

Financial statements and reports for the year ended
30 June 2023

Brooks Family Superannuation Fund

Brooks Family Superannuation Fund Operating Statement

For the year ended 30 June 2023



	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	10	501.00	811.00
Dividends Received	9	1,722.79	1,966.98
Interest Received		1,479.67	1,359.48
Other Investment Income		150.01	0.00
Contribution Income			
Employer Contributions		3,705.95	3,588.00
Personal Non Concessional		16,200.00	8,760.00
Other Contributions		1,000.00	1,000.00
Total Income		<u>24,759.42</u>	<u>17,485.46</u>
Expenses			
Accountancy Fees		4,620.00	4,620.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
Bank Charges		0.00	(18.02)
		<u>5,209.00</u>	<u>5,190.98</u>
Member Payments			
Pensions Paid		23,000.00	17,100.00
Investment Losses			
Changes in Market Values	11		
Realised Movements in Market Value		(7,328.76)	(16,595.58)
Unrealised Movements in Market Value		7,864.90	80,982.16
Total Expenses		<u>28,745.14</u>	<u>86,677.56</u>
Benefits accrued as a result of operations before income tax			
		<u>(3,985.72)</u>	<u>(69,192.10)</u>
Income Tax Expense	12	(1,042.64)	(1,228.52)
Benefits accrued as a result of operations		<u>(2,943.08)</u>	<u>(67,963.58)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

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Brooks Family Superannuation Fund

Detailed Statement of Financial Position



As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2		
NAB Term Deposit - 73-511-3495		153,715.46	179,234.98
UBank Term Deposit - 214212690		0.00	171,271.72
UBank Term Deposit - 343561168		0.00	26,078.99
Shares in Listed Companies (Australian)	3		
Adairs Limited - Ordinary Fully Paid		0.00	5,730.00
Austal Limited		0.00	7,200.00
Bega Cheese Limited		14,250.00	19,100.00
City Chic Collective Limited		1,900.00	0.00
Gold Road Resources Limited - Ordinary Fully Paid		0.00	14,690.00
Greenvale Mining Ltd		4,275.00	7,425.00
Monadelphous Group Limited - Ordinary Fully Paid		11,720.00	9,950.00
Redbubble Limited - Ordinary Fully Paid		1,850.00	4,500.00
Santos Limited		9,437.60	9,312.10
Splitit Payments Ltd - Ordinary Fully Paid		320.00	520.00
Tassal Group Limited - Ordinary Fully Paid		0.00	9,580.00
Wagners Holding Company Limited - Ordinary Fully Paid		12,000.00	16,650.00
Zip Co Limited		1,230.00	1,320.00
Stapled Securities	4		
Stockland		0.00	28,880.00
Total Investments		<u>210,698.06</u>	<u>511,442.79</u>
Other Assets			
Bank Accounts	5		
Commonwealth Bank ***7246		26,751.96	15,710.68
National Australia Bank ***1642		32,857.72	76,186.80
National Australia Bank ***4266		71,937.95	645.27
Rabobank ***0000		10.71	0.00
Rabobank **1600-22		0.00	1,537.90
Ubank Investment Account ***6510		0.00	5,630.16
Term Deposits	5		
NAB Term Deposit ***7297		51,260.00	0.00
Rabobank Term Deposit ***9TV2		177,000.00	0.00
Rabobank Term Deposit ***S8Z4		38,500.00	0.00
Distributions Receivable			
Stockland		0.00	620.00
Income Tax Refundable		1,042.64	1,228.52
Total Other Assets		<u>399,360.98</u>	<u>101,559.33</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

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Brooks Family Superannuation Fund
Detailed Statement of Financial Position



As at 30 June 2023

	Note	2023	2022
		\$	\$
Total Assets		<u>610,059.04</u>	<u>613,002.12</u>
Net assets available to pay benefits		<u>610,059.04</u>	<u>613,002.12</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	6, 7		
Brooks, Judith - Accumulation		20,857.05	27,679.26
Brooks, Judith - Pension (Account Based Pension 3)		562,558.62	585,322.86
Brooks, Judith - Pension (Account Based Pension 4)		26,643.37	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>610,059.04</u>	<u>613,002.12</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

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Brooks Family Superannuation Fund Compilation Report



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

The Responsibility of the Trustee(s)

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Simmons Livingstone & Associates
of
PO Box 806, OXENFORD, Queensland 4210

Signed:

A handwritten signature in black ink, appearing to read 'J. H. H.', written over a light blue horizontal line.

