

SMSF AUDIT WORKPAPERS



Approved

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	TC 18-10-23
SRN/HIN	X0032618642	AB Reviewed	Y / N
Postcode	2001	Start of next FY	01-Jul-2023

Checklist

WP INDEX

WP NAME

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NYP	Check List
PMR	Points for Attention Next Year
QUE	Partner/Manager Review Point
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NOTES:



Chartered Accountants Practice Workpapers

CHK

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ITEM: PREPARATION CHECKLIST BEFORE HAND IN FOR REVIEW

FINANCIAL STATEMENTS

Prior Yr Computer Records Saved:	Yes	Prior Yr Workpapers Complete & Scanned:	Yes
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TAX RETURNS

Supporting Schedules Complete:	Yes	ITR agrees to Class ITR:	Yes
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SECRETARIAL

Last Year Minutes Signed & Filed:	Yes
Last Year Accounts Signed & Filed:	Yes
Register Updated:	Yes
All Minutes (incl pension commencement) prepared:	Yes
Annual Return Complete:	Yes
Emailed Catherine to update BDBN:	No
Provide Catherine Minimum Pension Figures:	Yes
Prepare TBAR declaration form:	No
Checked Trust Deed Date, is it older than 6 years?	Yes

COMPLIANCE WITH ACCOUNTING STANDARDS

Potential Reasons for Non-Compliance:

Notes for Future Returns:



Chartered Accountants Practice Workpapers

NYP

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ITEM: POINTS FOR ATTENTION NEXT YEAR

Sch Ref	Question	Response	INITIAL

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
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ITEM: PARTNER / MANAGER REVIEW POINTS

Sch Ref	Question	Response	
Recontribution Strategy	Have you considered a recontribution strategy for members of this super fund?	N/A	
Trust Deed		Trust Deed Date: 02.05.2014	
BDBN Dates	Valid but has previous address	BDBN Dates	10.11.2016
GST checked Annual/Quarterly GST prepared for lodgement.		Yes	
Change GST to annually from quarterly	Annual GST prepared	Yes	

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ITEM: **QUERIES**

Item	Question	Response	INITIAL

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1 Membership of Fund

Was there a new member joining the fund during the financial year?

(Please ensure that each new member has been given a PDS and a copy of the Trust Deed)

No

2 Contributions & Investments:

- a Trustees cannot accept contributions other than that permitted by Superannuation Law
- b Contributions can be cash or non cash (fair value)
Contributions shall be vested and can be used by the trustees to invest in accordance with investment strategies
- c strategies
- d Can be used to invest in arms length arrangements with related parties
- e Shall not borrow except in limited circumstances (7 days to settle trade, 90 days for payment of benefits)
- f Unallocated earnings must be held in reserves
- g Trustees must formulate investment strategies and objectives and regularly review them

3 Member not to deal with benefit

Members are not allowed to deal with his or her interests in the fund

4 Actuarial Appointment

As and when required by SIS Act and Regulations

5 Vesting of Benefits

Benefits shall vest in the individual when accrue

6 Payment of Benefits

Minimum requirements for payment of pensions - refer to section 8 in Deed

Minimum requirements for payment of lump sum benefits - refer to section 8 in Deed

7 Trustees to Provide Certificate

When a person ceases to become a member

8 Transfer of Benefits

Upon request of a member to transfer benefits to another fund

9 Auditor

Trustees to appoint independent registered auditor

10 Trustees Responsibilities

- Fit and proper person
- Comply with the sole purpose test
- Manage the fund's investments
- Pay benefits in accordance with the rules
- Meet administrative obligations
- Each member has been provided with a PDS

11 SMSF Requirements

- Less than 5 members
- All members are trustees or directors of the corporate trustee
- Election to become regulated by SISA (1993)
- No member of the fund is an employee of another

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12 Trustees

Appointment and removal of trustees
 Record Keeping - 10 years - written records for all decisions
 Record Keeping - 5 years for accounting records
 Ensure proper accounting including maintenance of member accounts

13 Amendments to Trust Deed

Deed was reviewed and there were no amendments made to the trust deed
Check to make sure there is an "Evergreen" clause to ensure that it is up to date with legislation
 All deeds dated in 2002 should be updated. If this is your case, please let Catherine know so she can prepare all the necessary documentations

14 Binding Death Benefit Nominations

Does the trust deed provide for non-lapsing binding death benefit nominations?
(All Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)

Yes

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(i) Access the link below for a print out compliance status of the super fund

<http://superfundlookup.gov.au/Index.aspx>

Yes

(ii) Reviewed Trustee Covenants - consistent with governing rules as per section 51 SISA (1993) Refer to Trust deed summary

1. Act honestly in all matters affecting the entity
2. To exercise the degree of care skill and diligence of an ordinary prudent person
3. To act in the best interests of beneficiaries
4. To keep fund assets separate
5. Not to do anything that would impede the proper performance of functions and powers
6. To formulate and give effect to an investment strategy
7. To manage reserves responsibly
8. To allow a beneficiary access to certain information

Note: super fund's governing rules are consistent with trustees' covenants as per s52 SISA (1993)

Yes

(iii) Reviewed the governing rules which appeared to allow for the the operations of the fund to be "indefinitely continuing". Refer to Summary of Governing Rules

(iv) Super fund activities complied with the investment strategy permitted by the trust deed and that the purpose is to provide retirement benefits to members



B C HIGGS SUPER FUND

ABN:	71 398 648 329 View record on ABN Lookup
ABN Status:	Active from 18 Jun 2003
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	C/- ROACH & BRUCE CONSULTING PTY LTD Se 7 L 5 66 HUNTER ST SYDNEY NSW 2000 AUSTRALIA
Status:	Complying

ABN last updated: 09 Jan 2020

Record extracted: 18 Oct 2023

What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the SMSF verification service through [Standard Business Reporting](#) software. More information can be found on [ato.gov.au](#).

Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

Important Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

Warning Statement

Anyone who tells you to set up a SMSF is giving you financial advice. This means the person or company must have an [Australian financial services \(AFS\) licence](#). Check [ASIC Connect Professional Registers](#).

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Objective To ensure that records are maintained in accordance with the trust deed and are consistent with SISA (1993) and general accepted accounting principles

Accounting Records

1 Maintenance of Records

The super fund's financial records were inspected and appeared to be kept in order
Minutes were inspected and it appeared that all decisions relating to the super fund were recorded
(Attach minutes of significant matters such as appointment of auditor, commencement of pension)

Was there options trading during the financial year?

No

If yes, please ensure a derivative risk statement is included in the financial accounts.

Documentation of Investment Decisions

The super fund's minute book was reviewed and there were no matters noted that would materially effect the financial statements

2 ATO Correspondence

Reviewed correspondence with ATO and there were no outstanding matters of audit significance

ORD MINNETT

REALISED OPTIONS PROFIT & LOSS

From 1 July 2022 Through 30 June 2023

*Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>*

Security	Description	Purchase Date	Sale Date	Quantity	Purchase Cost	Sale Proceeds	Net Profit / Loss
<hr/> TOTAL <hr/> <hr/>							

This report details your realised options profit and loss activity so you can consider how to handle appropriately for your tax return. Previously this information appeared in the Realised Capital Gains statement.

Please refer to the Transaction Statement for the tax component breakdown of the purchase costs and sale proceeds (Brokerage, ACH Fee & GST).

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

Ord Minnett Limited AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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Objective To ensure the audit engagement is planned properly and performed efficiently

All Engagements

- 5 Copy of Trust Deed**
 Obtained a copy of the trust deed - Refer to Deed Summary (A1 & A2)
 - There were no amendments
- 6 Issues Relating to Fund History**
 Reviewed prior year accounts and workpapers and there were no ongoing issues
- 7 Audit Plan**
 Audit plan is prepared and approved by partner
- 8 Minutes**
 Reviewed Minutes of meetings for the super fund for the year and there were no items of audit significance. (If significant, please document)
- 9 Legal Advice**
 Reviewed correspondence and there was no legal advice received by the trustee during the year
- 10 Trustee Declaration**
 Sighted ATO Trustee declaration for new trustees appointed after 30th June 2007.

