

Handleys Family Superannuation Fund

ABN 60 257 214 612
Trustees: Handleys Pty Ltd

Financial Statement
For the year ended 30 June 2023

Handleys Family Superannuation Fund

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Compilation Report to the Trustees and Members of Handleys Family Superannuation Fund

ABN 60 257 214 612
For the period 1 July 2022 to 30 June 2023

On the basis of the information provided by the Trustees of Handleys Family Superannuation Fund, we have compiled the accompanying special purpose financial statements of Handleys Family Superannuation Fund for the period ended 30 June 2023, 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 Handleys 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 / 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 Handleys Family Superannuation 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: 24 October 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

Handleys Family Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Handleys Family Superannuation 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 2023 present fairly the financial position of the Fund at 30 June 2023 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 2023.

Signed in accordance with a resolution of the directors of Handleys Pty Ltd by:

..... Dated:/...../.....
Peter Handley
Director: Handleys Pty Ltd

..... Dated:/...../.....
Helen Handley
Director: Handleys Pty Ltd

Handleys Family Superannuation Fund

Operating Statement

For the period 1 July 2022 to 30 June 2023

	Note	2023	2022
Income			
Member Receipts			
Rollovers In		-	\$528
Contributions			
Member		-	\$90,000
Investment Gains			
Increase in Market Value	8A	\$99,327	(\$123,470)
Investment Income			
Distributions	7A	\$3,283	\$3,633
Dividends	7B	\$31,623	\$31,620
Foreign Income	7C	\$1,479	\$1,277
Interest	7D	\$707	-
Other Income		-	\$1,672
		\$136,420	\$5,259
Expenses			
Member Payments			
Pensions Paid		\$24,050	\$23,182
Other Expenses			
Accountancy Fee		\$1,100	\$990
Actuarial Fee		\$98	\$98
Adviser Fee		\$7,266	\$7,786
ASIC Fee		\$59	\$56
Auditor Fee		\$330	\$330
General Expense		-	\$1
Investment Management Fee		\$2,223	\$2,283
SMSF Supervisory Levy		\$777	-
Investment Losses			
Realised Capital Losses	8B	\$11,455	(\$8,655)
		\$47,358	\$26,071
Benefits Accrued as a Result of Operations before Income Tax		\$89,062	(\$20,811)
Income Tax			
Income Tax Expense		\$224	\$184
Prior Years Over Provision for Income Tax		(\$505)	-
		(\$281)	\$184
Benefits Accrued as a Result of Operations		\$89,343	(\$20,995)

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

Handleys Family Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023	2022
Assets			
Investments			
Derivative Investments	6A	\$60	\$25
Shares in Listed Companies	6B	\$531,612	\$497,212
Shares in Listed Companies - Foreign	6C	\$240,908	\$172,232
Stapled Securities	6D	\$69,400	\$73,078
Units In Listed Unit Trusts	6E	\$9,600	\$9,100
Other Assets			
Cash At Bank		\$41,063	\$41,848
Receivables		\$692	\$1,114
Current Tax Assets		\$8,874	\$18,258
Total Assets		\$902,209	\$812,866
Liabilities			
Total Liabilities		-	-
Net Assets Available to Pay Benefits		\$902,209	\$812,866
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Peter Handley		\$454,768	\$410,843
Mrs Helen Handley		\$447,441	\$402,023
Total Liability for Accrued Benefits		\$902,209	\$812,866

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

Handleys Family Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

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.

Handleys Family Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

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.

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

The financial report was authorised for issue on 24 October 2023 by the directors of the trustee company.

