

The Brier Kara Super Fund

ABN 60 103 759 210

Trustees: Gregory Brier & Robyn Kara

Financial Statement
For the year ended 30 June 2022

The Brier Kara Super Fund

Reports

Table of Contents

Report Name

Compilation Report - SMSF

Trustee Declaration Report

Operating Statement (Profit and Loss) Report

Statement of Financial Position (Balance Sheet)

Notes to the Financial Statements

Investment Summary Report

Member Statement

Annual Trustee Minutes/Resolutions

Compilation Report to the Trustees and Members of The Brier Kara Super Fund

ABN 60 103 759 210
For the period 1 July 2021 to 30 June 2022

On the basis of the information provided by the Trustees of The Brier Kara Super Fund, we have compiled the accompanying special purpose financial statements of The Brier Kara Super Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of The Brier Kara Super Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of The Brier Kara Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 5 May 2023



Name of Signatory: Ms Emily Cooper

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

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

The Brier Kara Super Fund

Trustee Declaration

In the opinion of the Trustees of the The Brier Kara Super Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Gregory Brier
Trustee

..... Dated:/...../.....
Robyn Kara
Trustee

The Brier Kara Super Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022	2021
Income			
Member Receipts			
Rollovers In		\$150,000	-
Investment Gains			
Forex Realised Gains	8A	\$934	-
Investment Income			
Dividends	7A	\$550	-
Foreign Income	7B	\$553	-
Interest	7C	\$2	-
Other Income		\$921	-
		<u>\$152,959</u>	<u>-</u>
Expenses			
Other Expenses			
Investment Management Fee		\$4,382	-
Legal Fee		\$109	-
Investment Losses			
Realised Capital Losses	8B	\$8,597	-
Forex Unrealised Losses	8C	\$1,213	-
Decrease in Market Value	8D	\$79,473	-
		<u>\$93,774</u>	<u>-</u>
Benefits Accrued as a Result of Operations before Income Tax		\$59,185	-
Income Tax			
Income Tax Expense		\$31	-
		<u>\$31</u>	<u>-</u>
Benefits Accrued as a Result of Operations		\$59,154	-

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

The Brier Kara Super Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022
Assets		
Investments		
Other Assets	6A	\$5,357
Shares in Listed Companies	6B	\$25,692
Shares in Listed Companies - Foreign	6C	\$11,821
Shares in Unlisted Companies	6D	\$5,074
Units In Unlisted Unit Trusts	6E	\$3,986
Other Assets		
Cash At Bank		\$852
Foreign Cash At Bank		\$6,301
Current Tax Assets		\$70
Total Assets		<u>\$59,154</u>
Liabilities		
Total Liabilities		<u>-</u>
Net Assets Available to Pay Benefits		<u>\$59,154</u>
<i>Represented by:</i>		
Liability for Accrued Benefits	2	
Mr Gregory Brier		\$29,521
Ms Robyn Kara		\$29,632
Total Liability for Accrued Benefits		<u>\$59,154</u>

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

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

The Brier Kara Super Fund

Notes to the Financial Statements

As at 30 June 2022

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

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

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

The financial report was authorised for issue on 5 May 2023 by the trustee of the fund.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current
Liability for Accrued Benefits at beginning of period	\$0
Benefits Accrued during the period	\$59,154
Benefits Paid during the period	\$0
Liability for Accrued Benefits at end of period	\$59,154

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

Note 3 – Vested Benefits

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

	Current
Vested Benefits at beginning of period	\$0
Benefits Accrued during the period	\$59,154
Benefits Paid during the period	\$0
Vested Benefits at end of period	\$59,154

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Other Assets

	Current	Previous
At market value:		
Bitcoin	\$2,606	\$0
DOT	\$930	\$0
Pepperstone Group Limited	\$1,821	\$0
	\$5,357	\$0

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
Ansell Limited	\$3,336	\$0
ANZ Group Holdings Limited	\$2,423	\$0
Bluescope Steel Limited	\$2,385	\$0
Halo Technologies Holdings Ltd	\$8,225	\$0
Inghams Group Limited	\$2,312	\$0
Qantas Airways Limited	\$2,758	\$0
Tassal Group Limited	\$4,254	\$0
	\$25,692	\$0

Note 6C – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Denali Therapeutics Inc	\$2,140	\$0
Genuit Group Plc	\$2,051	\$0
Taylor Wimpey PLC	\$1,617	\$0
Visa Inc - Ordinary Shares - Class A	\$6,013	\$0
	\$11,821	\$0