New Engagements

No

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- 1 Contribution Risks**
 All Contributions were allocated to the appropriate member(s) and agreed to employers contributions received and individual tax returns

 Confirmed member contributions were received by the fund (see attached) and compared to the member's individual tax return to ensure the correct amount have been claimed as deduction.
- 2 Other Income Risks**
 A random sample was selected (see attached chess statements) and were confirmed to share registry records. From the sample selected it was reasonable to suggest that all incomes are reported and are at correct amounts
- 3 Expenditure Risks**
 A sample was selected (see attached) and vouched to source documents. From the sample selected it is reasonable to suggest that all expenditures incurred were related to S/F and were correctly reported
- 4 Benefits Payments Risks**
 See Attached Member's Benefits Calculation Statement. Reviewed calculations were reasonable and in accordance with current requirements
- 5 Investments and Other Assets Risks**
 A sample was selected and vouched to bank statements, chess statements and portfolio valuations. From the selected sample, it was reasonable that investments and other assets were held in the super fund's name (See Attached Chess Statements)
 From the sample selected, market values agreed with those published in AFR and were appropriately reported in the accounts
- 6 Liabilities and Members Benefits Risks**
 All investments are shares and cash and therefore the only reasonable risk of unrecorded liability is tax which was brought to balance sheet

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Audit Completion

- 10 Assessment and Documentation of Going Concern**
 Super fund has no debt other than tax and accrued members benefits
 Super fund's assets are adequate to meet any short and long term liabilities (payments of benefits)
- 11 Commitments and Contingencies Properly Disclosed**
 Reviewed accounts and all contingencies and commitments have been adequately review and disclosed in the financial report
- 13 Subsequent Events**
 Reviewed correspondence and activity post year end and there were no material events Post balance date
- 14 ATO Return**
 Viewed super fund's signed tax return and lodged and compared with audit WP
- 16 Financial Accounts**
 All Reports in financial accounts have been signed

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Objective To ensure that records are maintained in accordance with the trust deed and are consistent with general accounting principles.

Accounting Records

- 1 Opening Balances**
Obtained trial balance and agreed the current year's opening balances to the closing balances from last year
- 2 Comparative Balances Agreed to Prior Year Audited Financial Statements**
Obtained trial balance and agreed audited financial report from last year
- 3 Maintenance of Records**
The super fund's financial records were inspected and appeared to be kept in order (5 years)
Minutes were inspected and it appeared that all decisions relating to the S/F were recorded (Attach minutes of significance matters - these are kept for 10 years)
- 4 Other Records**
Investment decisions were documented and updated in minute book

Investment strategy was prepared and reviewed regularly (at least annually) to take into account of risk, return, liquidity, diversification and the super fund's ability to meet its short and long term commitments.

The super fund's investments were reviewed and are within guidelines of its investment strategy.

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
INCOME				
Increase in Market Value - Managed Investments				
7,905.14	-	PIMCO EQT Wholesale Australian Bond Fund	-	13.54
Increase in Market Value - Other Fixed Interest Securities				
-	-	ANZ Wholesale Subordinated Nots 8	-	1,497.00
-	-	NAB 6.163 03/09/33 AU3CB0297554	-	2,003.30
644.40	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	1,360.40	-
-	-	Westpac Wholesale Subordinated Notes 7 FRN 2033	-	488.00
Increase in Market Value - Shares in Listed Companies				
8,731.92	-	Allkem Limited	-	14,617.60
-	3,544.00	ASX	16,577.06	-
43,237.80	-	Australia And New Zealand Banking Group Limited	-	14,134.71
77,871.31	-	BHP Billiton	-	37,512.20
31,887.94	-	Cochlear	-	18,282.74
27,045.48	-	Commonwealth Bank of Australia	-	27,365.63
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	122.50
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30	-	290.00
22,781.93	-	CSL	-	9,135.36
15,525.00	-	Hearts And Minds Investments Limited	-	1,620.00
44,325.00	-	Hub24 Limited	-	23,905.70
-	7,315.98	Kelsian Group Limited	7,315.98	-
10,812.69	-	Macquarie Group Limited	-	14,014.59
22,207.43	-	Magellan Financial Group Limited	-	-
1,950.26	-	Marley Spoon Ag - Chess Depository Interests 1000:1	-	-
28,607.64	-	Murray Cod Australia Limited	9,079.70	-
2,935.00	-	National Australia Bank Limited - Capital Notes Deferred Settlement	-	2,807.36
-	16,923.83	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
-	48,135.14	Origin Energy Limited	-	-
25,922.03	-	Pinnacle Investment Management Group Limited	-	10,853.05
20,000.00	-	Proptech Group Limited	-	20,000.00
5,693.80	-	Redbubble Limited	-	-
92,108.08	-	Rio Tinto	-	-
-	4,261.48	Santos Limited	-	3,299.26
28,861.98	-	Sealink Travel Group Limited	-	-
-	1,718.00	Service Stream Limited	-	-
32,054.53	-	Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	-	-
7,982.29	-	Siteminder Limited - Ordinary Fully Paid Deferred Settlement	2,029.60	-
42,063.21	-	Sonic Healthcare Limited - Ordinary Fully Paid	-	11,660.80
6,413.38	-	Woodside Energy Group Ltd	-	12,043.20
-	37,338.94	Woodside Petroleum	-	-
11,389.25	-	Woolworths	-	11,389.25
Increase in Market Value - Stapled Securities				
-	2,752.45	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	-
-	-	Dexus Property Group - Units Fully Paid Stapled	3,523.14	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
8,838.72	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	-	18,601.52
-	1,007.22	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	479.57	-
Increase in Market Value - Units In Listed Unit Trusts				
10,442.00	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	2,885.67
-	1,015.54	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
8,572.90	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	374.78
10,765.00	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	9,265.00
132.11	-	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
4,165.71	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	-	22,121.62
3,647.50	-	Magellan High Conviction Trust - Ordinary Units Fully Paid	-	-
1,620.00	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	1,620.00
10,726.57	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	11,049.61
4,992.26	-	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	-	Metrics Credit Partners Wholesale Investment Trust	-	299.31
Distributions - Managed Investments				
-	401.28	PIMCO EQT Wholesale Australian Bond Fund	-	876.50
Distributions - Shares in Listed Companies				
-	6,257.36	National Australia Bank Limited - Capital Notes Deferred Settlement	-	13,590.42
Distributions - Stapled Securities				
-	-	Dexus Property Group - Units Fully Paid Stapled	-	885.97
-	1,438.71	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	2,102.75
Distributions - Units In Listed Unit Trusts				
-	237.82	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
-	72.40	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
-	1,135.95	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
-	1,803.62	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	274.76
-	193.88	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
-	1,655.52	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	-	2,055.59
-	1,040.60	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	524.60
-	8,866.31	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	8,537.69