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	Previous
Liability for Accrued Benefits at beginning of period	\$812,866	\$833,861
Benefits Accrued during the period	\$113,393	\$2,187
Benefits Paid during the period	(\$24,050)	(\$23,182)
Liability for Accrued Benefits at end of period	\$902,209	\$812,866

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	Previous
Vested Benefits at beginning of period	\$812,866	\$833,861
Benefits Accrued during the period	\$113,393	\$2,187
Benefits Paid during the period	(\$24,050)	(\$23,182)
Vested Benefits at end of period	\$902,209	\$812,866

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 – Derivative Investments

	Current	Previous
At market value:		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav	\$60	\$25
	\$60	\$25

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
Ansell Limited	\$11,494	\$0
ANZ Group Holdings Limited - Cap Note 6-Bbsw+3.60%	\$0	\$38,126
Aristocrat Leisure Limited	\$21,843	\$13,614
Bendigo And Adelaide Bank Limited - Cap Note 3-Bbsw+3.80%	\$30,819	\$29,988
BHP Group Limited	\$30,548	\$28,009
Block Inc.	\$5,620	\$5,249
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.00%	\$30,174	\$0
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%	\$40,207	\$40,471
CSL Limited	\$29,680	\$28,789
Fortescue Metals Group Limited	\$17,190	\$13,586
Idp Education Limited	\$8,995	\$0
L1 Long Short Fund Limited	\$16,599	\$19,899
Lovisa Holdings Limited	\$16,598	\$9,391
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70%	\$29,543	\$19,493
Macquarie Group Limited	\$33,393	\$38,824
National Australia Bank Limited	\$25,052	\$19,666
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	\$40,424	\$30,150
Next Science Limited	\$718	\$891
REA Group Limited	\$10,155	\$15,992
Resmed Inc	\$20,998	\$19,642
Rio Tinto Limited	\$26,264	\$23,518
Sonic Healthcare Limited	\$16,576	\$15,383
Wesfarmers Limited	\$0	\$23,302
Westpac Banking Corporation - Cap Note 3-Bbsw+2.90%	\$30,015	\$29,160
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	\$30,513	\$30,153
Woodside Energy Group Limited	\$8,197	\$3,916
	\$531,612	\$497,212

Note 6C – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh	\$5,657	\$7,426
Amazon.com Inc	\$19,466	\$9,250
Apple Inc	\$35,108	\$16,671
Boeing Co	\$5,733	\$3,572
Costco Wholesale Corp	\$22,737	\$19,480
Google Inc	\$18,246	\$15,876
LVMH Moet Hennessy Louis Vuitton SE	\$14,150	\$8,828
MasterCard Inc	\$12,457	\$9,617
McDonald's Corp	\$21,154	\$16,843
Meta Platforms Inc	\$14,284	\$7,724
Microsoft Corp	\$26,709	\$19,386
Nasdaq Inc	\$7,669	\$7,528
NVIDIA Corp	\$30,626	\$10,562
PayPal Holdings Inc	\$2,919	\$2,940
Walt Disney Company	\$0	\$10,414
Zoom Video Communications Inc	\$3,993	\$6,112
	\$240,908	\$172,232

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6D – Stapled Securities

	Current	Previous
At market value:		
APA Group	\$21,085	\$24,524
Goodman Group	\$27,396	\$24,352
Lendlease Group	\$0	\$8,226
Transurban Group	\$20,919	\$15,976
	\$69,400	\$73,078

Note 6E – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Kkr Credit Income Fund	\$9,600	\$9,100
	\$9,600	\$9,100

Note 7A – Distributions

	Current	Previous
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70%	\$0	\$892
APA Group	\$1,311	\$1,208
Goodman Group	\$379	\$378
Lendlease Group	\$68	\$95
Transurban Group	\$869	\$434
Kkr Credit Income Fund	\$656	\$626
	\$3,283	\$3,633

