023	Closing Balance				<b>\$19,286.81 DR</b>
<b>Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$1,194.76		\$1,194.76 DR
20/04/2023	Market Value Adjustment			\$2,679.00	\$1,484.24 CR
22/05/2023	Market Value Adjustment		\$3,884.55		\$2,400.31 DR
22/06/2023	Market Value Adjustment		\$2,277.15		\$4,677.46 DR
30/06/2023	Market Value Adjustment		\$6,429.60		\$11,107.06 DR
30/06/2023	Closing Balance				<b>\$11,107.06 DR</b>
<b>National Australia Bank Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$6,619.80	\$6,619.80 CR
20/04/2023	Market Value Adjustment			\$10,531.50	\$17,151.30 CR
22/05/2023	Market Value Adjustment		\$25,375.90		\$8,224.60 DR
22/06/2023	Market Value Adjustment		\$4,212.60		\$12,437.20 DR
30/06/2023	Market Value Adjustment			\$2,206.60	\$10,230.60 DR
30/06/2023	Closing Balance				<b>\$10,230.60 DR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Pexa Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$1,091.50		\$1,091.50 DR
20/04/2023	Market Value Adjustment			\$3,597.62	\$2,506.12 CR
22/05/2023	Market Value Adjustment		\$1,139.84		\$1,366.28 CR
22/06/2023	Market Value Adjustment			\$356.20	\$1,722.48 CR
30/06/2023	Market Value Adjustment			\$1,068.60	\$2,791.08 CR
30/06/2023	Closing Balance				<b>\$2,791.08 CR</b>
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$20,463.75	\$20,463.75 CR
20/04/2023	Market Value Adjustment			\$7,832.40	\$28,296.15 CR
22/05/2023	Market Value Adjustment		\$17,799.45		\$10,496.70 CR
22/06/2023	Market Value Adjustment			\$8,265.75	\$18,762.45 CR
30/06/2023	Market Value Adjustment			\$481.50	\$19,243.95 CR
30/06/2023	Closing Balance				<b>\$19,243.95 CR</b>
<b>Suncorp Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$14,097.60	\$14,097.60 CR
20/04/2023	Market Value Adjustment			\$5,696.00	\$19,793.60 CR
22/05/2023	Market Value Adjustment			\$5,553.60	\$25,347.20 CR
22/06/2023	Market Value Adjustment			\$11,534.40	\$36,881.60 CR
30/06/2023	Market Value Adjustment		\$1,139.20		\$35,742.40 CR
30/06/2023	Closing Balance				<b>\$35,742.40 CR</b>
<b>Wesfarmers Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$16,925.70	\$16,925.70 CR
20/04/2023	Market Value Adjustment			\$5,441.20	\$22,366.90 CR
22/05/2023	Market Value Adjustment		\$2,430.70		\$19,936.20 CR
22/06/2023	Market Value Adjustment		\$5,418.90		\$14,517.30 CR
30/06/2023	Market Value Adjustment			\$2,051.60	\$16,568.90 CR
30/06/2023	Closing Balance				<b>\$16,568.90 CR</b>
<b>Westpac Banking Corporation</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$20,052.70	\$20,052.70 CR
20/04/2023	Market Value Adjustment			\$11,844.60	\$31,897.30 CR
22/05/2023	Market Value Adjustment		\$15,688.90		\$16,208.40 CR
22/06/2023	Market Value Adjustment		\$207.80		\$16,000.60 CR
30/06/2023	Market Value Adjustment			\$3,117.00	\$19,117.60 CR
30/06/2023	Closing Balance				<b>\$19,117.60 CR</b>
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
09/11/2022	255835 SOLD 687 WDS @ 39.0627			\$3,524.84	\$3,524.84 CR
22/03/2023	Market Value Adjustment			\$7,064.24	\$10,589.08 CR
20/04/2023	Market Value Adjustment			\$5,233.20	\$15,822.28 CR
22/05/2023	Market Value Adjustment			\$5,527.20	\$21,349.48 CR
22/06/2023	Market Value Adjustment			\$4,233.60	\$25,583.08 CR
30/06/2023	Market Value Adjustment		\$5,350.80		\$20,232.28 CR
30/06/2023	Closing Balance				<b>\$20,232.28 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Woolworths Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$5,294.16	\$5,294.16 CR
20/04/2023	Market Value Adjustment			\$4,432.32	\$9,726.48 CR
22/05/2023	Market Value Adjustment		\$1,816.02		\$7,910.46 CR
22/06/2023	Market Value Adjustment			\$5,109.48	\$13,019.94 CR
30/06/2023	Market Value Adjustment		\$307.80		\$12,712.14 CR
30/06/2023	Closing Balance				<b>\$12,712.14 CR</b>
<b>Market Gains - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$2,124.85		\$2,124.85 DR
20/04/2023	Market Value Adjustment			\$1,828.50	\$296.35 DR
22/06/2023	Market Value Adjustment		\$8,411.10		\$8,707.45 DR
30/06/2023	Market Value Adjustment		\$2,559.90		\$11,267.35 DR
30/06/2023	Closing Balance				<b>\$11,267.35 DR</b>
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment		\$9,906.40		\$9,906.40 DR
20/04/2023	Market Value Adjustment			\$1,218.00	\$8,688.40 DR
22/05/2023	Market Value Adjustment			\$2,030.00	\$6,658.40 DR
22/06/2023	Market Value Adjustment		\$1,055.60		\$7,714.00 DR
30/06/2023	Market Value Adjustment		\$1,055.60		\$8,769.60 DR
30/06/2023	Closing Balance				<b>\$8,769.60 DR</b>
<b>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Market Value Adjustment			\$18,028.25	\$18,028.25 CR
20/04/2023	Market Value Adjustment			\$1,461.75	\$19,490.00 CR
22/05/2023	Market Value Adjustment			\$487.25	\$19,977.25 CR
22/06/2023	Market Value Adjustment		\$10,719.50		\$9,257.75 CR
30/06/2023	Market Value Adjustment			\$974.50	\$10,232.25 CR
30/06/2023	Closing Balance				<b>\$10,232.25 CR</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
20/07/2022	142740 SOLD 1468 TCL @ 14.3126			\$1,950.25	\$1,950.25 CR
22/03/2023	Market Value Adjustment		\$3,866.76		\$1,916.51 DR
20/04/2023	Market Value Adjustment			\$6,153.80	\$4,237.29 CR
22/05/2023	Market Value Adjustment		\$1,061.00		\$3,176.29 CR
22/06/2023	Market Value Adjustment		\$4,137.90		\$961.61 DR
30/06/2023	Market Value Adjustment		\$530.50		\$1,492.11 DR
30/06/2023	Closing Balance				<b>\$1,492.11 DR</b>
<b>Market Gains - Units In Listed Unit Trusts</b>					
<b>Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
02/09/2022	170966 SOLD 70000 MXT @ 1.9900		\$3,686.18		\$3,686.18 DR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800		\$3,132.67		\$6,818.85 DR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900		\$2,632.99		\$9,451.84 DR
22/03/2023	Market Value Adjustment			\$14,678.89	\$5,227.05 CR
30/06/2023	Closing Balance				<b>\$5,227.05 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Market Gains - Units In Unlisted Unit Trusts</b>					
<b>mPrivate Capital MPC012 – Mosaic – Bilinga</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/05/2023	Market Value Adjustment			\$14,110.92	\$14,110.92 CR
30/06/2023	Market Value Adjustment			\$2,226.10	\$16,337.02 CR
30/06/2023	Closing Balance				<b>\$16,337.02 CR</b>
<b>Uplinvest Foundation Fund</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/06/2023	Market Value Adjustment		\$16,667.60		\$16,667.60 DR
30/06/2023	Closing Balance				<b>\$16,667.60 DR</b>
<b>Uplinvest Foundation Fund Partially</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/06/2023	Market Value Adjustment		\$859.41		\$859.41 DR
30/06/2023	Closing Balance				<b>\$859.41 DR</b>
<b>Disposal Suspense - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance	<b>0.00000</b>			<b>\$0.00</b>
11/07/2022	132731 SOLD 1090 ALD @ 33.1268	1,090.00000		\$36,084.38	\$36,084.38 CR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268	-1,090.00000	\$36,084.38		\$0.00 CR
30/06/2023	Closing Balance	<b>0.00000</b>			<b>\$0.00</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance	<b>0.00000</b>			<b>\$0.00</b>
16/11/2022	262782 SOLD 848 ANZ @ 24.2849	848.00000		\$20,580.00	\$20,580.00 CR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849	-848.00000	\$20,580.00		\$0.00 CR
03/01/2023	ANZ/ANZDA Takeover Merger	65.00000		\$1,228.50	\$1,228.50 CR
03/01/2023	ANZ/ANZDA Takeover Merger	87.00000		\$1,644.30	\$2,872.80 CR
03/01/2023	ANZ/ANZDA Takeover Merger	98.00000		\$1,852.20	\$4,725.00 CR
03/01/2023	ANZ/ANZDA Takeover Merger	100.00000		\$1,890.00	\$6,615.00 CR
03/01/2023	ANZ/ANZDA Takeover Merger	133.00000		\$2,513.70	\$9,128.70 CR
03/01/2023	ANZ/ANZDA Takeover Merger	145.00000		\$2,740.50	\$11,869.20 CR
03/01/2023	ANZ/ANZDA Takeover Merger	980.00000		\$27,565.50	\$39,434.70 CR
03/01/2023	ANZ/ANZDA Takeover Merger	1,470.00000		\$36,989.34	\$76,424.04 CR
03/01/2023	ANZ/ANZDA Takeover Merger	1,300.00000		\$39,399.73	\$115,823.77 CR
03/01/2023	ANZ/ANZDA Takeover Merger	1,322.00000		\$40,225.27	\$156,049.04 CR
03/01/2023	ANZ/ANZDA Takeover Merger	1,500.00000		\$42,908.91	\$198,957.95 CR
03/01/2023	ANZ/ANZDA Takeover Merger	2,000.00000		\$59,774.20	\$258,732.15 CR
03/01/2023	ANZ/ANZDA Takeover Merger	-9,200.00000	\$258,732.15		\$0.00 CR
30/06/2023	Closing Balance	<b>0.00000</b>			<b>\$0.00</b>
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</b>					
01/07/2022	Opening Balance	<b>0.00000</b>			<b>\$0.00</b>
03/01/2023	ANZDA TO ANZ	65.00000		\$1,228.50	\$1,228.50 CR
03/01/2023	ANZDA TO ANZ	87.00000		\$1,644.30	\$2,872.80 CR
03/01/2023	ANZDA TO ANZ	98.00000		\$1,852.20	\$4,725.00 CR
03/01/2023	ANZDA TO ANZ	100.00000		\$1,890.00	\$6,615.00 CR
03/01/2023	ANZDA TO ANZ	133.00000		\$2,513.70	\$9,128.70 CR
03/01/2023	ANZDA TO ANZ	145.00000		\$2,740.50	\$11,869.20 CR
03/01/2023	ANZDA TO ANZ	980.00000		\$27,565.50	\$39,434.70 CR
03/01/2023	ANZDA TO ANZ	1,470.00000		\$36,989.34	\$76,424.04 CR
03/01/2023	ANZDA TO ANZ	1,300.00000		\$39,399.73	\$115,823.77 CR
03/01/2023	ANZDA TO ANZ	1,322.00000		\$40,225.27	\$156,049.04 CR
03/01/2023	ANZDA TO ANZ	1,500.00000		\$42,908.91	\$198,957.95 CR
03/01/2023	ANZDA TO ANZ	2,000.00000		\$59,774.20	\$258,732.15 CR
03/01/2023	ANZDA TO ANZ	-9,200.00000	\$258,732.15		\$0.00 CR
30/06/2023	Closing Balance	<b>0.00000</b>			<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	98.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	65.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	145.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	133.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	87.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	100.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	628.00000			\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Challenger Limited</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
19/01/2023	308376 SOLD 3680 CGF @ 7.7017	3,680.00000		\$28,323.55	\$28,323.55 CR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017	-3,680.00000	\$28,323.55		\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
09/11/2022	255835 SOLD 687 WDS @ 39.0627	687.00000		\$26,818.36	\$26,818.36 CR
09/11/2022	255835 SOLD 687 WDS @ 39.0627	-687.00000	\$26,818.36		\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Disposal Suspense - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
20/07/2022	142740 SOLD 1468 TCL @ 14.3126	1,468.00000		\$20,997.03	\$20,997.03 CR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126	-1,468.00000	\$20,997.03		\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Disposal Suspense - Units In Listed Unit Trusts</b>					
<b>Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
02/09/2022	170966 SOLD 70000 MXT @ 1.9900	70,000.00000		\$139,208.06	\$139,208.06 CR
02/09/2022	170966 SOLD 70000 MXT @ 1.9900	-70,000.00000	\$139,208.06		\$0.00 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800	50,000.00000		\$98,934.66	\$98,934.66 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800	-50,000.00000	\$98,934.66		\$0.00 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900	50,000.00000		\$99,434.33	\$99,434.33 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900	-50,000.00000	\$99,434.33		\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Investment Income</b>					
<b>Distributions - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				\$0.00
29/09/2022	CLW AUD DRP SUSP			\$2,088.80	\$2,088.80 CR
29/12/2022	CLW AUD DRP SUSP			\$2,088.80	\$4,177.60 CR
30/03/2023	CLW AUD DRP SUSP			\$2,559.90	\$6,737.50 CR
29/06/2023	CLW AUD DRP SUSP			\$2,559.90	\$9,297.40 CR
30/06/2023	Distribution - Tax Statement				\$9,297.40 CR
30/06/2023	Distribution - Tax Statement				\$9,297.40 CR
30/06/2023	Distribution - Tax Statement				\$9,297.40 CR
30/06/2023	Distribution - Tax Statement				\$9,297.40 CR
30/06/2023	Closing Balance				\$9,297.40 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	DXS Distribution - Cash			\$2,273.60	\$2,273.60 CR
29/06/2023	DXS AUD 0.0464872 FRANKED, 30% CTR			\$1,538.84	\$3,812.44 CR
30/06/2023	Distribution - Tax Statement				\$3,812.44 CR
30/06/2023	Distribution - Tax Statement				\$3,812.44 CR
30/06/2023	Closing Balance				<b>\$3,812.44 CR</b>
<b>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	NSR AUD DRP 2% DISC			\$2,679.88	\$2,679.88 CR
29/06/2023	NSR AUD DRP 2% DISC			\$2,679.88	\$5,359.76 CR
30/06/2023	Distribution - Tax Statement				\$5,359.76 CR
30/06/2023	Distribution - Tax Statement				\$5,359.76 CR
30/06/2023	Closing Balance				<b>\$5,359.76 CR</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	Distribution - Tax Statement				\$0.00 CR
29/12/2022	TCL AUD DRP NIL DISC			\$2,811.65	\$2,811.65 CR
29/06/2023	Distribution - Tax Statement				\$2,811.65 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC			\$3,236.05	\$6,047.70 CR
30/06/2023	Closing Balance				<b>\$6,047.70 CR</b>
<b>Distributions - Units In Listed Unit Trusts</b>					
<b>Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/07/2022	MXT AUD DRP NIL DISC			\$1,479.00	\$1,479.00 CR
31/08/2022	MXT AUD DRP NIL DISC			\$1,887.00	\$3,366.00 CR
30/06/2023	Distribution - Tax Statement				\$3,366.00 CR
30/06/2023	Distribution - Tax Statement				\$3,366.00 CR
30/06/2023	Closing Balance				<b>\$3,366.00 CR</b>
<b>Distributions - Units In Unlisted Unit Trusts</b>					
<b>mPrivate Capital MPC012 – Mosaic – Bilinga</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/06/2023	Distribution - Tax Statement				\$0.00 CR
30/06/2023	Mosaic Distribution MPC012 - June 2023			\$15,728.00	\$15,728.00 CR
30/06/2023	Closing Balance				<b>\$15,728.00 CR</b>
<b>Uplinvest Foundation Fund</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/02/2023	TRANSFER FROM CMH 963541511			\$2,459.94	\$2,459.94 CR
30/06/2023	Distribution - Tax Statement				\$2,459.94 CR
30/06/2023	Distribution - Tax Statement				\$2,459.94 CR
30/06/2023	TRANSFER FROM CMH 963541511			\$11,612.52	\$14,072.46 CR
30/06/2023	Closing Balance				<b>\$14,072.46 CR</b>
<b>Uplinvest Foundation Fund Partially</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/02/2023	TRANSFER FROM CMH 963541511			\$126.84	\$126.84 CR
30/06/2023	Distribution - Tax Statement				\$126.84 CR
30/06/2023	Distribution - Tax Statement				\$126.84 CR
30/06/2023	TRANSFER FROM CMH 963541511			\$598.76	\$725.60 CR
30/06/2023	Closing Balance				<b>\$725.60 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Dividends - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
28/09/2022	ALD AUD 1.2 FRANKED, 30% CTR			\$5,436.00	\$5,436.00 CR
30/03/2023	ALD AUD 0.5 SPEC, 1.55 FRANKED, 30% CTR			\$8,959.00	\$14,395.00 CR
30/06/2023	Closing Balance				<b>\$14,395.00 CR</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$6,782.40	\$6,782.40 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,435.52	\$14,217.92 CR
30/06/2023	Closing Balance				<b>\$14,217.92 CR</b>
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	AZJ AUD 0.109 FRANKED, 30% CTR			\$3,786.66	\$3,786.66 CR
29/03/2023	AZJ AUD 0.07 FRANKED, 30% CTR			\$3,948.70	\$7,735.36 CR
30/06/2023	Closing Balance				<b>\$7,735.36 CR</b>
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			\$21,435.45	\$21,435.45 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			\$11,454.55	\$32,890.00 CR
30/06/2023	Closing Balance				<b>\$32,890.00 CR</b>
<b>Brambles Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
13/10/2022	BXB USD 0.12, 0.042 FRANKED, 30% CTR, 0.078 CFI, DRP			\$2,492.63	\$2,492.63 CR
13/04/2023	BXB USD 0.1225, 0.042875 FRANKED, 30% CTR, 0.079625			\$2,553.32	\$5,045.95 CR
30/06/2023	Closing Balance				<b>\$5,045.95 CR</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	CGF AUD 0.115 FRANKED, 30% CTR, DRP			\$2,323.00	\$2,323.00 CR
21/03/2023	CGF AUD 0.12 FRANKED, 30% CTR, DRP NIL DISC			\$1,982.40	\$4,305.40 CR
30/06/2023	Closing Balance				<b>\$4,305.40 CR</b>
<b>Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$6,234.90	\$6,234.90 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$6,234.90	\$12,469.80 CR
30/06/2023	Closing Balance				<b>\$12,469.80 CR</b>
<b>Healius Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	HLS AUD 0.06 FRANKED, 30% CTR, DRP SUSP			\$2,283.00	\$2,283.00 CR
30/06/2023	Closing Balance				<b>\$2,283.00 CR</b>
<b>Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
14/10/2022	LNK AUD 0.08 SPEC, 0.08 FRANKED, 30% CTR, DRP SUSP			\$2,143.20	\$2,143.20 CR
11/04/2023	LNK AUD 0.036 FRANKED, 30% CTR, NIL CFI, DRP SUSP			\$1,205.55	\$3,348.75 CR
30/06/2023	Closing Balance				<b>\$3,348.75 CR</b>
<b>National Australia Bank Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
05/07/2022	NAB AUD 0.73 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,321.90	\$7,321.90 CR
14/12/2022	NAB AUD 0.78 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,823.40	\$15,145.30 CR
30/06/2023	Closing Balance				<b>\$15,145.30 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/09/2022	RIO AUD 3.837 FRANKED, 30% CTR, DRP NIL DISC			\$6,158.39	\$6,158.39 CR
20/04/2023	RIO AUD 3.2649 FRANKED, 30% CTR, DRP NIL DISC			\$5,240.16	\$11,398.55 CR
30/06/2023	Closing Balance				<b>\$11,398.55 CR</b>
<b>Suncorp Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	SUN AUD 0.17 FRANKED, 30% CTR, DRP NIL DISC			\$2,420.80	\$2,420.80 CR
31/03/2023	SUN AUD 0.33 FRANKED, 30% CTR, DRP NIL DISC			\$4,699.20	\$7,120.00 CR
30/06/2023	Closing Balance				<b>\$7,120.00 CR</b>
<b>Wesfarmers Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WES AUD 1 FRANKED, 30% CTR, DRP NIL DISC			\$2,230.00	\$2,230.00 CR
28/03/2023	WES AUD 0.88 FRANKED, 30% CTR, DRP NIL DISC			\$1,962.40	\$4,192.40 CR
30/06/2023	Closing Balance				<b>\$4,192.40 CR</b>
<b>Westpac Banking Corporation</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
20/12/2022	WBC AUD 0.64 FRANKED, 30% CTR, DRP NIL DISC			\$6,649.60	\$6,649.60 CR
27/06/2023	WBC AUD 0.7 FRANKED, 30% CTR, DRP NIL DISC			\$7,273.00	\$13,922.60 CR
30/06/2023	Closing Balance				<b>\$13,922.60 CR</b>
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			\$10,504.12	\$10,504.12 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			\$12,667.86	\$23,171.98 CR
30/06/2023	Closing Balance				<b>\$23,171.98 CR</b>
<b>Woolworths Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			\$1,631.34	\$1,631.34 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			\$1,415.88	\$3,047.22 CR
30/06/2023	Closing Balance				<b>\$3,047.22 CR</b>
<b>Dividends - Stapled Securities</b>					
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/08/2022	DXS AUD 0.04649 FRANKED @ 30%			\$377.48	\$377.48 CR
30/06/2023	Closing Balance				<b>\$377.48 CR</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			\$241.57	\$241.57 CR
30/06/2023	Closing Balance				<b>\$241.57 CR</b>
<b>Foreign Income - Foreign Dividend - Shares in Listed Companies</b>					
<b>Amcor PLC - Cdi 1:1 Foreign Exempt Nyse</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
28/09/2022	AMC USD 0.12			\$1,907.23	\$1,907.23 CR
13/12/2022	AMC USD 0.1225			\$2,148.12	\$4,055.35 CR
21/03/2023	AMC USD 0.1225			\$1,911.65	\$5,967.00 CR
20/06/2023	AMC USD 0.1225			\$2,036.52	\$8,003.52 CR
30/06/2023	Closing Balance				<b>\$8,003.52 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Interest - Cash At Bank</b>					
<b>Macquarie CMA #5432</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/07/2022	MACQUARIE CMA INTEREST PAID			\$25.46	\$25.46 CR
31/08/2022	MACQUARIE CMA INTEREST PAID			\$56.79	\$82.25 CR
30/09/2022	MACQUARIE CMA INTEREST PAID			\$199.84	\$282.09 CR
31/10/2022	MACQUARIE CMA INTEREST PAID			\$208.52	\$490.61 CR
30/11/2022	MACQUARIE CMA INTEREST PAID			\$149.59	\$640.20 CR
30/12/2022	MACQUARIE CMA INTEREST PAID			\$195.81	\$836.01 CR
31/01/2023	MACQUARIE CMA INTEREST PAID			\$242.24	\$1,078.25 CR
28/02/2023	MACQUARIE CMA INTEREST PAID			\$225.74	\$1,303.99 CR
31/03/2023	MACQUARIE CMA INTEREST PAID			\$228.71	\$1,532.70 CR
28/04/2023	MACQUARIE CMA INTEREST PAID			\$267.20	\$1,799.90 CR
31/05/2023	MACQUARIE CMA INTEREST PAID			\$438.92	\$2,238.82 CR
30/06/2023	MACQUARIE CMA INTEREST PAID			\$491.80	\$2,730.62 CR
30/06/2023	Closing Balance				<b>\$2,730.62 CR</b>
<b>Members Equity Business Online Saving A/c (No. 500444)</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
31/07/2022	Cash Deposit - MEB Cash Account Interest Received			\$179.23	\$179.23 CR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received			\$224.11	\$403.34 CR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received			\$258.39	\$661.73 CR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received			\$321.46	\$983.19 CR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received			\$353.32	\$1,336.51 CR
31/12/2022	Cash Deposit - MEB Cash Account Interest Received			\$387.47	\$1,723.98 CR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received			\$388.46	\$2,112.44 CR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received			\$358.04	\$2,470.48 CR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received			\$422.89	\$2,893.37 CR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received			\$410.38	\$3,303.75 CR
31/05/2023	Members Equity Business Online Saving Account			\$464.02	\$3,767.77 CR
30/06/2023	Members Equity Business Online Saving Account			\$481.50	\$4,249.27 CR
30/06/2023	Closing Balance				<b>\$4,249.27 CR</b>
<b>Other Income</b>					
<b>Sundry</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
31/03/2023	Suncorp Super CI SDS-034770			\$1,356.98	\$1,356.98 CR
30/06/2023	Closing Balance				<b>\$1,356.98 CR</b>
<b>Expenses</b>					
<b>Member Payments</b>					
<b>Lump Sums Paid - Mr Bernard Higgins</b>					
<b>Accumulation</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/03/2023	Lump Sum		\$10,250.00		\$10,250.00 DR
21/04/2023	Lump Sum		\$10,700.00		\$20,950.00 DR
23/05/2023	Lump Sum		\$10,700.00		\$31,650.00 DR
23/06/2023	PENSION PAYMENT		\$10,700.00		\$42,350.00 DR
30/06/2023	Closing Balance				<b>\$42,350.00 DR</b>
<b>Pensions Paid - Mr Bernard Higgins</b>					
<b>ABP_BH - 1</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/01/2023	Pension Drawdown - Gross		\$7,060.00		\$7,060.00 DR
23/02/2023	Pension Drawdown - Gross		\$8,650.00		\$15,710.00 DR
30/06/2023	Closing Balance				<b>\$15,710.00 DR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>ABP_BH - 2</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/10/2022	Pension Drawdown - Gross		\$2,770.00		\$2,770.00 DR
23/11/2022	Pension Drawdown - Gross		\$2,120.00		\$4,890.00 DR
30/06/2023	Closing Balance				<b>\$4,890.00 DR</b>
<b>ABP_BH - 3</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/10/2022	Pension Drawdown - Gross		\$6,130.00		\$6,130.00 DR
30/06/2023	Closing Balance				<b>\$6,130.00 DR</b>
<b>ABP_BH - 4</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
19/12/2022	Pension Drawdown - Gross		\$90.00		\$90.00 DR
23/01/2023	Pension Drawdown - Gross		\$3,640.00		\$3,730.00 DR
30/06/2023	Closing Balance				<b>\$3,730.00 DR</b>
<b>ABP_BH - 5</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/07/2022	Pension Drawdown - Gross		\$10,700.00		\$10,700.00 DR
23/09/2022	Pension Drawdown - Gross		\$6,040.00		\$16,740.00 DR
30/06/2023	Closing Balance				<b>\$16,740.00 DR</b>
<b>Pensions Paid - Mrs Susan Higgins</b>					
<b>ABP_SH - 1</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Gross		\$2,190.00		\$2,190.00 DR
19/12/2022	Pension Drawdown - Gross		\$10,610.00		\$12,800.00 DR
30/06/2023	Closing Balance				<b>\$12,800.00 DR</b>
<b>ABP_SH - 2</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Gross		\$3,930.00		\$3,930.00 DR
30/06/2023	Closing Balance				<b>\$3,930.00 DR</b>
<b>ABP_SH - 3</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/09/2022	Pension Drawdown - Gross		\$1,910.00		\$1,910.00 DR
21/10/2022	Pension Drawdown - Gross		\$1,800.00		\$3,710.00 DR
30/06/2023	Closing Balance				<b>\$3,710.00 DR</b>
<b>ABP_SH - 4</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Gross		\$2,460.00		\$2,460.00 DR
30/06/2023	Closing Balance				<b>\$2,460.00 DR</b>
<b>ABP_SH - 5</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/08/2022	Pension Drawdown - Gross		\$10,700.00		\$10,700.00 DR
23/09/2022	Pension Drawdown - Gross		\$2,750.00		\$13,450.00 DR
30/06/2023	Closing Balance				<b>\$13,450.00 DR</b>
<b>ABP_SH - 6</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/02/2023	Pension Drawdown - Gross		\$2,050.00		\$2,050.00 DR
23/03/2023	Pension Drawdown - Gross		\$450.00		\$2,500.00 DR
30/06/2023	Closing Balance				<b>\$2,500.00 DR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Other Expenses</b>					
<b>Accountancy Fee</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$2,317.00		\$2,317.00 DR
30/06/2023	Closing Balance				<b>\$2,317.00 DR</b>
<b>Actuarial Fee</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
17/02/2023	ACTUARIAL CERTIFICATE		\$161.00		\$161.00 DR
30/06/2023	Closing Balance				<b>\$161.00 DR</b>
<b>Auditor Fee</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$385.00		\$385.00 DR
30/06/2023	Closing Balance				<b>\$385.00 DR</b>
<b>Investment Management Fee</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
01/07/2022	Unclaimed GST on 2022 IMS Fee			\$2,191.00	\$2,191.00 CR
01/07/2022	WHITEHAVEN FEE		\$2,404.95		\$213.95 DR
02/08/2022	WHITEHAVEN FEE		\$2,558.00		\$2,771.95 DR
01/09/2022	WHITEHAVEN FEE		\$2,547.39		\$5,319.34 DR
04/10/2022	WHITEHAVEN FEE		\$2,270.17		\$7,589.51 DR
01/11/2022	WHITEHAVEN FEE		\$2,640.43		\$10,229.94 DR