Dated: 16/11/2023

Brooks Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023



Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

Refer to compilation report

X *Brooks*

X *Blaylock*

Brooks Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023



Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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

Note 2: Fixed Interest Securities (Australian)

	2023 \$	2022 \$
NAB Term Deposit - 73-511-3495	153,715.46	179,234.98
UBank Term Deposit - 343561168	0.00	26,078.99
UBank Term Deposit - 214212690	0.00	171,271.72
	153,715.46	376,585.69

Refer to compilation report

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Brooks Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2023



Note 3: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
Adairs Limited - Ordinary Fully Paid	0.00	5,730.00
Austal Limited	0.00	7,200.00
Bega Cheese Limited	14,250.00	19,100.00
City Chic Collective Limited	1,900.00	0.00
Gold Road Resources Limited - Ordinary Fully Paid	0.00	14,690.00
Greenvale Mining Ltd	4,275.00	7,425.00
Monadelphous Group Limited - Ordinary Fully Paid	11,720.00	9,950.00
Redbubble Limited - Ordinary Fully Paid	1,850.00	4,500.00
Splitit Payments Ltd - Ordinary Fully Paid	320.00	520.00
Santos Limited	9,437.60	9,312.10
Tassal Group Limited - Ordinary Fully Paid	0.00	9,580.00
Wagners Holding Company Limited - Ordinary Fully Paid	12,000.00	16,650.00
Zip Co Limited	1,230.00	1,320.00
	56,982.60	105,977.10

Note 4: Stapled Securities

	2023	2022
	\$	\$
Stockland	0.00	28,880.00
	0.00	28,880.00

Note 5: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Commonwealth Bank ***7246	26,751.96	15,710.68
National Australia Bank ***1642	32,857.72	76,186.80
National Australia Bank ***4266	71,937.95	645.27
Rabobank ***0000	10.71	0.00
Rabobank **1600-22	0.00	1,537.90
Ubank Investment Account ***6510	0.00	5,630.16

X *Brooks*

Refer to compilation report

X *R. Blaylock*

Brooks Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2023



	131,558.34	99,710.81
	2023	2022
	\$	\$
Term Deposits		
NAB Term Deposit ***7297	51,260.00	0.00
Rabobank Term Deposit ***9TV2	177,000.00	0.00
Rabobank Term Deposit ***S8Z4	38,500.00	0.00
	<u>266,760.00</u>	<u>0.00</u>

Note 6: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	613,002.12	680,965.70
Benefits accrued as a result of operations	(2,943.08)	(67,963.58)
Current year member movements	0.00	0.00
	<u>610,059.04</u>	<u>613,002.12</u>

Note 7: Vested Benefits

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

	2023	2022
	\$	\$
Vested Benefits	<u>610,059.04</u>	<u>613,002.12</u>

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2023	2022
	\$	\$
Adairs Limited - Ordinary Fully Paid	300.00	250.00
Austal Limited	0.00	245.00
Bega Cheese Limited	500.00	525.00
G8 Education Limited	50.00	0.00
Gold Road Resources Limited - Ordinary Fully Paid	160.00	0.00
Monadelphous Group Limited - Ordinary Fully Paid	490.00	450.00

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Refer to compilation report

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Brooks Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023



Oil Search Limited	0.00	89.61
Origin Energy Limited	0.00	120.00
Santos Limited	222.79	127.37
Tassal Group Limited - Ordinary Fully Paid	0.00	160.00
	1,722.79	1,966.98