Note 7B – Dividends

	Current	Previous
Ansell Limited	\$125	\$0
ANZ Group Holdings Limited - Cap Note 6-Bbsw+3.60%	\$805	\$1,360
Aristocrat Leisure Limited	\$357	\$228
Australia And New Zealand Banking Group Limited. - Cap Note 6-Bbsw+3.60%	\$1,297	\$0
Bendigo And Adelaide Bank Limited - Cap Note 3-Bbsw+3.80%	\$1,986	\$1,159
BHP Group Limited	\$3,798	\$9,868
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%	\$2,578	\$1,490
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.90% Perp Non-Cum Red T-03-22	\$0	\$1,210
CSL Limited	\$370	\$330
Fortescue Metals Group Limited	\$2,170	\$3,288
Idp Education Limited	\$95	\$0
L1 Long Short Fund Limited	\$922	\$777
Lovisa Holdings Limited	\$826	\$284
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70%	\$1,801	\$0
Macquarie Group Limited	\$1,797	\$813
National Australia Bank Limited	\$1,549	\$1,303
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	\$2,253	\$1,070
REA Group Limited	\$258	\$300
Rio Tinto Limited	\$2,323	\$4,655
Sonic Healthcare Limited	\$679	\$594
Wesfarmers Limited	\$794	\$1,137
Westpac Banking Corporation - Cap Note 3-Bbsw+2.90%	\$1,738	\$685
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	\$1,827	\$982
Woodside Energy Group Limited	\$1,276	\$0
Lendlease Group	\$0	\$72
Transurban Group	\$0	\$14
	\$31,623	\$31,620

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7C – Foreign Income

	Current	Previous
Resmed Inc	\$166	\$151
Apple Inc	\$140	\$104
Costco Wholesale Corp	\$152	\$112
LVMH Moet Hennessy Louis Vuitton SE	\$194	\$151
MasterCard Inc	\$66	\$54
McDonald's Corp	\$416	\$357
Microsoft Corp	\$204	\$175
Nasdaq Inc	\$126	\$80
NVIDIA Corp	\$14	\$10
Goodman Group	\$0	\$82
	<hr/> \$1,479	<hr/> \$1,277

Note 7D – Interest

	Current	Previous
HUB24 Custodial Cash Account	\$707	\$0
	<hr/> \$707	<hr/> \$0

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8A – Increase in Market Value

	Current	Previous
Derivative Investments		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav	\$35	(\$115)
Shares in Listed Companies		
Afterpay Limited	\$0	(\$14,038)
Ansell Limited	(\$600)	\$0
ANZ Group Holdings Limited - Cap Note 6-Bbsw+3.60%	(\$186)	(\$469)
Aristocrat Leisure Limited	\$2,199	(\$3,427)
Bendigo And Adelaide Bank Limited - Cap Note 3-Bbsw+3.80%	\$831	(\$1,662)
BHP Group Limited	\$2,539	(\$4,970)
Block Inc.	\$371	(\$4,948)
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.00%	\$174	\$0
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%	(\$528)	(\$872)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.90% Perp Non-Cum Red T-03-22	\$0	\$252
CSL Limited	\$890	(\$1,726)
Fortescue Metals Group Limited	\$3,604	(\$4,503)
Idp Education Limited	(\$2,019)	\$0
L1 Long Short Fund Limited	(\$884)	\$155
Lovisa Holdings Limited	\$3,120	(\$5,590)
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70%	\$50	(\$862)
Macquarie Group Limited	\$1,720	(\$1,718)
National Australia Bank Limited	(\$1,657)	\$840
National Australia Bank Limited - Cap Note 3-Bbsw+3.50%	\$290	(\$1,350)
Next Science Limited	(\$173)	(\$836)
REA Group Limited	\$1,467	(\$8,180)
Resmed Inc	\$1,357	(\$1,325)
Rio Tinto Limited	\$2,746	(\$5,482)
Sonic Healthcare Limited	\$1,193	(\$2,512)
Wesfarmers Limited	\$5,783	(\$8,560)
Westpac Banking Corporation - Cap Note 3-Bbsw+2.90%	\$855	(\$840)
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20%	\$360	(\$831)
Woodside Energy Group Limited	\$309	\$256
Shares in Listed Companies - Foreign		
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh	(\$1,769)	(\$4,654)
Amazon.com Inc	\$5,191	(\$4,477)
Apple Inc	\$11,530	\$1,368
Boeing Co	\$2,161	(\$2,163)
Costco Wholesale Corp	\$3,257	\$3,360
Google Inc	\$2,369	(\$1,587)
LVMH Moet Hennessy Louis Vuitton SE	\$5,322	(\$1,635)
MasterCard Inc	\$2,841	(\$581)
McDonald's Corp	\$4,311	\$2,403
Meta Platforms Inc	\$6,560	(\$7,662)
Microsoft Corp	\$7,323	\$649
Nasdaq Inc	\$141	(\$2,420)
NVIDIA Corp	\$20,064	(\$2,209)
PayPal Holdings Inc	(\$21)	(\$8,304)
Walt Disney Company	\$4,485	(\$7,038)
Zoom Video Communications Inc	(\$2,119)	(\$12,033)
Stapled Securities		
APA Group	(\$3,438)	\$5,157
Goodman Group	\$3,044	(\$4,545)
Lendlease Group	\$3,804	(\$2,122)
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	\$0	\$332