05/12/2022	WHITEHAVEN FEE		\$2,612.03		\$12,841.97 DR
05/01/2023	WHITEHAVEN FEE		\$2,623.79		\$15,465.76 DR
01/02/2023	WHITEHAVEN FEE		\$2,738.04		\$18,203.80 DR
02/03/2023	WHITEHAVEN FEE		\$2,408.30		\$20,612.10 DR
03/04/2023	WHITEHAVEN FEE		\$2,636.12		\$23,248.22 DR
02/05/2023	WHITEHAVEN FEE		\$2,568.44		\$25,816.66 DR
01/06/2023	WHITEHAVEN FEE		\$2,602.66		\$28,419.32 DR
30/06/2023	Closing Balance				<b>\$28,419.32 DR</b>
<b>SMSF Supervisory Levy</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
12/05/2023	ATO ATO001100017419299		\$259.00		\$259.00 DR
30/06/2023	Closing Balance				<b>\$259.00 DR</b>
<b>Income Tax</b>					
<b>Income Tax Expense</b>					
<b>Income Tax Expense</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Change in provision for deferred tax		\$7,512.68		\$7,512.68 DR
22/03/2023	Fund Income Tax		\$1,571.90		\$9,084.58 DR
20/04/2023	Change in provision for deferred tax		\$2,231.79		\$11,316.37 DR
20/04/2023	Fund Income Tax		\$2,385.30		\$13,701.67 DR
22/05/2023	Change in provision for deferred tax			\$1,128.20	\$12,573.47 DR
22/05/2023	Fund Income Tax			\$164.40	\$12,409.07 DR
22/06/2023	Change in provision for deferred tax		\$325.48		\$12,734.55 DR
22/06/2023	Fund Income Tax		\$9.30		\$12,743.85 DR
30/06/2023	Change in provision for deferred tax			\$494.18	\$12,249.67 DR
30/06/2023	Fund Income Tax		\$1,372.50		\$13,622.17 DR
30/06/2023	Closing Balance				<b>\$13,622.17 DR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income Tax</b>					
<b>Imputation Credits - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
28/09/2022	ALD AUD 1.2 FRANKED, 30% CTR			\$2,329.71	\$2,329.71 CR
30/03/2023	ALD AUD 0.5 SPEC, 1.55 FRANKED, 30% CTR			\$3,839.57	\$6,169.28 CR
30/06/2023	Closing Balance				<b>\$6,169.28 CR</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$2,906.74	\$2,906.74 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$3,186.65	\$6,093.39 CR
30/06/2023	Closing Balance				<b>\$6,093.39 CR</b>
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	AZJ AUD 0.109 FRANKED, 30% CTR			\$1,622.85	\$1,622.85 CR
29/03/2023	AZJ AUD 0.07 FRANKED, 30% CTR			\$1,692.30	\$3,315.15 CR
30/06/2023	Closing Balance				<b>\$3,315.15 CR</b>
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			\$9,186.62	\$9,186.62 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			\$4,909.09	\$14,095.71 CR
30/06/2023	Closing Balance				<b>\$14,095.71 CR</b>
<b>Brambles Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
13/10/2022	BXB USD 0.12, 0.042 FRANKED, 30% CTR, 0.078 CFI, DRP			\$374.05	\$374.05 CR
13/04/2023	BXB USD 0.1225, 0.042875 FRANKED, 30% CTR, 0.079625			\$383.00	\$757.05 CR
30/06/2023	Closing Balance				<b>\$757.05 CR</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	CGF AUD 0.115 FRANKED, 30% CTR, DRP			\$995.57	\$995.57 CR
21/03/2023	CGF AUD 0.12 FRANKED, 30% CTR, DRP NIL DISC			\$849.60	\$1,845.17 CR
30/06/2023	Closing Balance				<b>\$1,845.17 CR</b>
<b>Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$2,672.10	\$2,672.10 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$2,672.10	\$5,344.20 CR
30/06/2023	Closing Balance				<b>\$5,344.20 CR</b>
<b>Healius Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	HLS AUD 0.06 FRANKED, 30% CTR, DRP SUSP			\$978.43	\$978.43 CR
30/06/2023	Closing Balance				<b>\$978.43 CR</b>
<b>Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
14/10/2022	LNK AUD 0.08 SPEC, 0.08 FRANKED, 30% CTR, DRP SUSP			\$918.51	\$918.51 CR
11/04/2023	LNK AUD 0.036 FRANKED, 30% CTR, NIL CFI, DRP SUSP			\$413.33	\$1,331.84 CR
30/06/2023	Closing Balance				<b>\$1,331.84 CR</b>
<b>National Australia Bank Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
05/07/2022	NAB AUD 0.73 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$3,137.96	\$3,137.96 CR
14/12/2022	NAB AUD 0.78 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$3,352.89	\$6,490.85 CR
30/06/2023	Closing Balance				<b>\$6,490.85 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income Tax</b>					
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				\$0.00
22/09/2022	RIO AUD 3.837 FRANKED, 30% CTR, DRP NIL DISC			\$2,639.31	\$2,639.31 CR
20/04/2023	RIO AUD 3.2649 FRANKED, 30% CTR, DRP NIL DISC			\$2,245.78	\$4,885.09 CR
30/06/2023	Closing Balance				\$4,885.09 CR
<b>Suncorp Group Limited</b>					
01/07/2022	Opening Balance				\$0.00
21/09/2022	SUN AUD 0.17 FRANKED, 30% CTR, DRP NIL DISC			\$1,037.49	\$1,037.49 CR
31/03/2023	SUN AUD 0.33 FRANKED, 30% CTR, DRP NIL DISC			\$2,013.94	\$3,051.43 CR
30/06/2023	Closing Balance				\$3,051.43 CR
<b>Wesfarmers Limited</b>					
01/07/2022	Opening Balance				\$0.00
06/10/2022	WES AUD 1 FRANKED, 30% CTR, DRP NIL DISC			\$955.71	\$955.71 CR
28/03/2023	WES AUD 0.88 FRANKED, 30% CTR, DRP NIL DISC			\$841.03	\$1,796.74 CR
30/06/2023	Closing Balance				\$1,796.74 CR
<b>Westpac Banking Corporation</b>					
01/07/2022	Opening Balance				\$0.00
20/12/2022	WBC AUD 0.64 FRANKED, 30% CTR, DRP NIL DISC			\$2,849.83	\$2,849.83 CR
27/06/2023	WBC AUD 0.7 FRANKED, 30% CTR, DRP NIL DISC			\$3,117.00	\$5,966.83 CR
30/06/2023	Closing Balance				\$5,966.83 CR
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				\$0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			\$4,501.77	\$4,501.77 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			\$5,429.08	\$9,930.85 CR
30/06/2023	Closing Balance				\$9,930.85 CR
<b>Woolworths Group Limited</b>					
01/07/2022	Opening Balance				\$0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			\$699.15	\$699.15 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			\$606.81	\$1,305.96 CR
30/06/2023	Closing Balance				\$1,305.96 CR
<b>Imputation Credits - Stapled Securities</b>					
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				\$0.00
30/08/2022	DXS AUD 0.04649 FRANKED @ 30%			\$161.78	\$161.78 CR
30/06/2023	Closing Balance				\$161.78 CR
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				\$0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			\$103.53	\$103.53 CR
29/12/2022	Distribution - Tax Statement			\$2.52	\$106.05 CR
29/06/2023	Distribution - Tax Statement			\$2.91	\$108.96 CR
30/06/2023	Closing Balance				\$108.96 CR
<b>Assets</b>					
<b>Investments - Amcor PLC - Cdi 1:1 Foreign Exempt Nyse</b>					
01/07/2022	Opening Balance	11,050.00000			\$199,342.00 DR
22/03/2023	Market Value Adjustment			\$17,790.50	\$181,551.50 DR
20/04/2023	Market Value Adjustment		\$1,215.50		\$182,767.00 DR
22/05/2023	Market Value Adjustment			\$11,934.00	\$170,833.00 DR
22/06/2023	Market Value Adjustment			\$6,740.50	\$164,092.50 DR
30/06/2023	Market Value Adjustment		\$110.50		\$164,203.00 DR
30/06/2023	Closing Balance	11,050.00000			\$164,203.00 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Ampol Limited</b>					
01/07/2022	Opening Balance	5,620.00000			\$192,372.60 DR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268	-1,090.00000		\$34,471.79	\$157,900.81 DR
28/10/2022	249219 BGHT 1250 ALD @ 27.6754	1,250.00000	\$34,617.09		\$192,517.90 DR
22/03/2023	Market Value Adjustment			\$15,649.90	\$176,868.00 DR
20/04/2023	Market Value Adjustment			\$1,560.60	\$175,307.40 DR
22/05/2023	Market Value Adjustment		\$4,335.00		\$179,642.40 DR
22/06/2023	Market Value Adjustment			\$5,144.20	\$174,498.20 DR
30/06/2023	Market Value Adjustment			\$1,445.00	\$173,053.20 DR
30/06/2023	Closing Balance	5,780.00000			\$173,053.20 DR
<b>Investments - ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance	9,420.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	98.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	65.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	145.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	133.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	87.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	100.00000			\$207,522.60 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		\$11,869.20		\$219,391.80 DR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849	-848.00000		\$25,802.59	\$193,589.21 DR
03/01/2023	ANZ/ANZDA Takeover Merger	-9,200.00000		\$258,732.15	\$65,142.94 CR
03/01/2023	ANZDA TO ANZ	65.00000	\$1,228.50		\$63,914.44 CR
03/01/2023	ANZDA TO ANZ	87.00000	\$1,644.30		\$62,270.14 CR
03/01/2023	ANZDA TO ANZ	98.00000	\$1,852.20		\$60,417.94 CR
03/01/2023	ANZDA TO ANZ	100.00000	\$1,890.00		\$58,527.94 CR
03/01/2023	ANZDA TO ANZ	133.00000	\$2,513.70		\$56,014.24 CR
03/01/2023	ANZDA TO ANZ	145.00000	\$2,740.50		\$53,273.74 CR
03/01/2023	ANZDA TO ANZ	980.00000	\$27,565.50		\$25,708.24 CR
03/01/2023	ANZDA TO ANZ	1,470.00000	\$36,989.34		\$11,281.10 DR
03/01/2023	ANZDA TO ANZ	1,300.00000	\$39,399.73		\$50,680.83 DR
03/01/2023	ANZDA TO ANZ	1,322.00000	\$40,225.27		\$90,906.10 DR
03/01/2023	ANZDA TO ANZ	1,500.00000	\$42,908.91		\$133,815.01 DR
03/01/2023	ANZDA TO ANZ	2,000.00000	\$59,774.20		\$193,589.21 DR
22/03/2023	Market Value Adjustment		\$16,630.79		\$210,220.00 DR
20/04/2023	Market Value Adjustment		\$14,812.00		\$225,032.00 DR
22/05/2023	Market Value Adjustment			\$6,164.00	\$218,868.00 DR
22/06/2023	Market Value Adjustment			\$4,508.00	\$214,360.00 DR
30/06/2023	Market Value Adjustment		\$3,772.00		\$218,132.00 DR
30/06/2023	Closing Balance	9,200.00000			\$218,132.00 DR
<b>Investments - ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
03/01/2023	ANZ/ANZDA Takeover Merger	65.00000	\$1,228.50		\$1,228.50 DR
03/01/2023	ANZ/ANZDA Takeover Merger	87.00000	\$1,644.30		\$2,872.80 DR
03/01/2023	ANZ/ANZDA Takeover Merger	98.00000	\$1,852.20		\$4,725.00 DR
03/01/2023	ANZ/ANZDA Takeover Merger	100.00000	\$1,890.00		\$6,615.00 DR
03/01/2023	ANZ/ANZDA Takeover Merger	133.00000	\$2,513.70		\$9,128.70 DR
03/01/2023	ANZ/ANZDA Takeover Merger	145.00000	\$2,740.50		\$11,869.20 DR
03/01/2023	ANZ/ANZDA Takeover Merger	980.00000	\$27,565.50		\$39,434.70 DR
03/01/2023	ANZ/ANZDA Takeover Merger	1,470.00000	\$36,989.34		\$76,424.04 DR
03/01/2023	ANZ/ANZDA Takeover Merger	1,300.00000	\$39,399.73		\$115,823.77 DR
03/01/2023	ANZ/ANZDA Takeover Merger	1,322.00000	\$40,225.27		\$156,049.04 DR
03/01/2023	ANZ/ANZDA Takeover Merger	1,500.00000	\$42,908.91		\$198,957.95 DR
03/01/2023	ANZ/ANZDA Takeover Merger	2,000.00000	\$59,774.20		\$258,732.15 DR
03/01/2023	ANZDA TO ANZ	-9,200.00000		\$258,732.15	\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance	34,740.00000			\$132,012.00 DR
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500	10,660.00000	\$37,867.98		\$169,879.98 DR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763	11,010.00000	\$39,401.05		\$209,281.03 DR
22/03/2023	Market Value Adjustment			\$18,051.13	\$191,229.90 DR
20/04/2023	Market Value Adjustment		\$1,128.20		\$192,358.10 DR
22/05/2023	Market Value Adjustment		\$6,769.20		\$199,127.30 DR
22/06/2023	Market Value Adjustment		\$20,871.70		\$219,999.00 DR
30/06/2023	Market Value Adjustment		\$1,128.20		\$221,127.20 DR
30/06/2023	Closing Balance	56,410.00000			\$221,127.20 DR
<b>Investments - Australia And New Zealand Banking Group Limited - Rights-Appsclose '</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	100.00000			\$0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	87.00000			\$0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	133.00000			\$0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	145.00000			\$0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	65.00000			\$0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	98.00000			\$0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	-628.00000			\$0.00 CR
30/06/2023	Closing Balance	0.00000			\$0.00
<b>Investments - BHP Group Limited</b>					
01/07/2022	Opening Balance	8,400.00000			\$346,500.00 DR
22/03/2023	Market Value Adjustment		\$21,756.00		\$368,256.00 DR
20/04/2023	Market Value Adjustment		\$18,648.00		\$386,904.00 DR
22/05/2023	Market Value Adjustment			\$15,624.00	\$371,280.00 DR
22/06/2023	Market Value Adjustment		\$7,728.00		\$379,008.00 DR
30/06/2023	Market Value Adjustment			\$1,092.00	\$377,916.00 DR
30/06/2023	Closing Balance	8,400.00000			\$377,916.00 DR
<b>Investments - Brambles Limited</b>					
01/07/2022	Opening Balance	14,450.00000			\$154,759.50 DR
22/03/2023	Market Value Adjustment		\$36,269.50		\$191,029.00 DR
20/04/2023	Market Value Adjustment		\$9,970.50		\$200,999.50 DR
22/05/2023	Market Value Adjustment		\$8,236.50		\$209,236.00 DR
22/06/2023	Market Value Adjustment			\$4,335.00	\$204,901.00 DR
30/06/2023	Market Value Adjustment		\$3,323.50		\$208,224.50 DR
30/06/2023	Closing Balance	14,450.00000			\$208,224.50 DR
<b>Investments - Challenger Limited</b>					
01/07/2022	Opening Balance	20,200.00000			\$138,168.00 DR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017	-3,680.00000		\$48,642.66	\$89,525.34 DR
22/03/2023	Market Value Adjustment		\$15,046.26		\$104,571.60 DR
20/04/2023	Market Value Adjustment			\$1,321.60	\$103,250.00 DR
09/05/2023	436715 BGHT 3570 CGF @ 6.0283	3,570.00000	\$21,535.23		\$124,785.23 DR
22/05/2023	Market Value Adjustment			\$4,446.13	\$120,339.10 DR
22/06/2023	Market Value Adjustment		\$10,045.00		\$130,384.10 DR
30/06/2023	Market Value Adjustment			\$200.90	\$130,183.20 DR
30/06/2023	Closing Balance	20,090.00000			\$130,183.20 DR
<b>Investments - Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance	2,969.00000			\$268,338.22 DR
22/03/2023	Market Value Adjustment		\$20,070.44		\$288,408.66 DR
20/04/2023	Market Value Adjustment		\$11,222.82		\$299,631.48 DR
22/05/2023	Market Value Adjustment			\$5,997.38	\$293,634.10 DR
22/06/2023	Market Value Adjustment		\$3,503.42		\$297,137.52 DR
30/06/2023	Market Value Adjustment		\$564.11		\$297,701.63 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
30/06/2023	Closing Balance	2,969.00000			\$297,701.63 DR
<b>Investments - Healius Limited</b>					
01/07/2022	Opening Balance	38,050.00000			\$139,643.50 DR
17/10/2022	238634 BGHT 10420 HLS @ 3.2395	10,420.00000	\$33,777.91		\$173,421.41 DR
22/03/2023	Market Value Adjustment			\$28,011.41	\$145,410.00 DR
20/04/2023	Market Value Adjustment		\$484.70		\$145,894.70 DR
22/05/2023	Market Value Adjustment		\$4,362.30		\$150,257.00 DR
22/06/2023	Market Value Adjustment		\$3,392.90		\$153,649.90 DR
30/06/2023	Market Value Adjustment		\$484.70		\$154,134.60 DR
30/06/2023	Closing Balance	48,470.00000			\$154,134.60 DR
<b>Investments - Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance	26,790.00000			\$101,534.10 DR
10/01/2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)			\$13,388.31	\$88,145.79 DR
10/01/2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)			\$32,299.43	\$55,846.36 DR
22/03/2023	Market Value Adjustment			\$1,194.76	\$54,651.60 DR
20/04/2023	Market Value Adjustment		\$2,679.00		\$57,330.60 DR
22/05/2023	Market Value Adjustment			\$3,884.55	\$53,446.05 DR
22/06/2023	Market Value Adjustment			\$2,277.15	\$51,168.90 DR
30/06/2023	Market Value Adjustment			\$6,429.60	\$44,739.30 DR
30/06/2023	Closing Balance	26,790.00000			\$44,739.30 DR
<b>Investments - National Australia Bank Limited</b>					
01/07/2022	Opening Balance	10,030.00000			\$274,721.70 DR
22/03/2023	Market Value Adjustment		\$6,619.80		\$281,341.50 DR
20/04/2023	Market Value Adjustment		\$10,531.50		\$291,873.00 DR
22/05/2023	Market Value Adjustment			\$25,375.90	\$266,497.10 DR
22/06/2023	Market Value Adjustment			\$4,212.60	\$262,284.50 DR
30/06/2023	Market Value Adjustment		\$2,206.60		\$264,491.10 DR
30/06/2023	Closing Balance	10,030.00000			\$264,491.10 DR
<b>Investments - Pexa Group Limited</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
10/01/2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA) 903.00000	903.00000	\$13,388.31		\$13,388.31 DR
10/01/2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA) 2,659.00000	2,659.00000	\$32,299.43		\$45,687.74 DR
22/03/2023	Market Value Adjustment			\$1,091.50	\$44,596.24 DR
20/04/2023	Market Value Adjustment		\$3,597.62		\$48,193.86 DR
22/05/2023	Market Value Adjustment			\$1,139.84	\$47,054.02 DR
22/06/2023	Market Value Adjustment		\$356.20		\$47,410.22 DR
30/06/2023	Market Value Adjustment		\$1,068.60		\$48,478.82 DR
30/06/2023	Closing Balance	3,562.00000			\$48,478.82 DR
<b>Investments - Rio Tinto Limited</b>					
01/07/2022	Opening Balance	1,605.00000			\$164,833.50 DR
22/03/2023	Market Value Adjustment		\$20,463.75		\$185,297.25 DR
20/04/2023	Market Value Adjustment		\$7,832.40		\$193,129.65 DR
22/05/2023	Market Value Adjustment			\$17,799.45	\$175,330.20 DR
22/06/2023	Market Value Adjustment		\$8,265.75		\$183,595.95 DR
30/06/2023	Market Value Adjustment		\$481.50		\$184,077.45 DR
30/06/2023	Closing Balance	1,605.00000			\$184,077.45 DR
<b>Investments - Suncorp Group Limited</b>					
01/07/2022	Opening Balance	14,240.00000			\$156,355.20 DR
22/03/2023	Market Value Adjustment		\$14,097.60		\$170,452.80 DR
20/04/2023	Market Value Adjustment		\$5,696.00		\$176,148.80 DR
22/05/2023	Market Value Adjustment		\$5,553.60		\$181,702.40 DR
22/06/2023	Market Value Adjustment		\$11,534.40		\$193,236.80 DR
30/06/2023	Market Value Adjustment			\$1,139.20	\$192,097.60 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
30/06/2023	Closing Balance	14,240.00000			\$192,097.60 DR
<b>Investments - Wesfarmers Limited</b>					
01/07/2022	Opening Balance	2,230.00000			\$93,459.30 DR
22/03/2023	Market Value Adjustment		\$16,925.70		\$110,385.00 DR
20/04/2023	Market Value Adjustment		\$5,441.20		\$115,826.20 DR
22/05/2023	Market Value Adjustment			\$2,430.70	\$113,395.50 DR
22/06/2023	Market Value Adjustment			\$5,418.90	\$107,976.60 DR
30/06/2023	Market Value Adjustment		\$2,051.60		\$110,028.20 DR
30/06/2023	Closing Balance	2,230.00000			\$110,028.20 DR
<b>Investments - Westpac Banking Corporation</b>					
01/07/2022	Opening Balance	10,390.00000			\$202,605.00 DR
22/03/2023	Market Value Adjustment		\$20,052.70		\$222,657.70 DR
20/04/2023	Market Value Adjustment		\$11,844.60		\$234,502.30 DR
22/05/2023	Market Value Adjustment			\$15,688.90	\$218,813.40 DR
22/06/2023	Market Value Adjustment			\$207.80	\$218,605.60 DR
30/06/2023	Market Value Adjustment		\$3,117.00		\$221,722.60 DR
30/06/2023	Closing Balance	10,390.00000			\$221,722.60 DR
<b>Investments - Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance	6,567.00000			\$209,093.28 DR
09/11/2022	255835 SOLD 687 WDS @ 39.0627	-687.00000		\$23,293.52	\$185,799.76 DR
22/03/2023	Market Value Adjustment		\$7,064.24		\$192,864.00 DR
20/04/2023	Market Value Adjustment		\$5,233.20		\$198,097.20 DR
22/05/2023	Market Value Adjustment		\$5,527.20		\$203,624.40 DR
22/06/2023	Market Value Adjustment		\$4,233.60		\$207,858.00 DR
30/06/2023	Market Value Adjustment			\$5,350.80	\$202,507.20 DR
30/06/2023	Closing Balance	5,880.00000			\$202,507.20 DR
<b>Investments - Woolworths Group Limited</b>					
01/07/2022	Opening Balance	3,078.00000			\$109,576.80 DR
22/03/2023	Market Value Adjustment		\$5,294.16		\$114,870.96 DR
20/04/2023	Market Value Adjustment		\$4,432.32		\$119,303.28 DR
22/05/2023	Market Value Adjustment			\$1,816.02	\$117,487.26 DR
22/06/2023	Market Value Adjustment		\$5,109.48		\$122,596.74 DR
30/06/2023	Market Value Adjustment			\$307.80	\$122,288.94 DR
30/06/2023	Closing Balance	3,078.00000			\$122,288.94 DR
<b>Investments - Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance	29,840.00000			\$127,416.80 DR
13/03/2023	350337 BGHT 6730 CLW @ 4.5284	6,730.00000	\$30,496.25		\$157,913.05 DR
22/03/2023	Market Value Adjustment			\$2,124.85	\$155,788.20 DR
20/04/2023	Market Value Adjustment		\$1,828.50		\$157,616.70 DR
22/06/2023	Market Value Adjustment			\$8,411.10	\$149,205.60 DR
30/06/2023	Market Value Adjustment			\$2,559.90	\$146,645.70 DR
30/06/2023	Closing Balance	36,570.00000			\$146,645.70 DR
<b>Investments - Dexu - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance	8,120.00000			\$72,105.60 DR
22/03/2023	Market Value Adjustment			\$9,906.40	\$62,199.20 DR
20/04/2023	Market Value Adjustment		\$1,218.00		\$63,417.20 DR
22/05/2023	Market Value Adjustment		\$2,030.00		\$65,447.20 DR
22/06/2023	Market Value Adjustment			\$1,055.60	\$64,391.60 DR
30/06/2023	Market Value Adjustment			\$1,055.60	\$63,336.00 DR
30/06/2023	Closing Balance	8,120.00000			\$63,336.00 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance	48,725.00000			\$104,271.50 DR
22/03/2023	Market Value Adjustment		\$18,028.25		\$122,299.75 DR
20/04/2023	Market Value Adjustment		\$1,461.75		\$123,761.50 DR
22/05/2023	Market Value Adjustment		\$487.25		\$124,248.75 DR
22/06/2023	Market Value Adjustment			\$10,719.50	\$113,529.25 DR
30/06/2023	Market Value Adjustment		\$974.50		\$114,503.75 DR
30/06/2023	Closing Balance	48,725.00000			\$114,503.75 DR
<b>Investments - Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance	12,078.00000			\$173,681.64 DR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126	-1,468.00000		\$19,046.78	\$154,634.86 DR
22/03/2023	Market Value Adjustment			\$3,866.76	\$150,768.10 DR
20/04/2023	Market Value Adjustment		\$6,153.80		\$156,921.90 DR
22/05/2023	Market Value Adjustment			\$1,061.00	\$155,860.90 DR
22/06/2023	Market Value Adjustment			\$4,137.90	\$151,723.00 DR
30/06/2023	Market Value Adjustment			\$530.50	\$151,192.50 DR
30/06/2023	Closing Balance	10,610.00000			\$151,192.50 DR
<b>Investments - Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance	170,000.00000			\$332,350.00 DR
02/09/2022	170966 SOLD 70000 MXT @ 1.9900	-70,000.00000		\$142,894.24	\$189,455.76 DR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800	-50,000.00000		\$102,067.33	\$87,388.43 DR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900	-50,000.00000		\$102,067.32	\$14,678.89 CR
22/03/2023	Market Value Adjustment		\$14,678.89		\$0.00 CR
30/06/2023	Closing Balance				\$0.00
<b>Investments - mPrivate Capital MPC012 – Mosaic – Bilinga</b>					
01/07/2022	Opening Balance	0.00000			\$0.00
14/09/2022	M PRIVATE FUNDS PTY LT	250,000.00000	\$250,000.00		\$250,000.00 DR
22/05/2023	Market Value Adjustment		\$14,110.92		\$264,110.92 DR
30/06/2023	Market Value Adjustment		\$2,226.10		\$266,337.02 DR
30/06/2023	Closing Balance	250,000.00000			\$266,337.02 DR
<b>Investments - UplInvest Foundation Fund</b>					
01/07/2022	Opening Balance	595,271.63210			\$424,428.67 DR
30/06/2023	Market Value Adjustment			\$16,667.60	\$407,761.07 DR
30/06/2023	Closing Balance	595,271.63210			\$407,761.07 DR
<b>Investments - UplInvest Foundation Fund Partially</b>					
01/07/2022	Opening Balance	122,772.79430			\$21,884.25 DR
30/06/2023	Market Value Adjustment			\$859.41	\$21,024.84 DR
30/06/2023	Closing Balance	122,772.79430			\$21,024.84 DR
<b>Cash At Bank - Macquarie CMA #5432</b>					
01/07/2022	Opening Balance				\$36,695.36 DR
01/07/2022	ANZ DIVIDEND A073/00713532		\$6,782.40		\$43,477.76 DR
01/07/2022	WHITEHAVEN FEE			\$2,580.92	\$40,896.84 DR
05/07/2022	NAB INTERIM DIV DV231/01137066		\$7,321.90		\$48,218.74 DR
08/07/2022	MCP MASTER INCOM Ref: 2616743		\$1,530.00		\$49,748.74 DR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268		\$36,084.38		\$85,833.12 DR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126		\$20,997.03		\$106,830.15 DR
22/07/2022	PENSION PAYMENT			\$10,700.00	\$96,130.15 DR
29/07/2022	MACQUARIE CMA INTEREST PAID		\$25.46		\$96,155.61 DR
02/08/2022	WHITEHAVEN FEE			\$2,745.17	\$93,410.44 DR
08/08/2022	BPAY TO 2022 ANZ PAITREO			\$3,439.80	\$89,970.64 DR
08/08/2022	MCP MASTER INCOM Ref: 2705308		\$1,479.00		\$91,449.64 DR
09/08/2022	ANZ ENTITLEMENT			\$8,429.40	\$83,020.24 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Macquarie CMA #5432</b>					
12/08/2022	CLW DST 001279983944		\$2,276.79		\$85,297.03 DR
23/08/2022	PENSION PAYMENT			\$10,700.00	\$74,597.03 DR
23/08/2022	TCL DIV/DIST AUF22/00873958		\$3,140.28		\$77,737.31 DR
30/08/2022	DXS DST 001280261540		\$2,046.24		\$79,783.55 DR
31/08/2022	MACQUARIE CMA INTEREST PAID		\$56.79		\$79,840.34 DR
01/09/2022	WHITEHAVEN FEE			\$2,733.79	\$77,106.55 DR
02/09/2022	170966 SOLD 70000 MXT @ 1.9900		\$139,208.06		\$216,314.61 DR
02/09/2022	NATIONAL STORAGE SEP22/00804452		\$2,631.15		\$218,945.76 DR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800		\$98,934.66		\$317,880.42 DR
08/09/2022	MCP MASTER INCOM Ref: 2777054		\$1,887.00		\$319,767.42 DR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900		\$99,434.33		\$419,201.75 DR
14/09/2022	M PRIVATE FUNDS PTY LT			\$250,000.00	\$169,201.75 DR
21/09/2022	AZJ LIMITED SEP22/00851636		\$3,786.66		\$172,988.41 DR
21/09/2022	CHALLENGER LTD SEP22/00822667		\$2,323.00		\$175,311.41 DR
21/09/2022	HEALIUS DIV SEP22/00810395		\$2,283.00		\$177,594.41 DR
21/09/2022	RIO TINTO LTD AUI22/00188814		\$6,158.39		\$183,752.80 DR
21/09/2022	SUN FINAL DIV 001280499953		\$2,420.80		\$186,173.60 DR
23/09/2022	BHP GROUP DIV AF386/00484742		\$21,435.45		\$207,609.05 DR
23/09/2022	PENSION PAYMENT			\$10,700.00	\$196,909.05 DR
27/09/2022	WOW FNL DIV 001283516616		\$1,631.34		\$198,540.39 DR
28/09/2022	AMCOR PLC DIV SEP22/00872901		\$1,907.23		\$200,447.62 DR
28/09/2022	AMPOL LTD S00105215185		\$5,436.00		\$205,883.62 DR
29/09/2022	CBA FNL DIV 001280994213		\$6,234.90		\$212,118.52 DR
29/09/2022	TRANSFER FROM CMH 963541511		\$403.91		\$212,522.43 DR
29/09/2022	TRANSFER FROM CMH 963541511		\$7,833.48		\$220,355.91 DR
30/09/2022	MACQUARIE CMA INTEREST PAID		\$199.84		\$220,555.75 DR
04/10/2022	WHITEHAVEN FEE			\$2,436.28	\$218,119.47 DR
06/10/2022	TRANSFER FROM CMH 963541511		\$286.80		\$218,406.27 DR