Note 6D – Shares in Unlisted Companies

	Current	Previous
At market value:		
Algorand	\$920	\$0
Avalanche	\$585	\$0
BUSD	\$0	\$0
Cardano	\$0	\$0
Ethereum	\$795	\$0
Filecoin	\$220	\$0
FTT Token	\$0	\$0
Loopring	\$745	\$0
Polkadot	\$270	\$0
Request	\$157	\$0
Solana	\$692	\$0
Theta	\$0	\$0
VeChain Token	\$347	\$0
XLM	\$343	\$0
	\$5,074	\$0

Note 6E – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Bitcoin	\$2,700	\$0
Ethereum	\$987	\$0
PancakeSwap	\$299	\$0
	\$3,986	\$0

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7A – Dividends

	Current	Previous
Alumina Limited	\$63	\$0
Ansell Limited	\$51	\$0
Bluescope Steel Limited	\$38	\$0
Evolution Mining Limited	\$51	\$0
Inghams Group Limited	\$83	\$0
QBE Insurance Group Limited	\$79	\$0
Santos Limited	\$114	\$0
Tassal Group Limited	\$71	\$0
	\$550	\$0

Note 7B – Foreign Income

	Current	Previous
Caterpillar Inc	\$92	\$0
Genuit Group Plc	\$112	\$0
Qualcomm Inc	\$93	\$0
Royal Dutch Shell PLC	\$31	\$0
Taylor Wimpey PLC	\$121	\$0
Visa Inc - Ordinary Shares - Class A	\$22	\$0
Vodafone Group PLC	\$81	\$0
	\$553	\$0

Note 7C – Interest

	Current	Previous
ANZ Bank Account	\$2	\$0
	\$2	\$0

Note 8A – Forex Realised Gains

	Current	Previous
Foreign Cash At Bank		
Halo Technologies Pty Ltd - GBP	(\$80)	\$0
Halo Technologies Pty Ltd - USD	\$1,014	\$0
	\$934	\$0

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8B – Realised Capital Losses

	Current	Previous
Derivative Investments		
Uniswap	\$549	\$0
Other Assets		
Pepperstone Group Limited	\$7,847	\$0
Shares in Listed Companies		
Alumina Limited	(\$50)	\$0
Evolution Mining Limited	(\$498)	\$0
Karoon Energy Ltd	(\$486)	\$0
Macquarie Group Limited	(\$133)	\$0
QBE Insurance Group Limited	\$644	\$0
Santos Limited	(\$432)	\$0
Woodside Petroleum Ltd	(\$338)	\$0
Shares in Listed Companies - Foreign		
Caterpillar Inc	\$376	\$0
ChargePoint Holdings Inc - Ordinary Shares - Class A	(\$474)	\$0
Qualcomm Inc	(\$1,206)	\$0
Roku Inc	\$3,782	\$0
Royal Dutch Shell PLC	(\$491)	\$0
Vodafone Group PLC	\$106	\$0
Shares in Unlisted Companies		
Algorand	(\$894)	\$0
Cardano	\$189	\$0
ChainLink	(\$53)	\$0
Cocos Coin	\$98	\$0
Fantom	(\$229)	\$0
Filecoin	\$1,230	\$0
FTT Token	(\$157)	\$0
HIVE	\$31	\$0
Internet Computer	\$486	\$0
Loopring	(\$582)	\$0
Mithril	\$184	\$0
Request	(\$75)	\$0
Ripple	\$230	\$0
Ripple	(\$108)	\$0
Sapex Limited	(\$144)	\$0
Sushi	\$949	\$0
The Sandbox	(\$88)	\$0
Theta	\$10	\$0
Units In Unlisted Unit Trusts		
Bitcoin	(\$1,077)	\$0
Ethereum	(\$1,657)	\$0
Ethereum	\$1,062	\$0
	\$8,597	\$0

Note 8C – Forex Unrealised Losses

	Current	Previous
Foreign Cash At Bank		
Halo Technologies Pty Ltd - GBP	\$58	\$0
Halo Technologies Pty Ltd - USD	\$1,155	\$0
	\$1,213	\$0

The Brier Kara Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8D – Decrease in Market Value