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

Handleys Family Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Transurban Group	(\$73)	\$303
Units In Listed Unit Trusts		
Kkr Credit Income Fund	\$500	(\$2,300)
	\$99,327	(\$123,470)

Note 8B – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
Afterpay Limited	\$0	(\$5,650)
Australia And New Zealand Banking Group Limited. - Cap Note 6-Bbsw+3.60%	\$741	\$0
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%	(\$328)	\$0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.90% Perp	\$0	\$1,028
Non-Cum Red T-03-22		
L1 Long Short Fund Limited	(\$2,563)	\$0
Macquarie Group Limited	(\$946)	\$0
REA Group Limited	(\$1,810)	\$0
Wesfarmers Limited	\$3,251	\$0
Xero Limited	\$2,636	\$0
Shares in Listed Companies - Foreign		
Walt Disney Company	\$5,194	\$0
Stapled Securities		
Lendlease Group	\$5,280	\$0
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	\$0	(\$4,033)
	\$11,455	(\$8,655)

Handleys Family 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 (%)
<u>Bank</u>								
HUB24 Custodial Cash Account				\$23,040	\$23,040			3%
Westpac Bank Account				\$18,022	\$18,022			2%
				\$41,063	\$41,063			5%
<u>Foreign Investment Assets</u>								
Apple Inc (NASDAQ:AAPL)	120	\$108.3231	\$292.5642	\$12,999	\$35,108	\$22,109	170%	4%
Amazon.com Inc (NASDAQ:AMZN)	99	\$130.7487	\$196.6215	\$12,944	\$19,466	\$6,521	50%	2%
Boeing Co (NYSE:BA)	18	\$537.3200	\$318.4918	\$9,672	\$5,733	(\$3,939)	(41)%	1%
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh (NYSE:BABA)	45	\$335.3924	\$125.7165	\$15,093	\$5,657	(\$9,435)	(63)%	1%
Costco Wholesale Corp (NASDAQ:COST)	28	\$529.8150	\$812.0364	\$14,835	\$22,737	\$7,902	53%	3%
Google Inc (NASDAQ:GOOG)	100	\$126.7356	\$182.4586	\$12,674	\$18,246	\$5,572	44%	2%
MasterCard Inc (NYSE:MA)	21	\$449.8552	\$593.2128	\$9,447	\$12,457	\$3,011	32%	1%
LVMH Moet Hennessy Louis Vuitton SE (XPAR:MC)	10	\$698.1470	\$1,414.9860	\$6,981	\$14,150	\$7,168	103%	2%
McDonald's Corp (NYSE:MCD)	47	\$310.5621	\$450.0906	\$14,596	\$21,154	\$6,558	45%	2%
Meta Platforms Inc (NASDAQ:META)	33	\$442.0976	\$432.8508	\$14,589	\$14,284	(\$305)	(2)%	2%
Microsoft Corp (NASDAQ:MSFT)	52	\$193.1529	\$513.6351	\$10,044	\$26,709	\$16,665	166%	3%
Nasdaq Inc (NASDAQ:NDAQ)	102	\$97.5351	\$75.1886	\$9,949	\$7,669	(\$2,279)	(23)%	1%
NVIDIA Corp (NASDAQ:NVDA)	48	\$203.7423	\$638.0394	\$9,780	\$30,626	\$20,846	213%	3%
PayPal Holdings Inc (NASDAQ:PYPL)	29	\$338.1197	\$100.6486	\$9,805	\$2,919	(\$6,887)	(70)%	-%
Zoom Video Communications Inc (NASDAQ:ZM)	39	\$297.4887	\$102.3831	\$11,602	\$3,993	(\$7,609)	(66)%	-%
				\$175,009	\$240,908	\$65,898	38%	27%
<u>Listed Derivatives Market</u>								
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav (ASX:MGFO)	5,000	\$0.0000	\$0.0120	\$0	\$60	\$60	0%	-%
				\$0	\$60	\$60	0%	-%

