
Financial statements and reports for the year ended
30 June 2023

THE DR & DF WARBURTON SUPERANNUATION
FUND

THE DR & DF WARBURTON SUPERANNUATION FUND

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THE DR & DF WARBURTON SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE DR & DF WARBURTON 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 THE DR & DF WARBURTON 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 directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 15/12/2023

THE DR & DF WARBURTON SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	228,789	209,287
Units in Listed Unit Trusts (Australian)	3	3,421	3,344
Total Investments		<u>232,210</u>	<u>212,631</u>
Other Assets			
Cash at Bank/Bank Overdraft		96,061	79,891
Formation Expenses		402	402
Dividend Reinvestment - Residual Account		3	0
Reinvestment Residual Account		14	15
Cash Account		1,004	1,001
Income Tax Refundable		3,411	5,741
Total Other Assets		<u>100,895</u>	<u>87,050</u>
Total Assets		<u>333,105</u>	<u>299,681</u>
Net assets available to pay benefits		<u>333,105</u>	<u>299,681</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Egerton-Warburton, Dean Ross - Accumulation		88,900	80,036
Egerton-Warburton, Diane Fay - Accumulation		244,205	219,645
Total Liability for accrued benefits allocated to members' accounts		<u>333,105</u>	<u>299,681</u>

THE DR & DF WARBURTON SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	9	203	184
Dividends Received	8	14,388	25,275
Interest Received		178	18
Investment Gains			
Changes in Market Values	10	18,355	(38,607)
Transfers In		261	0
Total Income		<u>33,385</u>	<u>(13,130)</u>
Expenses			
Accountancy Fees		3,080	2,783
ATO Supervisory Levy		259	259
Bank Charges		33	23
		<u>3,372</u>	<u>3,065</u>
Total Expenses		<u>3,372</u>	<u>3,065</u>
Benefits accrued as a result of operations before income tax		<u>30,014</u>	<u>(16,194)</u>
Income Tax Expense	11	(3,411)	(5,741)
Benefits accrued as a result of operations		<u>33,425</u>	<u>(10,453)</u>

THE DR & DF WARBURTON SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	30,014.00
Less	
Non Taxable Transfer In	3.00
Increase in MV of investments	18,355.00
Accounting Trust Distributions	203.00
	<u>18,561.00</u>
Add	
Franking Credits	6,027.00
TFN Credits - Dividends	6.00
	<u>6,033.00</u>
SMSF Annual Return Rounding	(4.00)
	<u>17,482.00</u>
Taxable Income or Loss	<u>17,482.00</u>
Income Tax on Taxable Income or Loss	2,622.30
Less	
Franking Credits	6,027.44
	<u>(3,405.14)</u>
TAX PAYABLE	<u>(3,405.14)</u>
Less	
TFN Credits	5.77
	<u>(3,410.91)</u>
CURRENT TAX OR REFUND	<u>(3,410.91)</u>
Supervisory Levy	259.00
	<u>(3,151.91)</u>
AMOUNT DUE OR REFUNDABLE	<u>(3,151.91)</u>

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

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 Director(s).

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

Notes to the Financial Statements

For the year ended 30 June 2023

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. 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: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Anz Banking Group	20,817	18,263
BHP Group Limited	76,483	70,125
Fox Corporation	8,615	6,793
National Australia Bank	28,427	29,526
News Corporation Ltd	3,681	2,809

THE DR & DF WARBURTON SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Origin Energy	11,227	7,650
RIO Tinto Limited	38,765	34,713
South32 Limited	6,392	6,698
The Walt Disney Company	22,271	21,590
Unibail-Rodamco	770	752
Virgin Money Uk	767	594
Woodside Energy Group Ltd	10,573	9,775
	228,788	209,288

Note 3: Units in Listed Unit Trusts (Australian)

	2023 \$	2022 \$
Scentre Group	3,421	3,344
	3,421	3,344

Note 4: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
Cash Account	1,004	1,001
Cash at Bank/Bank Overdraft	96,061	79,891
	97,065	80,892

Note 5: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	299,681	310,134
Benefits accrued as a result of operations	33,425	(10,454)
Current year member movements	0	0
	333,105	299,681

Note 6: 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.

THE DR & DF WARBURTON SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Vested Benefits	333,105	299,681

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2023 \$	2022 \$
Anz Banking Group	1,461	1,133
BHP Group Limited	6,656	17,289
Fox Corporation	17	44
National Australia Bank	1,628	1,369
News Corporation Ltd	27	24
Onemarket Ltd	2	0
Origin Energy	441	260
RIO Tinto Limited	2,400	4,809
South32 Limited	552	330
Virgin Money Uk	52	17
Woodside Energy Group Ltd	1,152	0
	14,388	25,275

Note 9: Trust Distributions

	2023 \$	2022 \$
Scentre Group	203	184
	203	184

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
Anz Banking Group	1,330	(5,039)
BHP Group Limited	6,358	(12,444)
Fox Corporation	1,823	(925)