06/10/2022	TRANSFER FROM CMH 963541511		\$5,562.21		\$223,968.48 DR
06/10/2022	WESFARMERS LTD FIN22/01102804		\$2,230.00		\$226,198.48 DR
06/10/2022	WOODSIDE INT22/00963076		\$10,504.12		\$236,702.60 DR
13/10/2022	Brambles Limited S00105215185		\$2,492.63		\$239,195.23 DR
14/10/2022	LNK SPC DIV 001285071928		\$2,143.20		\$241,338.43 DR
17/10/2022	238634 BGHT 10420 HLS @ 3.2395			\$33,777.91	\$207,560.52 DR
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500			\$37,867.98	\$169,692.54 DR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763			\$39,401.05	\$130,291.49 DR
21/10/2022	PENSION PAYMENT			\$10,700.00	\$119,591.49 DR
28/10/2022	249219 BGHT 1250 ALD @ 27.6754			\$34,617.09	\$84,974.40 DR
31/10/2022	MACQUARIE CMA INTEREST PAID		\$208.52		\$85,182.92 DR
01/11/2022	WHITEHAVEN FEE			\$2,833.63	\$82,349.29 DR
09/11/2022	255835 SOLD 687 WDS @ 39.0627		\$26,818.36		\$109,167.65 DR
11/11/2022	CLW DST 001285406366		\$2,088.80		\$111,256.45 DR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849		\$20,580.00		\$131,836.45 DR
23/11/2022	PENSION PAYMENT			\$10,700.00	\$121,136.45 DR
30/11/2022	MACQUARIE CMA INTEREST PAID		\$149.59		\$121,286.04 DR
05/12/2022	WHITEHAVEN FEE			\$2,803.15	\$118,482.89 DR
13/12/2022	AMCOR PLC DIV DEC22/00872005		\$2,148.12		\$120,631.01 DR
14/12/2022	NAB FINAL DIV DV232/00630418		\$7,823.40		\$128,454.41 DR
15/12/2022	ANZ DIVIDEND A074/00711478		\$7,435.52		\$135,889.93 DR
19/12/2022	B & SR HIGGINS			\$10,700.00	\$125,189.93 DR
20/12/2022	WBC DIVIDEND 001286511851		\$6,649.60		\$131,839.53 DR
30/12/2022	MACQUARIE CMA INTEREST PAID		\$195.81		\$132,035.34 DR
05/01/2023	WHITEHAVEN FEE			\$2,815.77	\$129,219.57 DR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017		\$28,323.55		\$157,543.12 DR
23/01/2023	PENSION PAYMENT			\$10,700.00	\$146,843.12 DR
31/01/2023	MACQUARIE CMA INTEREST PAID		\$242.24		\$147,085.36 DR
01/02/2023	WHITEHAVEN FEE			\$2,938.39	\$144,146.97 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Macquarie CMA #5432</b>					
13/02/2023	TCL DISTRIBUTION AUI23/00872037		\$2,811.65		\$146,958.62 DR
14/02/2023	CLW DST 001289356000		\$2,088.80		\$149,047.42 DR
17/02/2023	ACTUARIAL CERTIFICATE			\$187.00	\$148,860.42 DR
21/02/2023	TRANSFER FROM CMH 963541511		\$126.84		\$148,987.26 DR
21/02/2023	TRANSFER FROM CMH 963541511		\$2,459.94		\$151,447.20 DR
23/02/2023	PENSION PAYMENT			\$10,700.00	\$140,747.20 DR
28/02/2023	DXS DST 001289511076		\$2,273.60		\$143,020.80 DR
28/02/2023	MACQUARIE CMA INTEREST PAID		\$225.74		\$143,246.54 DR
01/03/2023	NATIONAL STORAGE MAR23/00804220		\$2,679.88		\$145,926.42 DR
02/03/2023	WHITEHAVEN FEE			\$2,584.52	\$143,341.90 DR
13/03/2023	350337 BGHT 6730 CLW @ 4.5284			\$30,496.25	\$112,845.65 DR
21/03/2023	AMCOR PLC DIV MAR23/00871096		\$1,911.65		\$114,757.30 DR
21/03/2023	CHALLENGER LTD MAR23/00821282		\$1,982.40		\$116,739.70 DR
23/03/2023	PENSION PAYMENT			\$10,700.00	\$106,039.70 DR
28/03/2023	WESFARMERS LTD INT23/01097712		\$1,962.40		\$108,002.10 DR
29/03/2023	AZJ LIMITED MAR23/00850929		\$3,948.70		\$111,950.80 DR
30/03/2023	ALD DIV 001294465045		\$8,959.00		\$120,909.80 DR
30/03/2023	BHP GROUP DIV AI387/00474049		\$11,454.55		\$132,364.35 DR
30/03/2023	CBA DIV 001291502474		\$6,234.90		\$138,599.25 DR
31/03/2023	MACQUARIE CMA INTEREST PAID		\$228.71		\$138,827.96 DR
31/03/2023	SUN INTERIM DIV 001289900529		\$4,699.20		\$143,527.16 DR
31/03/2023	Suncorp Super CI SDS-034770		\$1,356.98		\$144,884.14 DR
03/04/2023	WHITEHAVEN FEE			\$2,829.00	\$142,055.14 DR
05/04/2023	WOODSIDE FIN22/00982676		\$12,667.86		\$154,723.00 DR
11/04/2023	LNK DIV 001294929055		\$1,205.55		\$155,928.55 DR
13/04/2023	Brambles Limited S00105215185		\$2,553.32		\$158,481.87 DR
13/04/2023	WOW DIV 001294369615		\$1,415.88		\$159,897.75 DR
20/04/2023	RIO TINTO LTD AUF22/00183758		\$5,240.16		\$165,137.91 DR
21/04/2023	PENSION PAYMENT			\$10,700.00	\$154,437.91 DR
28/04/2023	MACQUARIE CMA INTEREST PAID		\$267.20		\$154,705.11 DR
02/05/2023	WHITEHAVEN FEE			\$2,756.38	\$151,948.73 DR
09/05/2023	436715 BGHT 3570 CGF @ 6.0283			\$21,535.23	\$130,413.50 DR
12/05/2023	ATO ATO001100017419299		\$117,338.08		\$247,751.58 DR
15/05/2023	CLW DST 001295708753		\$2,559.90		\$250,311.48 DR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9			\$2,860.00	\$247,451.48 DR
23/05/2023	PENSION PAYMENT			\$10,700.00	\$236,751.48 DR
31/05/2023	MACQUARIE CMA INTEREST PAID		\$438.92		\$237,190.40 DR
01/06/2023	WHITEHAVEN FEE			\$2,793.32	\$234,397.08 DR
20/06/2023	AMCOR PLC DIV JUN23/00870354		\$2,036.52		\$236,433.60 DR
23/06/2023	PENSION PAYMENT			\$10,700.00	\$225,733.60 DR
27/06/2023	WBC DIVIDEND 001296416257		\$7,273.00		\$233,006.60 DR
30/06/2023	MACQUARIE CMA INTEREST PAID		\$491.80		\$233,498.40 DR
30/06/2023	<b>Closing Balance</b>				<b>\$233,498.40 DR</b>
<b>Cash At Bank - Members Equity Business Online Saving A/c (No. 500444)</b>					
01/07/2022	<b>Opening Balance</b>				<b>\$150,736.17 DR</b>
31/07/2022	Cash Deposit - MEB Cash Account Interest Received		\$179.23		\$150,915.40 DR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received		\$224.11		\$151,139.51 DR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received		\$258.39		\$151,397.90 DR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received		\$321.46		\$151,719.36 DR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received		\$353.32		\$152,072.68 DR
31/12/2022	Cash Deposit - MEB Cash Account Interest Received		\$387.47		\$152,460.15 DR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received		\$388.46		\$152,848.61 DR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received		\$358.04		\$153,206.65 DR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received		\$422.89		\$153,629.54 DR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received		\$410.38		\$154,039.92 DR
31/05/2023	Members Equity Business Online Saving Account		\$464.02		\$154,503.94 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Members Equity Business Online Saving A/c (No. 500444)</b>					
30/06/2023	Members Equity Business Online Saving Account		\$481.50		\$154,985.44 DR
30/06/2023	<b>Closing Balance</b>				<b>\$154,985.44 DR</b>
<b>Other Assets - Unsettled Trades</b>					
<b>Acquisitions - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				\$0.00
28/10/2022	249219 BGHT 1250 ALD @ 27.6754			\$34,617.09	\$34,617.09 CR
28/10/2022	249219 BGHT 1250 ALD @ 27.6754		\$34,617.09		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				\$0.00
08/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		\$3,439.80		\$3,439.80 DR
09/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		\$8,429.40		\$11,869.20 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/			\$11,869.20	\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				\$0.00
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500			\$37,867.98	\$37,867.98 CR
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500		\$37,867.98		\$0.00 CR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763			\$39,401.05	\$39,401.05 CR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763		\$39,401.05		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				\$0.00
09/05/2023	436715 BGHT 3570 CGF @ 6.0283			\$21,535.23	\$21,535.23 CR
09/05/2023	436715 BGHT 3570 CGF @ 6.0283		\$21,535.23		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Healius Limited</b>					
01/07/2022	Opening Balance				\$0.00
17/10/2022	238634 BGHT 10420 HLS @ 3.2395			\$33,777.91	\$33,777.91 CR
17/10/2022	238634 BGHT 10420 HLS @ 3.2395		\$33,777.91		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Acquisitions - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				\$0.00
13/03/2023	350337 BGHT 6730 CLW @ 4.5284			\$30,496.25	\$30,496.25 CR
13/03/2023	350337 BGHT 6730 CLW @ 4.5284		\$30,496.25		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Acquisitions - Units In Unlisted Unit Trusts</b>					
<b>mPrivate Capital MPC012 – Mosaic – Bilinga</b>					
01/07/2022	Opening Balance				\$0.00
14/09/2022	M PRIVATE FUNDS PTY LT			\$250,000.00	\$250,000.00 CR
14/09/2022	M PRIVATE FUNDS PTY LT		\$250,000.00		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Disposals - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				\$0.00
11/07/2022	132731 SOLD 1090 ALD @ 33.1268			\$36,084.38	\$36,084.38 CR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268		\$36,084.38		\$0.00 CR
30/06/2023	<b>Closing Balance</b>				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
16/11/2022	262782 SOLD 848 ANZ @ 24.2849			\$20,580.00	\$20,580.00 CR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849		\$20,580.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
19/01/2023	308376 SOLD 3680 CGF @ 7.7017			\$28,323.55	\$28,323.55 CR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017		\$28,323.55		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
09/11/2022	255835 SOLD 687 WDS @ 39.0627			\$26,818.36	\$26,818.36 CR
09/11/2022	255835 SOLD 687 WDS @ 39.0627		\$26,818.36		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Disposals - Stapled Securities</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
20/07/2022	142740 SOLD 1468 TCL @ 14.3126			\$20,997.03	\$20,997.03 CR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126		\$20,997.03		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Disposals - Units In Listed Unit Trusts</b>					
<b>Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
02/09/2022	170966 SOLD 70000 MXT @ 1.9900			\$139,208.06	\$139,208.06 CR
02/09/2022	170966 SOLD 70000 MXT @ 1.9900		\$139,208.06		\$0.00 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800			\$98,934.66	\$98,934.66 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800		\$98,934.66		\$0.00 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900			\$99,434.33	\$99,434.33 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900		\$99,434.33		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Other Assets - Receivables</b>					
<b>Investment Income Receivable - Distributions - Stapled Securities</b>					
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/09/2022	CLW AUD DRP SUSP		\$2,088.80		\$2,088.80 DR
11/11/2022	CLW AUD DRP SUSP			\$2,088.80	\$0.00 CR
29/12/2022	CLW AUD DRP SUSP		\$2,088.80		\$2,088.80 DR
14/02/2023	CLW AUD DRP SUSP			\$2,088.80	\$0.00 CR
30/03/2023	CLW AUD DRP SUSP		\$2,559.90		\$2,559.90 DR
15/05/2023	CLW AUD DRP SUSP			\$2,559.90	\$0.00 CR
29/06/2023	CLW AUD DRP SUSP		\$2,559.90		\$2,559.90 DR
30/06/2023	Closing Balance				<b>\$2,559.90 DR</b>
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	DXS Distribution - Cash		\$2,273.60		\$2,273.60 DR
28/02/2023	DXS Distribution - Cash			\$2,273.60	\$0.00 CR
29/06/2023	DXS AUD 0.0464872 FRANKED, 30% CTR		\$1,538.84		\$1,538.84 DR
30/06/2023	Closing Balance				<b>\$1,538.84 DR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	NSR AUD DRP 2% DISC		\$2,679.88		\$2,679.88 DR
01/03/2023	NSR AUD DRP 2% DISC			\$2,679.88	\$0.00 CR
29/06/2023	NSR AUD DRP 2% DISC		\$2,679.88		\$2,679.88 DR
30/06/2023	Closing Balance				<b>\$2,679.88 DR</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/12/2022	TCL AUD DRP NIL DISC		\$2,811.65		\$2,811.65 DR
13/02/2023	TCL AUD DRP NIL DISC			\$2,811.65	\$0.00 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC		\$3,236.05		\$3,236.05 DR
30/06/2023	Closing Balance				<b>\$3,236.05 DR</b>
<b>Investment Income Receivable - Distributions - Units In Listed Unit Trusts</b>					
<b>Metrics Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/07/2022	MXT AUD DRP NIL DISC		\$1,479.00		\$1,479.00 DR
08/08/2022	MXT AUD DRP NIL DISC			\$1,479.00	\$0.00 CR
31/08/2022	MXT AUD DRP NIL DISC		\$1,887.00		\$1,887.00 DR
08/09/2022	MXT AUD DRP NIL DISC			\$1,887.00	\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Investment Income Receivable - Distributions - Units In Unlisted Unit Trusts</b>					
<b>mPrivate Capital MPC012 – Mosaic – Bilinga</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/06/2023	Mosaic Distribution MPC012 - June 2023		\$15,728.00		\$15,728.00 DR
30/06/2023	Closing Balance				<b>\$15,728.00 DR</b>
<b>UplInvest Foundation Fund</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/02/2023	TRANSFER FROM CMH 963541511			\$2,459.94	\$2,459.94 CR
21/02/2023	TRANSFER FROM CMH 963541511		\$2,459.94		\$0.00 CR
30/06/2023	TRANSFER FROM CMH 963541511		\$11,612.52		\$11,612.52 DR
30/06/2023	Closing Balance				<b>\$11,612.52 DR</b>
<b>UplInvest Foundation Fund Partially</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/02/2023	TRANSFER FROM CMH 963541511			\$126.84	\$126.84 CR
21/02/2023	TRANSFER FROM CMH 963541511		\$126.84		\$0.00 CR
30/06/2023	TRANSFER FROM CMH 963541511		\$598.76		\$598.76 DR
30/06/2023	Closing Balance				<b>\$598.76 DR</b>
<b>Investment Income Receivable - Dividends - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
28/09/2022	ALD AUD 1.2 FRANKED, 30% CTR			\$5,436.00	\$5,436.00 CR
28/09/2022	ALD AUD 1.2 FRANKED, 30% CTR		\$5,436.00		\$0.00 CR
30/03/2023	ALD AUD 0.5 SPEC, 1.55 FRANKED, 30% CTR			\$8,959.00	\$8,959.00 CR
30/03/2023	ALD AUD 0.5 SPEC, 1.55 FRANKED, 30% CTR		\$8,959.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$6,782.40	\$6,782.40 CR
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$6,782.40		\$0.00 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,435.52	\$7,435.52 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$7,435.52		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	AZJ AUD 0.109 FRANKED, 30% CTR			\$3,786.66	\$3,786.66 CR
21/09/2022	AZJ AUD 0.109 FRANKED, 30% CTR		\$3,786.66		\$0.00 CR
29/03/2023	AZJ AUD 0.07 FRANKED, 30% CTR			\$3,948.70	\$3,948.70 CR
29/03/2023	AZJ AUD 0.07 FRANKED, 30% CTR		\$3,948.70		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		\$21,435.45		\$21,435.45 DR
23/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			\$21,435.45	\$0.00 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			\$11,454.55	\$11,454.55 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		\$11,454.55		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Brambles Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
13/10/2022	BXB USD 0.12, 0.042 FRANKED, 30% CTR, 0.078 CFI, DRP			\$2,492.63	\$2,492.63 CR
13/10/2022	BXB USD 0.12, 0.042 FRANKED, 30% CTR, 0.078 CFI, DRP		\$2,492.63		\$0.00 CR
13/04/2023	BXB USD 0.1225, 0.042875 FRANKED, 30% CTR, 0.079625			\$2,553.32	\$2,553.32 CR
13/04/2023	BXB USD 0.1225, 0.042875 FRANKED, 30% CTR, 0.079625		\$2,553.32		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	CGF AUD 0.115 FRANKED, 30% CTR, DRP			\$2,323.00	\$2,323.00 CR
21/09/2022	CGF AUD 0.115 FRANKED, 30% CTR, DRP		\$2,323.00		\$0.00 CR
21/03/2023	CGF AUD 0.12 FRANKED, 30% CTR, DRP NIL DISC			\$1,982.40	\$1,982.40 CR
21/03/2023	CGF AUD 0.12 FRANKED, 30% CTR, DRP NIL DISC		\$1,982.40		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$6,234.90	\$6,234.90 CR
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		\$6,234.90		\$0.00 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			\$6,234.90	\$6,234.90 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		\$6,234.90		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Healius Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	HLS AUD 0.06 FRANKED, 30% CTR, DRP SUSP			\$2,283.00	\$2,283.00 CR
21/09/2022	HLS AUD 0.06 FRANKED, 30% CTR, DRP SUSP		\$2,283.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
14/10/2022	LNK AUD 0.08 SPEC, 0.08 FRANKED, 30% CTR, DRP SUSP			\$2,143.20	\$2,143.20 CR
14/10/2022	LNK AUD 0.08 SPEC, 0.08 FRANKED, 30% CTR, DRP SUSP		\$2,143.20		\$0.00 CR
11/04/2023	LNK AUD 0.036 FRANKED, 30% CTR, NIL CFI, DRP SUSP			\$1,205.55	\$1,205.55 CR
11/04/2023	LNK AUD 0.036 FRANKED, 30% CTR, NIL CFI, DRP SUSP		\$1,205.55		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>National Australia Bank Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
05/07/2022	NAB AUD 0.73 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,321.90	\$7,321.90 CR
05/07/2022	NAB AUD 0.73 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$7,321.90		\$0.00 CR
14/12/2022	NAB AUD 0.78 FRANKED, 30% CTR, DRP NIL DISC, BSP			\$7,823.40	\$7,823.40 CR
14/12/2022	NAB AUD 0.78 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$7,823.40		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	RIO AUD 3.837 FRANKED, 30% CTR, DRP NIL DISC			\$6,158.39	\$6,158.39 CR
22/09/2022	RIO AUD 3.837 FRANKED, 30% CTR, DRP NIL DISC		\$6,158.39		\$0.00 CR
20/04/2023	RIO AUD 3.2649 FRANKED, 30% CTR, DRP NIL DISC			\$5,240.16	\$5,240.16 CR
20/04/2023	RIO AUD 3.2649 FRANKED, 30% CTR, DRP NIL DISC		\$5,240.16		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Suncorp Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	SUN AUD 0.17 FRANKED, 30% CTR, DRP NIL DISC			\$2,420.80	\$2,420.80 CR
21/09/2022	SUN AUD 0.17 FRANKED, 30% CTR, DRP NIL DISC		\$2,420.80		\$0.00 CR
31/03/2023	SUN AUD 0.33 FRANKED, 30% CTR, DRP NIL DISC			\$4,699.20	\$4,699.20 CR
31/03/2023	SUN AUD 0.33 FRANKED, 30% CTR, DRP NIL DISC		\$4,699.20		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Wesfarmers Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WES AUD 1 FRANKED, 30% CTR, DRP NIL DISC			\$2,230.00	\$2,230.00 CR
06/10/2022	WES AUD 1 FRANKED, 30% CTR, DRP NIL DISC		\$2,230.00		\$0.00 CR
28/03/2023	WES AUD 0.88 FRANKED, 30% CTR, DRP NIL DISC			\$1,962.40	\$1,962.40 CR
28/03/2023	WES AUD 0.88 FRANKED, 30% CTR, DRP NIL DISC		\$1,962.40		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Westpac Banking Corporation</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
20/12/2022	WBC AUD 0.64 FRANKED, 30% CTR, DRP NIL DISC			\$6,649.60	\$6,649.60 CR
20/12/2022	WBC AUD 0.64 FRANKED, 30% CTR, DRP NIL DISC		\$6,649.60		\$0.00 CR
27/06/2023	WBC AUD 0.7 FRANKED, 30% CTR, DRP NIL DISC			\$7,273.00	\$7,273.00 CR
27/06/2023	WBC AUD 0.7 FRANKED, 30% CTR, DRP NIL DISC		\$7,273.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			\$10,504.12	\$10,504.12 CR
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		\$10,504.12		\$0.00 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			\$12,667.86	\$12,667.86 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		\$12,667.86		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Woolworths Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			\$1,631.34	\$1,631.34 CR
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		\$1,631.34		\$0.00 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC			\$1,415.88	\$1,415.88 CR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC		\$1,415.88		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Investment Income Receivable - Dividends - Stapled Securities</b>					
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/08/2022	DXS AUD 0.04649 FRANKED @ 30%			\$377.48	\$377.48 CR
30/08/2022	DXS AUD 0.04649 FRANKED @ 30%		\$377.48		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			\$0.01	\$0.01 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			\$241.56	\$241.57 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		\$241.57		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Amcor PLC - Cdi 1:1 Foreign Exempt Nyse</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
28/09/2022	AMC USD 0.12			\$1,907.23	\$1,907.23 CR
28/09/2022	AMC USD 0.12		\$1,907.23		\$0.00 CR
13/12/2022	AMC USD 0.1225			\$2,148.12	\$2,148.12 CR
13/12/2022	AMC USD 0.1225		\$2,148.12		\$0.00 CR
21/03/2023	AMC USD 0.1225			\$1,911.65	\$1,911.65 CR
21/03/2023	AMC USD 0.1225		\$1,911.65		\$0.00 CR
20/06/2023	AMC USD 0.1225			\$2,036.52	\$2,036.52 CR
20/06/2023	AMC USD 0.1225		\$2,036.52		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Investment Income Receivable - Interest - Cash At Bank</b>					
<b>Macquarie CMA #5432</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
29/07/2022	MACQUARIE CMA INTEREST PAID			\$25.46	\$25.46 CR
29/07/2022	MACQUARIE CMA INTEREST PAID		\$25.46		\$0.00 CR
31/08/2022	MACQUARIE CMA INTEREST PAID			\$56.79	\$56.79 CR
31/08/2022	MACQUARIE CMA INTEREST PAID		\$56.79		\$0.00 CR
30/09/2022	MACQUARIE CMA INTEREST PAID			\$199.84	\$199.84 CR
30/09/2022	MACQUARIE CMA INTEREST PAID		\$199.84		\$0.00 CR
31/10/2022	MACQUARIE CMA INTEREST PAID			\$208.52	\$208.52 CR
31/10/2022	MACQUARIE CMA INTEREST PAID		\$208.52		\$0.00 CR
30/11/2022	MACQUARIE CMA INTEREST PAID			\$149.59	\$149.59 CR
30/11/2022	MACQUARIE CMA INTEREST PAID		\$149.59		\$0.00 CR
30/12/2022	MACQUARIE CMA INTEREST PAID			\$195.81	\$195.81 CR
30/12/2022	MACQUARIE CMA INTEREST PAID		\$195.81		\$0.00 CR
31/01/2023	MACQUARIE CMA INTEREST PAID			\$242.24	\$242.24 CR
31/01/2023	MACQUARIE CMA INTEREST PAID		\$242.24		\$0.00 CR
28/02/2023	MACQUARIE CMA INTEREST PAID			\$225.74	\$225.74 CR
28/02/2023	MACQUARIE CMA INTEREST PAID		\$225.74		\$0.00 CR
31/03/2023	MACQUARIE CMA INTEREST PAID			\$228.71	\$228.71 CR
31/03/2023	MACQUARIE CMA INTEREST PAID		\$228.71		\$0.00 CR
28/04/2023	MACQUARIE CMA INTEREST PAID			\$267.20	\$267.20 CR
28/04/2023	MACQUARIE CMA INTEREST PAID		\$267.20		\$0.00 CR
31/05/2023	MACQUARIE CMA INTEREST PAID			\$438.92	\$438.92 CR
31/05/2023	MACQUARIE CMA INTEREST PAID		\$438.92		\$0.00 CR
30/06/2023	MACQUARIE CMA INTEREST PAID			\$491.80	\$491.80 CR
30/06/2023	MACQUARIE CMA INTEREST PAID		\$491.80		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Members Equity Business Online Saving A/c (No. 500444)</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
31/07/2022	Cash Deposit - MEB Cash Account Interest Received			\$179.23	\$179.23 CR
31/07/2022	Cash Deposit - MEB Cash Account Interest Received		\$179.23		\$0.00 CR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received			\$224.11	\$224.11 CR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received		\$224.11		\$0.00 CR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received			\$258.39	\$258.39 CR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received		\$258.39		\$0.00 CR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received			\$321.46	\$321.46 CR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received		\$321.46		\$0.00 CR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received			\$353.32	\$353.32 CR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received		\$353.32		\$0.00 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
31/12/2022	Cash Deposit - MEB Cash Account Interest Received			\$387.47	\$387.47 CR
31/12/2022	Cash Deposit - MEB Cash Account Interest Received		\$387.47		\$0.00 CR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received			\$388.46	\$388.46 CR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received		\$388.46		\$0.00 CR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received			\$358.04	\$358.04 CR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received		\$358.04		\$0.00 CR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received			\$422.89	\$422.89 CR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received		\$422.89		\$0.00 CR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received			\$410.38	\$410.38 CR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received		\$410.38		\$0.00 CR
31/05/2023	Members Equity Business Online Saving Account			\$464.02	\$464.02 CR
31/05/2023	Members Equity Business Online Saving Account		\$464.02		\$0.00 CR
30/06/2023	Members Equity Business Online Saving Account			\$481.50	\$481.50 CR
30/06/2023	Members Equity Business Online Saving Account		\$481.50		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Sundry Debtors</b>					
<b>Sundry</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$25,091.81</b> DR
08/07/2022	Distributions Receivable			\$1,530.00	\$23,561.81 DR
12/08/2022	Distributions Receivable			\$2,276.79	\$21,285.02 DR
23/08/2022	Distributions Receivable			\$2,898.72	\$18,386.30 DR
23/08/2022	Distributions Receivable		\$0.01		\$18,386.31 DR
30/08/2022	Distributions Receivable			\$1,668.76	\$16,717.55 DR
02/09/2022	Distributions Receivable			\$2,631.15	\$14,086.40 DR
29/09/2022	Distributions Receivable			\$403.91	\$13,682.49 DR
29/09/2022	Distributions Receivable			\$7,833.48	\$5,849.01 DR
06/10/2022	Distributions Receivable			\$286.80	\$5,562.21 DR
06/10/2022	Distributions Receivable			\$5,562.21	\$0.00 CR
31/03/2023	Suncorp Super CI SDS-034770			\$1,356.98	\$1,356.98 CR
31/03/2023	Suncorp Super CI SDS-034770		\$1,356.98		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Other Assets - Deferred Tax Assets</b>					
<b>Carried Forward Capital Losses</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
22/03/2023	Change In Carry Forward Loss		\$2,758.00		\$2,758.00 DR
30/06/2023	Change In Carry Forward Loss			\$550.50	\$2,207.50 DR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$2,207.50</b> DR
<b>Other Assets - Current Tax Assets</b>					
<b>Income Tax Payable</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$117,597.08</b> DR
12/05/2023	ATO ATO001100017419299			\$117,597.08	\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Provision for Income Tax</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
22/03/2023	Tax Effect Of Income			\$1,571.90	\$1,571.90 CR
20/04/2023	Tax Effect Of Income			\$2,385.30	\$3,957.20 CR
22/05/2023	Tax Effect Of Income		\$164.40		\$3,792.80 CR
22/06/2023	Tax Effect Of Income			\$9.30	\$3,802.10 CR
30/06/2023	Tax Effect Of Income			\$1,372.50	\$5,174.60 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$5,174.60</b> CR