Note 10: Trust Distributions

	2023	2022
	\$	\$
Stockland	501.00	811.00
	501.00	811.00

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Adairs Limited - Ordinary Fully Paid	2,779.95	(3,430.00)
Austal Limited	3,029.95	(1,000.00)
Bega Cheese Limited	(4,850.00)	(10,350.00)
City Chic Collective Limited	(6,769.95)	0.00
Gold Road Resources Limited - Ordinary Fully Paid	2,799.85	(2,799.85)
Greenvale Mining Ltd	(3,150.00)	(17,474.75)
Monadelphous Group Limited - Ordinary Fully Paid	1,770.00	(500.00)
Origin Energy Limited	0.00	569.95
Qantas Airways Limited - Ordinary Fully Paid	0.00	4,049.85
Redbubble Limited - Ordinary Fully Paid	(2,650.00)	(13,550.00)
Santos Limited	125.50	(5,057.85)
Splitit Payments Ltd - Ordinary Fully Paid	(200.00)	(1,560.00)
Tassal Group Limited - Ordinary Fully Paid	(1,460.05)	2,420.00
Wagners Holding Company Limited - Ordinary Fully Paid	(4,650.00)	(13,459.56)
Zip Co Limited	(90.00)	(39,893.07)
Zip Co Limited. - Ordinary Fully Paid	0.00	18,503.07

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Refer to compilation report

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Brooks Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2023



	(13,314.75)	(83,532.21)
Stapled Securities		
Stockland	5,449.85	(5,449.85)
	5,449.85	(5,449.85)
Units in Listed Unit Trusts (Australian)		
Coronado Global Resources Inc. - Chess Depository Interests 10:1	0.00	1,249.95
Oil Search Limited - 10 Toea Ordinary Fully Paid	0.00	6,749.95
	0.00	7,999.90
Total Unrealised Movement	(7,864.90)	(80,982.16)

Realised Movements in Market Value

	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
Adairs Limited - Ordinary Fully Paid	230.10	1,315.30
Austal Limited	500.10	0.00
Boral Limited	0.00	280.10
City Chic Collective Limited	0.00	4,450.60
G8 Education Limited	160.10	0.00
Gold Road Resources Limited - Ordinary Fully Paid	3,060.35	320.10
Harvey Norman Holdings Limited	450.10	410.20
Matador Mining Limited	0.00	617.57
Origin Energy Limited	0.00	1,020.10
Qantas Airways Limited - Ordinary Fully Paid	540.10	5,300.50
Tassal Group Limited - Ordinary Fully Paid	1,480.10	0.00
Viva Energy Group Limited	0.00	440.10
	6,420.95	14,154.57
Stapled Securities		
Stockland	907.81	2,000.91
	907.81	2,000.91
Units in Listed Unit Trusts (Australian)		
Coronado Global Resources Inc. - Chess Depository Interests 10:1	0.00	440.10

X *Brooks*

Refer to compilation report

X *R. Blayne*

Brooks Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2023



	0.00	440.10
Total Realised Movement	7,328.76	16,595.58
Changes in Market Values	(536.14)	(64,386.58)

Note 12: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(1,042.64)	(1,228.52)
Income Tax Expense	(1,042.64)	(1,228.52)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(597.86)	(10,378.82)
Less:		
Tax effect of:		
Non Taxable Contributions	2,580.00	1,464.00
Exempt Pension Income	1,690.05	2,910.00
Realised Accounting Capital Gains	1,099.31	2,489.34
Accounting Trust Distributions	75.15	121.65
Add:		
Tax effect of:		
Decrease in MV of Investments	1,179.74	12,147.32
SMSF Non-Deductible Expenses	259.35	430.95
Pension Payments	3,450.00	2,565.00
Franking Credits	96.43	85.32
Net Capital Gains	965.70	2,248.95
TFN Credits	0.00	32.25
Credit for Tax Withheld - Foreign resident	29.25	3.12
Taxable Trust Distributions	106.77	123.80
Rounding	(0.47)	(0.05)
Income Tax on Taxable Income or Loss	44.40	272.85

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Refer to compilation report

X *R. Blagov*

Brooks Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2023



Less credits:

Franking Credits	642.86	568.80
TFN Credits	443.00	932.00
Credit for Tax Withheld - Foreign resident withholding	1.18	0.57
	<hr/>	<hr/>
Current Tax or Refund	(1,042.64)	(1,228.52)
	<hr/>	<hr/>

X *Brooks*

Refer to compilation report

X *R Blayney*

Brooks Family Superannuation Fund Trustees Declaration



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

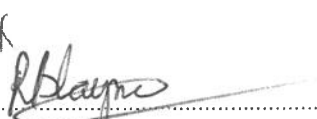
The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