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	1,091.90	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	10,088.98	Metrics Credit Partners Wholesale Investment Trust	-	18,479.21
<hr/>				
Dividends - Shares in Listed Companies				
-	2,016.53	ASX	-	2,092.73
-	10,032.30	Australia And New Zealand Banking Group Limited	-	10,663.44
-	80,494.02	BHP Billiton	-	39,272.21
-	1,775.90	Cochlear	-	1,806.00
-	66,785.53	Commonwealth Bank of Australia	-	11,621.40
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	626.43
-	3,175.85	CSL	-	3,710.98
-	911.25	Hearts And Minds Investments Limited	-	911.25
-	640.66	Hub24 Limited	-	1,222.98
-	4,350.00	Jb Hi-Fi Limited	-	-
-	399.00	Kelsian Group Limited	-	541.50
-	4,292.36	Macquarie Group Limited	-	6,948.50
-	953.23	Pinnacle Investment Management Group Limited	-	1,217.75
-	27,817.69	Rio Tinto	-	-
-	375.04	Santos Limited	-	2,037.72
-	513.00	Sealink Travel Group Limited	-	-
-	4,327.25	Sonic Healthcare Limited - Ordinary Fully Paid	-	4,646.10
-	-	Woodside Energy Group Ltd	-	17,388.19
-	5,278.82	Woodside Petroleum	-	-
-	21,824.04	Woolworths	-	1,071.13
<hr/>				
Dividends - Stapled Securities				
-	1,140.48	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	-	1,140.48
-	33.20	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	73.78
<hr/>				
Foreign Income - Foreign Dividend - Shares in Listed Companies				
-	226.82	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
<hr/>				
Interest - Cash At Bank				
-	20.31	ORDS CMT	-	2,595.10
<hr/>				
Interest - Other Fixed Interest Securities				
-	2,810.58	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	-	4,265.13
<hr/>				
EXPENSE				
-	-	Lump Sums Paid - Ms Barbara Higgs Accumulation	40,970.00	-
<hr/>				
15,900.00	-	Pensions Paid - Ms Barbara Higgs 501: Higgs, Barbara	37,030.00	-
<hr/>				
456.50	-	Accountancy Fee	467.50	-
102.50	-	Actuarial Fee	102.50	-
385.00	-	Auditor Fee	440.00	-
3,828.38	-	Fund Administration Fee	12,950.49	-
37,214.01	-	Investment Management Fee	25,493.45	-
56.00	-	Regulatory Fees	59.00	-
259.00	-	SMSF Supervisory Levy	259.00	-
<hr/>				
Realised Capital Losses - Shares in Listed Companies				
69,475.61	-	Commonwealth Bank of Australia	-	-
-	8,318.40	CSL	-	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	5,173.31	Hub24 Limited	-	-
5,021.98	-	Jb Hi-Fi Limited	-	-
-	-	Kelsian Group Limited	-	3,632.83
-	19,536.52	Magellan Financial Group Limited	-	-
25,634.16	-	Marley Spoon Ag - Chess Depository Interests 1000:1	-	-
13.50	-	Murray Cod Australia Limited	-	-
16,905.61	-	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
51,263.93	-	Origin Energy Limited	-	-
-	-	Proptech Group Limited	4,800.00	-
-	3,739.62	Redbubble Limited	-	-
-	57,264.69	Rio Tinto	-	-
1,210.25	-	Service Stream Limited	-	-
20,736.08	-	Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	-	-
-	20,723.74	Sonic Healthcare Limited - Ordinary Fully Paid	-	-
24,046.03	-	Woolworths	10,350.53	-
-	2,719.26	Realised Capital Losses - Stapled Securities Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	-
-	-	Realised Capital Losses - Units In Listed Unit Trusts	-	-
-	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	5,010.59	-
-	10.26	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
-	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	364.43
190.75	-	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
-	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	1,658.50	-
4,197.19	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	2,121.99	-
-	6,595.04	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
270.01	-	Realised Traditional Security Losses - Shares in Listed Companies National Australia Bank Limited - Capital Notes Deferred Settlement	4,758.65	-
INCOME TAX				
41,621.10	-	Income Tax Expense	19,874.25	-
45.83	-	Excessive Foreign Tax Credit Writeoff Expense	47.34	-
Imputation Credits - Shares in Listed Companies				
-	864.23	ASX	-	896.89
-	4,299.56	Australia And New Zealand Banking Group Limited	-	4,570.05
-	34,497.44	BHP Billiton	-	16,830.95
-	-	Cochlear	-	289.60
-	28,622.37	Commonwealth Bank of Australia	-	4,980.60
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	268.47
-	69.15	CSL	-	82.74
-	390.54	Hearts And Minds Investments Limited	-	390.54
-	274.57	Hub24 Limited	-	524.13

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	1,864.29	Jb Hi-Fi Limited	-	-
-	171.00	Kelsian Group Limited	-	232.07
-	735.83	Macquarie Group Limited	-	1,191.17
-	408.53	Pinnacle Investment Management Group Limited	-	521.90
-	11,921.87	Rio Tinto	-	-
-	112.51	Santos Limited	-	-
-	219.86	Sealink Travel Group Limited	-	-
-	1,478.75	Sonic Healthcare Limited - Ordinary Fully Paid	-	1,991.19
-	-	Woodside Energy Group Ltd	-	7,452.08
-	2,262.36	Woodside Petroleum	-	-
-	9,353.17	Woolworths	-	459.06
-	366.58	Imputation Credits - Stapled Securities Home Consortium - Fully Paid Ordinary	-	488.78
-	16.92	Stapled Securities Def Set Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	33.51
-	10.66	Imputation Credits - Units In Listed Unit Trusts ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	10.87
-	223.16	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
-	380,958.72	PROFIT & LOSS CLEARING ACCOUNT Profit & Loss Clearing Account	302,906.21	-
ASSETS				
Managed Investments				
59,075.77	-	PIMCO EQT Wholesale Australian Bond Fund	59,089.31	-
Other Fixed Interest Securities				
-	-	ANZ Wholesale Subordinated Nots 8	101,497.00	-
-	-	NAB 6.163 03/09/33 AU3CB0297554	132,003.30	-
73,390.00	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	72,029.60	-
-	-	Westpac Wholesale Subordinated Notes 7 FRN 2033	100,488.00	-
Shares in Listed Companies				
26,393.60	-	Allkem Limited	41,011.20	-
72,395.06	-	ASX	55,818.00	-
155,641.95	-	Australia And New Zealand Banking Group Limited	178,678.56	-
413,737.50	-	BHP Billiton	451,249.70	-
119,617.40	-	Cochlear	137,900.14	-
250,081.46	-	Commonwealth Bank of Australia	277,447.09	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	25,122.50	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30	50,290.00	-
295,427.88	-	CSL	304,563.24	-
13,635.00	-	Hearts And Minds Investments Limited	15,255.00	-
93,546.05	-	Hub24 Limited	117,451.75	-
32,490.00	-	Kelsian Group Limited	-	-
175,861.19	-	Macquarie Group Limited	189,875.78	-
21,364.00	-	Murray Cod Australia Limited	12,284.30	-
267,832.50	-	National Australia Bank Limited - Capital Notes Deferred Settlement	-	-
25,863.37	-	Pinnacle Investment Management Group Limited	36,716.42	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
8,800.00	-	Proptech Group Limited	-	-
23,565.92	-	Santos Limited	56,851.20	-
12,074.40	-	Siteminder Limited - Ordinary Fully Paid Deferred Settlement	10,044.80	-
150,360.55	-	Sonic Healthcare Limited - Ordinary Fully Paid	162,021.35	-
147,482.88	-	Woodside Energy Group Ltd	159,526.08	-
71,947.60	-	Woolworths	-	-
Stapled Securities				
-	-	Dexus Property Group - Units Fully Paid Stapled	36,465.00	-
42,863.04	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	91,464.56	-
53,047.82	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	52,568.25	-
Units In Listed Unit Trusts				
17,250.00	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
19,611.75	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
36,895.00	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	46,160.00	-
105,227.63	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	127,349.25	-
28,380.00	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	-
110,788.02	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
250,000.00	-	Metrics Credit Partners Wholesale Investment Trust	250,299.31	-
Cash At Bank				
60,528.90	-	ORDS CMT	226,276.68	-
Receivables - Investment Income Receivable - Distributions				
220.07	-	PIMCO EQT Wholesale Australian Bond Fund	211.19	-
Receivables - Investment Income Receivable - Distributions				
-	-	Dexus Property Group - Units Fully Paid Stapled	885.97	-
885.36	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	1,125.16	-
Receivables - Investment Income Receivable - Distributions				
182.99	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
1,135.95	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
1,774.89	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	228.60	-
398.09	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	542.07	-
528.90	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	-
698.77	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
1,206.48	-	Metrics Credit Partners Wholesale Investment Trust	-	-
Current Tax Assets				

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	41,621.10	Provision for Income Tax	-	19,874.25
		Current Tax Assets - Franking Credits - Shares in Listed Companies		
864.23	-	ASX	896.89	-
4,299.56	-	Australia And New Zealand Banking Group Limited	4,570.05	-
34,497.44	-	BHP Billiton	16,830.95	-
-	-	Cochlear	289.60	-
28,622.37	-	Commonwealth Bank of Australia	4,980.60	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	268.47	-
69.15	-	CSL	82.74	-
390.54	-	Hearts And Minds Investments Limited	390.54	-
274.57	-	Hub24 Limited	524.13	-
1,864.29	-	Jb Hi-Fi Limited	-	-
171.00	-	Kelsian Group Limited	232.07	-
735.83	-	Macquarie Group Limited	1,191.17	-
408.53	-	Pinnacle Investment Management Group Limited	521.90	-
11,921.87	-	Rio Tinto	-	-
112.51	-	Santos Limited	-	-
219.86	-	Sealink Travel Group Limited	-	-
1,478.75	-	Sonic Healthcare Limited - Ordinary Fully Paid	1,991.19	-
-	-	Woodside Energy Group Ltd	7,452.08	-
2,262.36	-	Woodside Petroleum	-	-
9,353.17	-	Woolworths	459.06	-
		Current Tax Assets - Franking Credits - Stapled Securities		
366.58	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	488.78	-
16.92	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	33.51	-
		Current Tax Assets - Franking Credits - Units In Listed Unit Trusts		
10.66	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	10.87	-
223.16	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
		Current Tax Assets - Foreign Tax Credits - Units In Listed Unit Trusts		
54.83	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
28.73	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	46.16	-
235.59	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	283.51	-
		Current Tax Assets		
-	45.83	Excessive Foreign Tax Credit Writeoff	-	47.34
		Other Taxes Refundable		
3,465.00	-	Activity Statement Payable/Refundable	-	-
-	0.17	GST Payable/Refundable	2,981.31	-
		LIABILITIES		
-	259.00	SMSF Supervisory Levy	-	259.00
		MEMBER ENTITLEMENTS		
		Ms Barbara Higgs		
-	467,614.82	501: Higgs, Barbara	-	486,821.64