# The Bernard Higgins Superannuation Fund

## General Ledger Account Movement

For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Franking Credits - Shares in Listed Companies</b>					
<b>Ampol Limited</b>					
01/07/2022	Opening Balance				\$0.00
28/09/2022	ALD AUD 1.2 FRANKED, 30% CTR		\$2,329.71		\$2,329.71 DR
30/03/2023	ALD AUD 0.5 SPEC, 1.55 FRANKED, 30% CTR		\$3,839.57		\$6,169.28 DR
30/06/2023	Closing Balance				\$6,169.28 DR
<b>ANZ Group Holdings Limited</b>					
01/07/2022	Opening Balance				\$0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$2,906.74		\$2,906.74 DR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$3,186.65		\$6,093.39 DR
30/06/2023	Closing Balance				\$6,093.39 DR
<b>Aurizon Holdings Limited</b>					
01/07/2022	Opening Balance				\$0.00
21/09/2022	AZJ AUD 0.109 FRANKED, 30% CTR		\$1,622.85		\$1,622.85 DR
29/03/2023	AZJ AUD 0.07 FRANKED, 30% CTR		\$1,692.30		\$3,315.15 DR
30/06/2023	Closing Balance				\$3,315.15 DR
<b>BHP Group Limited</b>					
01/07/2022	Opening Balance				\$0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		\$9,186.62		\$9,186.62 DR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		\$4,909.09		\$14,095.71 DR
30/06/2023	Closing Balance				\$14,095.71 DR
<b>Brambles Limited</b>					
01/07/2022	Opening Balance				\$0.00
13/10/2022	BXB USD 0.12, 0.042 FRANKED, 30% CTR, 0.078 CFI, DRP		\$374.05		\$374.05 DR
13/04/2023	BXB USD 0.1225, 0.042875 FRANKED, 30% CTR, 0.079625		\$383.00		\$757.05 DR
30/06/2023	Closing Balance				\$757.05 DR
<b>Challenger Limited</b>					
01/07/2022	Opening Balance				\$0.00
21/09/2022	CGF AUD 0.115 FRANKED, 30% CTR, DRP		\$995.57		\$995.57 DR
21/03/2023	CGF AUD 0.12 FRANKED, 30% CTR, DRP NIL DISC		\$849.60		\$1,845.17 DR
30/06/2023	Closing Balance				\$1,845.17 DR
<b>Commonwealth Bank Of Australia.</b>					
01/07/2022	Opening Balance				\$0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		\$2,672.10		\$2,672.10 DR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		\$2,672.10		\$5,344.20 DR
30/06/2023	Closing Balance				\$5,344.20 DR
<b>Healius Limited</b>					
01/07/2022	Opening Balance				\$0.00
21/09/2022	HLS AUD 0.06 FRANKED, 30% CTR, DRP SUSP		\$978.43		\$978.43 DR
30/06/2023	Closing Balance				\$978.43 DR
<b>Link Administration Holdings Limited</b>					
01/07/2022	Opening Balance				\$0.00
14/10/2022	LNK AUD 0.08 SPEC, 0.08 FRANKED, 30% CTR, DRP SUSP		\$918.51		\$918.51 DR
11/04/2023	LNK AUD 0.036 FRANKED, 30% CTR, NIL CFI, DRP SUSP		\$413.33		\$1,331.84 DR
30/06/2023	Closing Balance				\$1,331.84 DR
<b>National Australia Bank Limited</b>					
01/07/2022	Opening Balance				\$0.00
05/07/2022	NAB AUD 0.73 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$3,137.96		\$3,137.96 DR
14/12/2022	NAB AUD 0.78 FRANKED, 30% CTR, DRP NIL DISC, BSP		\$3,352.89		\$6,490.85 DR
30/06/2023	Closing Balance				\$6,490.85 DR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Rio Tinto Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/09/2022	RIO AUD 3.837 FRANKED, 30% CTR, DRP NIL DISC		\$2,639.31		\$2,639.31 DR
20/04/2023	RIO AUD 3.2649 FRANKED, 30% CTR, DRP NIL DISC		\$2,245.78		\$4,885.09 DR
30/06/2023	Closing Balance				<b>\$4,885.09 DR</b>
<b>Suncorp Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
21/09/2022	SUN AUD 0.17 FRANKED, 30% CTR, DRP NIL DISC		\$1,037.49		\$1,037.49 DR
31/03/2023	SUN AUD 0.33 FRANKED, 30% CTR, DRP NIL DISC		\$2,013.94		\$3,051.43 DR
30/06/2023	Closing Balance				<b>\$3,051.43 DR</b>
<b>Wesfarmers Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WES AUD 1 FRANKED, 30% CTR, DRP NIL DISC		\$955.71		\$955.71 DR
28/03/2023	WES AUD 0.88 FRANKED, 30% CTR, DRP NIL DISC		\$841.03		\$1,796.74 DR
30/06/2023	Closing Balance				<b>\$1,796.74 DR</b>
<b>Westpac Banking Corporation</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
20/12/2022	WBC AUD 0.64 FRANKED, 30% CTR, DRP NIL DISC		\$2,849.83		\$2,849.83 DR
27/06/2023	WBC AUD 0.7 FRANKED, 30% CTR, DRP NIL DISC		\$3,117.00		\$5,966.83 DR
30/06/2023	Closing Balance				<b>\$5,966.83 DR</b>
<b>Woodside Energy Group Ltd</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		\$4,501.77		\$4,501.77 DR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		\$5,429.08		\$9,930.85 DR
30/06/2023	Closing Balance				<b>\$9,930.85 DR</b>
<b>Woolworths Group Limited</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		\$699.15		\$699.15 DR
13/04/2023	WOW AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC		\$606.81		\$1,305.96 DR
30/06/2023	Closing Balance				<b>\$1,305.96 DR</b>
<b>Franking Credits - Stapled Securities</b>					
<b>Dexus - Fully Paid Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
30/08/2022	DXS AUD 0.04649 FRANKED @ 30%		\$161.78		\$161.78 DR
30/06/2023	Closing Balance				<b>\$161.78 DR</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		\$103.53		\$103.53 DR
29/12/2022	Distribution - Tax Statement		\$2.52		\$106.05 DR
29/06/2023	Distribution - Tax Statement		\$2.91		\$108.96 DR
30/06/2023	Closing Balance				<b>\$108.96 DR</b>
<b>Change in Carried Forward Losses</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Change In Carry Forward Loss			\$2,758.00	\$2,758.00 CR
30/06/2023	Change In Carry Forward Loss		\$550.50		\$2,207.50 CR
30/06/2023	Closing Balance				<b>\$2,207.50 CR</b>

# The Bernard Higgins Superannuation Fund

## General Ledger Account Movement

For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Other Assets - Other Taxes Refundable</b>					
<b>Activity Statement Payable/Refundable</b>					
01/07/2022	Opening Balance				\$0.00
01/07/2022	Unclaimed GST on 2022 IMS Fee			\$2,191.00	\$2,191.00 CR
01/07/2022	Unclaimed GST on 2022 IMS Fee		\$2,191.00		\$0.00 CR
30/06/2023	Closing Balance				\$0.00
<b>GST Payable/Refundable</b>					
01/07/2022	Opening Balance				\$0.00
01/07/2022	Unclaimed GST on 2022 IMS Fee		\$2,191.00		\$2,191.00 DR
01/07/2022	WHITEHAVEN FEE		\$175.97		\$2,366.97 DR
02/08/2022	WHITEHAVEN FEE		\$187.17		\$2,554.14 DR
01/09/2022	WHITEHAVEN FEE		\$186.40		\$2,740.54 DR
04/10/2022	WHITEHAVEN FEE		\$166.11		\$2,906.65 DR
01/11/2022	WHITEHAVEN FEE		\$193.20		\$3,099.85 DR
05/12/2022	WHITEHAVEN FEE		\$191.12		\$3,290.97 DR
05/01/2023	WHITEHAVEN FEE		\$191.98		\$3,482.95 DR
01/02/2023	WHITEHAVEN FEE		\$200.35		\$3,683.30 DR
17/02/2023	ACTUARIAL CERTIFICATE		\$26.00		\$3,709.30 DR
02/03/2023	WHITEHAVEN FEE		\$176.22		\$3,885.52 DR
03/04/2023	WHITEHAVEN FEE		\$192.88		\$4,078.40 DR
02/05/2023	WHITEHAVEN FEE		\$187.94		\$4,266.34 DR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$158.00		\$4,424.34 DR
01/06/2023	WHITEHAVEN FEE		\$190.66		\$4,615.00 DR
30/06/2023	Closing Balance				\$4,615.00 DR
<b>Liabilities</b>					
<b>Other Creditors and Accruals</b>					
<b>Accountancy Fee</b>					
01/07/2022	Opening Balance				\$0.00
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9			\$2,475.00	\$2,475.00 CR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$2,475.00		\$0.00 CR
30/06/2023	Closing Balance				\$0.00
<b>Actuarial Fee</b>					
01/07/2022	Opening Balance				\$0.00
17/02/2023	ACTUARIAL CERTIFICATE			\$187.00	\$187.00 CR
17/02/2023	ACTUARIAL CERTIFICATE		\$187.00		\$0.00 CR
30/06/2023	Closing Balance				\$0.00
<b>Auditor Fee</b>					
01/07/2022	Opening Balance				\$0.00
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9			\$385.00	\$385.00 CR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$385.00		\$0.00 CR
30/06/2023	Closing Balance				\$0.00
<b>Investment Management Fee</b>					
01/07/2022	Opening Balance				\$0.00
01/07/2022	Unclaimed GST on 2022 IMS Fee			\$2,191.00	\$2,191.00 CR
01/07/2022	Unclaimed GST on 2022 IMS Fee		\$2,191.00		\$0.00 CR
01/07/2022	WHITEHAVEN FEE			\$2,580.92	\$2,580.92 CR
01/07/2022	WHITEHAVEN FEE		\$2,580.92		\$0.00 CR
02/08/2022	WHITEHAVEN FEE			\$2,745.17	\$2,745.17 CR
02/08/2022	WHITEHAVEN FEE		\$2,745.17		\$0.00 CR
01/09/2022	WHITEHAVEN FEE			\$2,733.79	\$2,733.79 CR
01/09/2022	WHITEHAVEN FEE		\$2,733.79		\$0.00 CR
04/10/2022	WHITEHAVEN FEE			\$2,436.28	\$2,436.28 CR
04/10/2022	WHITEHAVEN FEE		\$2,436.28		\$0.00 CR
01/11/2022	WHITEHAVEN FEE			\$2,833.63	\$2,833.63 CR
01/11/2022	WHITEHAVEN FEE		\$2,833.63		\$0.00 CR