X 
.....
Judith Brooks

Trustee

X 
.....
Rebecca Blayney

Trustee

16 November 2023

Brooks Family Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	(3,985.72)
Less	
Exempt current pension income	11,267.00
Realised Accounting Capital Gains	7,328.76
Accounting Trust Distributions	501.00
Non Taxable Contributions	17,200.00
	<u>36,296.76</u>
Add	
Decrease in MV of investments	7,864.90
SMSF non deductible expenses	1,729.00
Pension Payments	23,000.00
Franking Credits	642.86
Net Capital Gains	6,438.00
Credit for Tax Withheld - Foreign resident withholding	195.00
Taxable Trust Distributions	711.77
	<u>40,581.53</u>
SMSF Annual Return Rounding	(3.05)
Taxable Income or Loss	<u>296.00</u>
Income Tax on Taxable Income or Loss	44.40
Less	
Franking Credits	642.86
Credit for Tax Withheld - Foreign resident withholding	1.18
TAX PAYABLE	<u>(599.64)</u>
Less	
TFN Credits	443.00
CURRENT TAX OR REFUND	<u>(1,042.64)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(783.64)</u>

X *[Signature]*

X *[Signature]*

Brooks Family Superannuation Fund Members Statement



Judith Brooks
39/11 Grant Avenue
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth : 11/01/1953
Age: 70
Tax File Number: 481896900
Date Joined Fund: 30/06/2019
Service Period Start Date: 22/10/1998
Date Left Fund:
Member Code: BROJUD00003A
Account Start Date: 15/08/2019
Account Phase: Accumulation Phase
Account Description: Accumulation

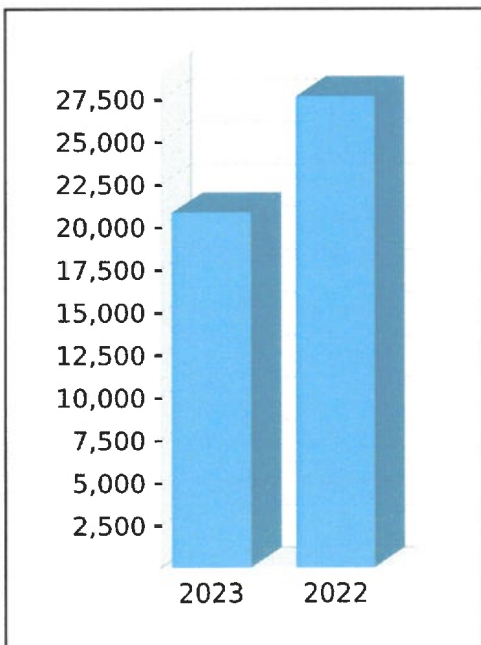
Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 20,857.05
Total Death Benefit: 20,857.05
Disability Benefit: 0.00

Your Balance

Total Benefits 20,857.05

Preservation Components
Preserved
Unrestricted Non Preserved 20,857.05
Restricted Non Preserved

Tax Components
Tax Free 17,200.00
Taxable 3,657.05
Investment Earnings Rate 14.66%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	27,679.26	16,336.85
<u>Increases to Member account during the period</u>		
Employer Contributions	3,705.95	3,588.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	16,200.00	8,760.00
Government Co-Contributions	500.00	500.00
Other Contributions	500.00	500.00
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(4.50)	(1,732.74)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	555.90	538.20
Income Tax	(511.50)	(265.35)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	27,679.26	
Closing balance at 30/06/2023	20,857.05	27,679.26

X Brooks

X R Blayden

Brooks Family Superannuation Fund Members Statement



Judith Brooks
39/11 Grant Avenue
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth : 11/01/1953
Age: 70
Tax File Number: 481896900
Date Joined Fund: 30/06/2019
Service Period Start Date: 22/10/1998
Date Left Fund:
Member Code: BROJUD00004P
Account Start Date: 01/07/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension 3