THE DR & DF WARBURTON SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

National Australia Bank	(1,100)	1,261
News Corporation Ltd	872	874
Origin Energy	3,578	1,596
RIO Tinto Limited	4,053	(8,092)
South32 Limited	(306)	1,717
The Walt Disney Company	681	(17,221)
Unibail-Rodamco	18	(384)
Virgin Money Uk	172	(395)
Woodside Energy Group Ltd	798	639
	<u>18,277</u>	<u>(38,413)</u>
Units in Listed Unit Trusts (Australian)		
Scentre Group	77	(194)
	<u>77</u>	<u>(194)</u>
Total Unrealised Movement	<u>18,355</u>	<u>(38,607)</u>
Realised Movements in Market Value		
	2023	2022
	\$	\$
Total Realised Movement	<u>0</u>	<u>0</u>
Changes in Market Values	<u>18,355</u>	<u>(38,607)</u>
Note 11: Income Tax Expense		
	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(3,411)	(5,741)
Income Tax Expense	<u>(3,411)</u>	<u>(5,741)</u>
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%	4,502	(2,429)
Less:		
Tax effect of:		
Increase in MV of Investments	2,753	0
Accounting Trust Distributions	30	28

Notes to the Financial Statements

For the year ended 30 June 2023

Add:

Tax effect of:

Decrease in MV of Investments	0	5,791
Franking Credits	904	1,605
Foreign Credits	0	1
TFN Credits	1	0
Taxable Trust Distributions	0	26
Distributed Foreign Income	0	2
Rounding	(2)	0
Income Tax on Taxable Income or Loss	2,622	4,968
Less credits:		
Franking Credits	6,027	10,701
Foreign Credits	0	8
TFN Credits	6	0
Current Tax or Refund	<u>(3,411)</u>	<u>(5,741)</u>

THE DR & DF WARBURTON SUPERANNUATION FUND

Members Statement

Dean Ross Egerton-Warburton
 144 Deans Rd
 Wandering, Western Australia, 6308, Australia

Your Details

		Nominated Beneficiaries:	Diane Fay Egerton-Warburton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	88,900
Tax File Number:	Provided	Total Death Benefit:	88,900
Date Joined Fund:	02/05/2003	Current Salary:	0
Service Period Start Date:	02/05/2003	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	EGEDEA00001A		
Account Start Date:	02/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	88,900
<u>Preservation Components</u>	
Preserved	88,900
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	9,814
Taxable	79,086

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	80,035
<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	9,555
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	690
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	88,900

THE DR & DF WARBURTON SUPERANNUATION FUND

Members Statement

Diane Fay Egerton-Warburton
 144 Deans Rd
 Wandering, Western Australia, 6308, Australia

Your Details

		Nominated Beneficiaries:	Dean Ross Egerton-Warburton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	244,205
Tax File Number:	Provided	Total Death Benefit:	244,205
Date Joined Fund:	02/05/2003	Current Salary:	0
Service Period Start Date:	02/05/2003	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	EGEDIA00001A		
Account Start Date:	02/05/2003		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	244,205
<u>Preservation Components</u>	
Preserved	223,243
Unrestricted Non Preserved	20,962
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11,877
Taxable	232,327

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	219,645
<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	261
Net Earnings	26,231
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,932
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	244,205

THE DR & DF WARBURTON SUPERANNUATION FUND

Members Statement

Dean Ross Egerton-Warburton
 144 Deans Rd
 Wandering, Western Australia, 6308, Australia

Your Details

		Nominated Beneficiaries:	Diane Fay Egerton-Warburton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	88,900
Tax File Number:	Provided	Total Death Benefit:	88,900
Date Joined Fund:	02/05/2003	Current Salary:	0
Service Period Start Date:	02/05/2003	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	02/05/2003		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	88,900
<u>Preservation Components</u>	
Preserved	88,900
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	9,814
Taxable	79,086

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	80,035
<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	9,555
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	690
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	88,900

THE DR & DF WARBURTON SUPERANNUATION FUND

Members Statement

Diane Fay Egerton-Warburton
 144 Deans Rd
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		Nominated Beneficiaries:	Dean Ross Egerton-Warburton
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Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	02/05/2003		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	244,205
<u>Preservation Components</u>	
Preserved	223,243
Unrestricted Non Preserved	20,962
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11,877
Taxable	232,327

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	219,645
<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	261
Net Earnings	26,231
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,932
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	244,205