# The Bernard Higgins Superannuation Fund

## General Ledger Account Movement

For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
05/12/2022	WHITEHAVEN FEE			\$2,803.15	\$2,803.15 CR
05/12/2022	WHITEHAVEN FEE		\$2,803.15		\$0.00 CR
05/01/2023	WHITEHAVEN FEE			\$2,815.77	\$2,815.77 CR
05/01/2023	WHITEHAVEN FEE		\$2,815.77		\$0.00 CR
01/02/2023	WHITEHAVEN FEE			\$2,938.39	\$2,938.39 CR
01/02/2023	WHITEHAVEN FEE		\$2,938.39		\$0.00 CR
02/03/2023	WHITEHAVEN FEE			\$2,584.52	\$2,584.52 CR
02/03/2023	WHITEHAVEN FEE		\$2,584.52		\$0.00 CR
03/04/2023	WHITEHAVEN FEE			\$2,829.00	\$2,829.00 CR
03/04/2023	WHITEHAVEN FEE		\$2,829.00		\$0.00 CR
02/05/2023	WHITEHAVEN FEE			\$2,756.38	\$2,756.38 CR
02/05/2023	WHITEHAVEN FEE		\$2,756.38		\$0.00 CR
01/06/2023	WHITEHAVEN FEE			\$2,793.32	\$2,793.32 CR
01/06/2023	WHITEHAVEN FEE		\$2,793.32		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Member Payments</b>					
<b>Lump Sums Paid - Mr Bernard Higgins</b>					
<b>Accumulation</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
23/03/2023	Lump Sum			\$10,250.00	\$10,250.00 CR
23/03/2023	Rollover Out - Paid		\$10,250.00		\$0.00 CR
21/04/2023	Lump Sum			\$10,700.00	\$10,700.00 CR
21/04/2023	Rollover Out - Paid		\$10,700.00		\$0.00 CR
23/05/2023	Lump Sum			\$10,700.00	\$10,700.00 CR
23/05/2023	Rollover Out - Paid		\$10,700.00		\$0.00 CR
23/06/2023	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/06/2023	Rollover Out - Paid		\$10,700.00		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Pensions Paid - Mr Bernard Higgins</b>					
<b>ABP_BH - 1</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
23/01/2023	Pension Drawdown - Net			\$7,060.00	\$7,060.00 CR
23/01/2023	Pension Drawdown - Paid		\$7,060.00		\$0.00 CR
23/02/2023	Pension Drawdown - Net			\$8,650.00	\$8,650.00 CR
23/02/2023	Pension Drawdown - Paid		\$8,650.00		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>ABP_BH - 2</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
21/10/2022	Pension Drawdown - Net			\$2,770.00	\$2,770.00 CR
21/10/2022	Pension Drawdown - Paid		\$2,770.00		\$0.00 CR
23/11/2022	Pension Drawdown - Net			\$2,120.00	\$2,120.00 CR
23/11/2022	Pension Drawdown - Paid		\$2,120.00		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>ABP_BH - 3</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
21/10/2022	Pension Drawdown - Net			\$6,130.00	\$6,130.00 CR
21/10/2022	Pension Drawdown - Paid		\$6,130.00		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>ABP_BH - 4</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
19/12/2022	Pension Drawdown - Net			\$90.00	\$90.00 CR
19/12/2022	Pension Drawdown - Paid		\$90.00		\$0.00 CR
23/01/2023	Pension Drawdown - Net			\$3,640.00	\$3,640.00 CR
23/01/2023	Pension Drawdown - Paid		\$3,640.00		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>ABP_BH - 5</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/07/2022	Pension Drawdown - Net			\$10,700.00	\$10,700.00 CR
22/07/2022	Pension Drawdown - Paid		\$10,700.00		\$0.00 CR
23/09/2022	Pension Drawdown - Net			\$6,040.00	\$6,040.00 CR
23/09/2022	Pension Drawdown - Paid		\$6,040.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Pensions Paid - Mrs Susan Higgins</b>					
<b>ABP_SH - 1</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Net			\$2,190.00	\$2,190.00 CR
23/11/2022	Pension Drawdown - Paid		\$2,190.00		\$0.00 CR
19/12/2022	Pension Drawdown - Net			\$10,610.00	\$10,610.00 CR
19/12/2022	Pension Drawdown - Paid		\$10,610.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ABP_SH - 2</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Net			\$3,930.00	\$3,930.00 CR
23/11/2022	Pension Drawdown - Paid		\$3,930.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ABP_SH - 3</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/09/2022	Pension Drawdown - Net			\$1,910.00	\$1,910.00 CR
23/09/2022	Pension Drawdown - Paid		\$1,910.00		\$0.00 CR
21/10/2022	Pension Drawdown - Net			\$1,800.00	\$1,800.00 CR
21/10/2022	Pension Drawdown - Paid		\$1,800.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ABP_SH - 4</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/11/2022	Pension Drawdown - Net			\$2,460.00	\$2,460.00 CR
23/11/2022	Pension Drawdown - Paid		\$2,460.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ABP_SH - 5</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/08/2022	Pension Drawdown - Net			\$10,700.00	\$10,700.00 CR
23/08/2022	Pension Drawdown - Paid		\$10,700.00		\$0.00 CR
23/09/2022	Pension Drawdown - Net			\$2,750.00	\$2,750.00 CR
23/09/2022	Pension Drawdown - Paid		\$2,750.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>ABP_SH - 6</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
23/02/2023	Pension Drawdown - Net			\$2,050.00	\$2,050.00 CR
23/02/2023	Pension Drawdown - Paid		\$2,050.00		\$0.00 CR
23/03/2023	Pension Drawdown - Net			\$450.00	\$450.00 CR
23/03/2023	Pension Drawdown - Paid		\$450.00		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Income Tax Suspense</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
12/05/2023	ATO ATO001100017419299			\$117,338.08	\$117,338.08 CR
12/05/2023	ATO ATO001100017419299		\$117,338.08		\$0.00 CR
30/06/2023	Closing Balance				<b>\$0.00</b>
<b>Deferred Tax Liability</b>					
<b>Unrealised Gains/Losses</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
22/03/2023	Change in provision for deferred tax			\$7,512.68	\$7,512.68 CR
20/04/2023	Change in provision for deferred tax			\$2,231.79	\$9,744.47 CR
22/05/2023	Change in provision for deferred tax		\$1,128.20		\$8,616.27 CR
22/06/2023	Change in provision for deferred tax			\$325.48	\$8,941.75 CR
30/06/2023	Change in provision for deferred tax		\$494.18		\$8,447.57 CR
30/06/2023	Closing Balance				<b>\$8,447.57 CR</b>
<b>Fund Suspense</b>					
<b>Macquarie CMA #5432</b>					
01/07/2022	Opening Balance				<b>\$0.00</b>
01/07/2022	ANZ DIVIDEND A073/00713532			\$6,782.40	\$6,782.40 CR
01/07/2022	ANZ DIVIDEND A073/00713532		\$6,782.40		\$0.00 CR
01/07/2022	WHITEHAVEN FEE			\$2,580.92	\$2,580.92 CR
01/07/2022	WHITEHAVEN FEE		\$2,580.92		\$0.00 CR
05/07/2022	NAB INTERIM DIV DV231/01137066			\$7,321.90	\$7,321.90 CR
05/07/2022	NAB INTERIM DIV DV231/01137066		\$7,321.90		\$0.00 CR
08/07/2022	MCP MASTER INCOM Ref: 2616743			\$1,530.00	\$1,530.00 CR
08/07/2022	MCP MASTER INCOM Ref: 2616743		\$1,530.00		\$0.00 CR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268			\$36,084.38	\$36,084.38 CR
11/07/2022	132731 SOLD 1090 ALD @ 33.1268		\$36,084.38		\$0.00 CR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126			\$20,997.03	\$20,997.03 CR
20/07/2022	142740 SOLD 1468 TCL @ 14.3126		\$20,997.03		\$0.00 CR
22/07/2022	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
22/07/2022	PENSION PAYMENT		\$10,700.00		\$0.00 CR
29/07/2022	MACQUARIE CMA INTEREST PAID			\$25.46	\$25.46 CR
29/07/2022	MACQUARIE CMA INTEREST PAID		\$25.46		\$0.00 CR
02/08/2022	WHITEHAVEN FEE			\$2,745.17	\$2,745.17 CR
02/08/2022	WHITEHAVEN FEE		\$2,745.17		\$0.00 CR
08/08/2022	BPAY TO 2022 ANZ PAITREO			\$3,439.80	\$3,439.80 CR
08/08/2022	BPAY TO 2022 ANZ PAITREO		\$3,439.80		\$0.00 CR
08/08/2022	MCP MASTER INCOM Ref: 2705308			\$1,479.00	\$1,479.00 CR
08/08/2022	MCP MASTER INCOM Ref: 2705308		\$1,479.00		\$0.00 CR
09/08/2022	ANZ ENTITLEMENT			\$8,429.40	\$8,429.40 CR
09/08/2022	ANZ ENTITLEMENT		\$8,429.40		\$0.00 CR
12/08/2022	CLW DST 001279983944			\$2,276.79	\$2,276.79 CR
12/08/2022	CLW DST 001279983944		\$2,276.79		\$0.00 CR
23/08/2022	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/08/2022	PENSION PAYMENT		\$10,700.00		\$0.00 CR
23/08/2022	TCL DIV/DIST AUF22/00873958			\$3,140.28	\$3,140.28 CR
23/08/2022	TCL DIV/DIST AUF22/00873958		\$241.56		\$2,898.72 CR
23/08/2022	TCL DIV/DIST AUF22/00873958		\$2,898.72		\$0.00 CR
30/08/2022	DXS DST 001280261540			\$2,046.24	\$2,046.24 CR
30/08/2022	DXS DST 001280261540		\$377.48		\$1,668.76 CR
30/08/2022	DXS DST 001280261540		\$1,668.76		\$0.00 CR
31/08/2022	MACQUARIE CMA INTEREST PAID			\$56.79	\$56.79 CR
31/08/2022	MACQUARIE CMA INTEREST PAID		\$56.79		\$0.00 CR
01/09/2022	WHITEHAVEN FEE			\$2,733.79	\$2,733.79 CR
01/09/2022	WHITEHAVEN FEE		\$2,733.79		\$0.00 CR
02/09/2022	170966 SOLD 70000 MXT @ 1.9900			\$139,208.06	\$139,208.06 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
02/09/2022	170966 SOLD 70000 MXT @ 1.9900		\$139,208.06		\$0.00 CR
02/09/2022	NATIONAL STORAGE SEP22/00804452			\$2,631.15	\$2,631.15 CR
02/09/2022	NATIONAL STORAGE SEP22/00804452		\$2,631.15		\$0.00 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800			\$98,934.66	\$98,934.66 CR
08/09/2022	174902 SOLD 50000 MXT @ 1.9800		\$98,934.66		\$0.00 CR
08/09/2022	MCP MASTER INCOM Ref: 2777054			\$1,887.00	\$1,887.00 CR
08/09/2022	MCP MASTER INCOM Ref: 2777054		\$1,887.00		\$0.00 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900			\$99,434.33	\$99,434.33 CR
09/09/2022	176766 SOLD 50000 MXT @ 1.9900		\$99,434.33		\$0.00 CR
14/09/2022	M PRIVATE FUNDS PTY LT			\$250,000.00	\$250,000.00 CR
14/09/2022	M PRIVATE FUNDS PTY LT		\$250,000.00		\$0.00 CR
21/09/2022	AZJ LIMITED SEP22/00851636			\$3,786.66	\$3,786.66 CR
21/09/2022	AZJ LIMITED SEP22/00851636		\$3,786.66		\$0.00 CR
21/09/2022	CHALLENGER LTD SEP22/00822667			\$2,323.00	\$2,323.00 CR
21/09/2022	CHALLENGER LTD SEP22/00822667		\$2,323.00		\$0.00 CR
21/09/2022	HEALIUS DIV SEP22/00810395			\$2,283.00	\$2,283.00 CR
21/09/2022	HEALIUS DIV SEP22/00810395		\$2,283.00		\$0.00 CR
21/09/2022	RIO TINTO LTD AUI22/00188814			\$6,158.39	\$6,158.39 CR
21/09/2022	RIO TINTO LTD AUI22/00188814		\$6,158.39		\$0.00 CR
21/09/2022	SUN FINAL DIV 001280499953			\$2,420.80	\$2,420.80 CR
21/09/2022	SUN FINAL DIV 001280499953		\$2,420.80		\$0.00 CR
23/09/2022	BHP GROUP DIV AF386/00484742			\$21,435.45	\$21,435.45 CR
23/09/2022	BHP GROUP DIV AF386/00484742		\$21,435.45		\$0.00 CR
23/09/2022	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/09/2022	PENSION PAYMENT		\$10,700.00		\$0.00 CR
27/09/2022	WOW FNL DIV 001283516616			\$1,631.34	\$1,631.34 CR
27/09/2022	WOW FNL DIV 001283516616		\$1,631.34		\$0.00 CR
28/09/2022	AMCOR PLC DIV SEP22/00872901			\$1,907.23	\$1,907.23 CR
28/09/2022	AMCOR PLC DIV SEP22/00872901		\$1,907.23		\$0.00 CR
28/09/2022	AMPOL LTD S00105215185			\$5,436.00	\$5,436.00 CR
28/09/2022	AMPOL LTD S00105215185		\$5,436.00		\$0.00 CR
29/09/2022	CBA FNL DIV 001280994213			\$6,234.90	\$6,234.90 CR
29/09/2022	CBA FNL DIV 001280994213		\$6,234.90		\$0.00 CR
29/09/2022	TRANSFER FROM CMH 963541511			\$403.91	\$403.91 CR
29/09/2022	TRANSFER FROM CMH 963541511			\$7,833.48	\$8,237.39 CR
29/09/2022	TRANSFER FROM CMH 963541511		\$403.91		\$7,833.48 CR
29/09/2022	TRANSFER FROM CMH 963541511		\$7,833.48		\$0.00 CR
30/09/2022	MACQUARIE CMA INTEREST PAID			\$199.84	\$199.84 CR
30/09/2022	MACQUARIE CMA INTEREST PAID		\$199.84		\$0.00 CR
04/10/2022	WHITEHAVEN FEE			\$2,436.28	\$2,436.28 CR
04/10/2022	WHITEHAVEN FEE		\$2,436.28		\$0.00 CR
06/10/2022	TRANSFER FROM CMH 963541511			\$286.80	\$286.80 CR
06/10/2022	TRANSFER FROM CMH 963541511			\$5,562.21	\$5,849.01 CR
06/10/2022	TRANSFER FROM CMH 963541511		\$286.80		\$5,562.21 CR
06/10/2022	TRANSFER FROM CMH 963541511		\$5,562.21		\$0.00 CR
06/10/2022	WESFARMERS LTD FIN22/01102804			\$2,230.00	\$2,230.00 CR
06/10/2022	WESFARMERS LTD FIN22/01102804		\$2,230.00		\$0.00 CR
06/10/2022	WOODSIDE INT22/00963076			\$10,504.12	\$10,504.12 CR
06/10/2022	WOODSIDE INT22/00963076		\$10,504.12		\$0.00 CR
13/10/2022	Brambles Limited S00105215185			\$2,492.63	\$2,492.63 CR
13/10/2022	Brambles Limited S00105215185		\$2,492.63		\$0.00 CR
14/10/2022	LNK SPC DIV 001285071928			\$2,143.20	\$2,143.20 CR
14/10/2022	LNK SPC DIV 001285071928		\$2,143.20		\$0.00 CR
17/10/2022	238634 BGHT 10420 HLS @ 3.2395			\$33,777.91	\$33,777.91 CR
17/10/2022	238634 BGHT 10420 HLS @ 3.2395		\$33,777.91		\$0.00 CR
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500			\$37,867.98	\$37,867.98 CR
17/10/2022	238636 BGHT 10660 AZJ @ 3.5500		\$37,867.98		\$0.00 CR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763			\$39,401.05	\$39,401.05 CR
21/10/2022	245094 BGHT 11010 AZJ @ 3.5763		\$39,401.05		\$0.00 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
21/10/2022	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
21/10/2022	PENSION PAYMENT		\$10,700.00		\$0.00 CR
28/10/2022	249219 BGHT 1250 ALD @ 27.6754			\$34,617.09	\$34,617.09 CR
28/10/2022	249219 BGHT 1250 ALD @ 27.6754		\$34,617.09		\$0.00 CR
31/10/2022	MACQUARIE CMA INTEREST PAID			\$208.52	\$208.52 CR
31/10/2022	MACQUARIE CMA INTEREST PAID		\$208.52		\$0.00 CR
01/11/2022	WHITEHAVEN FEE			\$2,833.63	\$2,833.63 CR
01/11/2022	WHITEHAVEN FEE		\$2,833.63		\$0.00 CR
09/11/2022	255835 SOLD 687 WDS @ 39.0627			\$26,818.36	\$26,818.36 CR
09/11/2022	255835 SOLD 687 WDS @ 39.0627		\$26,818.36		\$0.00 CR
11/11/2022	CLW DST 001285406366			\$2,088.80	\$2,088.80 CR
11/11/2022	CLW DST 001285406366		\$2,088.80		\$0.00 CR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849			\$20,580.00	\$20,580.00 CR
16/11/2022	262782 SOLD 848 ANZ @ 24.2849		\$20,580.00		\$0.00 CR
23/11/2022	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/11/2022	PENSION PAYMENT		\$10,700.00		\$0.00 CR
30/11/2022	MACQUARIE CMA INTEREST PAID			\$149.59	\$149.59 CR
30/11/2022	MACQUARIE CMA INTEREST PAID		\$149.59		\$0.00 CR
05/12/2022	WHITEHAVEN FEE			\$2,803.15	\$2,803.15 CR
05/12/2022	WHITEHAVEN FEE		\$2,803.15		\$0.00 CR
13/12/2022	AMCOR PLC DIV DEC22/00872005			\$2,148.12	\$2,148.12 CR
13/12/2022	AMCOR PLC DIV DEC22/00872005		\$2,148.12		\$0.00 CR
14/12/2022	NAB FINAL DIV DV232/00630418			\$7,823.40	\$7,823.40 CR
14/12/2022	NAB FINAL DIV DV232/00630418		\$7,823.40		\$0.00 CR
15/12/2022	ANZ DIVIDEND A074/00711478			\$7,435.52	\$7,435.52 CR
15/12/2022	ANZ DIVIDEND A074/00711478		\$7,435.52		\$0.00 CR
19/12/2022	B & SR HIGGINS			\$10,700.00	\$10,700.00 CR
19/12/2022	B & SR HIGGINS		\$10,700.00		\$0.00 CR
20/12/2022	WBC DIVIDEND 001286511851			\$6,649.60	\$6,649.60 CR
20/12/2022	WBC DIVIDEND 001286511851		\$6,649.60		\$0.00 CR
30/12/2022	MACQUARIE CMA INTEREST PAID			\$195.81	\$195.81 CR
30/12/2022	MACQUARIE CMA INTEREST PAID		\$195.81		\$0.00 CR
05/01/2023	WHITEHAVEN FEE			\$2,815.77	\$2,815.77 CR
05/01/2023	WHITEHAVEN FEE		\$2,815.77		\$0.00 CR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017			\$28,323.55	\$28,323.55 CR
19/01/2023	308376 SOLD 3680 CGF @ 7.7017		\$28,323.55		\$0.00 CR
23/01/2023	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/01/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
31/01/2023	MACQUARIE CMA INTEREST PAID			\$242.24	\$242.24 CR
31/01/2023	MACQUARIE CMA INTEREST PAID		\$242.24		\$0.00 CR
01/02/2023	WHITEHAVEN FEE			\$2,938.39	\$2,938.39 CR
01/02/2023	WHITEHAVEN FEE		\$2,938.39		\$0.00 CR
13/02/2023	TCL DISTRIBUTION AUI23/00872037			\$2,811.65	\$2,811.65 CR
13/02/2023	TCL DISTRIBUTION AUI23/00872037		\$2,811.65		\$0.00 CR
14/02/2023	CLW DST 001289356000			\$2,088.80	\$2,088.80 CR
14/02/2023	CLW DST 001289356000		\$2,088.80		\$0.00 CR
17/02/2023	ACTUARIAL CERTIFICATE			\$187.00	\$187.00 CR
17/02/2023	ACTUARIAL CERTIFICATE		\$187.00		\$0.00 CR
21/02/2023	TRANSFER FROM CMH 963541511			\$126.84	\$126.84 CR
21/02/2023	TRANSFER FROM CMH 963541511			\$2,459.94	\$2,586.78 CR
21/02/2023	TRANSFER FROM CMH 963541511		\$126.84		\$2,459.94 CR
21/02/2023	TRANSFER FROM CMH 963541511		\$2,459.94		\$0.00 CR
23/02/2023	PENSION PAYMENT			\$2,050.00	\$2,050.00 CR
23/02/2023	PENSION PAYMENT			\$8,650.00	\$10,700.00 CR
23/02/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
28/02/2023	DXS DST 001289511076			\$2,273.60	\$2,273.60 CR
28/02/2023	DXS DST 001289511076		\$2,273.60		\$0.00 CR
28/02/2023	MACQUARIE CMA INTEREST PAID			\$225.74	\$225.74 CR
28/02/2023	MACQUARIE CMA INTEREST PAID		\$225.74		\$0.00 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
01/03/2023	NATIONAL STORAGE MAR23/00804220			\$2,679.88	\$2,679.88 CR
01/03/2023	NATIONAL STORAGE MAR23/00804220		\$2,679.88		\$0.00 CR
02/03/2023	WHITEHAVEN FEE			\$2,584.52	\$2,584.52 CR
02/03/2023	WHITEHAVEN FEE		\$2,584.52		\$0.00 CR
13/03/2023	350337 BGHT 6730 CLW @ 4.5284			\$30,496.25	\$30,496.25 CR
13/03/2023	350337 BGHT 6730 CLW @ 4.5284		\$30,496.25		\$0.00 CR
21/03/2023	AMCOR PLC DIV MAR23/00871096			\$1,911.65	\$1,911.65 CR
21/03/2023	AMCOR PLC DIV MAR23/00871096		\$1,911.65		\$0.00 CR
21/03/2023	CHALLENGER LTD MAR23/00821282			\$1,982.40	\$1,982.40 CR
21/03/2023	CHALLENGER LTD MAR23/00821282		\$1,982.40		\$0.00 CR
23/03/2023	PENSION PAYMENT			\$450.00	\$450.00 CR
23/03/2023	PENSION PAYMENT			\$10,250.00	\$10,700.00 CR
23/03/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
28/03/2023	WESFARMERS LTD INT23/01097712			\$1,962.40	\$1,962.40 CR
28/03/2023	WESFARMERS LTD INT23/01097712		\$1,962.40		\$0.00 CR
29/03/2023	AZJ LIMITED MAR23/00850929			\$3,948.70	\$3,948.70 CR
29/03/2023	AZJ LIMITED MAR23/00850929		\$3,948.70		\$0.00 CR
30/03/2023	ALD DIV 001294465045			\$8,959.00	\$8,959.00 CR
30/03/2023	ALD DIV 001294465045		\$8,959.00		\$0.00 CR
30/03/2023	BHP GROUP DIV AI387/00474049			\$11,454.55	\$11,454.55 CR
30/03/2023	BHP GROUP DIV AI387/00474049		\$11,454.55		\$0.00 CR
30/03/2023	CBA DIV 001291502474			\$6,234.90	\$6,234.90 CR
30/03/2023	CBA DIV 001291502474		\$6,234.90		\$0.00 CR
31/03/2023	MACQUARIE CMA INTEREST PAID			\$228.71	\$228.71 CR
31/03/2023	MACQUARIE CMA INTEREST PAID		\$228.71		\$0.00 CR
31/03/2023	SUN INTERIM DIV 001289900529			\$4,699.20	\$4,699.20 CR
31/03/2023	SUN INTERIM DIV 001289900529		\$4,699.20		\$0.00 CR
31/03/2023	Suncorp Super CI SDS-034770			\$1,356.98	\$1,356.98 CR
31/03/2023	Suncorp Super CI SDS-034770		\$1,356.98		\$0.00 CR
03/04/2023	WHITEHAVEN FEE			\$2,829.00	\$2,829.00 CR
03/04/2023	WHITEHAVEN FEE		\$2,829.00		\$0.00 CR
05/04/2023	WOODSIDE FIN22/00982676			\$12,667.86	\$12,667.86 CR
05/04/2023	WOODSIDE FIN22/00982676		\$12,667.86		\$0.00 CR
11/04/2023	LNK DIV 001294929055			\$1,205.55	\$1,205.55 CR
11/04/2023	LNK DIV 001294929055		\$1,205.55		\$0.00 CR
13/04/2023	Brambles Limited S00105215185			\$2,553.32	\$2,553.32 CR
13/04/2023	Brambles Limited S00105215185		\$2,553.32		\$0.00 CR
13/04/2023	WOW DIV 001294369615			\$1,415.88	\$1,415.88 CR
13/04/2023	WOW DIV 001294369615		\$1,415.88		\$0.00 CR
20/04/2023	RIO TINTO LTD AUF22/00183758			\$5,240.16	\$5,240.16 CR
20/04/2023	RIO TINTO LTD AUF22/00183758		\$5,240.16		\$0.00 CR
21/04/2023	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
21/04/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
28/04/2023	MACQUARIE CMA INTEREST PAID			\$267.20	\$267.20 CR
28/04/2023	MACQUARIE CMA INTEREST PAID		\$267.20		\$0.00 CR
02/05/2023	WHITEHAVEN FEE			\$2,756.38	\$2,756.38 CR
02/05/2023	WHITEHAVEN FEE		\$2,756.38		\$0.00 CR
09/05/2023	436715 BGHT 3570 CGF @ 6.0283			\$21,535.23	\$21,535.23 CR
09/05/2023	436715 BGHT 3570 CGF @ 6.0283		\$21,535.23		\$0.00 CR
12/05/2023	ATO ATO001100017419299			\$117,338.08	\$117,338.08 CR
12/05/2023	ATO ATO001100017419299		\$117,338.08		\$0.00 CR
15/05/2023	CLW DST 001295708753			\$2,559.90	\$2,559.90 CR
15/05/2023	CLW DST 001295708753		\$2,559.90		\$0.00 CR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9			\$385.00	\$385.00 CR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9			\$2,475.00	\$2,860.00 CR
15/05/2023	CONNECTUSACC CONNECTUS_NtdCDxD9		\$2,860.00		\$0.00 CR
23/05/2023	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/05/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
31/05/2023	MACQUARIE CMA INTEREST PAID			\$438.92	\$438.92 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
31/05/2023	MACQUARIE CMA INTEREST PAID		\$438.92		\$0.00 CR
01/06/2023	WHITEHAVEN FEE			\$2,793.32	\$2,793.32 CR
01/06/2023	WHITEHAVEN FEE		\$2,793.32		\$0.00 CR
20/06/2023	AMCOR PLC DIV JUN23/00870354			\$2,036.52	\$2,036.52 CR
20/06/2023	AMCOR PLC DIV JUN23/00870354		\$2,036.52		\$0.00 CR
23/06/2023	PENSION PAYMENT			\$10,700.00	\$10,700.00 CR
23/06/2023	PENSION PAYMENT		\$10,700.00		\$0.00 CR
27/06/2023	WBC DIVIDEND 001296416257			\$7,273.00	\$7,273.00 CR
27/06/2023	WBC DIVIDEND 001296416257		\$7,273.00		\$0.00 CR
30/06/2023	MACQUARIE CMA INTEREST PAID			\$491.80	\$491.80 CR
30/06/2023	MACQUARIE CMA INTEREST PAID		\$491.80		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Members Equity Business Online Saving A/c (No. 500444)</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$0.00</b>
31/07/2022	Cash Deposit - MEB Cash Account Interest Received			\$179.23	\$179.23 CR
31/07/2022	Cash Deposit - MEB Cash Account Interest Received		\$179.23		\$0.00 CR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received			\$224.11	\$224.11 CR
31/08/2022	Cash Deposit - MEB Cash Account Interest Received		\$224.11		\$0.00 CR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received			\$258.39	\$258.39 CR
30/09/2022	Cash Deposit - MEB Cash Account Interest Received		\$258.39		\$0.00 CR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received			\$321.46	\$321.46 CR
31/10/2022	Cash Deposit - MEB Cash Account Interest Received		\$321.46		\$0.00 CR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received			\$353.32	\$353.32 CR
30/11/2022	Cash Deposit - MEB Cash Account Interest Received		\$353.32		\$0.00 CR
31/12/2022	Cash Deposit - MEB Cash Account Interest Received			\$387.47	\$387.47 CR
31/12/2022	Cash Deposit - MEB Cash Account Interest Received		\$387.47		\$0.00 CR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received			\$388.46	\$388.46 CR
31/01/2023	Cash Deposit - MEB Cash Account Interest Received		\$388.46		\$0.00 CR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received			\$358.04	\$358.04 CR
28/02/2023	Cash Deposit - MEB Cash Account Interest Received		\$358.04		\$0.00 CR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received			\$422.89	\$422.89 CR
31/03/2023	Cash Deposit - MEB Cash Account Interest Received		\$422.89		\$0.00 CR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received			\$410.38	\$410.38 CR
30/04/2023	Cash Deposit - MEB Cash Account Interest Received		\$410.38		\$0.00 CR
31/05/2023	Members Equity Business Online Saving Account			\$464.02	\$464.02 CR
31/05/2023	Members Equity Business Online Saving Account		\$464.02		\$0.00 CR
30/06/2023	Members Equity Business Online Saving Account			\$481.50	\$481.50 CR
30/06/2023	Members Equity Business Online Saving Account		\$481.50		\$0.00 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$0.00</b>
<b>Member Entitlements</b>					
<b>Member Entitlement Accounts</b>					
<b>Mr Bernard Higgins</b>					
<b>ABP_BH - 1</b>					
<b>01/07/2022</b>	<b>Opening Balance</b>				<b>\$628,556.32 CR</b>
23/01/2023	Pension Drawdown - Gross		\$7,060.00		\$621,496.32 CR
23/02/2023	Pension Drawdown - Gross		\$8,650.00		\$612,846.32 CR
22/03/2023	Income Taxes Allocated			\$6,143.47	\$618,989.79 CR
22/03/2023	Investment Profit or Loss			\$29,994.16	\$648,983.95 CR
20/04/2023	Income Taxes Allocated			\$3,358.95	\$652,342.90 CR
20/04/2023	Investment Profit or Loss			\$24,786.95	\$677,129.85 CR
22/05/2023	Investment Profit or Loss		\$8,986.17		\$668,143.68 CR
22/06/2023	Investment Profit or Loss			\$2,454.13	\$670,597.81 CR
30/06/2023	Income Taxes Allocated			\$421.42	\$671,019.23 CR
30/06/2023	Investment Profit or Loss			\$4,061.81	\$675,081.04 CR
<b>30/06/2023</b>	<b>Closing Balance</b>				<b>\$675,081.04 CR</b>

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>ABP_BH - 2</b>					
01/07/2022	Opening Balance				<b>\$195,465.57</b> CR
21/10/2022	Pension Drawdown - Gross		\$2,770.00		\$192,695.57 CR
23/11/2022	Pension Drawdown - Gross		\$2,120.00		\$190,575.57 CR
22/03/2023	Income Taxes Allocated			\$1,892.92	\$192,468.49 CR
22/03/2023	Investment Profit or Loss			\$9,241.86	\$201,710.35 CR
20/04/2023	Income Taxes Allocated			\$1,044.00	\$202,754.35 CR
20/04/2023	Investment Profit or Loss			\$7,704.03	\$210,458.38 CR
22/05/2023	Investment Profit or Loss		\$2,792.98		\$207,665.40 CR
22/06/2023	Investment Profit or Loss			\$762.79	\$208,428.19 CR
30/06/2023	Income Taxes Allocated			\$130.98	\$208,559.17 CR
30/06/2023	Investment Profit or Loss			\$1,262.43	\$209,821.60 CR
30/06/2023	Closing Balance				<b>\$209,821.60</b> CR
<b>ABP_BH - 3</b>					
01/07/2022	Opening Balance				<b>\$245,071.90</b> CR
21/10/2022	Pension Drawdown - Gross		\$6,130.00		\$238,941.90 CR
22/03/2023	Income Taxes Allocated			\$2,370.06	\$241,311.96 CR
22/03/2023	Investment Profit or Loss			\$11,571.50	\$252,883.46 CR
20/04/2023	Income Taxes Allocated			\$1,308.85	\$254,192.31 CR
20/04/2023	Investment Profit or Loss			\$9,658.49	\$263,850.80 CR
22/05/2023	Investment Profit or Loss		\$3,501.53		\$260,349.27 CR
22/06/2023	Investment Profit or Loss			\$956.28	\$261,305.55 CR
30/06/2023	Income Taxes Allocated			\$164.21	\$261,469.76 CR
30/06/2023	Investment Profit or Loss			\$1,582.71	\$263,052.47 CR
30/06/2023	Closing Balance				<b>\$263,052.47</b> CR
<b>ABP_BH - 4</b>					
01/07/2022	Opening Balance				<b>\$149,229.72</b> CR
19/12/2022	Pension Drawdown - Gross		\$90.00		\$149,139.72 CR
23/01/2023	Pension Drawdown - Gross		\$3,640.00		\$145,499.72 CR
22/03/2023	Income Taxes Allocated			\$1,456.09	\$146,955.81 CR
22/03/2023	Investment Profit or Loss			\$7,108.99	\$154,064.80 CR
20/04/2023	Income Taxes Allocated			\$797.40	\$154,862.20 CR
20/04/2023	Investment Profit or Loss			\$5,884.23	\$160,746.43 CR
22/05/2023	Investment Profit or Loss		\$2,133.22		\$158,613.21 CR
22/06/2023	Investment Profit or Loss			\$582.59	\$159,195.80 CR
30/06/2023	Income Taxes Allocated			\$100.04	\$159,295.84 CR
30/06/2023	Investment Profit or Loss			\$964.24	\$160,260.08 CR
30/06/2023	Closing Balance				<b>\$160,260.08</b> CR
<b>ABP_BH - 5</b>					
01/07/2022	Opening Balance				<b>\$669,540.69</b> CR
22/07/2022	Pension Drawdown - Gross		\$10,700.00		\$658,840.69 CR
23/09/2022	Pension Drawdown - Gross		\$6,040.00		\$652,800.69 CR
22/03/2023	Income Taxes Allocated			\$6,432.88	\$659,233.57 CR
22/03/2023	Investment Profit or Loss			\$31,407.09	\$690,640.66 CR
20/04/2023	Income Taxes Allocated			\$3,574.55	\$694,215.21 CR
20/04/2023	Investment Profit or Loss			\$26,377.93	\$720,593.14 CR
22/05/2023	Investment Profit or Loss		\$9,562.93		\$711,030.21 CR
22/06/2023	Investment Profit or Loss			\$2,611.64	\$713,641.85 CR
30/06/2023	Income Taxes Allocated			\$448.47	\$714,090.32 CR
30/06/2023	Investment Profit or Loss			\$4,322.47	\$718,412.79 CR
30/06/2023	Closing Balance				<b>\$718,412.79</b> CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>Accumulation</b>					
01/07/2022	Opening Balance				\$716,117.71 CR
22/03/2023	Income Taxes Allocated		\$656.03		\$715,461.68 CR
22/03/2023	Investment Profit or Loss			\$34,308.25	\$749,769.93 CR
23/03/2023	Lump Sum		\$10,250.00		\$739,519.93 CR
20/04/2023	Income Taxes Allocated		\$68.91		\$739,451.02 CR
20/04/2023	Investment Profit or Loss			\$28,244.71	\$767,695.73 CR
21/04/2023	Lump Sum		\$10,700.00		\$756,995.73 CR
22/05/2023	Income Taxes Allocated			\$1,088.48	\$758,084.21 CR
22/05/2023	Investment Profit or Loss		\$10,046.11		\$748,038.10 CR
23/05/2023	Lump Sum		\$10,700.00		\$737,338.10 CR
22/06/2023	Income Taxes Allocated		\$281.25		\$737,056.85 CR
22/06/2023	Investment Profit or Loss			\$2,708.19	\$739,765.04 CR
23/06/2023	PENSION PAYMENT		\$10,700.00		\$729,065.04 CR
30/06/2023	Income Taxes Allocated		\$278.02		\$728,787.02 CR
30/06/2023	Investment Profit or Loss			\$4,416.13	\$733,203.15 CR
30/06/2023	Closing Balance				\$733,203.15 CR
<b>Mrs Susan Higgins</b>					
<b>ABP_SH - 1</b>					
01/07/2022	Opening Balance				\$640,015.64 CR
23/11/2022	Pension Drawdown - Gross		\$2,190.00		\$637,825.64 CR
19/12/2022	Pension Drawdown - Gross		\$10,610.00		\$627,215.64 CR
22/03/2023	Income Taxes Allocated			\$6,233.64	\$633,449.28 CR
22/03/2023	Investment Profit or Loss			\$30,434.42	\$663,883.70 CR
20/04/2023	Income Taxes Allocated			\$3,436.07	\$667,319.77 CR
20/04/2023	Investment Profit or Loss			\$25,356.02	\$692,675.79 CR
22/05/2023	Investment Profit or Loss		\$9,192.46		\$683,483.33 CR
22/06/2023	Investment Profit or Loss			\$2,510.44	\$685,993.77 CR
30/06/2023	Income Taxes Allocated			\$431.09	\$686,424.86 CR
30/06/2023	Investment Profit or Loss			\$4,155.04	\$690,579.90 CR
30/06/2023	Closing Balance				\$690,579.90 CR
<b>ABP_SH - 2</b>					
01/07/2022	Opening Balance				\$196,373.73 CR
23/11/2022	Pension Drawdown - Gross		\$3,930.00		\$192,443.73 CR
22/03/2023	Income Taxes Allocated			\$1,909.50	\$194,353.23 CR
22/03/2023	Investment Profit or Loss			\$9,322.73	\$203,675.96 CR
20/04/2023	Income Taxes Allocated			\$1,054.18	\$204,730.14 CR
20/04/2023	Investment Profit or Loss			\$7,779.06	\$212,509.20 CR
22/05/2023	Investment Profit or Loss		\$2,820.18		\$209,689.02 CR
22/06/2023	Investment Profit or Loss			\$770.20	\$210,459.22 CR
30/06/2023	Income Taxes Allocated			\$132.25	\$210,591.47 CR
30/06/2023	Investment Profit or Loss			\$1,274.76	\$211,866.23 CR
30/06/2023	Closing Balance				\$211,866.23 CR
<b>ABP_SH - 3</b>					
01/07/2022	Opening Balance				\$185,458.67 CR
23/09/2022	Pension Drawdown - Gross		\$1,910.00		\$183,548.67 CR
21/10/2022	Pension Drawdown - Gross		\$1,800.00		\$181,748.67 CR
22/03/2023	Income Taxes Allocated			\$1,796.85	\$183,545.52 CR
22/03/2023	Investment Profit or Loss			\$8,772.77	\$192,318.29 CR
20/04/2023	Income Taxes Allocated			\$995.39	\$193,313.68 CR
20/04/2023	Investment Profit or Loss			\$7,345.33	\$200,659.01 CR
22/05/2023	Investment Profit or Loss		\$2,662.93		\$197,996.08 CR
22/06/2023	Investment Profit or Loss			\$727.27	\$198,723.35 CR
30/06/2023	Income Taxes Allocated			\$124.89	\$198,848.24 CR
30/06/2023	Investment Profit or Loss			\$1,203.63	\$200,051.87 CR
30/06/2023	Closing Balance				\$200,051.87 CR