Handleys Family 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 (%)
<u>Listed Securities Market</u>								
Aristocrat Leisure Limited (ASX:ALL)	565	\$29.6493	\$38.6600	\$16,752	\$21,843	\$5,091	30%	2%
Ansell Limited (ASX:ANN)	430	\$28.1246	\$26.7300	\$12,094	\$11,494	(\$600)	(5)%	1%
APA Group (ASX:APA)	2,176	\$9.6481	\$9.6900	\$20,994	\$21,085	\$91	0%	2%
Bendigo And Adelaide Bank Limited - Cap Note 3-Bbsw+3.80% (ASX:BENPH)	300	\$100.0000	\$102.7300	\$30,000	\$30,819	\$819	3%	3%
BHP Group Limited (ASX:BHP)	679	\$36.9525	\$44.9900	\$25,091	\$30,548	\$5,457	22%	3%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70% (ASX:CBAPH)	395	\$101.9144	\$101.7900	\$40,256	\$40,207	(\$49)	0%	5%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.00% (ASX:CBAPM)	300	\$100.0000	\$100.5800	\$30,000	\$30,174	\$174	1%	3%
CSL Limited (ASX:CSL)	107	\$165.3110	\$277.3800	\$17,688	\$29,680	\$11,991	68%	3%
Fortescue Metals Group Limited (ASX:FMG)	775	\$18.0092	\$22.1800	\$13,957	\$17,190	\$3,232	23%	2%
Goodman Group (ASX:GMG)	1,365	\$12.8451	\$20.0700	\$17,534	\$27,396	\$9,862	56%	3%
Idp Education Limited (ASX:IEL)	407	\$27.0606	\$22.1000	\$11,014	\$8,995	(\$2,019)	(18)%	1%
Kkr Credit Income Fund (ASX:KKC)	5,000	\$2.5000	\$1.9200	\$12,500	\$9,600	(\$2,900)	(23)%	1%
Lovisa Holdings Limited (ASX:LOV)	860	\$22.1729	\$19.3000	\$19,069	\$16,598	(\$2,471)	(13)%	2%
L1 Long Short Fund Limited (ASX:LSF)	5,907	\$1.2951	\$2.8100	\$7,650	\$16,599	\$8,948	117%	2%
Macquarie Bank Limited - Cap Note 3-Bbsw+4.70% (ASX:MBLPC)	280	\$106.9186	\$105.5100	\$29,937	\$29,543	(\$394)	(1)%	3%
Macquarie Group Limited (ASX:MQG)	188	\$173.0254	\$177.6200	\$32,529	\$33,393	\$864	3%	4%
National Australia Bank Limited (ASX:NAB)	950	\$28.3487	\$26.3700	\$26,931	\$25,052	(\$1,880)	(7)%	3%
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% (ASX:NABPH)	395	\$101.2256	\$102.3400	\$39,984	\$40,424	\$440	1%	5%
Next Science Limited (ASX:NXS)	1,238	\$4.0347	\$0.5800	\$4,995	\$718	(\$4,277)	(86)%	-
REA Group Limited (ASX:REA)	71	\$106.6865	\$143.0300	\$7,575	\$10,155	\$2,580	34%	1%
Rio Tinto Limited (ASX:RIO)	229	\$74.0348	\$114.6900	\$16,954	\$26,264	\$9,310	55%	3%
Resmed Inc (ASX:RMD)	640	\$18.5185	\$32.8100	\$11,852	\$20,998	\$9,147	77%	2%
Sonic Healthcare Limited (ASX:SHL)	466	\$29.0144	\$35.5700	\$13,521	\$16,576	\$3,055	23%	2%
Block Inc. (ASX:SQ2)	58	\$175.8167	\$96.8900	\$10,197	\$5,620	(\$4,578)	(45)%	1%
Transurban Group (ASX:TCL)	1,468	\$14.0023	\$14.2500	\$20,555	\$20,919	\$364	2%	2%
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% (ASX:WBCPH)	300	\$100.0000	\$101.7100	\$30,000	\$30,513	\$513	2%	3%
Westpac Banking Corporation - Cap Note 3-Bbsw+2.90% (ASX:WBCPK)	300	\$100.0000	\$100.0500	\$30,000	\$30,015	\$15	0%	3%