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	2,834,614.32	Accumulation	-	3,118,313.71
<u>4,345,848.92</u>	<u>4,345,848.92</u>		<u>4,134,981.39</u>	<u>4,134,981.39</u>

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Objective To ensure that financial report complies with AAS, UIG's and trust deed

Accounting Records

- 1 Financial Report Disclosures Complied with AAS and UIG's Listed in Note 1**
Reviewed super fund's financial disclosures and it appeared to comply

- 2 Consistency in Treatment of Accounting Policies**
The basis of accounting is accrual and is consistent with prior year. There were no changes made and hence zero impact on financial statements

- 3 Financial Prepared in Accordance with Trust Deed**
Financial reports were prepared in accordance with trust deed requirements

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
INCOME				
Increase in Market Value - Managed Investments				
7,905.14	-	PIMCO EQT Wholesale Australian Bond Fund	-	13.54
Increase in Market Value - Other Fixed Interest Securities				
-	-	ANZ Wholesale Subordinated Nots 8	-	1,497.00
-	-	NAB 6.163 03/09/33 AU3CB0297554	-	2,003.30
644.40	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	1,360.40	-
-	-	Westpac Wholesale Subordinated Notes 7 FRN 2033	-	488.00
Increase in Market Value - Shares in Listed Companies				
8,731.92	-	Allkem Limited	-	14,617.60
-	3,544.00	ASX	16,577.06	-
43,237.80	-	Australia And New Zealand Banking Group Limited	-	14,134.71
77,871.31	-	BHP Billiton	-	37,512.20
31,887.94	-	Cochlear	-	18,282.74
27,045.48	-	Commonwealth Bank of Australia	-	27,365.63
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	122.50
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30	-	290.00
22,781.93	-	CSL	-	9,135.36
15,525.00	-	Hearts And Minds Investments Limited	-	1,620.00
44,325.00	-	Hub24 Limited	-	23,905.70
-	7,315.98	Kelsian Group Limited	7,315.98	-
10,812.69	-	Macquarie Group Limited	-	14,014.59
22,207.43	-	Magellan Financial Group Limited	-	-
1,950.26	-	Marley Spoon Ag - Chess Depository Interests 1000:1	-	-
28,607.64	-	Murray Cod Australia Limited	9,079.70	-
2,935.00	-	National Australia Bank Limited - Capital Notes Deferred Settlement	-	2,807.36
-	16,923.83	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
-	48,135.14	Origin Energy Limited	-	-
25,922.03	-	Pinnacle Investment Management Group Limited	-	10,853.05
20,000.00	-	Proptech Group Limited	-	20,000.00
5,693.80	-	Redbubble Limited	-	-
92,108.08	-	Rio Tinto	-	-
-	4,261.48	Santos Limited	-	3,299.26
28,861.98	-	Sealink Travel Group Limited	-	-
-	1,718.00	Service Stream Limited	-	-
32,054.53	-	Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	-	-
7,982.29	-	Siteminder Limited - Ordinary Fully Paid Deferred Settlement	2,029.60	-
42,063.21	-	Sonic Healthcare Limited - Ordinary Fully Paid	-	11,660.80
6,413.38	-	Woodside Energy Group Ltd	-	12,043.20
-	37,338.94	Woodside Petroleum	-	-
11,389.25	-	Woolworths	-	11,389.25
Increase in Market Value - Stapled Securities				
-	2,752.45	Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	-
-	-	Dexus Property Group - Units Fully Paid Stapled	3,523.14	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
8,838.72	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	-	18,601.52
-	1,007.22	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	479.57	-
Increase in Market Value - Units In Listed Unit Trusts				
10,442.00	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	2,885.67
-	1,015.54	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
8,572.90	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	374.78
10,765.00	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	9,265.00
132.11	-	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
4,165.71	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	-	22,121.62
3,647.50	-	Magellan High Conviction Trust - Ordinary Units Fully Paid	-	-
1,620.00	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	1,620.00
10,726.57	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	11,049.61
4,992.26	-	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	-	Metrics Credit Partners Wholesale Investment Trust	-	299.31
Distributions - Managed Investments				
-	401.28	PIMCO EQT Wholesale Australian Bond Fund	-	876.50
Distributions - Shares in Listed Companies				
-	6,257.36	National Australia Bank Limited - Capital Notes Deferred Settlement	-	13,590.42
Distributions - Stapled Securities				
-	-	Dexus Property Group - Units Fully Paid Stapled	-	885.97
-	1,438.71	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	2,102.75
Distributions - Units In Listed Unit Trusts				
-	237.82	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
-	72.40	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
-	1,135.95	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
-	1,803.62	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	274.76
-	193.88	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
-	1,655.52	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	-	2,055.59
-	1,040.60	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	524.60
-	8,866.31	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	8,537.69

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	1,091.90	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
-	10,088.98	Metrics Credit Partners Wholesale Investment Trust	-	18,479.21
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Dividends - Shares in Listed Companies				
-	2,016.53	ASX	-	2,092.73
-	10,032.30	Australia And New Zealand Banking Group Limited	-	10,663.44
-	80,494.02	BHP Billiton	-	39,272.21
-	1,775.90	Cochlear	-	1,806.00
-	66,785.53	Commonwealth Bank of Australia	-	11,621.40
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	626.43
-	3,175.85	CSL	-	3,710.98
-	911.25	Hearts And Minds Investments Limited	-	911.25
-	640.66	Hub24 Limited	-	1,222.98
-	4,350.00	Jb Hi-Fi Limited	-	-
-	399.00	Kelsian Group Limited	-	541.50
-	4,292.36	Macquarie Group Limited	-	6,948.50
-	953.23	Pinnacle Investment Management Group Limited	-	1,217.75
-	27,817.69	Rio Tinto	-	-
-	375.04	Santos Limited	-	2,037.72
-	513.00	Sealink Travel Group Limited	-	-
-	4,327.25	Sonic Healthcare Limited - Ordinary Fully Paid	-	4,646.10
-	-	Woodside Energy Group Ltd	-	17,388.19
-	5,278.82	Woodside Petroleum	-	-
-	21,824.04	Woolworths	-	1,071.13
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Dividends - Stapled Securities				
-	1,140.48	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	-	1,140.48
-	33.20	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	73.78
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Foreign Income - Foreign Dividend - Shares in Listed Companies				
-	226.82	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
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Interest - Cash At Bank				
-	20.31	ORDS CMT	-	2,595.10
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Interest - Other Fixed Interest Securities				
-	2,810.58	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	-	4,265.13
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EXPENSE				
-	-	Lump Sums Paid - Ms Barbara Higgs Accumulation	40,970.00	-
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15,900.00	-	Pensions Paid - Ms Barbara Higgs 501: Higgs, Barbara	37,030.00	-
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456.50	-	Accountancy Fee	467.50	-
102.50	-	Actuarial Fee	102.50	-
385.00	-	Auditor Fee	440.00	-
3,828.38	-	Fund Administration Fee	12,950.49	-
37,214.01	-	Investment Management Fee	25,493.45	-
56.00	-	Regulatory Fees	59.00	-
259.00	-	SMSF Supervisory Levy	259.00	-
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Realised Capital Losses - Shares in Listed Companies				
69,475.61	-	Commonwealth Bank of Australia	-	-
-	8,318.40	CSL	-	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	5,173.31	Hub24 Limited	-	-
5,021.98	-	Jb Hi-Fi Limited	-	-
-	-	Kelsian Group Limited	-	3,632.83
-	19,536.52	Magellan Financial Group Limited	-	-
25,634.16	-	Marley Spoon Ag - Chess Depository Interests 1000:1	-	-
13.50	-	Murray Cod Australia Limited	-	-
16,905.61	-	Oil Search Limited - 10 Toea Ordinary Fully Paid	-	-
51,263.93	-	Origin Energy Limited	-	-
-	-	Proptech Group Limited	4,800.00	-
-	3,739.62	Redbubble Limited	-	-
-	57,264.69	Rio Tinto	-	-
1,210.25	-	Service Stream Limited	-	-
20,736.08	-	Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	-	-
-	20,723.74	Sonic Healthcare Limited - Ordinary Fully Paid	-	-
24,046.03	-	Woolworths	10,350.53	-
-	2,719.26	Realised Capital Losses - Stapled Securities Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	-	-
-	-	Realised Capital Losses - Units In Listed Unit Trusts	-	-
-	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	5,010.59	-
-	10.26	Betashares Legg Mason Australian Bond Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	-	-
-	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	364.43
190.75	-	Homeco Daily Needs REIT - Ordinary Units Fully Paid Deferred Settlement	-	-
-	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	1,658.50	-
4,197.19	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	2,121.99	-
-	6,595.04	Mcp Master Income Trust - Ordinary Units Fully Paid	-	-
270.01	-	Realised Traditional Security Losses - Shares in Listed Companies National Australia Bank Limited - Capital Notes Deferred Settlement	4,758.65	-
INCOME TAX				
41,621.10	-	Income Tax Expense	19,874.25	-
45.83	-	Excessive Foreign Tax Credit Writeoff Expense	47.34	-
Imputation Credits - Shares in Listed Companies				
-	864.23	ASX	-	896.89
-	4,299.56	Australia And New Zealand Banking Group Limited	-	4,570.05
-	34,497.44	BHP Billiton	-	16,830.95
-	-	Cochlear	-	289.60
-	28,622.37	Commonwealth Bank of Australia	-	4,980.60
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	-	268.47
-	69.15	CSL	-	82.74
-	390.54	Hearts And Minds Investments Limited	-	390.54
-	274.57	Hub24 Limited	-	524.13