**The Bernard Higgins Superannuation Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>ABP_SH - 4</b>					
01/07/2022	Opening Balance				\$123,186.98 CR
23/11/2022	Pension Drawdown - Gross		\$2,460.00		\$120,726.98 CR
22/03/2023	Income Taxes Allocated			\$1,197.87	\$121,924.85 CR
22/03/2023	Investment Profit or Loss			\$5,848.35	\$127,773.20 CR
20/04/2023	Income Taxes Allocated			\$661.31	\$128,434.51 CR
20/04/2023	Investment Profit or Loss			\$4,880.13	\$133,314.64 CR
22/05/2023	Investment Profit or Loss		\$1,769.22		\$131,545.42 CR
22/06/2023	Investment Profit or Loss			\$483.17	\$132,028.59 CR
30/06/2023	Income Taxes Allocated			\$82.97	\$132,111.56 CR
30/06/2023	Investment Profit or Loss			\$799.68	\$132,911.24 CR
30/06/2023	Closing Balance				\$132,911.24 CR
<b>ABP_SH - 5</b>					
01/07/2022	Opening Balance				\$672,649.35 CR
23/08/2022	Pension Drawdown - Gross		\$10,700.00		\$661,949.35 CR
23/09/2022	Pension Drawdown - Gross		\$2,750.00		\$659,199.35 CR
22/03/2023	Income Taxes Allocated			\$6,498.07	\$665,697.42 CR
22/03/2023	Investment Profit or Loss			\$31,725.62	\$697,423.04 CR
20/04/2023	Income Taxes Allocated			\$3,609.66	\$701,032.70 CR
20/04/2023	Investment Profit or Loss			\$26,637.01	\$727,669.71 CR
22/05/2023	Investment Profit or Loss		\$9,656.86		\$718,012.85 CR
22/06/2023	Investment Profit or Loss			\$2,637.29	\$720,650.14 CR
30/06/2023	Income Taxes Allocated			\$452.87	\$721,103.01 CR
30/06/2023	Investment Profit or Loss			\$4,364.93	\$725,467.94 CR
30/06/2023	Closing Balance				\$725,467.94 CR
<b>ABP_SH - 6</b>					
01/07/2022	Opening Balance				\$124,804.90 CR
23/02/2023	Pension Drawdown - Gross		\$2,050.00		\$122,754.90 CR
22/03/2023	Income Taxes Allocated			\$1,222.56	\$123,977.46 CR
22/03/2023	Investment Profit or Loss			\$5,968.87	\$129,946.33 CR
23/03/2023	Pension Drawdown - Gross		\$450.00		\$129,496.33 CR
20/04/2023	Income Taxes Allocated			\$670.25	\$130,166.58 CR
20/04/2023	Investment Profit or Loss			\$4,945.90	\$135,112.48 CR
22/05/2023	Investment Profit or Loss		\$1,793.05		\$133,319.43 CR
22/06/2023	Investment Profit or Loss			\$489.68	\$133,809.11 CR
30/06/2023	Income Taxes Allocated			\$84.09	\$133,893.20 CR
30/06/2023	Investment Profit or Loss			\$810.47	\$134,703.67 CR
30/06/2023	Closing Balance				\$134,703.67 CR
<b>Accumulation</b>					
01/07/2022	Opening Balance				\$130,625.00 CR
22/03/2023	Income Taxes Allocated		\$119.69		\$130,505.31 CR
22/03/2023	Investment Profit or Loss			\$6,258.04	\$136,763.35 CR
20/04/2023	Income Taxes Allocated		\$12.76		\$136,750.59 CR
20/04/2023	Investment Profit or Loss			\$5,223.50	\$141,974.09 CR
22/05/2023	Income Taxes Allocated			\$204.12	\$142,178.21 CR
22/05/2023	Investment Profit or Loss		\$1,884.12		\$140,294.09 CR
22/06/2023	Income Taxes Allocated		\$53.53		\$140,240.56 CR
22/06/2023	Investment Profit or Loss			\$515.33	\$140,755.89 CR
30/06/2023	Income Taxes Allocated		\$53.67		\$140,702.22 CR
30/06/2023	Investment Profit or Loss			\$852.55	\$141,554.77 CR
30/06/2023	Closing Balance				\$141,554.77 CR

## The Bernard Higgins Superannuation Fund

### Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Cash At Bank</u></b>								
Macquarie CMA #5432		\$0.0000	\$0.0000	\$233,498.40	\$233,498.40	\$0.00	0.00%	4.77%
Members Equity Business Online Saving A/c (No. 500444)		\$0.0000	\$0.0000	\$154,985.44	\$154,985.44	\$0.00	0.00%	3.17%
				<b>\$388,483.84</b>	<b>\$388,483.84</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>7.94%</b>
<b><u>Shares in Listed Companies</u></b>								
Ampol Limited (ASX:ALD)	5,780.00000	\$27.6947	\$29.9400	\$160,075.49	\$173,053.20	\$12,977.71	8.11%	3.54%
Arcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	11,050.00000	\$14.8453	\$14.8600	\$164,040.36	\$164,203.00	\$162.64	0.10%	3.35%
ANZ Group Holdings Limited (ASX:ANZ)	9,200.00000	\$28.1231	\$23.7100	\$258,732.15	\$218,132.00	(\$40,600.15)	(15.69)%	4.46%
Aurizon Holdings Limited (ASX:AZJ)	56,410.00000	\$4.0597	\$3.9200	\$229,007.96	\$221,127.20	(\$7,880.76)	(3.44)%	4.52%
BHP Group Limited (ASX:BHP)	8,400.00000	\$30.6899	\$44.9900	\$257,794.87	\$377,916.00	\$120,121.13	46.60%	7.72%
Brambles Limited (ASX:BXB)	14,450.00000	\$10.5609	\$14.4100	\$152,605.20	\$208,224.50	\$55,619.30	36.45%	4.25%
Commonwealth Bank Of Australia. (ASX:CBA)	2,969.00000	\$79.7301	\$100.2700	\$236,718.81	\$297,701.63	\$60,982.82	25.76%	6.08%
Challenger Limited (ASX:CGF)	20,090.00000	\$7.8482	\$6.4800	\$157,670.03	\$130,183.20	(\$27,486.83)	(17.43)%	2.66%
Healius Limited (ASX:HLS)	48,470.00000	\$3.5173	\$3.1800	\$170,484.11	\$154,134.60	(\$16,349.51)	(9.59)%	3.15%
Link Administration Holdings Limited (ASX:LNK)	26,790.00000	\$2.0378	\$1.6700	\$54,592.63	\$44,739.30	(\$9,853.33)	(18.05)%	0.91%
National Australia Bank Limited (ASX:NAB)	10,030.00000	\$28.6562	\$26.3700	\$287,421.81	\$264,491.10	(\$22,930.71)	(7.98)%	5.40%
Pexa Group Limited (ASX:PXA)	3,562.00000	\$12.8264	\$13.6100	\$45,687.74	\$48,478.82	\$2,791.08	6.11%	0.99%
Rio Tinto Limited (ASX:RIO)	1,605.00000	\$98.2617	\$114.6900	\$157,710.03	\$184,077.45	\$26,367.42	16.72%	3.76%
Suncorp Group Limited (ASX:SUN)	14,240.00000	\$12.8641	\$13.4900	\$183,184.94	\$192,097.60	\$8,912.66	4.87%	3.92%
Westpac Banking Corporation (ASX:WBC)	10,390.00000	\$31.5785	\$21.3400	\$328,100.35	\$221,722.60	(\$106,377.75)	(32.42)%	4.53%
Woodside Energy Group Ltd (ASX:WDS)	5,880.00000	\$30.1825	\$34.4400	\$177,473.36	\$202,507.20	\$25,033.84	14.11%	4.14%
Wesfarmers Limited (ASX:WES)	2,230.00000	\$44.4908	\$49.3400	\$99,214.50	\$110,028.20	\$10,813.70	10.90%	2.25%
Woolworths Group Limited (ASX:WOW)	3,078.00000	\$22.3831	\$39.7300	\$68,895.27	\$122,288.94	\$53,393.67	77.50%	2.50%
				<b>\$3,189,409.61</b>	<b>\$3,335,106.54</b>	<b>\$145,696.93</b>	<b>4.57%</b>	<b>68.14%</b>

**The Bernard Higgins Superannuation Fund**  
**Investment Summary as at 30 June 2023**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Stapled Securities</u></b>								
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	36,570.00000	\$4.9638	\$4.0100	\$181,525.89	\$146,645.70	(\$34,880.19)	(19.21)%	3.00%
Dexus - Fully Paid Units Stapled Securities (ASX:DXS)	8,120.00000	\$11.1128	\$7.8000	\$90,236.18	\$63,336.00	(\$26,900.18)	(29.81)%	1.29%
National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)	48,725.00000	\$1.5151	\$2.3500	\$73,824.04	\$114,503.75	\$40,679.71	55.10%	2.34%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	10,610.00000	\$11.6402	\$14.2500	\$123,502.08	\$151,192.50	\$27,690.42	22.42%	3.09%
				<b>\$469,088.19</b>	<b>\$475,677.95</b>	<b>\$6,589.76</b>	<b>1.40%</b>	<b>9.72%</b>
<b><u>Units In Unlisted Unit Trusts</u></b>								
mPrivate Capital MPC012 – Mosaic – Bilinga	250,000.00000	\$1.0000	\$1.0653	\$250,000.00	\$266,337.02	\$16,337.02	6.53%	5.44%
Uplinvest Foundation Fund	595,271.63210	\$0.8232	\$0.6850	\$490,013.87	\$407,761.07	(\$82,252.80)	(16.79)%	8.33%
Uplinvest Foundation Fund Partially	122,772.79430	\$0.2484	\$0.1712	\$30,492.90	\$21,024.84	(\$9,468.06)	(31.05)%	0.43%
				<b>\$770,506.77</b>	<b>\$695,122.93</b>	<b>(\$75,383.84)</b>	<b>(9.78)%</b>	<b>14.20%</b>
				<b>\$4,817,488.41</b>	<b>\$4,894,391.26</b>	<b>\$76,902.85</b>	<b>1.60%</b>	<b>100.00%</b>

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

## The Bernard Higgins Superannuation Fund

### Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value	
<b>Shares in Listed Companies</b>						
ALD	Ampol Limited (ASX:ALD)	30 Jun 2023	\$29.94000	5,780.00000	\$173,053.20	(\$19,464.70)
AMC	Arcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	30 Jun 2023	\$14.86000	11,050.00000	\$164,203.00	(\$35,139.00)
ANZ	ANZ Group Holdings Limited (ASX:ANZ)	30 Jun 2023	\$23.71000	9,200.00000	\$218,132.00	\$24,542.79
AZJ	Aurizon Holdings Limited (ASX:AZJ)	30 Jun 2023	\$3.92000	56,410.00000	\$221,127.20	\$11,846.17
BHP	BHP Group Limited (ASX:BHP)	30 Jun 2023	\$44.99000	8,400.00000	\$377,916.00	\$31,416.00
BXB	Brambles Limited (ASX:BXB)	30 Jun 2023	\$14.41000	14,450.00000	\$208,224.50	\$53,465.00
CBA	Commonwealth Bank Of Australia. (ASX:CBA)	30 Jun 2023	\$100.27000	2,969.00000	\$297,701.63	\$29,363.41
CGF	Challenger Limited (ASX:CGF)	30 Jun 2023	\$6.48000	20,090.00000	\$130,183.20	\$19,122.63
HLS	Healius Limited (ASX:HLS)	30 Jun 2023	\$3.18000	48,470.00000	\$154,134.60	(\$19,286.81)
LNK	Link Administration Holdings Limited (ASX:LNK)	30 Jun 2023	\$1.67000	26,790.00000	\$44,739.30	(\$11,107.06)
NAB	National Australia Bank Limited (ASX:NAB)	30 Jun 2023	\$26.37000	10,030.00000	\$264,491.10	(\$10,230.60)
PXA	Pexa Group Limited (ASX:PXA)	30 Jun 2023	\$13.61000	3,562.00000	\$48,478.82	\$2,791.08
RIO	Rio Tinto Limited (ASX:RIO)	30 Jun 2023	\$114.69000	1,605.00000	\$184,077.45	\$19,243.95
SUN	Suncorp Group Limited (ASX:SUN)	30 Jun 2023	\$13.49000	14,240.00000	\$192,097.60	\$35,742.40
WBC	Westpac Banking Corporation (ASX:WBC)	30 Jun 2023	\$21.34000	10,390.00000	\$221,722.60	\$19,117.60
WDS	Woodside Energy Group Ltd (ASX:WDS)	30 Jun 2023	\$34.44000	5,880.00000	\$202,507.20	\$16,707.44
WES	Wesfarmers Limited (ASX:WES)	30 Jun 2023	\$49.34000	2,230.00000	\$110,028.20	\$16,568.90
WOW	Woolworths Group Limited (ASX:WOW)	30 Jun 2023	\$39.73000	3,078.00000	\$122,288.94	\$12,712.14
<b>Shares in Listed Companies Total</b>					<b>\$3,335,106.54</b>	<b>\$197,411.34</b>
<b>Stapled Securities</b>						
CLW	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	30 Jun 2023	\$4.01000	36,570.00000	\$146,645.70	(\$11,267.35)
DXS	Dexus - Fully Paid Units Stapled Securities (ASX:DXS)	30 Jun 2023	\$7.80000	8,120.00000	\$63,336.00	(\$8,769.60)
NSR	National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)	30 Jun 2023	\$2.35000	48,725.00000	\$114,503.75	\$10,232.25
TCL	Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	30 Jun 2023	\$14.25000	10,610.00000	\$151,192.50	(\$3,442.36)

**The Bernard Higgins Superannuation Fund**  
**Investment Revaluation as at 30 June 2023**

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value	
<b>Stapled Securities Total</b>				<b>\$475,677.95</b>	<b>(\$13,247.06)</b>	
<b>Units In Listed Unit Trusts</b>						
MXT	Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	22 Mar 2023	\$1.90000	0.00000	\$0.00	\$14,678.89
<b>Units In Unlisted Unit Trusts</b>						
MPC012	mPrivate Capital MPC012 – Mosaic – Bilinga	30 Jun 2023	\$1.06535	250,000.00000	\$266,337.02	\$16,337.02
UFF	UpInvest Foundation Fund	30 Jun 2023	\$0.68500	595,271.63210	\$407,761.07	(\$16,667.60)
UPINV	UpInvest Foundation Fund Partially	30 Jun 2023	\$0.17125	122,772.79430	\$21,024.84	(\$859.41)
<b>Units In Unlisted Unit Trusts Total</b>				<b>\$695,122.93</b>	<b>(\$1,189.99)</b>	
<b>Fund Total</b>				<b>\$4,505,907.42</b>	<b>\$197,653.18</b>	

**The Bernard Higgins Superannuation Fund**  
**Investment Movement Summary**  
**For the period 1 July 2022 to 30 June 2023**

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<b><u>Cash At Bank</u></b>										
Macquarie CMA #5432		\$36,695.36		\$820,665.07		\$623,862.03	\$0.00		\$233,498.40	\$233,498.40
Members Equity Business Online Saving A/c (No. 500444)		\$150,736.17		\$4,249.27		\$0.00	\$0.00		\$154,985.44	\$154,985.44
		\$187,431.53		\$824,914.34		\$623,862.03	\$0.00		\$388,483.84	\$388,483.84
<b><u>Shares in Listed Companies</u></b>										
Arcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	11,050.00	\$164,040.36	0.00	\$0.00	0.00	\$0.00	\$0.00	11,050.00	\$164,040.36	\$164,203.00
Ampol Limited (ASX:ALD)	5,620.00	\$159,930.19	1,250.00	\$34,617.09	1,090.00	\$36,084.38	\$1,612.59	5,780.00	\$160,075.49	\$173,053.20
ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)	0.00	\$0.00	9,200.00	\$258,732.15	9,200.00	\$258,732.15	\$0.00	0.00	\$0.00	\$0.00
ANZ Group Holdings Limited (ASX:ANZ)	9,420.00	\$272,665.54	9,828.00	\$270,601.35	10,048.00	\$279,312.15	(\$5,222.59)	9,200.00	\$258,732.15	\$218,132.00
Aurizon Holdings Limited (ASX:AZJ)	34,740.00	\$151,738.93	21,670.00	\$77,269.03	0.00	\$0.00	\$0.00	56,410.00	\$229,007.96	\$221,127.20
Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited (ASX:ANZR)	0.00	\$0.00	628.00	\$0.00	628.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
BHP Group Limited (ASX:BHP)	8,400.00	\$257,794.87	0.00	\$0.00	0.00	\$0.00	\$0.00	8,400.00	\$257,794.87	\$377,916.00
Brambles Limited (ASX:BXB)	14,450.00	\$152,605.20	0.00	\$0.00	0.00	\$0.00	\$0.00	14,450.00	\$152,605.20	\$208,224.50
Challenger Limited (ASX:CGF)	20,200.00	\$184,777.46	3,570.00	\$21,535.23	3,680.00	\$28,323.55	(\$20,319.11)	20,090.00	\$157,670.03	\$130,183.20
Commonwealth Bank Of Australia. (ASX:CBA)	2,969.00	\$236,718.81	0.00	\$0.00	0.00	\$0.00	\$0.00	2,969.00	\$236,718.81	\$297,701.63
Healius Limited (ASX:HLS)	38,050.00	\$136,706.20	10,420.00	\$33,777.91	0.00	\$0.00	\$0.00	48,470.00	\$170,484.11	\$154,134.60
Link Administration Holdings Limited (ASX:LNK)	26,790.00	\$100,280.37	0.00	\$0.00	0.00	\$45,687.74	\$0.00	26,790.00	\$54,592.63	\$44,739.30
National Australia Bank Limited (ASX:NAB)	10,030.00	\$287,421.81	0.00	\$0.00	0.00	\$0.00	\$0.00	10,030.00	\$287,421.81	\$264,491.10

**The Bernard Higgins Superannuation Fund**  
**Investment Movement Summary**  
**For the period 1 July 2022 to 30 June 2023**

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
Pexa Group Limited (ASX:PXA)	0.00	\$0.00	3,562.00	\$45,687.74	0.00	\$0.00	\$0.00	3,562.00	\$45,687.74	\$48,478.82
Rio Tinto Limited (ASX:RIO)	1,605.00	\$157,710.03	0.00	\$0.00	0.00	\$0.00	\$0.00	1,605.00	\$157,710.03	\$184,077.45
Suncorp Group Limited (ASX:SUN)	14,240.00	\$183,184.94	0.00	\$0.00	0.00	\$0.00	\$0.00	14,240.00	\$183,184.94	\$192,097.60
Wesfarmers Limited (ASX:WES)	2,230.00	\$99,214.50	0.00	\$0.00	0.00	\$0.00	\$0.00	2,230.00	\$99,214.50	\$110,028.20
Westpac Banking Corporation (ASX:WBC)	10,390.00	\$328,100.35	0.00	\$0.00	0.00	\$0.00	\$0.00	10,390.00	\$328,100.35	\$221,722.60
Woodside Energy Group Ltd (ASX:WDS)	6,567.00	\$200,766.88	0.00	\$0.00	687.00	\$26,818.36	\$3,524.84	5,880.00	\$177,473.36	\$202,507.20
Woolworths Group Limited (ASX:WOW)	3,078.00	\$68,895.27	0.00	\$0.00	0.00	\$0.00	\$0.00	3,078.00	\$68,895.27	\$122,288.94
		\$3,142,551.71		\$742,220.50		\$674,958.33	(\$20,404.27)		\$3,189,409.61	\$3,335,106.54
<b><u>Stapled Securities</u></b>										
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	29,840.00	\$151,029.64	6,730.00	\$30,496.25	0.00	\$0.00	\$0.00	36,570.00	\$181,525.89	\$146,645.70
Dexus - Fully Paid Units Stapled Securities (ASX:DXS)	8,120.00	\$90,236.18	0.00	\$0.00	0.00	\$0.00	\$0.00	8,120.00	\$90,236.18	\$63,336.00
National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)	48,725.00	\$73,824.04	0.00	\$0.00	0.00	\$0.00	\$0.00	48,725.00	\$73,824.04	\$114,503.75
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	12,078.00	\$142,548.86	0.00	\$0.00	1,468.00	\$20,997.03	\$1,950.25	10,610.00	\$123,502.08	\$151,192.50
		\$457,638.72		\$30,496.25		\$20,997.03	\$1,950.25		\$469,088.19	\$475,677.95
<b><u>Units In Listed Unit Trusts</u></b>										
Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	170,000.00	\$347,028.89	0.00	\$0.00	170,000.00	\$337,577.05	(\$9,451.84)	0.00	\$0.00	\$0.00
		\$347,028.89		\$0.00		\$337,577.05	(\$9,451.84)		\$0.00	\$0.00
<b><u>Units In Unlisted Unit Trusts</u></b>										
mPrivate Capital MPC012 – Mosaic – Bilinga	0.00	\$0.00	250,000.00	\$250,000.00	0.00	\$0.00	\$0.00	250,000.00	\$250,000.00	\$266,337.02
UplInvest Foundation Fund	595,271.63	\$490,013.87	0.00	\$0.00	0.00	\$0.00	\$0.00	595,271.63	\$490,013.87	\$407,761.07
UplInvest Foundation Fund Partially	122,772.79	\$30,492.90	0.00	\$0.00	0.00	\$0.00	\$0.00	122,772.79	\$30,492.90	\$21,024.84

**The Bernard Higgins Superannuation Fund**  
**Investment Movement Summary**  
**For the period 1 July 2022 to 30 June 2023**

Investment	Opening Balance		Acquisitions		Disposals		Closing Balance			
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
		\$520,506.77		\$250,000.00		\$0.00	\$0.00		\$770,506.77	\$695,122.93
<b>Fund Total</b>		<b>\$4,655,157.62</b>		<b>\$1,847,631.09</b>		<b>\$1,657,394.44</b>	<b>(\$27,905.86)</b>		<b>\$4,817,488.41</b>	<b>\$4,894,391.26</b>

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

Date	Description	Quantity	Consideration	Book Cost	Unsettled
<b>Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)</b>					
1 July 2022	Opening Balance	11,050.0000		\$164,040.36	-
30 June 2023	Closing Balance	<u>11,050.0000</u>		<u>\$164,040.36</u>	-
<b>Ampol Limited (ASX:ALD)</b>					
1 July 2022	Opening Balance	5,620.0000		\$159,930.19	-
11 July 2022	132731 SOLD 1090 ALD @ 33.1268	(1,090.0000)	(\$36,084.38)	(\$34,471.79)	
28 October 2022	249219 BGHT 1250 ALD @ 27.6754	1,250.0000	\$34,617.09	\$34,617.09	
30 June 2023	Closing Balance	<u>5,780.0000</u>		<u>\$160,075.49</u>	-
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)</b>					
1 July 2022	Opening Balance	-		-	-
3 January 2023	ANZDA TO ANZ	(1,500.0000)	(\$42,908.91)	(\$42,908.91)	
3 January 2023	ANZ/ANZDA Takeover Merger	98.0000	\$1,852.20	\$1,852.20	
3 January 2023	ANZ/ANZDA Takeover Merger	1,470.0000	\$36,989.34	\$36,989.34	
3 January 2023	ANZ/ANZDA Takeover Merger	980.0000	\$27,565.50	\$27,565.50	
3 January 2023	ANZ/ANZDA Takeover Merger	65.0000	\$1,228.50	\$1,228.50	
3 January 2023	ANZ/ANZDA Takeover Merger	1,322.0000	\$40,225.27	\$40,225.27	
3 January 2023	ANZ/ANZDA Takeover Merger	145.0000	\$2,740.50	\$2,740.50	
3 January 2023	ANZ/ANZDA Takeover Merger	2,000.0000	\$59,774.20	\$59,774.20	
3 January 2023	ANZ/ANZDA Takeover Merger	133.0000	\$2,513.70	\$2,513.70	
3 January 2023	ANZ/ANZDA Takeover Merger	1,300.0000	\$39,399.73	\$39,399.73	
3 January 2023	ANZ/ANZDA Takeover Merger	87.0000	\$1,644.30	\$1,644.30	
3 January 2023	ANZ/ANZDA Takeover Merger	1,500.0000	\$42,908.91	\$42,908.91	
3 January 2023	ANZ/ANZDA Takeover Merger	100.0000	\$1,890.00	\$1,890.00	
3 January 2023	ANZDA TO ANZ	(98.0000)	(\$1,852.20)	(\$1,852.20)	
3 January 2023	ANZDA TO ANZ	(1,470.0000)	(\$36,989.34)	(\$36,989.34)	
3 January 2023	ANZDA TO ANZ	(980.0000)	(\$27,565.50)	(\$27,565.50)	
3 January 2023	ANZDA TO ANZ	(65.0000)	(\$1,228.50)	(\$1,228.50)	
3 January 2023	ANZDA TO ANZ	(1,322.0000)	(\$40,225.27)	(\$40,225.27)	
3 January 2023	ANZDA TO ANZ	(145.0000)	(\$2,740.50)	(\$2,740.50)	

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Consideration</b>	<b>Book Cost</b>	<b>Unsettled</b>
3 January 2023	ANZDA TO ANZ	(2,000.0000)	(\$59,774.20)	(\$59,774.20)	
3 January 2023	ANZDA TO ANZ	(133.0000)	(\$2,513.70)	(\$2,513.70)	
3 January 2023	ANZDA TO ANZ	(1,300.0000)	(\$39,399.73)	(\$39,399.73)	
3 January 2023	ANZDA TO ANZ	(87.0000)	(\$1,644.30)	(\$1,644.30)	
3 January 2023	ANZDA TO ANZ	(100.0000)	(\$1,890.00)	(\$1,890.00)	
30 June 2023	Closing Balance	-		-	-
<b>ANZ Group Holdings Limited (ASX:ANZ)</b>					
1 July 2022	Opening Balance	9,420.0000		\$272,665.54	-
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9		\$11,869.20	\$11,869.20	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	145.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	133.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	98.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	87.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	100.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	65.0000	-	\$0.00	
16 November 2022	262782 SOLD 848 ANZ @ 24.2849	(848.0000)	(\$20,580.00)	(\$25,802.59)	
3 January 2023	ANZ/ANZDA Takeover Merger	(98.0000)	(\$1,852.20)	(\$1,852.20)	
3 January 2023	ANZ/ANZDA Takeover Merger	(1,470.0000)	(\$36,989.34)	(\$36,989.34)	
3 January 2023	ANZ/ANZDA Takeover Merger	(980.0000)	(\$27,565.50)	(\$27,565.50)	
3 January 2023	ANZ/ANZDA Takeover Merger	(65.0000)	(\$1,228.50)	(\$1,228.50)	
3 January 2023	ANZ/ANZDA Takeover Merger	(1,322.0000)	(\$40,225.27)	(\$40,225.27)	
3 January 2023	ANZ/ANZDA Takeover Merger	(145.0000)	(\$2,740.50)	(\$2,740.50)	
3 January 2023	ANZ/ANZDA Takeover Merger	(2,000.0000)	(\$59,774.20)	(\$59,774.20)	
3 January 2023	ANZ/ANZDA Takeover Merger	(133.0000)	(\$2,513.70)	(\$2,513.70)	
3 January 2023	ANZ/ANZDA Takeover Merger	(1,300.0000)	(\$39,399.73)	(\$39,399.73)	
3 January 2023	ANZ/ANZDA Takeover Merger	(87.0000)	(\$1,644.30)	(\$1,644.30)	
3 January 2023	ANZ/ANZDA Takeover Merger	(1,500.0000)	(\$42,908.91)	(\$42,908.91)	
3 January 2023	ANZ/ANZDA Takeover Merger	(100.0000)	(\$1,890.00)	(\$1,890.00)	
3 January 2023	ANZDA TO ANZ	98.0000	\$1,852.20	\$1,852.20	
3 January 2023	ANZDA TO ANZ	1,470.0000	\$36,989.34	\$36,989.34	
3 January 2023	ANZDA TO ANZ	980.0000	\$27,565.50	\$27,565.50	
3 January 2023	ANZDA TO ANZ	65.0000	\$1,228.50	\$1,228.50	

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Consideration</b>	<b>Book Cost</b>	<b>Unsettled</b>
3 January 2023	ANZDA TO ANZ	1,322.0000	\$40,225.27	\$40,225.27	
3 January 2023	ANZDA TO ANZ	145.0000	\$2,740.50	\$2,740.50	
3 January 2023	ANZDA TO ANZ	2,000.0000	\$59,774.20	\$59,774.20	
3 January 2023	ANZDA TO ANZ	133.0000	\$2,513.70	\$2,513.70	
3 January 2023	ANZDA TO ANZ	1,300.0000	\$39,399.73	\$39,399.73	
3 January 2023	ANZDA TO ANZ	87.0000	\$1,644.30	\$1,644.30	
3 January 2023	ANZDA TO ANZ	100.0000	\$1,890.00	\$1,890.00	
3 January 2023	ANZDA TO ANZ	1,500.0000	\$42,908.91	\$42,908.91	
30 June 2023	Closing Balance	<u>9,200.0000</u>		<u>\$258,732.15</u>	<u>-</u>