	Current	Previous
Other Assets		
Bitcoin	\$7,394	\$0
DOT	\$3,070	\$0
Shares in Listed Companies		
Ansell Limited	\$2,174	\$0
ANZ Group Holdings Limited	\$576	\$0
Bluescope Steel Limited	\$876	\$0
Halo Technologies Holdings Ltd	\$33,775	\$0
Inghams Group Limited	\$810	\$0
Qantas Airways Limited	\$445	\$0
Tassal Group Limited	(\$1,114)	\$0
Shares in Listed Companies - Foreign		
Denali Therapeutics Inc	\$1,569	\$0
Genuit Group Plc	\$484	\$0
Taylor Wimpey PLC	\$911	\$0
Visa Inc - Ordinary Shares - Class A	(\$70)	\$0
Shares in Unlisted Companies		
Algorand	\$2,173	\$0
Avalanche	\$2,397	\$0
BUSD	\$0	\$0
Cardano	\$0	\$0
Ethereum	\$3,205	\$0
Filecoin	\$3,412	\$0
FTT Token	\$0	\$0
Internet Computer	\$0	\$0
Loopring	\$5,512	\$0
Polkadot	\$724	\$0
Request	\$810	\$0
Ripple	\$0	\$0
Solana	\$2,290	\$0
Sushi	\$0	\$0
The Sandbox	\$0	\$0
Theta	\$0	\$0
VeChain Token	\$1,470	\$0
XLM	\$651	\$0
Units In Unlisted Unit Trusts		
Bitcoin	\$2,521	\$0
Ethereum	\$1,823	\$0
PancakeSwap	\$1,582	\$0
	\$79,473	\$0

The Brier Kara Super Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
ANZ Bank Account				\$81	\$81			-%
Binance Account				\$100	\$100			-%
BTC Markets				\$0	\$0			-%
Halo Technologies Pty Ltd - AUD				\$671	\$671			1%
				\$852	\$852			1%
<u>Bank - Foreign</u>								
Halo Technologies Pty Ltd - GBP	1,526	\$1.8008	\$1.7627	\$2,747	\$2,689	(\$58)	(2)%	5%
Halo Technologies Pty Ltd - USD	3,529	\$1.3508	\$1.0235	\$4,767	\$3,612	(\$1,155)	(24)%	6%
				\$7,514	\$6,301	(\$1,213)	(16)%	11%
<u>Foreign Investment Assets</u>								
Denali Therapeutics Inc (NASDAQ:DNL1)	50	\$74.1760	\$42.7980	\$3,709	\$2,140	(\$1,569)	(42)%	4%
Genuit Group Plc (LSE:GEN)	485	\$5.2278	\$4.2298	\$2,535	\$2,051	(\$484)	(19)%	3%
Taylor Wimpey PLC (LSE:TW.)	785	\$3.2210	\$2.0601	\$2,528	\$1,617	(\$911)	(36)%	3%
Visa Inc - Ordinary Shares - Class A (NYSE:V)	21	\$283.0133	\$286.3229	\$5,943	\$6,013	\$70	1%	10%
				\$14,716	\$11,821	(\$2,895)	(20)%	20%
<u>Listed Securities Market</u>								
Ansell Limited (ASX:ANN)	150	\$36.7337	\$22.2400	\$5,510	\$3,336	(\$2,174)	(39)%	6%
ANZ Group Holdings Limited (ASX:ANZ)	110	\$27.2700	\$22.0300	\$3,000	\$2,423	(\$576)	(19)%	4%
Bluescope Steel Limited (ASX:BSL)	150	\$21.7411	\$15.9000	\$3,261	\$2,385	(\$876)	(27)%	4%
Halo Technologies Holdings Ltd (ASX:HAL)	35,000	\$1.2000	\$0.2350	\$42,000	\$8,225	(\$33,775)	(80)%	14%
Inghams Group Limited (ASX:ING)	896	\$3.4845	\$2.5800	\$3,122	\$2,312	(\$810)	(26)%	4%
Qantas Airways Limited (ASX:QAN)	617	\$5.1912	\$4.4700	\$3,203	\$2,758	(\$445)	(14)%	5%
Tassal Group Limited (ASX:TGR)	888	\$3.5350	\$4.7900	\$3,139	\$4,254	\$1,114	36%	7%
				\$63,235	\$25,692	(\$37,543)	(59)%	43%