Handleys Family 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 (%)
<i>Listed Securities Market</i>								
Woodside Energy Group Limited (ASX:WDS)	238	\$32.0684	\$34.4400	\$7,632	\$8,197	\$564	7%	1%
				\$557,261	\$610,612	\$53,351	10%	68%
				\$773,333	\$892,643	\$119,310	15%	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.

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member	Number: 1
Mrs Helen Lynette Handley	Date of Birth: 12 July 1953 Date Joined Fund: 14 August 2014 Eligible Service Date: 14 August 2014 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 2022	
Accumulation	\$124
Account Based Pension (61.33% Tax Free)	\$355,729
Account Based Pension (92.70% Tax Free)	\$46,170
Total as at 1 Jul 2022	\$402,023

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	\$191
Account Based Pension (61.33% Tax Free)	\$395,862
Account Based Pension (92.70% Tax Free)	\$51,389
Total as at 30 Jun 2023	\$447,441

Your Tax Components

Tax Free	\$290,420
Taxable - Taxed	\$157,022
Taxable - Untaxed	\$-

Your Preservation Components

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$447,441

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member Number: 1	Date of Birth: 12 July 1953 Date Joined Fund: 14 August 2014 Eligible Service Date: 14 August 2014
Mrs Helen Lynette Handley	Tax File Number Held: Yes
Accumulation Account	Account Start Date: 14 August 2014
Accumulation	

Your Account Summary

Withdrawal Benefit as at 1 Jul 2022	\$124
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$18
Tax on Net Fund Income	\$49
<u>Total Increases</u>	<u>\$67</u>
Withdrawal Benefit as at 30 Jun 2023	<u><u>\$191</u></u>

Your Tax Components

Tax Free	0.0000 %	\$-
Taxable - Taxed		\$191
Taxable - Untaxed		\$-

Your Preservation Components

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$191

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member Number: 1	Date of Birth: 12 July 1953 Date Joined Fund: 14 August 2014 Eligible Service Date: 14 August 2014
Mrs Helen Lynette Handley	Tax File Number Held: Yes Account Start Date: 1 August 2019
Pension Account	
Account Based Pension (61.33% Tax Free)	

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	\$355,729
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$49,823
<i><u>Total Increases</u></i>	<u>\$49,823</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$9,690
<i><u>Total Decreases</u></i>	<u>\$9,690</u>
Withdrawal Benefit as at 30 Jun 2023	<u><u>\$395,862</u></u>

Your Tax Components		
Tax Free	61.3305 %	\$242,784
Taxable - Taxed		\$153,078
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$395,862
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member Number: 1	Date of Birth: 12 July 1953
Mrs Helen Lynette Handley	Date Joined Fund: 14 August 2014
Pension Account	Eligible Service Date: 14 August 2014
Account Based Pension (92.70% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 2 September 2021

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	\$46,170
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$6,368
<u>Total Increases</u>	\$6,368
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$1,150
<u>Total Decreases</u>	\$1,150
Withdrawal Benefit as at 30 Jun 2023	\$51,389