**Aurizon Holdings Limited (ASX:AZJ)**

1 July 2022	Opening Balance	34,740.0000		\$151,738.93	-
17 October 2022	238636 BGHT 10660 AZJ @ 3.5500	10,660.0000	\$37,867.98	\$37,867.98	
21 October 2022	245094 BGHT 11010 AZJ @ 3.5763	11,010.0000	\$39,401.05	\$39,401.05	
30 June 2023	Closing Balance	<u>56,410.0000</u>		<u>\$229,007.96</u>	<u>-</u>

**Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited (ASX:ANZR)**

1 July 2022	Opening Balance	-		-	-
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	100.0000	-	\$0.00	
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	87.0000	-	\$0.00	
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	133.0000	-	\$0.00	
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	145.0000	-	\$0.00	
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	65.0000	-	\$0.00	
28 July 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	98.0000	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(145.0000)	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(65.0000)	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(87.0000)	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(100.0000)	-	\$0.00	
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(98.0000)	-	\$0.00	

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Consideration</b>	<b>Book Cost</b>	<b>Unsettled</b>
25 August 2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	(133.0000)	-	\$0.00	-
30 June 2023	Closing Balance	-		-	-
<b>BHP Group Limited (ASX:BHP)</b>					
1 July 2022	Opening Balance	8,400.0000		\$257,794.87	-
30 June 2023	Closing Balance	8,400.0000		\$257,794.87	-
<b>Brambles Limited (ASX:BXB)</b>					
1 July 2022	Opening Balance	14,450.0000		\$152,605.20	-
30 June 2023	Closing Balance	14,450.0000		\$152,605.20	-
<b>Challenger Limited (ASX:CGF)</b>					
1 July 2022	Opening Balance	20,200.0000		\$184,777.46	-
19 January 2023	308376 SOLD 3680 CGF @ 7.7017	(3,680.0000)	(\$28,323.55)	(\$48,642.66)	
9 May 2023	436715 BGHT 3570 CGF @ 6.0283	3,570.0000	\$21,535.23	\$21,535.23	
30 June 2023	Closing Balance	20,090.0000		\$157,670.03	-
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)</b>					
1 July 2022	Opening Balance	29,840.0000		\$151,029.64	-
13 March 2023	350337 BGHT 6730 CLW @ 4.5284	6,730.0000	\$30,496.25	\$30,496.25	
30 June 2023	Closing Balance	36,570.0000		\$181,525.89	-
<b>Commonwealth Bank Of Australia. (ASX:CBA)</b>					
1 July 2022	Opening Balance	2,969.0000		\$236,718.81	-
30 June 2023	Closing Balance	2,969.0000		\$236,718.81	-
<b>Dexus - Fully Paid Units Stapled Securities (ASX:DXS)</b>					
1 July 2022	Opening Balance	8,120.0000		\$90,236.18	-
30 June 2023	Closing Balance	8,120.0000		\$90,236.18	-
<b>Healius Limited (ASX:HLS)</b>					
1 July 2022	Opening Balance	38,050.0000		\$136,706.20	-
17 October 2022	238634 BGHT 10420 HLS @ 3.2395	10,420.0000	\$33,777.91	\$33,777.91	
30 June 2023	Closing Balance	48,470.0000		\$170,484.11	-
<b>Link Administration Holdings Limited (ASX:LNK)</b>					
1 July 2022	Opening Balance	26,790.0000		\$100,280.37	-

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Consideration</b>	<b>Book Cost</b>	<b>Unsettled</b>
10 January 2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)		(\$32,299.43)	(\$32,299.43)	
10 January 2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)		(\$13,388.31)	(\$13,388.31)	
30 June 2023	Closing Balance	26,790.0000		\$54,592.63	-
<b>Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)</b>					
1 July 2022	Opening Balance	170,000.0000		\$347,028.89	-
2 September 2022	170966 SOLD 70000 MXT @ 1.9900	(70,000.0000)	(\$139,208.06)	(\$142,894.24)	
8 September 2022	174902 SOLD 50000 MXT @ 1.9800	(50,000.0000)	(\$98,934.66)	(\$102,067.33)	
9 September 2022	176766 SOLD 50000 MXT @ 1.9900	(50,000.0000)	(\$99,434.33)	(\$102,067.32)	
30 June 2023	Closing Balance	-		-	-
<b>mPrivate Capital MPC012 – Mosaic – Bilonga</b>					
1 July 2022	Opening Balance	-		-	-
14 September 2022	M PRIVATE FUNDS PTY LT	250,000.0000	\$250,000.00	\$250,000.00	
30 June 2023	Closing Balance	250,000.0000		\$250,000.00	-
<b>National Australia Bank Limited (ASX:NAB)</b>					
1 July 2022	Opening Balance	10,030.0000		\$287,421.81	-
30 June 2023	Closing Balance	10,030.0000		\$287,421.81	-
<b>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)</b>					
1 July 2022	Opening Balance	48,725.0000		\$73,824.04	-
30 June 2023	Closing Balance	48,725.0000		\$73,824.04	-
<b>Pexa Group Limited (ASX:PXA)</b>					
1 July 2022	Opening Balance	-		-	-
10 January 2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)	2,659.0000	-	\$32,299.43	
10 January 2023	1:7.52 DIST OF ORD SHS IN PEXA GROUP LIMITED (PXA)	903.0000	-	\$13,388.31	
30 June 2023	Closing Balance	3,562.0000		\$45,687.74	-
<b>Rio Tinto Limited (ASX:RIO)</b>					
1 July 2022	Opening Balance	1,605.0000		\$157,710.03	-
30 June 2023	Closing Balance	1,605.0000		\$157,710.03	-
<b>Suncorp Group Limited (ASX:SUN)</b>					
1 July 2022	Opening Balance	14,240.0000		\$183,184.94	-
30 June 2023	Closing Balance	14,240.0000		\$183,184.94	-

**The Bernard Higgins Superannuation Fund**  
**Detailed Investment Transactions Report**  
**For the period from 1 July 2022 to 30 June 2023**

<b>Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Consideration</b>	<b>Book Cost</b>	<b>Unsettled</b>
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)</b>					
1 July 2022	Opening Balance	12,078.0000		\$142,548.86	-
20 July 2022	142740 SOLD 1468 TCL @ 14.3126	<u>(1,468.0000)</u>	(\$20,997.03)	<u>(\$19,046.78)</u>	
30 June 2023	Closing Balance	<u>10,610.0000</u>		<u>\$123,502.08</u>	-
<b>Uplinvest Foundation Fund</b>					
1 July 2022	Opening Balance	<u>595,271.6321</u>		<u>\$490,013.87</u>	-
30 June 2023	Closing Balance	<u>595,271.6321</u>		<u>\$490,013.87</u>	-
<b>Uplinvest Foundation Fund Partially</b>					
1 July 2022	Opening Balance	<u>122,772.7943</u>		<u>\$30,492.90</u>	-
30 June 2023	Closing Balance	<u>122,772.7943</u>		<u>\$30,492.90</u>	-
<b>Wesfarmers Limited (ASX:WES)</b>					
1 July 2022	Opening Balance	<u>2,230.0000</u>		<u>\$99,214.50</u>	-
30 June 2023	Closing Balance	<u>2,230.0000</u>		<u>\$99,214.50</u>	-
<b>Westpac Banking Corporation (ASX:WBC)</b>					
1 July 2022	Opening Balance	<u>10,390.0000</u>		<u>\$328,100.35</u>	-
30 June 2023	Closing Balance	<u>10,390.0000</u>		<u>\$328,100.35</u>	-
<b>Woodside Energy Group Ltd (ASX:WDS)</b>					
1 July 2022	Opening Balance	6,567.0000		\$200,766.88	-
9 November 2022	255835 SOLD 687 WDS @ 39.0627	<u>(687.0000)</u>	(\$26,818.36)	<u>(\$23,293.52)</u>	
30 June 2023	Closing Balance	<u>5,880.0000</u>		<u>\$177,473.36</u>	-
<b>Woolworths Group Limited (ASX:WOW)</b>					
1 July 2022	Opening Balance	<u>3,078.0000</u>		<u>\$68,895.27</u>	-
30 June 2023	Closing Balance	<u>3,078.0000</u>		<u>\$68,895.27</u>	-

**The Bernard Higgins Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Cash At Bank</u></b>														
Macquarie CMA #5432														
\$2,730.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,730.62	\$0.00	\$0.00	\$0.00	\$0.00
Members Equity Business Online Saving A/c (No. 500444)														
\$4,249.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,249.27	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$6,979.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,979.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>Shares in Listed Companies</u></b>														
Amcors PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)														
\$8,003.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,003.52	\$0.00	\$0.00	\$0.00	\$0.00
Ampol Limited (ASX:ALD)														
\$14,395.00	\$6,169.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,564.28	\$0.00	\$0.00	\$0.00	\$0.00
ANZ Group Holdings Limited (ASX:ANZ)														
\$14,217.92	\$6,093.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,311.31	\$0.00	\$0.00	\$0.00	\$0.00
Aurizon Holdings Limited (ASX:AZJ)														
\$7,735.36	\$3,315.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,050.51	\$0.00	\$0.00	\$0.00	\$0.00
BHP Group Limited (ASX:BHP)														
\$32,890.00	\$14,095.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,985.71	\$0.00	\$0.00	\$0.00	\$0.00
Brambles Limited (ASX:BXB)														
\$5,045.95	\$757.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,803.00	\$0.00	\$0.00	\$0.00	\$0.00
Challenger Limited (ASX:CGF)														
\$4,305.40	\$1,845.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,150.57	\$0.00	\$0.00	\$0.00	\$0.00
Commonwealth Bank Of Australia. (ASX:CBA)														
\$12,469.80	\$5,344.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,814.00	\$0.00	\$0.00	\$0.00	\$0.00
Healius Limited (ASX:HLS)														

**The Bernard Higgins Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
\$2,283.00	\$978.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,261.43	\$0.00	\$0.00	\$0.00	\$0.00
Link Administration Holdings Limited (ASX:LNK)														
\$3,348.75	\$1,331.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,680.59	\$0.00	\$0.00	\$0.00	\$0.00
National Australia Bank Limited (ASX:NAB)														
\$15,145.30	\$6,490.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,636.15	\$0.00	\$0.00	\$0.00	\$0.00
Rio Tinto Limited (ASX:RIO)														
\$11,398.55	\$4,885.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,283.64	\$0.00	\$0.00	\$0.00	\$0.00
Suncorp Group Limited (ASX:SUN)														
\$7,120.00	\$3,051.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,171.43	\$0.00	\$0.00	\$0.00	\$0.00
Wesfarmers Limited (ASX:WES)														
\$4,192.40	\$1,796.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,989.14	\$0.00	\$0.00	\$0.00	\$0.00
Westpac Banking Corporation (ASX:WBC)														
\$13,922.60	\$5,966.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,889.43	\$0.00	\$0.00	\$0.00	\$0.00
Woodside Energy Group Ltd (ASX:WDS)														
\$23,171.98	\$9,930.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,102.83	\$0.00	\$0.00	\$0.00	\$0.00
Woolworths Group Limited (ASX:WOW)														
\$3,047.22	\$1,305.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,353.18	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$182,692.75</b>	<b>\$73,357.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$256,050.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Stapled Securities**

Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)														
\$9,297.40	\$0.00	\$0.00	\$0.00	\$0.00	\$5,177.36	\$0.00	\$1,730.48	\$0.00	\$0.00	\$2,389.56	\$0.00	\$865.24	\$0.00	\$865.24
Dexus - Fully Paid Units Stapled Securities (ASX:DXS)														
\$4,189.92	\$161.78	\$0.00	\$0.00	\$0.00	(\$2,056.56)	\$0.00	\$3,765.84	\$0.00	\$0.00	\$2,642.42	\$0.00	\$1,882.92	\$0.00	\$1,882.92
National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)														
\$5,359.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679.78	\$0.00	\$0.00	\$0.00	\$0.00	\$1,679.98	\$0.00	\$0.00	\$0.00	\$0.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)														
\$6,289.27	\$108.96	\$0.00	\$0.00	\$0.00	\$3,251.39	\$0.00	\$17.26	\$0.00	\$0.00	\$3,129.58	\$0.00	\$8.63	\$0.00	\$8.63
<b>\$25,136.35</b>	<b>\$270.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,051.97</b>	<b>\$0.00</b>	<b>\$5,513.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,841.54</b>	<b>\$0.00</b>	<b>\$2,756.79</b>	<b>\$0.00</b>	<b>\$2,756.79</b>

**The Bernard Higgins Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Units In Listed Unit Trusts</u></b>														
Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)														
\$3,366.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,366.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$3,366.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,366.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>Units In Unlisted Unit Trusts</u></b>														
mPrivate Capital MPC012 – Mosaic – Bilinga														
\$15,728.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,728.00	\$0.00	\$0.00	\$0.00	\$0.00
UpInvest Foundation Fund														
\$14,072.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,922.86	\$0.00	\$0.00	\$0.00	\$9,149.60	\$0.00	\$0.00	\$0.00	\$0.00
UpInvest Foundation Fund Partially														
\$725.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253.83	\$0.00	\$0.00	\$0.00	\$471.77	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$30,526.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,176.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,349.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>\$248,701.05</b>	<b>\$73,628.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,051.97</b>	<b>\$5,176.69</b>	<b>\$5,513.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$301,587.52</b>	<b>\$0.00</b>	<b>\$2,756.79</b>	<b>\$0.00</b>	<b>\$2,756.79</b>

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

**The Bernard Higgins Superannuation Fund**  
**Distribution Reconciliation Report**  
**For the period 1 July 2022 to 30 June 2023**

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains				AMIT	Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax
<b><u>Stapled Securities</u></b>																
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)																
9,297.40	2,389.56	0.00	0.00	5,177.36	0.00	0.00	0.00	0.00	0.00	865.24	865.24	0.00	0.00	(5,177.36)	9,297.40	2,389.56
Dexus - Fully Paid Units Stapled Securities (ASX:DXS)																
3,812.44	2,103.16	0.00	0.00	(2,056.56)	0.00	0.00	0.00	0.00	0.00	1,882.92	1,882.92	0.00	0.00	2,056.56	3,812.44	2,103.16
National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)																
5,359.76	1,621.84	0.00	0.00	3,679.78	0.00	0.00	0.00	58.14	0.00	0.00	0.00	0.00	0.00	(3,679.78)	5,359.76	1,621.84
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)																
6,047.70	2,779.05	5.43	0.00	3,251.39	0.00	0.00	0.00	0.00	0.00	8.63	8.63	0.00	0.00	(3,251.39)	6,047.70	2,784.48
<b>24,517.30</b>	<b>8,893.61</b>	<b>5.43</b>	<b>0.00</b>	<b>10,051.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58.14</b>	<b>0.00</b>	<b>2,756.79</b>	<b>2,756.79</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,051.97)</b>	<b>24,517.30</b>	<b>8,899.04</b>
<b><u>Units In Listed Unit Trusts</u></b>																
Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)																
3,366.00	3,366.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,366.00	3,366.00
<b>3,366.00</b>	<b>3,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,366.00</b>	<b>3,366.00</b>
<b><u>Units In Unlisted Unit Trusts</u></b>																
mPrivate Capital MPC012 – Mosaic – Bilinga																
15,728.00	15,728.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,728.00	15,728.00
UpInvest Foundation Fund																
14,072.46	9,149.60	0.00	0.00	0.00	0.00	4,922.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,072.46	9,149.60
UpInvest Foundation Fund Partially																
725.60	471.77	0.00	0.00	0.00	0.00	253.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	725.60	471.77
<b>30,526.06</b>	<b>25,349.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,176.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,526.06</b>	<b>25,349.37</b>
<b>58,409.36</b>	<b>37,608.98</b>	<b>5.43</b>	<b>0.00</b>	<b>10,051.97</b>	<b>0.00</b>	<b>5,176.69</b>	<b>0.00</b>	<b>58.14</b>	<b>0.00</b>	<b>2,756.79</b>	<b>2,756.79</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,051.97)</b>	<b>58,409.36</b>	<b>37,614.41</b>

**The Bernard Higgins Superannuation Fund**  
**Distribution Reconciliation Report**  
**For the period 1 July 2022 to 30 June 2023**

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains				AMIT	Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax

**Reconciliation**

	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains				Gross Distribution	
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Assesable Amounts	Foreign Tax Credits	Disc. Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	AMIT	Accounting	Tax
Gross Accounting Distribution	37,608.98	-		10,051.97	-	5,176.69	58.14	-	2,756.79	2,756.79	-	-		58,409.36	-
Gross Tax Distribution	37,608.98	5.43		-	-	-	-	-	-	-	-	-		-	37,614.41
Net Foreign Income	-	-		-	-	-	58.14	-	-	-	-	-		-	58.14
Net Distributed Capital Gain	-	-		-	-	-	-	-	5,513.58	N/A	-	-		-	5,513.58

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Quantity /Description	Accounting Treatment				Taxation Treatment					
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<b><i>Shares in Listed Companies</i></b>										
<b>Ampol Limited (ASX:ALD)</b>										
11/07/2022	Sale	1,090.00	\$36,084.38	\$34,471.79	\$1,612.59	\$34,471.79			\$1,612.59	\$0.00
13/07/2017	Purchase	567.00	\$18,770.50	\$17,876.71	\$893.79	\$17,876.71			\$893.79	\$0.00
19/07/2017	Purchase	523.00	\$17,313.88	\$16,595.08	\$718.80	\$16,595.08			\$718.80	\$0.00
		1,090.00	\$36,084.38	\$34,471.79	\$1,612.59	\$34,471.79			\$1,612.59	\$0.00
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)</b>										
03/01/2023	Sale	1,500.00	\$42,908.91	\$42,908.91	\$0.00	\$42,908.91			\$0.00	\$0.00
17/07/2017	Purchase	1,500.00	\$42,908.91	\$42,908.91	\$0.00	\$42,908.91			\$0.00	\$0.00
03/01/2023	Sale	1,300.00	\$39,399.73	\$39,399.73	\$0.00	\$39,399.73			\$0.00	\$0.00
28/07/2017	Purchase	1,300.00	\$39,399.73	\$39,399.73	\$0.00	\$39,399.73			\$0.00	\$0.00
03/01/2023	Sale	98.00	\$1,852.20	\$1,852.20	\$0.00	\$1,852.20			\$0.00	\$0.00
18/12/2019	Purchase	98.00	\$1,852.20	\$1,852.20	\$0.00	\$1,852.20			\$0.00	\$0.00
03/01/2023	Sale	65.00	\$1,228.50	\$1,228.50	\$0.00	\$1,228.50			\$0.00	\$0.00
19/02/2018	Purchase	65.00	\$1,228.50	\$1,228.50	\$0.00	\$1,228.50			\$0.00	\$0.00
03/01/2023	Sale	87.00	\$1,644.30	\$1,644.30	\$0.00	\$1,644.30			\$0.00	\$0.00
28/07/2017	Purchase	87.00	\$1,644.30	\$1,644.30	\$0.00	\$1,644.30			\$0.00	\$0.00
03/01/2023	Sale	100.00	\$1,890.00	\$1,890.00	\$0.00	\$1,890.00			\$0.00	\$0.00
17/07/2017	Purchase	100.00	\$1,890.00	\$1,890.00	\$0.00	\$1,890.00			\$0.00	\$0.00
03/01/2023	Sale	145.00	\$2,740.50	\$2,740.50	\$0.00	\$2,740.50			\$0.00	\$0.00
19/10/2017	Purchase	145.00	\$2,740.50	\$2,740.50	\$0.00	\$2,740.50			\$0.00	\$0.00
03/01/2023	Sale	980.00	\$27,565.50	\$27,565.50	\$0.00	\$27,565.50			\$0.00	\$0.00
19/02/2018	Purchase	980.00	\$27,565.50	\$27,565.50	\$0.00	\$27,565.50			\$0.00	\$0.00
03/01/2023	Sale	1,470.00	\$36,989.34	\$36,989.34	\$0.00	\$36,989.34			\$0.00	\$0.00

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Quantity /Description	Accounting Treatment				Taxation Treatment						
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Shares in Listed Companies</u></b>											
<b>ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)</b>											
18/12/2019 Purchase	1,470.00	\$36,989.34	\$36,989.34	\$0.00	\$36,989.34				\$0.00		\$0.00
<b>03/01/2023 Sale</b>	<b>133.00</b>	<b>\$2,513.70</b>	<b>\$2,513.70</b>	<b>\$0.00</b>	<b>\$2,513.70</b>				<b>\$0.00</b>		<b>\$0.00</b>
05/10/2017 Purchase	133.00	\$2,513.70	\$2,513.70	\$0.00	\$2,513.70				\$0.00		\$0.00
<b>03/01/2023 Sale</b>	<b>2,000.00</b>	<b>\$59,774.20</b>	<b>\$59,774.20</b>	<b>\$0.00</b>	<b>\$59,774.20</b>				<b>\$0.00</b>		<b>\$0.00</b>
05/10/2017 Purchase	2,000.00	\$59,774.20	\$59,774.20	\$0.00	\$59,774.20				\$0.00		\$0.00
<b>03/01/2023 Sale</b>	<b>1,322.00</b>	<b>\$40,225.27</b>	<b>\$40,225.27</b>	<b>\$0.00</b>	<b>\$40,225.27</b>				<b>\$0.00</b>		<b>\$0.00</b>
19/10/2017 Purchase	1,322.00	\$40,225.27	\$40,225.27	\$0.00	\$40,225.27				\$0.00		\$0.00
	9,200.00	\$258,732.15	\$258,732.15	\$0.00	\$258,732.15				\$0.00		\$0.00

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2022 to 30 June 2023

Quantity /Description	Accounting Treatment				Taxation Treatment						
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Shares in Listed Companies</u></b>											
<b>ANZ Group Holdings Limited (ASX:ANZ)</b>											
16/11/2022	Sale	848.00	\$20,580.00	\$25,802.59	(\$5,222.59)	\$25,802.59				\$0.00	\$5,222.59
19/10/2017	Purchase	848.00	\$20,580.00	\$25,802.59	(\$5,222.59)	\$25,802.59				\$0.00	\$5,222.59
03/01/2023	Sale	1,470.00	\$36,989.34	\$36,989.34	\$0.00	\$36,989.34			\$0.00	\$0.00	
18/12/2019	Purchase	1,470.00	\$36,989.34	\$36,989.34	\$0.00	\$36,989.34			\$0.00	\$0.00	
03/01/2023	Sale	98.00	\$1,852.20	\$1,852.20	\$0.00	\$1,852.20			\$0.00	\$0.00	
18/12/2019	Purchase	98.00	\$1,852.20	\$1,852.20	\$0.00	\$1,852.20			\$0.00	\$0.00	
03/01/2023	Sale	100.00	\$1,890.00	\$1,890.00	\$0.00	\$1,890.00			\$0.00	\$0.00	
17/07/2017	Purchase	100.00	\$1,890.00	\$1,890.00	\$0.00	\$1,890.00			\$0.00	\$0.00	
03/01/2023	Sale	1,322.00	\$40,225.27	\$40,225.27	\$0.00	\$40,225.27			\$0.00	\$0.00	
19/10/2017	Purchase	1,322.00	\$40,225.27	\$40,225.27	\$0.00	\$40,225.27			\$0.00	\$0.00	
03/01/2023	Sale	1,500.00	\$42,908.91	\$42,908.91	\$0.00	\$42,908.91			\$0.00	\$0.00	
17/07/2017	Purchase	1,500.00	\$42,908.91	\$42,908.91	\$0.00	\$42,908.91			\$0.00	\$0.00	
03/01/2023	Sale	133.00	\$2,513.70	\$2,513.70	\$0.00	\$2,513.70			\$0.00	\$0.00	
05/10/2017	Purchase	133.00	\$2,513.70	\$2,513.70	\$0.00	\$2,513.70			\$0.00	\$0.00	
03/01/2023	Sale	2,000.00	\$59,774.20	\$59,774.20	\$0.00	\$59,774.20			\$0.00	\$0.00	
05/10/2017	Purchase	2,000.00	\$59,774.20	\$59,774.20	\$0.00	\$59,774.20			\$0.00	\$0.00	
03/01/2023	Sale	87.00	\$1,644.30	\$1,644.30	\$0.00	\$1,644.30			\$0.00	\$0.00	
28/07/2017	Purchase	87.00	\$1,644.30	\$1,644.30	\$0.00	\$1,644.30			\$0.00	\$0.00	
03/01/2023	Sale	145.00	\$2,740.50	\$2,740.50	\$0.00	\$2,740.50			\$0.00	\$0.00	
19/10/2017	Purchase	145.00	\$2,740.50	\$2,740.50	\$0.00	\$2,740.50			\$0.00	\$0.00	
03/01/2023	Sale	1,300.00	\$39,399.73	\$39,399.73	\$0.00	\$39,399.73			\$0.00	\$0.00	
28/07/2017	Purchase	1,300.00	\$39,399.73	\$39,399.73	\$0.00	\$39,399.73			\$0.00	\$0.00	
03/01/2023	Sale	980.00	\$27,565.50	\$27,565.50	\$0.00	\$27,565.50			\$0.00	\$0.00	
19/02/2018	Purchase	980.00	\$27,565.50	\$27,565.50	\$0.00	\$27,565.50			\$0.00	\$0.00	
03/01/2023	Sale	65.00	\$1,228.50	\$1,228.50	\$0.00	\$1,228.50			\$0.00	\$0.00	
19/02/2018	Purchase	65.00	\$1,228.50	\$1,228.50	\$0.00	\$1,228.50			\$0.00	\$0.00	

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2022 to 30 June 2023

Quantity /Description	Accounting Treatment				Taxation Treatment						
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Shares in Listed Companies</u></b>											
	10,048.00	\$279,312.15	\$284,534.74	(\$5,222.59)	\$258,732.15	\$25,802.59		\$0.00		\$0.00	\$5,222.59
<b>Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited (ASX:ANZR)</b>											
25/08/2022	Sale	65.00	\$0.00	\$0.00				\$0.00		\$0.00	
19/02/2018	Purchase	65.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
25/08/2022	Sale	87.00	\$0.00	\$0.00				\$0.00		\$0.00	
28/07/2017	Purchase	87.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
25/08/2022	Sale	133.00	\$0.00	\$0.00				\$0.00		\$0.00	
05/10/2017	Purchase	133.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
25/08/2022	Sale	98.00	\$0.00	\$0.00				\$0.00		\$0.00	
18/12/2019	Purchase	98.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
25/08/2022	Sale	145.00	\$0.00	\$0.00				\$0.00		\$0.00	
19/10/2017	Purchase	145.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
25/08/2022	Sale	100.00	\$0.00	\$0.00				\$0.00		\$0.00	
17/07/2017	Purchase	100.00	\$0.00	\$0.00	\$0.00			\$0.00		\$0.00	
		628.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00	
<b>Challenger Limited (ASX:CGF)</b>											
19/01/2023	Sale	3,680.00	\$28,323.55	\$48,642.66	(\$20,319.11)	\$48,642.66				\$0.00	\$20,319.11
17/07/2017	Purchase	1,580.00	\$12,160.65	\$20,685.16	(\$8,524.51)	\$20,685.16				\$0.00	\$8,524.51
19/07/2017	Purchase	2,100.00	\$16,162.90	\$27,957.50	(\$11,794.60)	\$27,957.50				\$0.00	\$11,794.60
		3,680.00	\$28,323.55	\$48,642.66	(\$20,319.11)	\$48,642.66				\$0.00	\$20,319.11
<b>Woodside Energy Group Ltd (ASX:WDS)</b>											
09/11/2022	Sale	687.00	\$26,818.36	\$23,293.52	\$3,524.84	\$23,293.52		\$3,524.84		\$0.00	
13/02/2020	Purchase	687.00	\$26,818.36	\$23,293.52	\$3,524.84	\$23,293.52		\$3,524.84		\$0.00	
		687.00	\$26,818.36	\$23,293.52	\$3,524.84	\$23,293.52		\$3,524.84		\$0.00	