THE DR & DF WARBURTON SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash Account		1,000.82		3.65					1,004.47	1,004.47
Cash at Bank/Bank Overdraft		79,890.76		19,283.28		(3,113.00)			96,061.04	96,061.04
		80,891.58		19,286.93		(3,113.00)			97,065.51	97,065.51
Shares in Listed Companies (Australian)										
ANZ.AX - Anz Banking Group	829.00	22,339.04	49.00	1,224.22				878.00	23,563.26	20,817.38
BHP.AX - BHP Group Limited	1,700.00	45,294.95						1,700.00	45,294.95	76,483.00
FOXC.AX - Fox Corporation	166.00	2,359.28						166.00	2,359.28	8,615.40
NAB.AX - National Australia Bank	1,078.00	22,104.27						1,078.00	22,104.27	28,426.86
NCP.AX - News Corporation Ltd	125.00	2,978.16						125.00	2,978.16	3,681.25
ORG.AX - Origin Energy	1,335.00	14,187.42						1,335.00	14,187.42	11,227.35
RIO.AX - RIO Tinto Limited	338.00	13,237.14						338.00	13,237.14	38,765.22
S32.AX - South32 Limited	1,700.00	3,461.72						1,700.00	3,461.72	6,392.00
TWDC.AX - The Walt Disney Company										

THE DR & DF WARBURTON SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	166.00	6,604.56						166.00	6,604.56	22,270.56
URW.AX - Unibail-Rodamco	200.00	3,216.64						200.00	3,216.64	770.00
VUK.AX - Virgin Money Uk	269.00	7,368.08						269.00	7,368.08	766.65
WDS.AX - Woodside Energy Group Ltd	307.00	9,136.32						307.00	9,136.32	10,573.08
		152,287.58		1,224.22					153,511.80	228,788.75
Units in Listed Unit Trusts (Australian)										
SCG.AX - Scentre Group	1,291.00	3,748.52						1,291.00	3,748.52	3,421.15
		3,748.52							3,748.52	3,421.15
	236,927.68		20,511.15		(3,113.00)			254,325.83		329,275.41

THE DR & DF WARBURTON 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									
Cash Account		1,004.470000	1,004.47	1,004.47	1,004.47			0.31 %	
Cash at Bank/Bank Overdraft		96,061.040000	96,061.04	96,061.04	96,061.04			29.17 %	
			97,065.51		97,065.51			29.48 %	
Shares in Listed Companies (Australian)									
ANZ.AX	Anz Banking Group	878.00	23.710000	20,817.38	26.84	23,563.26	(2,745.88)	(11.65) %	6.32 %
BHP.AX	BHP Group Limited	1,700.00	44.990000	76,483.00	26.64	45,294.95	31,188.05	68.86 %	23.23 %
FOXC.AX	Fox Corporation	166.00	51.900000	8,615.40	14.21	2,359.28	6,256.12	265.17 %	2.62 %
NAB.AX	National Australia Bank	1,078.00	26.370000	28,426.86	20.50	22,104.27	6,322.59	28.60 %	8.63 %
NCP.AX	News Corporation Ltd	125.00	29.450000	3,681.25	23.83	2,978.16	703.09	23.61 %	1.12 %
ORG.AX	Origin Energy	1,335.00	8.410000	11,227.35	10.63	14,187.42	(2,960.07)	(20.86) %	3.41 %
RIO.AX	RIO Tinto Limited	338.00	114.690000	38,765.22	39.16	13,237.14	25,528.08	192.85 %	11.77 %
S32.AX	South32 Limited	1,700.00	3.760000	6,392.00	2.04	3,461.72	2,930.28	84.65 %	1.94 %
TWDC.AX	The Walt Disney Company	166.00	134.160000	22,270.56	39.79	6,604.56	15,666.00	237.20 %	6.76 %
URW.AX	Unibail-Rodamco	200.00	3.850000	770.00	16.08	3,216.64	(2,446.64)	(76.06) %	0.23 %
VUK.AX	Virgin Money Uk	269.00	2.850000	766.65	27.39	7,368.08	(6,601.43)	(89.59) %	0.23 %
WDS.AX	Woodside Energy Group Ltd	307.00	34.440000	10,573.08	29.76	9,136.32	1,436.76	15.73 %	3.21 %
			228,788.75		153,511.80	75,276.95	49.04 %	69.48 %	
Units in Listed Unit Trusts (Australian)									
SCG.AX	Scentre Group	1,291.00	2.650000	3,421.15	2.90	3,748.52	(327.37)	(8.73) %	1.04 %
			3,421.15		3,748.52	(327.37)	(8.73) %	1.04 %	
			329,275.41		254,325.83	74,949.58	29.47 %	100.00 %	

THE DR & DF WARBURTON SUPERANNUATION FUND

Trustees Declaration

Finegroup Pty Ltd ACN: 104237185

The directors of the trustee company 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 directors of the trustee company 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 directors of the trustee company by:

.....
Dean Ross Egerton-Warburton
Finegroup Pty Ltd
Director

.....
Diane Fay Egerton-Warburton
Finegroup Pty Ltd
Director

15 December 2023

Minutes of a meeting of the Director(s)

held on 15 December 2023 at 144 Deans Rd, Wandering, Western Australia 6308

PRESENT:	Dean Ross Egerton-Warburton and Diane Fay Egerton-Warburton
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 directors of the Trustee Company, 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.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over 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>Anthony William Boys Super Audits</p> <p>of</p> <p>PO 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>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 15 December 2023 at 144 Deans Rd, Wandering, Western Australia 6308

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS:

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

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Dean Ross Egerton-Warburton

Chairperson