Your Tax Components		
Tax Free	92.6971 %	\$47,636
Taxable - Taxed		\$3,753
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$51,389
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member	Number: 2
Mr Peter Stuart Handley	Date of Birth: 1 November 1949 Date Joined Fund: 14 August 2014 Eligible Service Date: 19 January 2022 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 2022	
Accumulation	\$584
Account Based Pension (66.76% Tax Free)	\$366,712
Account Based Pension (95.51% Tax Free)	\$43,547
Total as at 1 Jul 2022	\$410,843

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	\$899
Account Based Pension (66.76% Tax Free)	\$405,409
Account Based Pension (95.51% Tax Free)	\$48,460
Total as at 30 Jun 2023	\$454,768

Your Tax Components

Tax Free	\$316,921
Taxable - Taxed	\$137,847
Taxable - Untaxed	\$-

Your Preservation Components

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$454,768

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member	Number: 2
Mr Peter Stuart Handley	Date of Birth: 1 November 1949 Date Joined Fund: 14 August 2014 Eligible Service Date: 19 January 2022
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 14 August 2014

Your Account Summary

Withdrawal Benefit as at 1 Jul 2022	\$584
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$83
Tax on Net Fund Income	\$232
<u>Total Increases</u>	<u>\$314</u>
Withdrawal Benefit as at 30 Jun 2023	<u><u>\$899</u></u>

Your Tax Components

Tax Free	0.0000 %	\$-
Taxable - Taxed		\$899
Taxable - Untaxed		\$-

Your Preservation Components

Preserved	\$-
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$899

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member Number: 2	Date of Birth: 1 November 1949
Mr Peter Stuart Handley	Date Joined Fund: 14 August 2014
Pension Account	Eligible Service Date: 19 January 2022
Account Based Pension (66.76% Tax Free)	Tax File Number Held: Yes
	Account Start Date: 1 August 2019

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	\$366,712
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$50,817
<i><u>Total Increases</u></i>	<u>\$50,817</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$12,120
<i><u>Total Decreases</u></i>	<u>\$12,120</u>
Withdrawal Benefit as at 30 Jun 2023	<u><u>\$405,409</u></u>

Your Tax Components		
Tax Free	66.7560 %	\$270,635
Taxable - Taxed		\$134,774
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$405,409
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Handleys Family Superannuation Fund
(ABN: 60 257 214 612)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 96 Boundary Road WAHROONGA, NSW 2076
Member Number: 2	Date of Birth: 1 November 1949 Date Joined Fund: 14 August 2014 Eligible Service Date: 19 January 2022
Mr Peter Stuart Handley	Tax File Number Held: Yes
Pension Account	Account Start Date: 2 September 2021
Account Based Pension (95.51% Tax Free)	

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	\$43,547
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	\$6,003
<i><u>Total Increases</u></i>	<u>\$6,003</u>
<i><u>Decreases to your account:</u></i>	
Pension Payments	\$1,090
<i><u>Total Decreases</u></i>	<u>\$1,090</u>
Withdrawal Benefit as at 30 Jun 2023	<u>\$48,460</u>

Your Tax Components		
Tax Free	95.5144 %	\$46,286
Taxable - Taxed		\$2,174
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$-
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$48,460
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
HANDLEYS PTY LTD ATF
HANDLEYS FAMILY SUPERANNUATION FUND
HELD ON/...../..... AT
96 BOUNDARY ROAD, WAHROONGA NSW**

PRESENT

Peter Handley
Helen Handley

**APPROVAL OF
PREVIOUS MINUTES:**

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

PAYMENT OF BENEFITS:

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

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mr Peter Handley</i> Pension	\$13,210
<i>Mrs Helen Handley</i> Pension	\$10,840