The Brier Kara Super Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<i>Unlisted Market</i>								
Cardano	0	\$3.3238	\$0.6043	\$0	\$0	\$0	(82)%	-%
Algorand	2,183	\$1.4172	\$0.4217	\$3,093	\$920	(\$2,173)	(70)%	2%
Avalanche	25	\$120.5476	\$23.6607	\$2,982	\$585	(\$2,397)	(80)%	1%
Bitcoin	0	\$73,882.5268	\$19,251.4222	\$10,000	\$2,606	(\$7,394)	(74)%	4%
Bitcoin	0	\$54,220.3759	\$28,036.3485	\$5,221	\$2,700	(\$2,521)	(48)%	5%
PancakeSwap	70	\$26.7362	\$4.2530	\$1,881	\$299	(\$1,582)	(84)%	1%
Cocos Coin	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
Polkadot	27	\$36.3540	\$9.8636	\$994	\$270	(\$724)	(73)%	-%
Ethereum	1	\$5,322.2630	\$1,057.9994	\$4,000	\$795	(\$3,205)	(80)%	1%
Ethereum	1	\$4,286.3179	\$1,505.6437	\$2,810	\$987	(\$1,823)	(65)%	2%
Filecoin	29	\$125.3428	\$7.5920	\$3,632	\$220	(\$3,412)	(94)%	-%
Fantom	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
FTT Token	0	\$70.5882	\$23.5294	\$0	\$0	\$0	(67)%	-%
HIVE	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
Internet Computer	0	\$80.6452	\$0.0000	\$0	\$0	\$0	(100)%	-%
Loopring	1,391	\$4.4971	\$0.5353	\$6,256	\$745	(\$5,512)	(88)%	1%
Mithril	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
Pepperstone Group Limited		\$0.0000	\$0.0000	\$1,821	\$1,821	\$0	0%	3%
Request	869	\$1.1128	\$0.1805	\$967	\$157	(\$810)	(84)%	-%
The Sandbox	0	\$13.5135	\$0.0000	\$0	\$0	\$0	(100)%	-%
Solana	15	\$199.0898	\$46.2014	\$2,982	\$692	(\$2,290)	(77)%	1%
Sushi	0	\$11.4943	\$0.0000	\$0	\$0	\$0	(100)%	-%
Sapex Limited	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
Theta	0	\$9.2979	\$1.6031	\$0	\$0	\$0	(83)%	-%
Uniswap	0	\$0.0000	\$0.0000	\$0	\$0	\$0	0%	-%
BUSD	0	\$0.0000	\$0.9993	\$0	\$0	\$0	0%	-%
DOT	138	\$28.9995	\$6.7400	\$4,000	\$930	(\$3,070)	(77)%	2%
VeChain Token	10,990	\$0.1654	\$0.0316	\$1,817	\$347	(\$1,470)	(81)%	1%
XLM	2,211	\$0.4495	\$0.1550	\$994	\$343	(\$651)	(66)%	1%

The Brier Kara Super Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Unlisted Market</u>								
Ripple	0	\$1.3316	\$0.0000	\$0	\$0	\$0	(100)%	-%
				\$53,453	\$14,417	(\$39,036)	(73)%	24%
				\$139,770	\$59,084	(\$80,686)	(58)%	100%

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 Brier Kara Super Fund
(ABN: 60 103 759 210)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 6 Classic Lane THE VINES, WA 6069
Member	Number: 1
Ms Robyn Jillian Kara	Date of Birth: 8 July 1961 Date Joined Fund: 11 May 2021 Eligible Service Date: 11 May 2021 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	\$-
Total as at 1 Jul 2021	<u><u>\$-</u></u>
Withdrawal Benefit as at 30 Jun 2022	
Accumulation	\$29,632
Total as at 30 Jun 2022	<u><u>\$29,632</u></u>

Your Tax Components

Tax Free	\$-
Taxable - Taxed	\$29,632
Taxable - Untaxed	\$-

Your Preservation Components

Preserved	\$29,632
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Binding Beneficiary Nomination

Gregory Brier
De Facto
100%

The Brier Kara Super Fund
(ABN: 60 103 759 210)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 6 Classic Lane THE VINES, WA 6069
Member Number: 1	Date of Birth: 8 July 1961
Ms Robyn Jillian Kara	Date Joined Fund: 11 May 2021
Accumulation Account	Eligible Service Date: 11 May 2021
Accumulation	Tax File Number Held: Yes
	Account Start Date: 11 May 2021

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 \$-	Tax Free 0.0000 % \$-
<i>Increases to your account:</i>	Taxable - Taxed \$29,632
Rollovers In \$75,000	Taxable - Untaxed \$-
<u><i>Total Increases</i></u> \$75,000	Your Preservation Components
<i>Decreases to your account:</i>	Preserved \$29,632
Share Of Net Fund Income \$45,352	Restricted Non Preserved \$-
Tax on Net Fund Income \$15	Unrestricted Non Preserved \$-
<u><i>Total Decreases</i></u> \$45,368	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2022 \$29,632	No insurance details have been recorded
	Your Beneficiaries
	Non Binding Beneficiary Nomination
	Gregory Brier
	De Facto
	100%

The Brier Kara Super Fund
(ABN: 60 103 759 210)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 6 Classic Lane THE VINES, WA 6069
Member	Number: 2
Mr Gregory Patrick Brier	Date of Birth: 17 March 1953 Date Joined Fund: 11 May 2021 Eligible Service Date: 11 May 2021 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
Accumulation	\$-
Total as at 1 Jul 2021	<u><u>\$-</u></u>