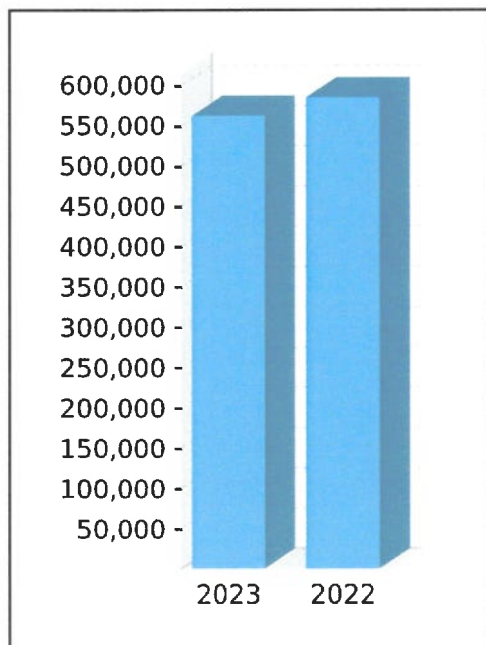
Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 562,558.62
Total Death Benefit: 562,558.62
Disability Benefit: 0.00

Your Balance

Total Benefits 562,558.62

Preservation Components
Preserved
Unrestricted Non Preserved 562,558.62
Restricted Non Preserved

Tax Components
Tax Free (61.82%) 347,743.00
Taxable 214,815.62
Investment Earnings Rate -0.13%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	585,322.86	664,628.85
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(764.24)	(62,205.99)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,000.00	17,100.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	562,558.62	585,322.86

X *J Brooks*

X *R Blayney*

Brooks Family Superannuation Fund Members Statement



Judith Brooks
39/11 Grant Avenue
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth : 11/01/1953
Age: 70
Tax File Number: 481896900
Date Joined Fund: 30/06/2019
Service Period Start Date: 22/10/1998
Date Left Fund:
Member Code: BROJUD00005P
Account Start Date: 01/07/2022
Account Phase: Retirement Phase
Account Description: Account Based Pension 4

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 26,643.37
Total Death Benefit: 26,643.37
Disability Benefit: 0.00

Your Balance

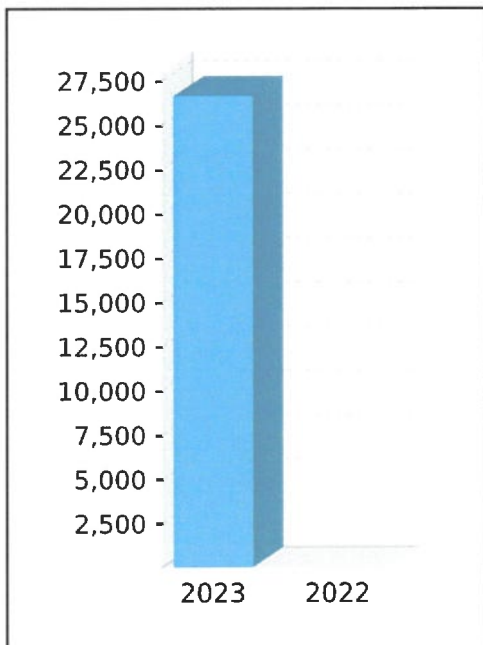
Total Benefits 26,643.37

Preservation Components
Preserved
Unrestricted Non Preserved 26,643.37
Restricted Non Preserved

Tax Components
Tax Free (82.14%) 21,884.47
Taxable 4,758.90
Investment Earnings Rate -0.13%

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(35.89)	
Internal Transfer In	27,679.26	
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,000.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	26,643.37	0.00



J Brooks

R Blayne

Minutes of a meeting of the Trustee(s)

held on 16 November 2023 at 39/11 Grant Avenue, Hope Island, Queensland 4212



PRESENT:	Judith Brooks and Rebecca Blayney
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
AUDITORS:	<p>It was resolved that</p> <p>Super Audits</p> <p>of</p> <p>Box 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Simmons Livingstone & Associates</p> <p>act as tax agents of the Fund for the next financial year.</p>
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the

Minutes of a meeting of the Trustee(s)

held on 16 November 2023 at 39/11 Grant Avenue, Hope Island, Queensland 4212

Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

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

PAYMENT OF BENEFITS:

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

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


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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