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	1,864.29	Jb Hi-Fi Limited	-	-
-	171.00	Kelsian Group Limited	-	232.07
-	735.83	Macquarie Group Limited	-	1,191.17
-	408.53	Pinnacle Investment Management Group Limited	-	521.90
-	11,921.87	Rio Tinto	-	-
-	112.51	Santos Limited	-	-
-	219.86	Sealink Travel Group Limited	-	-
-	1,478.75	Sonic Healthcare Limited - Ordinary Fully Paid	-	1,991.19
-	-	Woodside Energy Group Ltd	-	7,452.08
-	2,262.36	Woodside Petroleum	-	-
-	9,353.17	Woolworths	-	459.06
-	366.58	Imputation Credits - Stapled Securities Home Consortium - Fully Paid Ordinary	-	488.78
-	16.92	Stapled Securities Def Set Transurban Group - Fully Paid Ordinary/Units Stapled Securities	-	33.51
-	10.66	Imputation Credits - Units In Listed Unit Trusts ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	-	10.87
-	223.16	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
-	380,958.72	PROFIT & LOSS CLEARING ACCOUNT Profit & Loss Clearing Account	302,906.21	-
		ASSETS		
59,075.77	-	Managed Investments PIMCO EQT Wholesale Australian Bond Fund	59,089.31	-
-	-	Other Fixed Interest Securities		
-	-	ANZ Wholesale Subordinated Nots 8	101,497.00	-
-	-	NAB 6.163 03/09/33 AU3CB0297554	132,003.30	-
73,390.00	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	72,029.60	-
-	-	Westpac Wholesale Subordinated Notes 7 FRN 2033	100,488.00	-
26,393.60	-	Shares in Listed Companies Allkem Limited	41,011.20	-
72,395.06	-	ASX	55,818.00	-
155,641.95	-	Australia And New Zealand Banking Group Limited	178,678.56	-
413,737.50	-	BHP Billiton	451,249.70	-
119,617.40	-	Cochlear	137,900.14	-
250,081.46	-	Commonwealth Bank of Australia	277,447.09	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	25,122.50	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30	50,290.00	-
295,427.88	-	CSL	304,563.24	-
13,635.00	-	Hearts And Minds Investments Limited	15,255.00	-
93,546.05	-	Hub24 Limited	117,451.75	-
32,490.00	-	Kelsian Group Limited	-	-
175,861.19	-	Macquarie Group Limited	189,875.78	-
21,364.00	-	Murray Cod Australia Limited	12,284.30	-
267,832.50	-	National Australia Bank Limited - Capital Notes Deferred Settlement	-	-
25,863.37	-	Pinnacle Investment Management Group Limited	36,716.42	-

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year			Current Year	
Debits	Credits	Description	Debits	Credits
8,800.00	-	Proptech Group Limited	-	-
23,565.92	-	Santos Limited	56,851.20	-
12,074.40	-	Siteminder Limited - Ordinary Fully Paid Deferred Settlement	10,044.80	-
150,360.55	-	Sonic Healthcare Limited - Ordinary Fully Paid	162,021.35	-
147,482.88	-	Woodside Energy Group Ltd	159,526.08	-
71,947.60	-	Woolworths	-	-
		Stapled Securities		
-	-	Dexus Property Group - Units Fully Paid Stapled	36,465.00	-
42,863.04	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	91,464.56	-
53,047.82	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	52,568.25	-
		Units In Listed Unit Trusts		
17,250.00	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
19,611.75	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
36,895.00	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	46,160.00	-
105,227.63	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	127,349.25	-
28,380.00	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	-
110,788.02	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
250,000.00	-	Metrics Credit Partners Wholesale Investment Trust	250,299.31	-
		Cash At Bank		
60,528.90	-	ORDS CMT	226,276.68	-
		Receivables - Investment Income Receivable - Distributions		
220.07	-	PIMCO EQT Wholesale Australian Bond Fund	211.19	-
		Receivables - Investment Income Receivable - Distributions		
-	-	Dexus Property Group - Units Fully Paid Stapled	885.97	-
885.36	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	1,125.16	-
		Receivables - Investment Income Receivable - Distributions		
182.99	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
1,135.95	-	ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid	-	-
1,774.89	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	228.60	-
398.09	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	542.07	-
528.90	-	Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)	-	-
698.77	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
1,206.48	-	Metrics Credit Partners Wholesale Investment Trust	-	-

Current Tax Assets

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	41,621.10	Provision for Income Tax	-	19,874.25
		Current Tax Assets - Franking Credits - Shares in Listed Companies		
864.23	-	ASX	896.89	-
4,299.56	-	Australia And New Zealand Banking Group Limited	4,570.05	-
34,497.44	-	BHP Billiton	16,830.95	-
-	-	Cochlear	289.60	-
28,622.37	-	Commonwealth Bank of Australia	4,980.60	-
-	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28	268.47	-
69.15	-	CSL	82.74	-
390.54	-	Hearts And Minds Investments Limited	390.54	-
274.57	-	Hub24 Limited	524.13	-
1,864.29	-	Jb Hi-Fi Limited	-	-
171.00	-	Kelsian Group Limited	232.07	-
735.83	-	Macquarie Group Limited	1,191.17	-
408.53	-	Pinnacle Investment Management Group Limited	521.90	-
11,921.87	-	Rio Tinto	-	-
112.51	-	Santos Limited	-	-
219.86	-	Sealink Travel Group Limited	-	-
1,478.75	-	Sonic Healthcare Limited - Ordinary Fully Paid	1,991.19	-
-	-	Woodside Energy Group Ltd	7,452.08	-
2,262.36	-	Woodside Petroleum	-	-
9,353.17	-	Woolworths	459.06	-
		Current Tax Assets - Franking Credits - Stapled Securities		
366.58	-	Home Consortium - Fully Paid Ordinary Stapled Securities Def Set	488.78	-
16.92	-	Transurban Group - Fully Paid Ordinary/Units Stapled Securities	33.51	-
		Current Tax Assets - Franking Credits - Units In Listed Unit Trusts		
10.66	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	10.87	-
223.16	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	-
		Current Tax Assets - Foreign Tax Credits - Units In Listed Unit Trusts		
54.83	-	Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	-	-
28.73	-	ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid	46.16	-
235.59	-	Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500	283.51	-
		Current Tax Assets		
-	45.83	Excessive Foreign Tax Credit Writeoff	-	47.34
		Other Taxes Refundable		
3,465.00	-	Activity Statement Payable/Refundable	-	-
-	0.17	GST Payable/Refundable	2,981.31	-
		LIABILITIES		
-	259.00	SMSF Supervisory Levy	-	259.00
		MEMBER ENTITLEMENTS		
		Ms Barbara Higgs		
-	467,614.82	501: Higgs, Barbara	-	486,821.64