Withdrawal Benefit as at 30 Jun 2022	
Accumulation	\$29,521
Total as at 30 Jun 2022	<u><u>\$29,521</u></u>

Your Tax Components

Tax Free	\$-
Taxable - Taxed	\$29,521
Taxable - Untaxed	\$-

Your Preservation Components

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$29,521

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Binding Beneficiary Nomination

Robyn Kara
De Facto
100%

The Brier Kara Super Fund
(ABN: 60 103 759 210)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 6 Classic Lane THE VINES, WA 6069
Member	Number: 2
Mr Gregory Patrick Brier	Date of Birth: 17 March 1953
Accumulation Account	Date Joined Fund: 11 May 2021
Accumulation	Eligible Service Date: 11 May 2021
	Tax File Number Held: Yes
	Account Start Date: 11 May 2021

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 \$-	Tax Free 0.0000 % \$-
<i>Increases to your account:</i>	Taxable - Taxed \$29,521
Rollovers In \$75,000	Taxable - Untaxed \$-
<u><i>Total Increases</i></u> <u>\$75,000</u>	Your Preservation Components
<i>Decreases to your account:</i>	Preserved \$-
Share Of Net Fund Income \$45,463	Restricted Non Preserved \$-
Tax on Net Fund Income \$16	Unrestricted Non Preserved \$29,521
<u><i>Total Decreases</i></u> <u>\$45,479</u>	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2022 <u><u>\$29,521</u></u>	No insurance details have been recorded

Your Beneficiaries
Non Binding Beneficiary Nomination
Robyn Kara De Facto 100%

**MINUTES OF THE MEETING OF THE TRUSTEES OF
THE BRIER KARA SUPER FUND
HELD ON/...../..... AT
6 CLASSIC LANE, THE VINES WA**

PRESENT

Gregory Brier

Robyn Kara

**APPROVAL OF
PREVIOUS MINUTES:**

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

**ACCEPTANCE OF
ROLLOVERS:**

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

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are in accordance with the trust deed and the rules of the fund and the superannuation laws. As such the trustee has resolved to accept the following rollovers on behalf of the members:

Member Name/Payee Name	Amount
<i>Ms Robyn Kara</i>	
CBUS Superannuation	\$50,000
CBUS Superannuation	\$25,000
<i>Mr Gregory Brier</i>	
CBUS Superannuation	\$50,000
CBUS Superannuation	\$25,000

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2022 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>Cardano</i>			
09 Sep 2021	3.2930	354.57	\$1,168
<i>Algorand</i>			
26 Sep 2021	1.4172	3,102.12	\$4,396
<i>Avalanche</i>			
18 Jan 2022	120.5476	24.74	\$2,982
<i>Bitcoin</i>			
17 Dec 2021	32,637.0757	0.03	\$1,000
20 Dec 2021	129,870.1299	0.03	\$4,000
21 Dec 2021	68,383.8614	0.04	\$3,000
29 Dec 2021	66,577.8961	0.03	\$2,000
06 Jan 2022	54,220.3476	0.22	\$11,698
<i>PancakeSwap</i>			
26 Oct 2021	26.7362	70.37	\$1,881
<i>Cocos Coin</i>			
24 Nov 2021	6.6393	149.72	\$994
<i>DOT</i>			
17 Dec 2021	17.3900	57.50	\$1,000
20 Dec 2021	33.5766	29.78	\$1,000
29 Dec 2021	39.4893	50.65	\$2,000
<i>Polkadot</i>			
06 Jan 2022	36.3540	27.34	\$994
<i>Ethereum</i>			
20 Dec 2021	5,363.0806	0.37	\$2,000
29 Dec 2021	5,282.0621	0.38	\$2,000
08 Sep 2021	4,724.8350	2.00	\$9,450
13 Sep 2021	4,385.9658	0.63	\$2,748
07 Sep 2021	4,286.3186	8.21	\$35,183
<i>Filecoin</i>			
07 Sep 2021	125.3428	168.95	\$21,176
<i>Fantom</i>			
23 Nov 2021	2.7714	466.28	\$1,292
<i>FTT Token</i>			
07 Oct 2021	76.3010	211.32	\$16,124
<i>HIVE</i>			
26 Nov 2021	3.4025	292.16	\$994
<i>Internet Computer</i>			
15 Sep 2021	79.1079	25.13	\$1,988
<i>ChainLink</i>			
09 Sep 2021	37.3500	30.00	\$1,121
<i>Loopring</i>			
10 Nov 2021	4.4971	2,976.73	\$13,387
<i>Mithril</i>			
24 Nov 2021	0.1692	4,112.03	\$696
<i>Request</i>			
26 Nov 2021	1.1128	7,650.71	\$8,514
<i>The Sandbox</i>			
24 Nov 2021	7.3778	137.63	\$1,015
<i>Solana</i>			
07 Jan 2022	199.0898	14.98	\$2,982
<i>Sushi</i>			
20 Sep 2021	14.8787	764.55	\$11,376
<i>Sapex Limited</i>			
15 Sep 2021	3.6657	677.94	\$2,485
<i>Theta</i>			
10 Sep 2021	9.1970	432.33	\$3,976
<i>Uniswap</i>			
28 Apr 2022	11.7425	189.16	\$2,221
<i>BUSD</i>			
03 Oct 2021	0.0000	0.08	\$0
06 Jan 2022	0.0000	0.15	\$0