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 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Foreign Investment Assets</i>			
<i>Apple Inc</i>			
13 Jan 2023	191.8678	36.00	\$6,907
<i>Amazon.com Inc</i>			
09 Jan 2023	128.8210	39.00	\$5,024
<i>Listed Securities Market</i>			
<i>Aristocrat Leisure Limited</i>			
31 Aug 2022	35.6798	169.00	\$6,030
<i>Australia And New Zealand Banking Group Limited. - Cap Note 6-Bbsw+3.60%</i>			
21 Dec 2022	101.9913	372.00	\$37,941
<i>Ansell Limited</i>			
23 Dec 2022	28.1246	430.00	\$12,094
<i>Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%</i>			
05 Jan 2023	103.7984	96.00	\$9,965
<i>Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.00%</i>			
06 Jun 2023	100.0000	300.00	\$30,000
<i>Idp Education Limited</i>			
29 Dec 2022	27.0607	54.00	\$1,461
29 Dec 2022	27.0606	353.00	\$9,552
<i>Lovisa Holdings Limited</i>			
31 Aug 2022	22.7079	175.00	\$3,974
31 Aug 2022	22.7100	5.00	\$114
<i>Macquarie Bank Limited - Cap Note 3-Bbsw+4.70%</i>			
10 Jan 2023	107.5267	3.00	\$323
10 Jan 2023	107.5269	89.00	\$9,570
11 Jan 2023	107.3200	1.00	\$107
<i>National Australia Bank Limited</i>			
23 Dec 2022	30.3548	232.00	\$7,042
<i>National Australia Bank Limited - Cap Note 3-Bbsw+3.50%</i>			
10 Jan 2023	105.0958	91.00	\$9,564
10 Jan 2023	105.0950	4.00	\$420
<i>Transurban Group</i>			
31 Aug 2022	14.0504	162.00	\$2,276
31 Aug 2022	14.0504	195.00	\$2,740
<i>Woodside Energy Group Limited</i>			
31 Aug 2022	34.5374	91.00	\$3,143
31 Aug 2022	34.5375	24.00	\$829
<i>Xero Limited</i>			
31 Aug 2022	86.4393	15.00	\$1,297
31 Aug 2022	86.4389	160.00	\$13,830

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 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Australia And New Zealand Banking Group Limited. - Cap Note 6-Bbsw+3.60%</i>			
24 Mar 2023	100.0000	372.00	\$37,200
<i>ANZ Group Holdings Limited - Cap Note 6-Bbsw+3.60%</i>			
21 Dec 2022	101.9913	372.00	\$37,941
<i>Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70%</i>			
17 Feb 2023	103.3862	97.00	\$10,028
<i>Lendlease Group</i>			
22 Dec 2022	7.4756	903.00	\$6,751
<i>L1 Long Short Fund Limited</i>			
22 Dec 2022	2.6685	1,866.00	\$4,979
<i>Macquarie Group Limited</i>			
22 Dec 2022	168.7119	48.00	\$8,098
<i>REA Group Limited</i>			
31 Aug 2022	126.5729	72.00	\$9,113
<i>Wesfarmers Limited</i>			
31 Aug 2022	46.8576	278.00	\$13,026
22 Dec 2022	46.0729	278.00	\$12,808
<i>Xero Limited</i>			
22 Dec 2022	71.3755	175.00	\$12,491
<i>Foreign Investment Assets</i>			
<i>Walt Disney Company</i>			
22 Dec 2022	127.7038	13.00	\$1,660
22 Dec 2022	127.7008	63.00	\$8,045

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>Mr Peter Handley</i>				
Accumulation	\$83	(\$232)	\$0	\$0
Account Based Pension (66.76% Tax Free)	\$50,817	\$0	\$0	\$0
Account Based Pension (95.51% Tax Free)	\$6,003	\$0	\$0	\$0
<i>Mrs Helen Handley</i>				
Accumulation	\$18	(\$49)	\$0	\$0
Account Based Pension (61.33% Tax Free)	\$49,823	\$0	\$0	\$0
Account Based Pension (92.70% Tax Free)	\$6,368	\$0	\$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 2023 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 2023, 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 2023.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 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 2023 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.

CLOSURE:

There being no further business the meeting was closed.

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

Peter Handley
Chairperson