X 
.....
Judith Brooks

Chairperson

Brooks Family Superannuation Fund Investment Summary Report

As at 30 June 2023



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Commonwealth Bank ***7246		26,751.960000	26,751.96	26,751.96	26,751.96			4.39 %
NAB Term Deposit ***7297		51,260.000000	51,260.00	51,260.00	51,260.00			8.42 %
National Australia Bank ***1642		32,857.720000	32,857.72	32,857.72	32,857.72			5.40 %
National Australia Bank ***4266		71,937.950000	71,937.95	71,937.95	71,937.95			11.81 %
Rabobank ***0000		10.710000	10.71	10.71	10.71			0.00 %
Rabobank Term Deposit ***9TV2		177,000.000000	177,000.00	177,000.00	177,000.00			29.06 %
Rabobank Term Deposit ***S8Z4		38,500.000000	38,500.00	38,500.00	38,500.00			6.32 %
			398,318.34		398,318.34			65.40 %
Fixed Interest Securities (Australian)								
NAB Term Deposit - 73-511-3495		153,715.460000	153,715.46	153,715.46	153,715.46			25.24 %
			153,715.46		153,715.46			25.24 %
Shares in Listed Companies (Australian)								
BGA.AX Bega Cheese Limited	5,000.00	2.850000	14,250.00	6.05	30,239.90	(15,989.90)	(52.88) %	2.34 %
CCX.AX City Chic Collective Limited	5,000.00	0.380000	1,900.00	1.73	8,669.95	(6,769.95)	(78.09) %	0.31 %
GRV.AX Greenvale Mining Ltd	45,000.00	0.095000	4,275.00	0.55	24,899.75	(20,624.75)	(82.83) %	0.70 %
MND.AX Monadelphous Group Limited - Ordinary Fully Paid	1,000.00	11.720000	11,720.00	17.96	17,959.95	(6,239.95)	(34.74) %	1.92 %
RBL.AX Redbubble Limited - Ordinary Fully Paid	5,000.00	0.370000	1,850.00	6.25	31,239.90	(29,389.90)	(94.08) %	0.30 %
STO.AX Santos Limited	1,255.00	7.520000	9,437.60	11.45	14,369.95	(4,932.35)	(34.32) %	1.55 %
SPT.AX Splitt Payments Ltd - Ordinary Fully Paid	4,000.00	0.080000	320.00	1.10	4,419.95	(4,099.95)	(92.76) %	0.05 %
WGN.AX Wagners Holding Company Limited - Ordinary Fully Paid	15,000.00	0.800000	12,000.00	2.00	30,039.51	(18,039.51)	(60.05) %	1.97 %
ZIP.AX Zip Co Limited	3,000.00	0.410000	1,230.00	13.74	41,213.07	(39,983.07)	(97.02) %	0.20 %
			56,982.60		203,051.93	(146,069.33)	(71.94) %	9.36 %

[Handwritten signatures]

Brooks Family Superannuation Fund
Investment Summary Report

As at 30 June 2023



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			609,016.40		755,085.73	(146,069.33)	(19.34) %	100.00 %

x *Brooks*

x *R. Blake*

Brooks Family Superannuation Fund Investment Movement Report

As at 30 June 2023



Investment	Opening Balance		Additions		Disposals		Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	
								Market Value	
Bank Accounts									
Commonwealth Bank ***7246		15,710.68		137,191.98	(126,150.70)			26,751.96	26,751.96
National Australia Bank ***1642		76,186.80		116,430.92	(159,760.00)			32,857.72	32,857.72
National Australia Bank ***4266		645.27		301,242.68	(229,950.00)			71,937.95	71,937.95
Rabobank ***0000				215,534.96	(215,524.25)		10.71		10.71
Rabobank **1600-22		1,537.90		5.87	(1,543.77)			0.00	0.00
Ubank Investment Account ***6510		5,630.16		5.02	(5,635.18)			0.00	0.00
		99,710.81		770,411.43	(738,563.90)			131,558.34	131,558.34
Term Deposits									
NAB Term Deposit ***7297				51,260.00				51,260.00	51,260.00
Rabobank Term Deposit ***9TV2				177,000.00				177,000.00	177,000.00
Rabobank Term Deposit ***S8Z4				38,500.00				38,500.00	38,500.00
				266,760.00				266,760.00	266,760.00
Fixed Interest Securities (Australian)									