<i>VeChain Token</i>			
26 Nov 2021	0.1654	10,990.02	\$1,817
<i>XLM</i>			
19 Nov 2021	0.4495	2,211.39	\$994
<i>Ripple</i>			
09 Sep 2021	1.5106	1,103.69	\$1,667
09 Sep 2021	1.5126	771.91	\$1,168
<i>Listed Securities Market</i>			
<i>Ansell Limited</i>			
31 Aug 2021	36.7337	150.00	\$5,510
<i>ANZ Group Holdings Limited</i>			
03 Feb 2022	27.2604	96.00	\$2,617
03 Feb 2022	27.3357	14.00	\$383
<i>Alumina Limited</i>			
03 Feb 2022	1.9291	1,618.00	\$3,121
<i>Bluescope Steel Limited</i>			
26 Oct 2021	21.7440	5.00	\$109
26 Oct 2021	21.7453	19.00	\$413
26 Oct 2021	21.7467	3.00	\$65
26 Oct 2021	21.7402	123.00	\$2,674
<i>Evolution Mining Limited</i>			
31 Aug 2021	4.0299	1,200.00	\$4,836
<i>Halo Technologies Holdings Ltd</i>			
16 Mar 2022	1.2000	35,000.00	\$42,000
<i>Inghams Group Limited</i>			
03 Feb 2022	3.4878	662.00	\$2,309
03 Feb 2022	3.4500	1.00	\$3
03 Feb 2022	3.4500	216.00	\$745
03 Feb 2022	3.7976	17.00	\$65
<i>Karoon Energy Ltd</i>			
26 Oct 2021	1.7751	1,500.00	\$2,663
<i>Macquarie Group Limited</i>			
24 Feb 2022	179.1739	28.00	\$5,017
<i>Qantas Airways Limited</i>			
18 Jan 2022	5.1819	596.00	\$3,088
18 Jan 2022	5.4548	21.00	\$115
<i>QBE Insurance Group Limited</i>			
26 Oct 2021	12.1049	400.00	\$4,842
<i>Santos Limited</i>			
16 Nov 2021	6.9892	181.00	\$1,265
16 Nov 2021	6.9705	271.00	\$1,889
16 Nov 2021	7.0068	288.00	\$2,018
<i>Tassal Group Limited</i>			
03 Feb 2022	3.5000	256.00	\$896
03 Feb 2022	3.5681	367.00	\$1,310
03 Feb 2022	3.5000	138.00	\$483
03 Feb 2022	3.5479	127.00	\$451
<i>Woodside Petroleum Ltd</i>			
26 Oct 2021	24.3410	175.00	\$4,260
<i>Foreign Investment Assets</i>			
<i>Caterpillar Inc</i>			
30 Aug 2021	295.1257	30.00	\$8,854
<i>ChargePoint Holdings Inc - Ordinary Shares - Class A</i>			
12 Feb 2022	19.9009	129.00	\$2,567
<i>Denali Therapeutics Inc</i>			
30 Aug 2021	74.1760	50.00	\$3,709
<i>Genuit Group Plc</i>			
21 Sep 2021	5.2278	485.00	\$2,535
<i>Qualcomm Inc</i>			
30 Aug 2021	201.7626	50.00	\$10,088
<i>Royal Dutch Shell PLC</i>			
21 Sep 2021	28.4040	92.00	\$2,613
<i>Roku Inc</i>			
30 Aug 2021	493.7692	12.00	\$5,925