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Quantity /Description	Accounting Treatment				Taxation Treatment							
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<b>Shares in Listed Companies</b>	\$629,270.59		\$649,674.86	(\$20,404.27)	\$575,229.61	\$74,445.25		\$5,137.43		\$0.00		\$25,541.70
<b>Total</b>												
<b>Stapled Securities</b>												
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)</b>												
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$476.46		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$476.46		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$388.78		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$388.78		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$388.78		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$476.46		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$476.46		\$0.00		
	0.00	\$0.00	\$0.00					\$1,730.48		\$0.00		
<b>Dexus - Fully Paid Units Stapled Securities (ASX:DXS)</b>												
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$2,245.81		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$2,245.81		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$1,520.03		\$0.00		
30/06/2023 Dist	0.00	\$0.00	\$0.00					\$1,520.03		\$0.00		
	0.00	\$0.00	\$0.00					\$3,765.84		\$0.00		

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Quantity /Description	Accounting Treatment				Taxation Treatment						
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Stapled Securities</u></b>											
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)</b>											
20/07/2022	Sale	1,468.00	\$20,997.03	\$19,046.78	\$1,950.25	\$18,728.99		\$461.75	\$1,806.29	\$0.00	
26/03/2021	Purchase	260.00	\$3,718.82	\$3,342.78	\$376.04	\$3,257.07		\$461.75		\$0.00	
18/10/2021	Purchase	1,208.00	\$17,278.21	\$15,704.00	\$1,574.21	\$15,471.92			\$1,806.29	\$0.00	
29/12/2022	Dist	0.00	\$0.00	\$0.00				\$8.02		\$0.00	
29/12/2022	Dist	0.00	\$0.00	\$0.00				\$8.02		\$0.00	
29/06/2023	Dist	0.00	\$0.00	\$0.00				\$9.24		\$0.00	
29/06/2023	Dist	0.00	\$0.00	\$0.00				\$9.24		\$0.00	
		1,468.00	\$20,997.03	\$19,046.78	\$1,950.25	\$18,728.99		\$479.01	\$1,806.29	\$0.00	
<b>Stapled Securities Total</b>			\$20,997.03	\$19,046.78	\$1,950.25	\$18,728.99		\$5,975.33	\$1,806.29	\$0.00	
<b><u>Units In Listed Unit Trusts</u></b>											
<b>Metrics Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)</b>											
02/09/2022	Sale	70,000.00	\$139,208.06	\$142,894.24	(\$3,686.18)	\$142,894.24				\$0.00	\$3,686.18
29/04/2022	Purchase	70,000.00	\$139,208.06	\$142,894.24	(\$3,686.18)	\$142,894.24				\$0.00	\$3,686.18
08/09/2022	Sale	50,000.00	\$98,934.66	\$102,067.33	(\$3,132.67)	\$102,067.33				\$0.00	\$3,132.67
29/04/2022	Purchase	33,695.00	\$66,672.07	\$68,783.17	(\$2,111.10)	\$68,783.17				\$0.00	\$2,111.10
02/05/2022	Purchase	13,179.00	\$26,077.20	\$26,902.90	(\$825.70)	\$26,902.90				\$0.00	\$825.70
04/05/2022	Purchase	1,921.00	\$3,801.07	\$3,921.44	(\$120.37)	\$3,921.44				\$0.00	\$120.37
05/05/2022	Purchase	1,205.00	\$2,384.32	\$2,459.82	(\$75.50)	\$2,459.82				\$0.00	\$75.50
09/09/2022	Sale	50,000.00	\$99,434.33	\$102,067.32	(\$2,632.99)	\$102,067.32				\$0.00	\$2,632.99
05/05/2022	Purchase	50,000.00	\$99,434.33	\$102,067.32	(\$2,632.99)	\$102,067.32				\$0.00	\$2,632.99
		170,000.00	\$337,577.05	\$347,028.89	(\$9,451.84)	\$347,028.89				\$0.00	\$9,451.84

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

Quantity /Description	Accounting Treatment				Taxation Treatment							
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<b>Units In Listed Unit Trusts Total</b>	\$337,577.05		\$347,028.89	(\$9,451.84)		\$347,028.89					\$0.00	\$9,451.84
<b>Grand Total</b>	<b>\$987,844.67</b>		<b>\$1,015,750.53</b>	<b>(\$27,905.86)</b>	<b>\$593,958.60</b>	<b>\$421,474.14</b>		<b>\$11,112.76</b>	<b>\$1,806.29</b>		<b>\$0.00</b>	<b>\$34,993.54</b>

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**The Bernard Higgins Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

**Capital Gains Tax Return Summary**

	<b>Indexation</b>	<b>Discount</b>	<b>Other</b>	<b>Deferred</b>	<b>Total Capital Gains</b>	<b>Capital Losses</b>
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	\$0.00	\$5,137.00	\$0.00	\$0.00	\$5,137.00	\$25,541.00
Shares & Units - Other Shares	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Shares & Units - Listed Trusts	\$0.00	\$461.00	\$1,806.00	\$0.00	\$2,267.00	\$9,451.00
Shares & Units - Other Units	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Australian Real Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Real Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Collectables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other CGT Assets & Other CGT Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distributed Capital Gains from Trusts	\$0.00	\$5,513.00	\$0.00	\$0.00	\$5,513.00	\$0.00
	\$0.00	\$11,111.00	\$1,806.00	\$0.00	\$12,917.00	\$34,992.00
<b>Capital Losses Applied</b>						
Current Year	\$0.00	\$11,111.00	\$1,806.00	\$0.00	\$12,917.00	
Prior Years	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$0.00	\$11,111.00	\$1,806.00	\$0.00	\$12,917.00	
<b>Net Capital Gains</b>						
Net Gain after applying losses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Discount applicable		\$0.00				
Net Gain after applying discount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

## The Bernard Higgins Superannuation Fund

### Unrealised Capital Gains Summary as at 30 June 2023

	Accounting Treatment				Taxation Treatment							
	Quantity	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation			
					Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred
<b><u>Bank</u></b>												
<b>Macquarie CMA #5432</b>												
	233,498.40	\$233,498.40	\$233,498.40	\$0.00	\$0.00	\$0.00	\$0.00	\$233,498.40			\$0.00	
<b>Members Equity Business Online Saving A/c (No. 500444)</b>												
	154,985.44	\$154,985.44	\$154,985.44	\$0.00	\$0.00	\$0.00	\$0.00	\$154,985.44			\$0.00	
<b><i>Bank Total</i></b>												
		\$388,483.84	\$388,483.84	\$0.00	\$0.00	\$0.00	\$0.00	\$388,483.84			\$0.00	
<b><u>Listed Securities Market</u></b>												
<b>Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)</b>												
	11,050.00	\$164,203.00	\$164,040.36	\$162.64	\$0.00	\$0.00	\$0.00	\$164,040.36		\$1,234.12	\$0.00	\$1,071.48
<b>Ampol Limited (ASX:ALD)</b>												
	5,780.00	\$173,053.20	\$160,075.49	\$12,977.71	\$0.00	\$0.00	\$0.00	\$160,075.49		\$10,857.66	\$2,807.91	\$687.86
<b>ANZ Group Holdings Limited (ASX:ANZ)</b>												
	9,200.00	\$218,132.00	\$258,732.15	(\$40,600.15)	\$0.00	\$0.00	\$0.00	\$258,732.15		\$3,020.68	\$0.00	\$43,620.83
<b>Aurizon Holdings Limited (ASX:AZJ)</b>												
	56,410.00	\$221,127.20	\$229,007.96	(\$7,880.76)	\$0.00	\$0.00	\$0.00	\$229,007.96			\$7,677.37	\$15,558.13
<b>BHP Group Limited (ASX:BHP)</b>												
	8,400.00	\$377,916.00	\$257,794.87	\$120,121.13	\$0.00	\$0.00	\$0.00	\$257,794.87		\$120,121.13	\$0.00	
<b>Brambles Limited (ASX:BXB)</b>												
	14,450.00	\$208,224.50	\$152,605.20	\$55,619.30	\$0.00	\$0.00	\$0.00	\$152,605.20		\$55,619.30	\$0.00	
<b>Challenger Limited (ASX:CGF)</b>												
	20,090.00	\$130,183.20	\$157,670.03	(\$27,486.83)	\$0.00	\$0.00	\$0.00	\$157,670.03		\$1,777.42	\$1,598.37	\$30,862.62
<b>Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)</b>												
	36,570.00	\$146,645.70	\$181,525.89	(\$34,880.19)	\$0.00	\$4,328.46	(\$5,177.36)	\$172,020.07			\$0.00	\$25,374.37
<b>Commonwealth Bank Of Australia. (ASX:CBA)</b>												
	2,969.00	\$297,701.63	\$236,718.81	\$60,982.82	\$0.00	\$0.00	\$0.00	\$236,718.81		\$60,982.82	\$0.00	
<b>Dexus - Fully Paid Units Stapled Securities (ASX:DXS)</b>												
	8,120.00	\$63,336.00	\$90,236.18	(\$26,900.18)	\$0.00	\$0.00	\$4,057.71	\$94,293.89			\$0.00	\$30,957.89

**The Bernard Higgins Superannuation Fund**  
**Unrealised Capital Gains Summary as at 30 June 2023**

Quantity	Accounting Treatment			Taxation Treatment								
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation				
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
<b><u>Listed Securities Market</u></b>												
<b>Healius Limited (ASX:HLS)</b>												
48,470.00	\$154,134.60	\$170,484.11	(\$16,349.51)	\$0.00	\$0.00	\$0.00	\$170,484.11		\$5,408.76	\$0.00		\$21,758.27
<b>Link Administration Holdings Limited (ASX:LNK)</b>												
26,790.00	\$44,739.30	\$54,592.63	(\$9,853.33)	\$0.00	\$0.00	\$0.00	\$54,592.63			\$0.00		\$9,853.33
<b>National Australia Bank Limited (ASX:NAB)</b>												
10,030.00	\$264,491.10	\$287,421.81	(\$22,930.71)	\$0.00	\$0.00	\$0.00	\$287,421.81		\$12,952.20	\$0.00		\$35,882.91
<b>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR)</b>												
48,725.00	\$114,503.75	\$73,824.04	\$40,679.71	\$0.00	\$14,081.15	(\$3,679.78)	\$56,063.11		\$58,440.64	\$0.00		
<b>Pexa Group Limited (ASX:PXA)</b>												
3,562.00	\$48,478.82	\$45,687.74	\$2,791.08	\$0.00	\$0.00	\$0.00	\$45,687.74		\$3,889.56	\$0.00		\$1,098.48
<b>Rio Tinto Limited (ASX:RIO)</b>												
1,605.00	\$184,077.45	\$157,710.03	\$26,367.42	\$0.00	\$0.00	\$0.00	\$157,710.03		\$26,451.67	\$0.00		\$84.25
<b>Suncorp Group Limited (ASX:SUN)</b>												
14,240.00	\$192,097.60	\$183,184.94	\$8,912.66	\$0.00	\$0.00	\$0.00	\$183,184.94		\$12,500.70	\$0.00		\$3,588.04
<b>Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)</b>												
10,610.00	\$151,192.50	\$123,502.08	\$27,690.42	\$0.00	\$3,582.99	(\$3,251.39)	\$116,667.70		\$34,524.80	\$0.00		
<b>Wesfarmers Limited (ASX:WES)</b>												
2,230.00	\$110,028.20	\$99,214.50	\$10,813.70	\$0.00	\$0.00	\$0.00	\$99,214.50		\$15,268.53	\$0.00		\$4,454.83
<b>Westpac Banking Corporation (ASX:WBC)</b>												
10,390.00	\$221,722.60	\$328,100.35	(\$106,377.75)	\$0.00	\$0.00	\$0.00	\$328,100.35			\$0.00		\$106,377.75
<b>Woodside Energy Group Ltd (ASX:WDS)</b>												
5,880.00	\$202,507.20	\$177,473.36	\$25,033.84	\$0.00	\$0.00	\$0.00	\$177,473.36		\$25,033.84	\$0.00		
<b>Woolworths Group Limited (ASX:WOW)</b>												
3,078.00	\$122,288.94	\$68,895.27	\$53,393.67	\$0.00	\$0.00	\$0.00	\$68,895.27		\$53,393.67	\$0.00		
<b><u>Listed Securities MarketTotal</u></b>												
	\$3,810,784.49	\$3,658,497.80	\$152,286.69	\$0.00	\$21,992.60	(\$8,050.82)	\$3,628,454.38		\$501,477.50	\$12,083.65		\$331,231.04
<b><u>Unlisted Market</u></b>												
<b>mPrivate Capital MPC012 – Mosaic – Bilinga</b>												
250,000.00	\$266,337.02	\$250,000.00	\$16,337.02	\$0.00	\$0.00	\$0.00	\$250,000.00			\$16,337.02		
<b>UplInvest Foundation Fund</b>												
595,271.63	\$407,761.07	\$490,013.87	(\$82,252.80)	\$0.00	\$247,188.91	\$0.00	\$242,824.96		\$164,936.11	\$0.00		

**The Bernard Higgins Superannuation Fund**  
**Unrealised Capital Gains Summary as at 30 June 2023**

Quantity	Accounting Treatment			Taxation Treatment								
	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation				
				Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
<b><u>Unlisted Market</u></b>												
UpInvest Foundation Fund Partially												
122,772.79	\$21,024.84	\$30,492.90	(\$9,468.06)	\$0.00	\$10,594.47	\$0.00	\$19,898.43		\$1,126.41	\$0.00		
<b><i>Unlisted MarketTotal</i></b>	\$695,122.93	\$770,506.77	(\$75,383.84)	\$0.00	\$257,783.38	\$0.00	\$512,723.39		\$166,062.52	\$16,337.02		

**The Bernard Higgins Superannuation Fund**  
**Unrealised Capital Gains Summary as at 30 June 2023**

**Capital Gains Tax Return Summary**

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	\$0.00	\$408,512.00	\$12,083.00	\$0.00	\$420,595.00	\$274,898.00
Shares & Units - Other Shares	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Shares & Units - Listed Trusts	\$0.00	\$92,965.00	\$0.00	\$0.00	\$92,965.00	\$56,332.00
Shares & Units - Other Units	\$0.00	\$166,062.00	\$16,337.00	\$0.00	\$182,399.00	\$0.00
Australian Real Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Real Estate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Collectables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other CGT Assets & Other CGT Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distributed Capital Gains from Trusts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$0.00</b>	<b>\$667,539.00</b>	<b>\$28,420.00</b>	<b>\$0.00</b>	<b>\$695,959.00</b>	<b>\$331,230.00</b>
<b>Capital Losses Applied</b>						
Current Year	\$0.00	\$302,810.00	\$28,420.00	\$0.00	\$331,230.00	
Prior Years	\$0.00	\$22,075.00	\$0.00	\$0.00	\$22,075.00	
	<b>\$0.00</b>	<b>\$324,885.00</b>	<b>\$28,420.00</b>	<b>\$0.00</b>	<b>\$353,305.00</b>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	\$0.00	\$342,654.00	\$0.00	\$0.00	\$342,654.00	
Discount applicable		\$114,218.00				
Net Gain after applying discount	<b>\$0.00</b>	<b>\$228,436.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$228,436.00</b>	

**Gains/Losses on Custom Holding Accounts**

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
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**Custom Holding Accounts Totals**

## The Bernard Higgins Superannuation Fund

### Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

		2023
<b>Operating Statement Profit vs. Provision for Income Tax</b>		
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>\$259,864.03</b>
<b><u>ADD:</u></b>		
Franking Credits		\$73,628.71
Lump Sums Paid		\$42,350.00
Pension Non-deductible Expenses		\$25,585.50
Pensions Paid		\$86,050.00
<b><u>LESS:</u></b>		
Market Gains		\$169,747.32
Pension Exempt Income		\$247,771.00
Distributed Capital Gains		\$5,513.58
Non-Taxable Income		\$15,228.66
Rounding		\$3.68
<b>Taxable Income or Loss</b>		<b>\$49,214.00</b>
	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	\$49,214.00	\$7,382.10
Gross Tax @ 45% for Net Non-Arm's Length Income	\$0.00	\$0.00
No-TFN Quoted Contributions @ 32%	\$0.00	\$0.00
Change in Carried Forward Losses	\$0.00	(\$2,207.50)
<b>Provision for Income Tax</b>		<b>\$5,174.60</b>

### Provision for Income Tax vs. Income Tax Expense

<b>Provision for Income Tax</b>	<b>\$5,174.60</b>
<b><u>ADD:</u></b>	
Change in Deferred Tax Liability	\$8,447.57
<b><u>LESS:</u></b>	
Franking Credits	\$73,628.71
<b>Income Tax Expense</b>	<b>(\$60,006.54)</b>

### Provision for Income Tax vs. Income Tax Payable

<b>Provision for Income Tax</b>	<b>\$5,174.60</b>
<b><u>ADD:</u></b>	
Change in Carried Forward Losses	\$2,207.50
<b><u>LESS:</u></b>	
Franking Credits	\$73,628.71

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# The Bernard Higgins Superannuation Fund

## Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

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Income Tax Payable (Receivable)	<u>(\$66,246.61)</u>
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### Exempt Current Pension Income Settings

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Pension Exempt % (Actuarial)	81.7890%
Pension Exempt % (Expenses)	81.7890%
Assets Segregated For Pensions	No

# Self-managed superannuation fund annual return **2023**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

**2 Name of self-managed superannuation fund (SMSF)**

The Bernard Higgins Superannuation Fund

**3 Australian business number (ABN) (if applicable)**

**4 Current postal address**

40A Werrina Parade

Suburb/town

Blue Bay

State/territory

NSW

Postcode

2261

**5 Annual return status**

Is this an amendment to the SMSF's 2023 return?

**A** No  Yes

Is this the first required return for a newly registered SMSF?

**B** No  Yes

Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Other given names

Anthony

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No  Yes 

Was Part B of the audit report qualified?

C No  Yes 

If Part B of the audit report was qualified, have the reported issues been rectified?

D No  Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 182512

Fund account number 965265432

Fund account name

Susan Higgins &amp; Bernard Higgins

I would like my tax refunds made to this account.  Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN) 

- 8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

**9 Was the fund wound up during the income year?**

No  Yes  If yes, provide the date on which the fund was wound up  Day Month Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$ .00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C**  Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN)

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover? **M** No  Yes  Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income	<b>D1</b> \$ <input type="text" value="8061-00"/>	Net foreign income	<b>D</b> \$ <input type="text" value="8061-00"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$  Number

Gross payments where ABN not quoted **H** \$

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus **R3** \$  #No-TFN-quoted contributions (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$  Loss

\*Gross trust distributions **M** \$  Code

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$

plus \*Net non-arm's length trust distributions **U2** \$

plus \*Net other non-arm's length income **U3** \$

\*Other income **S** \$  Code

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME (Sum of labels A to U)** **W** \$  Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$  Loss

Fund's tax file number (TFN)

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b>	\$ <input type="text" value="0"/> -00	<b>A2</b>	\$ <input type="text" value="0"/> -00
Interest expenses overseas	<b>B1</b>	\$ <input type="text" value="0"/> -00	<b>B2</b>	\$ <input type="text" value="0"/> -00
Capital works expenditure	<b>D1</b>	\$ <input type="text" value="0"/> -00	<b>D2</b>	\$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	<b>E1</b>	\$ <input type="text" value="0"/> -00	<b>E2</b>	\$ <input type="text" value="0"/> -00
Insurance premiums – members	<b>F1</b>	\$ <input type="text" value="0"/> -00	<b>F2</b>	\$ <input type="text" value="0"/> -00
SMSF auditor fee	<b>H1</b>	\$ <input type="text" value="70"/> -00	<b>H2</b>	\$ <input type="text" value="314"/> -00
Investment expenses	<b>I1</b>	\$ <input type="text" value="5175"/> -00	<b>I2</b>	\$ <input type="text" value="23243"/> -00
Management and administration expenses	<b>J1</b>	\$ <input type="text" value="451"/> -00	<b>J2</b>	\$ <input type="text" value="2026"/> -00
Forestry managed investment scheme expense	<b>U1</b>	\$ <input type="text" value="0"/> -00	<b>U2</b>	\$ <input type="text" value="0"/> -00
Other amounts	<b>L1</b>	\$ <input type="text" value="259"/> -00	<b>L2</b>	\$ <input type="text" value="0"/> -00
			Code <input type="text" value="0"/>	Code <input type="text"/>
Tax losses deducted	<b>M1</b>	\$ <input type="text" value="0"/> -00		

**TOTAL DEDUCTIONS**  
**N** \$ -00  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$ -00  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**  
**O** \$ -00  Loss  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$ -00  
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) \*\*\*\*\*

## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input type="text" value="49214"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="7382.10"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$  *(T1 plus J)*

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="0"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	<input type="text" value="0"/>	
<i>(C1 plus C2)</i>				

SUBTOTAL 1  
**T2** \$  *(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	<b>D</b>	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

SUBTOTAL 2  
**T3** \$  *(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="73628.71"/>	
No-TFN tax offset	<b>E2</b>	\$	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input type="text"/>	
Refundable tax offsets	<b>E</b>	\$	<input type="text" value="73628.71"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE **T5** \$  *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G** \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	<input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	<input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	<input type="text"/>
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	<input type="text"/>
<b>Eligible credits</b>	
<b>H \$</b>	<input type="text" value="0"/>
<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>	

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I \$</b>	<input type="text" value="66246.61"/>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S \$</b>	<input type="text" value="-65987.61"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	<b>U \$</b>	<input type="text" value="0"/>	<b>-00</b>
Net capital losses carried forward to later income years	<b>V \$</b>	<input type="text" value="22075"/>	<b>-00</b>

## Section F: Member information

### MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

### Other transactions

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

**MEMBER 2**

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth  Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date

**H1**  Day Month Year

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

Accumulation phase account balance  
**S1** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Retirement phase account balance - CDBIS  
**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts	<b>A</b>	\$	<input type="text" value="475677"/>	-00
Unlisted trusts	<b>B</b>	\$	<input type="text" value="695122"/>	-00
Insurance policy	<b>C</b>	\$	<input type="text" value="0"/>	-00
Other managed investments	<b>D</b>	\$	<input type="text" value="0"/>	-00

15b Australian direct investments

<b>Limited recourse borrowing arrangements</b> Australian residential real property <b>J1</b> \$ <input type="text" value="0"/> -00 Australian non-residential real property <b>J2</b> \$ <input type="text" value="0"/> -00 Overseas real property <b>J3</b> \$ <input type="text" value="0"/> -00 Australian shares <b>J4</b> \$ <input type="text" value="0"/> -00 Overseas shares <b>J5</b> \$ <input type="text" value="0"/> -00 Other <b>J6</b> \$ <input type="text" value="0"/> -00 Property count <b>J7</b> <input type="text" value="0"/>	Cash and term deposits	<b>E</b>	\$	<input type="text" value="388483"/>	-00
	Debt securities	<b>F</b>	\$	<input type="text" value="0"/>	-00
	Loans	<b>G</b>	\$	<input type="text" value="0"/>	-00
	Listed shares	<b>H</b>	\$	<input type="text" value="3335106"/>	-00
	Unlisted shares	<b>I</b>	\$	<input type="text" value="0"/>	-00
	Limited recourse borrowing arrangements	<b>J</b>	\$	<input type="text" value="0"/>	-00
	Non-residential real property	<b>K</b>	\$	<input type="text" value="0"/>	-00
Residential real property	<b>L</b>	\$	<input type="text" value="0"/>	-00	
Collectables and personal use assets	<b>M</b>	\$	<input type="text" value="0"/>	-00	
Other assets	<b>O</b>	\$	<input type="text" value="111025"/>	-00	

15c Other investments

Crypto-Currency	<b>N</b>	\$	<input type="text" value="0"/>	-00
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15d Overseas direct investments

Overseas shares	<b>P</b>	\$	<input type="text" value="0"/>	-00
Overseas non-residential real property	<b>Q</b>	\$	<input type="text" value="0"/>	-00
Overseas residential real property	<b>R</b>	\$	<input type="text" value="0"/>	-00
Overseas managed investments	<b>S</b>	\$	<input type="text" value="0"/>	-00
Other overseas assets	<b>T</b>	\$	<input type="text" value="0"/>	-00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$  -00  
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No  Yes  \$  -00

Fund's tax file number (TFN)

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="4996966"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="8447"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="5005413"/>
				-00

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write **2023**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date  /  /   
Day / Month / Year

**Preferred trustee or director contact details:**

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /   
Day / Month / Year

**Tax agent's contact details**

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule **2023**

## When completing this form

- Print clearly, using a black or dark blue pen only.
  - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
  - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)** \*\*\*\*\*

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

**Australian business number (ABN)** 78271656215

## Taxpayer's name

The Bernard Higgins Superannuation Fund

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ 5137.00	<b>K</b> \$ 25541.00
Other shares	<b>B</b> \$ 0.00	<b>L</b> \$ 0.00
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ 2267.00	<b>M</b> \$ 9451.00
Other units	<b>D</b> \$ 0.00	<b>N</b> \$ 0.00
Real estate situated in Australia	<b>E</b> \$ 0.00	<b>O</b> \$ 0.00
Other real estate	<b>F</b> \$ 0.00	<b>P</b> \$ 0.00
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ 5513.00	
Collectables	<b>H</b> \$ 0.00	<b>Q</b> \$ 0.00
Other CGT assets and any other CGT events	<b>I</b> \$ 0.00	<b>R</b> \$ 0.00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ 0.00	
<b>Total current year capital gains</b>	<b>J</b> \$ 12917.00	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Fund's tax file number (TFN) \*\*\*\*\*

**2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net**  
**capital gain** on your tax return.

Fund's tax file number (TFN) \*\*\*\*\*

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer  Yes, as a seller  No   
 (Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / <sup>LOSS</sup>

**!** Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ -00 / <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

**2023****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2023*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

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Name of entity

The Bernard Higgins Superannuation Fund

Australian business number

78271656215

## Part A – Losses carried forward to the 2023 –24 income year – excludes film losses

### 1 Tax losses carried forward to later income years

Year of loss		
2022–23	<b>B</b>	<input type="text"/> -00
2021–22	<b>C</b>	<input type="text"/> -00
2020–21	<b>D</b>	<input type="text"/> -00
2019–20	<b>E</b>	<input type="text"/> -00
2018–19	<b>F</b>	<input type="text"/> -00
2017–18 and earlier income years	<b>G</b>	<input type="text"/> -00
<b>Total</b>	<b>U</b>	<input type="text"/> 0 -00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

### 2 Net capital losses carried forward to later income years

Year of loss		
2022–23	<b>H</b>	<input type="text" value="22075"/> -00
2021–22	<b>I</b>	<input type="text"/> -00
2020–21	<b>J</b>	<input type="text"/> -00
2019–20	<b>K</b>	<input type="text"/> -00
2018–19	<b>L</b>	<input type="text"/> -00
2017–18 and earlier income years	<b>M</b>	<input type="text"/> -00
<b>Total</b>	<b>V</b>	<input type="text" value="22075"/> -00

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Fund's tax file number (TFN)

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**Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2022–23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022–23 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2022–23	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2021–22	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film losses

Tax losses	<b>G</b>	<input type="text"/>	-00
Net capital losses	<b>H</b>	<input type="text"/>	-00

**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film losses

Tax losses	<b>I</b>	<input type="text"/>	-00
Net capital losses	<b>J</b>	<input type="text"/>	-00

**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

**K** Yes  No

**Part C – Unrealised losses** – company only

**Note:** These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

**L** Yes  No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

**M** Yes  No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

**N** Yes  No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

**O**  -00

Fund's tax file number (TFN)

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**Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00**Part E – Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC losses carried forward **O**  -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A**  -00**ADD** Uplift of tax losses of designated infrastructure project entities **B**  -00**SUBTRACT** Net forgiven amount of debt **C**  -00**ADD** Tax loss incurred (if any) during current year **D**  -00**ADD** Tax loss amount from conversion of excess franking offsets **E**  -00**SUBTRACT** Net exempt income **F**  -00**SUBTRACT** Tax losses forgone **G**  -00**SUBTRACT** Tax losses deducted **H**  -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**  -00Total tax losses carried forward to later income years **J**  0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.