B C Higgs Super Fund

Detailed Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	2,834,614.32	Accumulation	-	3,118,313.71
<u>4,345,848.92</u>	<u>4,345,848.92</u>		<u>4,134,981.39</u>	<u>4,134,981.39</u>

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Investment Gains					
Increase in Market Value - Managed Investments					
PIMCO EQT Wholesale Australian Bond Fund					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			13.54	13.54 CR
30/06/2023	Closing Balance				13.54 CR
Increase in Market Value - Other Fixed Interest Securities					
ANZ Wholesale Subordinated Nots 8					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			1,497.00	1,497.00 CR
30/06/2023	Closing Balance				1,497.00 CR
NAB 6.163 03/09/33 AU3CB0297554					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			2,003.30	2,003.30 CR
30/06/2023	Closing Balance				2,003.30 CR
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		1,360.40		1,360.40 DR
30/06/2023	Closing Balance				1,360.40 DR
Westpac Wholesale Subordinated Notes 7 FRN 2033					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			488.00	488.00 CR
30/06/2023	Closing Balance				488.00 CR
Increase in Market Value - Shares in Listed Companies					
Allkem Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			14,617.60	14,617.60 CR
30/06/2023	Closing Balance				14,617.60 CR
ASX					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		16,577.06		16,577.06 DR
30/06/2023	Closing Balance				16,577.06 DR
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			14,134.71	14,134.71 CR
30/06/2023	Closing Balance				14,134.71 CR
BHP Billiton					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			37,512.20	37,512.20 CR
30/06/2023	Closing Balance				37,512.20 CR
Cochlear					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			18,282.74	18,282.74 CR
30/06/2023	Closing Balance				18,282.74 CR
Commonwealth Bank of Australia					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			27,365.63	27,365.63 CR
30/06/2023	Closing Balance				27,365.63 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			122.50	122.50 CR
30/06/2023	Closing Balance				122.50 CR
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			290.00	290.00 CR
30/06/2023	Closing Balance				290.00 CR
CSL					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			9,135.36	9,135.36 CR
30/06/2023	Closing Balance				9,135.36 CR
Hearts And Minds Investments Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			1,620.00	1,620.00 CR
30/06/2023	Closing Balance				1,620.00 CR
Hub24 Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			23,905.70	23,905.70 CR
30/06/2023	Closing Balance				23,905.70 CR
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		7,315.98		7,315.98 DR
30/06/2023	Closing Balance				7,315.98 DR
Macquarie Group Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			14,014.59	14,014.59 CR
30/06/2023	Closing Balance				14,014.59 CR
Murray Cod Australia Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		9,079.70		9,079.70 DR
30/06/2023	Closing Balance				9,079.70 DR
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			2,807.36	2,807.36 CR
30/06/2023	Closing Balance				2,807.36 CR
Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			10,853.05	10,853.05 CR
30/06/2023	Closing Balance				10,853.05 CR
Proptech Group Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			20,000.00	20,000.00 CR
30/06/2023	Closing Balance				20,000.00 CR
Santos Limited					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			3,299.26	3,299.26 CR
30/06/2023	Closing Balance				3,299.26 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Siteminder Limited - Ordinary Fully Paid Deferred Settlement					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		2,029.60		2,029.60 DR
30/06/2023	Closing Balance				2,029.60 DR
Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			11,660.80	11,660.80 CR
30/06/2023	Closing Balance				11,660.80 CR
Woodside Energy Group Ltd					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			12,043.20	12,043.20 CR
30/06/2023	Closing Balance				12,043.20 CR
Woolworths					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			11,389.25	11,389.25 CR
30/06/2023	Closing Balance				11,389.25 CR
Increase in Market Value - Stapled Securities					
Dexus Property Group - Units Fully Paid Stapled					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		3,523.14		3,523.14 DR
30/06/2023	Closing Balance				3,523.14 DR
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			18,601.52	18,601.52 CR
30/06/2023	Closing Balance				18,601.52 CR
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		479.57		479.57 DR
30/06/2023	Closing Balance				479.57 DR
Increase in Market Value - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			2,885.67	2,885.67 CR
30/06/2023	Closing Balance				2,885.67 CR
ETFs Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			374.78	374.78 CR
30/06/2023	Closing Balance				374.78 CR
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			9,265.00	9,265.00 CR
30/06/2023	Closing Balance				9,265.00 CR
Ishares S&P 500 ETF - Chess Depositary Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			22,121.62	22,121.62 CR
30/06/2023	Closing Balance				22,121.62 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fun					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			1,620.00	1,620.00 CR
30/06/2023	Closing Balance				1,620.00 CR
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			11,049.61	11,049.61 CR
30/06/2023	Closing Balance				11,049.61 CR
Metrics Credit Partners Wholesale Investment Trust					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			299.31	299.31 CR
30/06/2023	Closing Balance				299.31 CR
Disposal Suspense - Shares in Listed Companies					
ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZDA TO ANZ	471.00000		8,901.90	8,901.90 CR
03/01/2023	ANZDA TO ANZ	855.00000		25,068.17	33,970.07 CR
03/01/2023	ANZDA TO ANZ	1,200.00000		36,555.81	70,525.88 CR
03/01/2023	ANZDA TO ANZ	5,010.00000		150,012.80	220,538.68 CR
03/01/2023	ANZDA TO ANZ	-7,536.00000	220,538.68		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
ANZR					
01/07/2022	Opening Balance	0.00000			0.00
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	471.00000			0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	-471.00000			0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZ Takeover/Merger	471.00000		8,901.90	8,901.90 CR
03/01/2023	ANZ Takeover/Merger	855.00000		25,068.17	33,970.07 CR
03/01/2023	ANZ Takeover/Merger	1,200.00000		36,555.81	70,525.88 CR
03/01/2023	ANZ Takeover/Merger	5,010.00000		150,012.80	220,538.68 CR
03/01/2023	ANZ Takeover/Merger	-7,536.00000	220,538.68		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Kelsian Group Limited					
01/07/2022	Opening Balance	0.00000			0.00
27/09/2022	Sale of 5700 units of KLS @ \$5.079868	5,700.00000		28,806.85	28,806.85 CR
27/09/2022	Sale of 5700 units of KLS @ \$5.079868	-5,700.00000	28,806.85		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance	0.00000			0.00
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412	2,665.00000		265,881.21	265,881.21 CR
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412	-2,665.00000	265,881.21		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Proptech Group Limited					
01/07/2022	Opening Balance	0.00000			0.00
22/02/2023	PTG Takeover/Merger	40,000.00000		24,000.00	24,000.00 CR
22/02/2023	PTG Takeover/Merger	-40,000.00000	24,000.00		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Woolworths					
01/07/2022	Opening Balance	0.00000			0.00
14/02/2023	Sale of 2021 units of WOW @ \$36.30	2,021.00000		72,986.32	72,986.32 CR
14/02/2023	Sale of 2021 units of WOW @ \$36.30	-2,021.00000	72,986.32		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Disposal Suspense - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance	0.00000			0.00
21/09/2022	Sale of 2300 units of ASIA @ \$6.61	2,300.00000		15,125.08	15,125.08 CR
21/09/2022	Sale of 2300 units of ASIA @ \$6.61	-2,300.00000	15,125.08		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
ETFs Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance	0.00000			0.00
21/09/2022	Sale of 1655 units of FANG @ \$12.36	1,655.00000		20,350.96	20,350.96 CR