<i>Taylor Wimpey PLC</i>			
21 Sep 2021	3.2210	785.00	\$2,528
<i>Visa Inc - Ordinary Shares - Class A</i>			
04 Dec 2021	283.0133	21.00	\$5,943
<i>Vodafone Group PLC</i>			
21 Sep 2021	2.1940	1,146.00	\$2,514
<i>Bank - Foreign</i>			
<i>Halo Technologies Pty Ltd - GBP</i>			
21 Sep 2021	1.8903	5,367.00	\$10,145
13 Nov 2021	1.8341	32.49	\$60
14 Jan 2022	1.8850	813.69	\$1,534
14 Jan 2022	1.8850	849.85	\$1,602
18 Jan 2022	1.8958	16.61	\$31
09 Feb 2022	1.8918	43.05	\$81
10 Mar 2022	1.7992	1,352.50	\$2,433
14 May 2022	1.7722	34.85	\$62
02 Jun 2022	1.7440	64.05	\$112
<i>Halo Technologies Pty Ltd - USD</i>			
29 Aug 2021	1.3799	21,000.00	\$28,978
24 Sep 2021	1.3703	34.00	\$47
30 Sep 2021	1.3951	20,701.56	\$28,881
20 Nov 2021	1.3748	33.30	\$46
27 Nov 2021	1.4002	4,398.50	\$6,159
17 Dec 2021	1.3953	17.00	\$24
12 Feb 2022	1.4016	1,820.54	\$2,552
19 Feb 2022	1.3877	33.30	\$46
02 Mar 2022	1.3761	7.87	\$11
11 Mar 2022	1.3631	628.20	\$856
11 Mar 2022	1.3631	418.80	\$571
11 Mar 2022	1.3631	5,235.00	\$7,136
11 Mar 2022	1.3631	3,851.25	\$5,250
11 Mar 2022	1.3632	157.23	\$214
11 Mar 2022	1.3631	2,043.99	\$2,786
11 Mar 2022	1.3629	17.47	\$24
11 Mar 2022	1.3632	34.94	\$48
25 Mar 2022	1.3288	17.00	\$23
31 Mar 2022	1.3365	1,621.92	\$2,168
02 Jun 2022	1.3977	7.87	\$11

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2022 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>Cardano</i>			
22 Sep 2021	2.7604	354.50	\$979
<i>Algorand</i>			
27 Sep 2021	2.3898	919.37	\$2,197
<i>Bitcoin</i>			
29 Mar 2022	63,238.9921	0.12	\$7,555
<i>Cocos Coin</i>			
24 Nov 2021	5.9824	149.72	\$896
<i>Ethereum</i>			
23 Sep 2021	4,239.7920	2.63	\$11,136
16 Nov 2021	4,505.7497	7.55	\$34,030
<i>Filecoin</i>			
22 Sep 2021	116.5523	139.97	\$16,314
<i>Fantom</i>			
23 Nov 2021	3.2626	466.28	\$1,521
<i>FTT Token</i>			
21 Oct 2021	77.0430	211.32	\$16,281
<i>HIVE</i>			
26 Nov 2021	3.2977	292.16	\$963
<i>Internet Computer</i>			
22 Sep 2021	59.7843	25.13	\$1,502
<i>ChainLink</i>			
22 Oct 2021	39.1163	30.00	\$1,173
<i>Loopring</i>			
25 Nov 2021	4.8640	1,585.56	\$7,712
<i>Mithril</i>			
26 Nov 2021	0.1245	4,112.02	\$512
<i>Request</i>			
26 Nov 2021	1.1239	6,781.42	\$7,622
<i>The Sandbox</i>			
24 Nov 2021	8.0186	137.63	\$1,104
<i>Sushi</i>			
22 Sep 2021	13.6378	764.55	\$10,427
<i>Sapex Limited</i>			
15 Sep 2021	3.8780	677.94	\$2,629
<i>Theta</i>			
15 Sep 2021	9.1740	432.30	\$3,966
<i>Uniswap</i>			
01 May 2022	8.8417	189.16	\$1,673
<i>Ripple</i>			
10 Oct 2021	1.6088	1,103.69	\$1,776
22 Sep 2021	1.2150	771.90	\$938
<i>Listed Securities Market</i>			
<i>Alumina Limited</i>			
11 Mar 2022	1.9602	1,618.00	\$3,172
<i>Evolution Mining Limited</i>			
11 Mar 2022	4.4451	1,200.00	\$5,334
<i>Karoon Energy Ltd</i>			
11 Mar 2022	2.0988	1,500.00	\$3,148
<i>Macquarie Group Limited</i>			
11 Mar 2022	160.9600	1.00	\$161
11 Mar 2022	184.7793	27.00	\$4,989
<i>QBE Insurance Group Limited</i>			
11 Mar 2022	10.5365	394.00	\$4,151
11 Mar 2022	7.7000	6.00	\$46
<i>Santos Limited</i>			
11 Mar 2022	7.5735	740.00	\$5,604
<i>Woodside Petroleum Ltd</i>			
11 Feb 2022	26.2800	1.00	\$26