Brooks Family Superannuation Fund Investment Movement Report

As at 30 June 2023



Investment	Opening Balance		Additions		Disposals		Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	
BROJUS1_NABTERMDEPOS - NAB Term Deposit - 73-511-3495 179,234.98		110.48			(25,630.00)			153,715.46	153,715.46
BROJUS1_UBANKTERMDEP - UBank Term Deposit - 214212690 171,271.72					(171,271.72)			0.00	0.00
BROJUS1_UBANKTERMDE1 - UBank Term Deposit - 343561168 26,078.99					(26,078.99)			0.00	0.00
		110.48			(222,980.71)			153,715.46	153,715.46
Shares in Listed Companies (Australian)									
ADH.AX - Adairs Limited - Ordinary Fully Paid 3,000.00 8,509.95					(3,000.00)	(8,509.95)		230.10	0.00
ASB.AX - Austal Limited 4,000.00 10,229.95					(4,000.00)	(10,229.95)		500.10	0.00
BGA.AX - Bega Cheese Limited 5,000.00 30,239.90							5,000.00	30,239.90	14,250.00
CCX.AX - City Chic Collective Limited							5,000.00	8,669.95	1,900.00
GEM.AX - G8 Education Limited					(5,000.00)	(5,169.95)		160.10	0.00
GOR.AX - Gold Road Resources Limited - Ordinary Fully Paid 13,000.00 17,489.85					(26,000.00)	(34,119.75)		3,060.35	0.00
GRV.AX - Greenvale Mining Ltd 45,000.00 24,899.75							45,000.00	24,899.75	4,275.00
HVN.AX - Harvey Norman Holdings Limited					(3,000.00)	(12,479.95)		450.10	0.00



Brooks Family Superannuation Fund Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals		Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	
MND.AX - Monadelphous Group Limited - Ordinary Fully Paid	1,000.00	17,959.95					1,000.00	17,959.95	11,720.00
QAN.AX - Qantas Airways Limited - Ordinary Fully Paid			3,000.00	13,199.95	(3,000.00)	(13,199.95)		0.00	
RBL.AX - Redbubble Limited - Ordinary Fully Paid	5,000.00	31,239.90					5,000.00	31,239.90	1,850.00
STO.AX - Santos Limited	1,255.00	14,369.95					1,255.00	14,369.95	9,437.60
SPT.AX - Splitt Payments Ltd - Ordinary Fully Paid	4,000.00	4,419.95					4,000.00	4,419.95	320.00
TGR.AX - Tassal Group Limited - Ordinary Fully Paid	2,000.00	8,119.95			(2,000.00)	(8,119.95)		0.00	
WGN.AX - Wagners Holding Company Limited - Ordinary Fully Paid	15,000.00	30,039.51					15,000.00	30,039.51	12,000.00
ZIP.AX - Zip Co Limited	3,000.00	41,213.07					3,000.00	41,213.07	1,230.00
Stapled Securities									
SGP.AX1 - Stockland	8,000.00	34,329.85			(8,000.00)	(34,329.85)		0.00	
		34,329.85				(34,329.85)		0.00	
		749,358.03		1,093,431.61		(1,087,703.91)		755,086.73	609,016.40