21/09/2022	Sale of 1655 units of FANG @ \$12.36	-1,655.00000	20,350.96		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance	0.00000			0.00
07/12/2022	IVV/IVVDB Code Change	1,425.00000		29,729.71	29,729.71 CR
07/12/2022	IVV/IVVDB Code Change	1,440.00000		34,928.98	64,658.69 CR
07/12/2022	IVV/IVVDB Code Change	-2,865.00000	64,658.69		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Ishares S&P 500 ETF - Ishares S&P 500 ETF Deferred Settlement					
01/07/2022	Opening Balance	0.00000			0.00
13/12/2022	IVVDB/IVV Code Change	1,425.00000		29,729.71	29,729.71 CR
13/12/2022	IVVDB/IVV Code Change	1,440.00000		34,928.98	64,658.69 CR
13/12/2022	IVVDB/IVV Code Change	-2,865.00000	64,658.69		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fun					
01/07/2022	Opening Balance	0.00000			0.00
14/02/2023	Sale of 21500 units of MHHT @ \$1.325	21,500.00000		28,341.50	28,341.50 CR
14/02/2023	Sale of 21500 units of MHHT @ \$1.325	-21,500.00000	28,341.50		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance	0.00000			0.00
30/05/2023	Sale of 24619 units of MOT @ \$2.031155	24,619.00000		49,876.87	49,876.87 CR
30/05/2023	Sale of 24619 units of MOT @ \$2.031155	-24,619.00000	49,876.87		0.00 CR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729	12,424.00000		25,122.50	25,122.50 CR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729	-12,424.00000	25,122.50		0.00 CR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595	22,681.00000		44,716.27	44,716.27 CR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595	-22,681.00000	44,716.27		0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Investment Income					
Distributions - Managed Investments					
PIMCO EQT Wholesale Australian Bond Fund					
01/07/2022	Opening Balance				0.00
30/09/2022	ETL0015AU Distribution - Cash			216.86	216.86 CR
30/12/2022	ETL0015AU Distribution - Cash			220.20	437.06 CR
31/03/2023	ETL0015AU Distribution - Cash			228.25	665.31 CR
30/06/2023	Distribution - Tax Statement				665.31 CR
30/06/2023	Distribution - Tax Statement				665.31 CR
30/06/2023	Distribution - Tax Statement				665.31 CR
30/06/2023	Distribution - Tax Statement				665.31 CR
30/06/2023	ETL0015AU Distribution - Cash			211.19	876.50 CR
30/06/2023	Closing Balance				876.50 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Distributions - Shares in Listed Companies					
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance				0.00
20/09/2022	NABPE Interest Payment			2,711.10	2,711.10 CR
09/12/2022	NABPE AUD UNFRANKED, NIL CFI			3,370.69	6,081.79 CR
09/03/2023	NABPE AUD UNFRANKED, NIL CFI			3,553.24	9,635.03 CR
08/06/2023	NABPE AUD UNFRANKED, NIL CFI			3,955.39	13,590.42 CR
20/06/2023	Distribution - Tax Statement				13,590.42 CR
20/06/2023	Distribution - Tax Statement				13,590.42 CR
20/06/2023	Distribution - Tax Statement				13,590.42 CR
20/06/2023	Distribution - Tax Statement				13,590.42 CR
30/06/2023	Closing Balance				13,590.42 CR
Distributions - Stapled Securities					
Dexus Property Group - Units Fully Paid Stapled					
01/07/2022	Opening Balance				0.00
29/06/2023	DXS AUD 0.0464872 FRANKED, 30% CTR			885.97	885.97 CR
30/06/2023	Distribution - Tax Statement				885.97 CR
30/06/2023	Closing Balance				885.97 CR
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				0.00
29/12/2022	TCL AUD DRP NIL DISC			977.59	977.59 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC			1,125.16	2,102.75 CR
30/06/2023	Distribution - Tax Statement				2,102.75 CR
30/06/2023	Distribution - Tax Statement				2,102.75 CR
30/06/2023	Closing Balance				2,102.75 CR
Distributions - Units In Listed Unit Trusts					
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Distribution - Tax Statement			46.16	46.16 CR
30/06/2023	TECH AUD 0.0172 FRANKED, 30% CTR, DRP			228.60	274.76 CR
30/06/2023	Closing Balance				274.76 CR
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance				0.00
03/10/2022	IVV AUD DRP			460.97	460.97 CR
21/12/2022	IVV AUD DRP			361.68	822.65 CR
03/04/2023	IVV AUD DRP			407.36	1,230.01 CR
30/06/2023	Distribution - Tax Statement			55.84	1,285.85 CR
30/06/2023	Distribution - Tax Statement			71.55	1,357.40 CR
30/06/2023	Distribution - Tax Statement			72.18	1,429.58 CR
30/06/2023	Distribution - Tax Statement			83.94	1,513.52 CR
30/06/2023	IVV AUD DRP			542.07	2,055.59 CR
30/06/2023	Closing Balance				2,055.59 CR
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)					
01/07/2022	Opening Balance				0.00
03/01/2023	MHHT AUD DRP			524.60	524.60 CR
14/02/2023	Distribution - Tax Statement				524.60 CR
30/06/2023	Closing Balance				524.60 CR
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				0.00
29/07/2022	MOT AUD DRP NIL DISC			585.30	585.30 CR
31/08/2022	MOT AUD DRP NIL DISC			764.47	1,349.77 CR
03/10/2022	MOT AUD DRP NIL DISC			746.55	2,096.32 CR
31/10/2022	MOT AUD DRP NIL DISC			842.11	2,938.43 CR
30/11/2022	MOT AUD DRP NIL DISC			788.36	3,726.79 CR
30/12/2022	MOT AUD DRP NIL DISC			937.67	4,664.46 CR
31/01/2023	MOT AUD DRP NIL DISC			967.53	5,631.99 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
BHP Billiton					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			25,594.94	25,594.94 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			13,677.27	39,272.21 CR
30/06/2023	Closing Balance				39,272.21 CR
Cochlear					
01/07/2022	Opening Balance				0.00
17/10/2022	COH AUD 0.58 FRANKED, 30% CTR, 0.87 CFI			872.90	872.90 CR
14/04/2023	COH AUD 0.5425 FRANKED, 30% CTR, 0.6975 CFI			933.10	1,806.00 CR
30/06/2023	Closing Balance				1,806.00 CR
Commonwealth Bank of Australia					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			5,810.70	5,810.70 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			5,810.70	11,621.40 CR
30/06/2023	Closing Balance				11,621.40 CR
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
15/03/2023	CBAPL AUD 1.3574 FRANKED, 30% CTR			339.35	339.35 CR
15/06/2023	CBAPL AUD 1.1483 FRANKED, 30% CTR			287.08	626.43 CR
30/06/2023	Closing Balance				626.43 CR
CSL					
01/07/2022	Opening Balance				0.00
05/10/2022	CSL USD 1.18, 0.118 FRANKED, 30% CTR, 1.062 CFI, DRP :			1,930.62	1,930.62 CR
05/04/2023	CSL USD 1.07, UNFRANKED, 1.07 CFI, DRP SUSP			1,780.36	3,710.98 CR
30/06/2023	Closing Balance				3,710.98 CR
Hearts And Minds Investments Limited					
01/07/2022	Opening Balance				0.00
13/04/2023	HM1 AUD 0.135 FRANKED, 30% CTR, DRP NIL DISC			911.25	911.25 CR
30/06/2023	Closing Balance				911.25 CR
Hub24 Limited					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			576.88	576.88 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			646.10	1,222.98 CR
30/06/2023	Closing Balance				1,222.98 CR
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
05/10/2022	KLS AUD 0.095 FRANKED, 30% CTR			541.50	541.50 CR
30/06/2023	Closing Balance				541.50 CR
Macquarie Group Limited					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			3,741.50	3,741.50 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			3,207.00	6,948.50 CR
30/06/2023	Closing Balance				6,948.50 CR
Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance				0.00
16/09/2022	PNI AUD 0.175 FRANKED, 30% CTR, DRP NIL DISC			643.83	643.83 CR
17/03/2023	PNI AUD 0.156 FRANKED, 30% CTR, DRP			573.92	1,217.75 CR
30/06/2023	Closing Balance				1,217.75 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Santos Limited					
01/07/2022	Opening Balance				0.00
22/09/2022	STO USD 0.076, UNFRANKED, 0.076 CFI, DRP SUSP			347.04	347.04 CR
29/03/2023	STO USD 0.151, UNFRANKED, 0.151 CFI, DRP SUSP			1,690.68	2,037.72 CR
30/06/2023	Closing Balance				2,037.72 CR
Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			2,733.00	2,733.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			1,913.10	4,646.10 CR
30/06/2023	Closing Balance				4,646.10 CR
Woodside Energy Group Ltd					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			7,409.02	7,409.02 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			9,979.17	17,388.19 CR
30/06/2023	Closing Balance				17,388.19 CR
Woolworths					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			1,071.13	1,071.13 CR
30/06/2023	Closing Balance				1,071.13 CR
Dividends - Stapled Securities					
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				0.00
07/10/2022	HMC AUD 0.06 FRANKED, 30% CTR			570.24	570.24 CR