11 Feb 2022	26.2729	7.00	\$184
11 Feb 2022	25.7057	7.00	\$180
11 Feb 2022	25.7653	15.00	\$386
11 Feb 2022	25.4036	22.00	\$559
11 Feb 2022	26.5400	122.00	\$3,238
11 Feb 2022	24.6900	1.00	\$25
<i>Foreign Investment Assets</i>			
<i>Caterpillar Inc</i>			
11 Mar 2022	285.4416	25.00	\$7,136
11 Mar 2022	272.9400	2.00	\$546
11 Mar 2022	265.2500	3.00	\$796
<i>ChargePoint Holdings Inc - Ordinary Shares - Class A</i>			
11 Mar 2022	23.5762	117.00	\$2,758
11 Mar 2022	23.5700	1.00	\$24
11 Mar 2022	23.5767	9.00	\$212
11 Mar 2022	23.5750	2.00	\$47
<i>Qualcomm Inc</i>			
27 Nov 2021	243.8848	25.00	\$6,097
11 Mar 2022	207.8936	25.00	\$5,197
<i>Royal Dutch Shell PLC</i>			
14 Jan 2022	33.5530	47.00	\$1,577
14 Jan 2022	33.9431	45.00	\$1,527
<i>Roku Inc</i>			
31 Mar 2022	178.5633	12.00	\$2,143
<i>Vodafone Group PLC</i>			
10 Mar 2022	2.1016	1,146.00	\$2,408
<i>Bank - Foreign</i>			
<i>Halo Technologies Pty Ltd - GBP</i>			
21 Sep 2021	1.8788	6.85	\$13
21 Sep 2021	1.8804	1,325.08	\$2,492
21 Sep 2021	1.8804	1,369.14	\$2,575
21 Sep 2021	1.8802	6.26	\$12
21 Sep 2021	1.8810	6.64	\$12
21 Sep 2021	1.8804	1,328.42	\$2,498
21 Sep 2021	1.8804	1,317.21	\$2,477
21 Sep 2021	1.8786	6.59	\$12
03 Feb 2022	1.8930	98.49	\$186
24 Feb 2022	1.8665	1,581.87	\$2,953
10 Mar 2022	1.7811	2.01	\$4
<i>Halo Technologies Pty Ltd - USD</i>			
30 Aug 2021	1.3704	6,396.60	\$8,766
30 Aug 2021	1.3704	4,280.88	\$5,867
30 Aug 2021	1.3704	7,288.50	\$9,988
30 Aug 2021	1.3704	2,679.50	\$3,672
24 Sep 2021	1.3706	5.10	\$7
20 Nov 2021	1.3768	4.99	\$7
27 Nov 2021	1.3953	10.75	\$15
04 Dec 2021	1.4166	41.65	\$59
04 Dec 2021	1.4132	4,163.67	\$5,884
17 Dec 2021	1.3961	2.55	\$4
14 Jan 2022	1.3687	22.65	\$31
03 Feb 2022	1.3966	287.13	\$401
12 Feb 2022	1.4045	1,809.87	\$2,542
19 Feb 2022	1.3888	4.99	\$7
24 Feb 2022	1.3828	39.05	\$54
02 Mar 2022	1.3814	1.18	\$2
10 Mar 2022	1.3554	6.64	\$9
11 Mar 2022	1.3542	124.06	\$168
14 Mar 2022	1.3675	11,414.62	\$15,610
25 Mar 2022	1.3294	2.55	\$3
02 Jun 2022	1.3983	1.18	\$2
30 Jun 2022	1.4516	19,962.61	\$28,978

ALLOCATION OF NET INCOME:

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

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Ms Robyn Kara</i> Accumulation	(\$45,352)	\$15	\$0	\$0
<i>Mr Gregory Brier</i> Accumulation	(\$45,463)	\$16	\$0	\$0

REPORTING ENTITY CONCEPT:

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

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

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2022 were tabled for consideration at the meeting.

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

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2022, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/ISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

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

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

TRUSTEE AND MEMBER STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 120 of the S/SA.

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

AUDITOR:

It was resolved that

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

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

TAX AGENT:

It was resolved that

Ms Emily Cooper
of
SMSF Australia
Unit 8
435-438 Fullarton Road
HIGHGATE, SA 5063

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

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

Gregory Brier

Chairperson