Brooks Family Superannuation Fund Investment Performance

As at 30 June 2023



Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
Commonwealth Bank ***7246	15,710.68	0.00	0.00	26,751.96	0.00	0.00	860.13	860.13	5.47 %
National Australia Bank ***1642	76,186.80	0.00	0.00	32,857.72	0.00	0.00	230.40	230.40	0.30 %
National Australia Bank ***4266	645.27	0.00	0.00	71,937.95	0.00	0.00	0.01	0.01	0.00 %
Rabobank ***0000	0.00	0.00	0.00	10.71	0.00	0.00	30.78	30.78	0.00 %
Rabobank **1600-22	1,537.90	0.00	0.00	0.00	0.00	0.00	5.87	5.87	0.38 %
Ubank Investment Account ***6510	5,630.16	0.00	0.00	0.00	0.00	0.00	55.02	55.02	0.98 %
	99,710.81	0.00	0.00	131,558.34	0.00	0.00	1,182.21	1,182.21	1.19 %
Term Deposits									
NAB Term Deposit ***7297	0.00	0.00	0.00	51,260.00	0.00	0.00	100.00	100.00	0.00 %
Rabobank Term Deposit ***9TV2	0.00	0.00	0.00	177,000.00	0.00	0.00	0.00	0.00	0.00 %
Rabobank Term Deposit ***S8Z4	0.00	0.00	0.00	38,500.00	0.00	0.00	0.00	0.00	0.00 %
	0.00	0.00	0.00	266,760.00	0.00	0.00	100.00	100.00	0.00 %
Fixed Interest Securities (Australian)									
NAB Term Deposit - 73-511-3495	179,234.98	110.48	25,630.00	153,715.46	0.00	0.00	110.48	110.48	0.07 %
Ubank Term Deposit - 214212690	171,271.72	0.00	171,271.72	0.00	0.00	0.00	194.26	194.26	0.00 %
Ubank Term Deposit - 343561168	26,078.99	0.00	26,078.99	0.00	0.00	0.00	42.73	42.73	0.00 %
	376,585.69	110.48	222,980.71	153,715.46	0.00	0.00	347.47	347.47	0.23 %
Shares in Listed Companies (Australian)									
ADH.AX Adairs Limited - Ordinary Fully Paid	5,730.00	0.00	8,509.95	0.00	230.10	2,779.95	428.57	3,438.62	(123.69) %
ASB.AX Austal Limited	7,200.00	0.00	10,229.95	0.00	500.10	3,029.95	0.00	3,530.05	(116.51) %

Brooks Family Superannuation Fund Investment Performance

As at 30 June 2023



Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
BGA.AX	19,100.00	0.00	0.00	14,250.00	0.00	(4,850.00)	714.29	(4,135.71)	(21.65) %
CCX.AX	0.00	8,669.95	0.00	1,900.00	0.00	(6,769.95)	0.00	(6,769.95)	(78.09) %
GEM.AX	0.00	5,169.95	5,169.95	0.00	160.10	0.00	71.43	231.53	0.00 %
GOR.AX	14,690.00	16,629.90	34,119.75	0.00	3,060.35	2,799.85	228.57	6,088.77	(217.47) %
GRV.AX	7,425.00	0.00	0.00	4,275.00	0.00	(3,150.00)	0.00	(3,150.00)	(42.42) %
HVN.AX	0.00	12,479.95	12,479.95	0.00	450.10	0.00	0.00	450.10	0.00 %
MND.AX	9,950.00	0.00	0.00	11,720.00	0.00	1,770.00	700.00	2,470.00	24.82 %
QAN.AX	0.00	13,199.95	13,199.95	0.00	540.10	0.00	0.00	540.10	0.00 %
RBL.AX	4,500.00	0.00	0.00	1,850.00	0.00	(2,650.00)	0.00	(2,650.00)	(58.89) %
STO.AX	9,312.10	0.00	0.00	9,437.60	0.00	125.50	222.79	348.29	3.74 %
SPT.AX	520.00	0.00	0.00	320.00	0.00	(200.00)	0.00	(200.00)	(38.46) %
TGR.AX	9,580.00	0.00	8,119.95	0.00	1,480.10	(1,460.05)	0.00	20.05	1.37 %
WGN.AX	16,650.00	0.00	0.00	12,000.00	0.00	(4,650.00)	0.00	(4,650.00)	(27.93) %
ZIP.AX	1,320.00	0.00	0.00	1,230.00	0.00	(90.00)	0.00	(90.00)	(6.82) %
	105,977.10	56,149.70	91,829.45	56,982.60	6,420.95	(13,314.75)	2,365.65	(4,528.15)	(6.44) %
Stapled Securities									
SGP.AX	28,880.00	0.00	34,329.85	0.00	907.81	5,449.85	944.00	7,301.66	(133.98) %
	28,880.00	0.00	34,329.85	0.00	907.81	5,449.85	944.00	7,301.66	(133.98) %
	611,153.60	56,260.18	349,140.01	609,016.40	7,328.76	(7,864.90)	4,939.33	4,403.19	1.38 %