06/04/2023	HMC AUD 0.06 FRANKED, 30% CTR			570.24	1,140.48 CR
30/06/2023	Closing Balance				1,140.48 CR
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			73.78	73.78 CR
30/06/2023	Closing Balance				73.78 CR
Interest - Cash At Bank					
ORDS CMT					
01/07/2022	Opening Balance				0.00
30/09/2022	Interest			183.59	183.59 CR
31/12/2022	Interest			837.65	1,021.24 CR
31/03/2023	Interest			908.37	1,929.61 CR
30/06/2023	Interest			665.49	2,595.10 CR
30/06/2023	Closing Balance				2,595.10 CR
Interest - Other Fixed Interest Securities					
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum					
01/07/2022	Opening Balance				0.00
05/07/2022	QUBHA Interest Payment			738.77	738.77 CR
05/10/2022	QUBHA Interest Payment			1,040.20	1,778.97 CR
05/01/2023	QUBHA Interest Payment			1,217.41	2,996.38 CR
05/04/2023	QUBHA Interest Payment			1,268.75	4,265.13 CR
30/06/2023	Closing Balance				4,265.13 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Member Payments					
Lump Sums Paid - Ms Barbara Higgs					
Accumulation					
01/07/2022	Opening Balance				0.00
24/10/2022	Lump Sum Out		4,970.00		4,970.00 DR
21/11/2022	Lump Sum Out		10,000.00		14,970.00 DR
02/02/2023	Lump sum out		3,000.00		17,970.00 DR
13/02/2023	Lump SumOut		5,000.00		22,970.00 DR
31/03/2023	Lump Sum Out		3,000.00		25,970.00 DR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819		15,000.00		40,970.00 DR
30/06/2023	Closing Balance				40,970.00 DR
Pensions Paid - Ms Barbara Higgs					
501: Higgs, Barbara					
01/07/2022	Opening Balance				0.00
24/10/2022	Pension Drawdown - Gross		5,030.00		5,030.00 DR
01/03/2023	Pension Drawdown - Gross		3,000.00		8,030.00 DR
03/04/2023	Pension Drawdown - Gross		3,000.00		11,030.00 DR
01/05/2023	Pension Drawdown - Gross		3,000.00		14,030.00 DR
22/05/2023	Pension Drawdown - Gross		15,000.00		29,030.00 DR
01/06/2023	Pension Drawdown - Gross		3,000.00		32,030.00 DR
29/06/2023	Pension Drawdown - Gross		5,000.00		37,030.00 DR
30/06/2023	Closing Balance				37,030.00 DR
Other Expenses					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		467.50		467.50 DR
30/06/2023	Closing Balance				467.50 DR
Actuarial Fee					
01/07/2022	Opening Balance				0.00
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		102.50		102.50 DR
30/06/2023	Closing Balance				102.50 DR
Auditor Fee					
01/07/2022	Opening Balance				0.00
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)		440.00		440.00 DR
30/06/2023	Closing Balance				440.00 DR
Fund Administration Fee					
01/07/2022	Opening Balance				0.00
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		3,920.62		3,920.62 DR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,087.64		5,008.26 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,087.64		6,095.90 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		6,854.59		12,950.49 DR
30/06/2023	Closing Balance				12,950.49 DR
Investment Management Fee					
01/07/2022	Opening Balance				0.00
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022		8,290.14		8,290.14 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		8,368.73		16,658.87 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		8,834.58		25,493.45 DR
30/06/2023	Closing Balance				25,493.45 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Regulatory Fees					
01/07/2022	Opening Balance				0.00
09/09/2022	ASIC, Official Administered Receipts Account, BSB		59.00		59.00 DR
30/06/2023	Closing Balance				59.00 DR
SMSF Supervisory Levy					
01/07/2022	Opening Balance				0.00
30/06/2023	SMSF Supervisory Levy		259.00		259.00 DR
30/06/2023	Closing Balance				259.00 DR
Investment Losses					
Realised Capital Losses - Shares in Listed Companies					
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
27/09/2022	Sale of 5700 units of KLS @ \$5.079868			3,632.83	3,632.83 CR
30/06/2023	Closing Balance				3,632.83 CR
Proptech Group Limited					
01/07/2022	Opening Balance				0.00
22/02/2023	PTG Takeover/Merger		4,800.00		4,800.00 DR
30/06/2023	Closing Balance				4,800.00 DR
Woolworths					
01/07/2022	Opening Balance				0.00
14/02/2023	Sale of 2021 units of WOW @ \$36.30		10,350.53		10,350.53 DR
30/06/2023	Closing Balance				10,350.53 DR
Realised Capital Losses - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	Sale of 2300 units of ASIA @ \$6.61		5,010.59		5,010.59 DR
30/06/2023	Closing Balance				5,010.59 DR
ETFs Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	Sale of 1655 units of FANG @ \$12.36			364.43	364.43 CR
30/06/2023	Closing Balance				364.43 CR
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fun					
01/07/2022	Opening Balance				0.00
14/02/2023	Sale of 21500 units of MHHT @ \$1.325		1,658.50		1,658.50 DR
30/06/2023	Closing Balance				1,658.50 DR
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/05/2023	Sale of 24619 units of MOT @ \$2.031155		1,285.41		1,285.41 DR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729		110.30		1,395.71 DR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595		726.28		2,121.99 DR
30/06/2023	Closing Balance				2,121.99 DR
Realised Traditional Security Losses - Shares in Listed Companies					
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance				0.00
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412		4,758.65		4,758.65 DR
30/06/2023	Closing Balance				4,758.65 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income Tax					
Income Tax Expense					
Income Tax Expense					
01/07/2022	Opening Balance				0.00
30/06/2023	Fund Income Tax		19,874.25		19,874.25 DR
30/06/2023	Closing Balance				19,874.25 DR
Excessive Foreign Tax Credit Writeoff Expense					
01/07/2022	Opening Balance				0.00
30/06/2023	Excessive foreign tax credit written off		47.34		47.34 DR
30/06/2023	Closing Balance				47.34 DR
Imputation Credits - Shares in Listed Companies					
ASX					
01/07/2022	Opening Balance				0.00
28/09/2022	ASX AUD 1.2 FRANKED, 30% CTR, DRP SUSP			455.66	455.66 CR
29/03/2023	ASX AUD 1.162 FRANKED, 30% CTR, DRP SUSP			441.23	896.89 CR
30/06/2023	Closing Balance				896.89 CR
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance				0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			2,180.06	2,180.06 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			2,389.99	4,570.05 CR
30/06/2023	Closing Balance				4,570.05 CR
BHP Billiton					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			10,969.26	10,969.26 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			5,861.69	16,830.95 CR
30/06/2023	Closing Balance				16,830.95 CR
Cochlear					
01/07/2022	Opening Balance				0.00
17/10/2022	COH AUD 0.58 FRANKED, 30% CTR, 0.87 CFI			149.64	149.64 CR
14/04/2023	COH AUD 0.5425 FRANKED, 30% CTR, 0.6975 CFI			139.96	289.60 CR
30/06/2023	Closing Balance				289.60 CR
Commonwealth Bank of Australia					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			2,490.30	2,490.30 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			2,490.30	4,980.60 CR
30/06/2023	Closing Balance				4,980.60 CR
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
15/03/2023	CBAPL AUD 1.3574 FRANKED, 30% CTR			145.44	145.44 CR
15/06/2023	CBAPL AUD 1.1483 FRANKED, 30% CTR			123.03	268.47 CR
30/06/2023	Closing Balance				268.47 CR
CSL					
01/07/2022	Opening Balance				0.00
05/10/2022	CSL USD 1.18, 0.118 FRANKED, 30% CTR, 1.062 CFI, DRP :			82.74	82.74 CR
30/06/2023	Closing Balance				82.74 CR
Hearts And Minds Investments Limited					
01/07/2022	Opening Balance				0.00
13/04/2023	HM1 AUD 0.135 FRANKED, 30% CTR, DRP NIL DISC			390.54	390.54 CR
30/06/2023	Closing Balance				390.54 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income Tax					
Hub24 Limited					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			247.23	247.23 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			276.90	524.13 CR
30/06/2023	Closing Balance				524.13 CR
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
05/10/2022	KLS AUD 0.095 FRANKED, 30% CTR			232.07	232.07 CR
30/06/2023	Closing Balance				232.07 CR
Macquarie Group Limited					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			641.40	641.40 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			549.77	1,191.17 CR
30/06/2023	Closing Balance				1,191.17 CR
Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance				0.00
16/09/2022	PNI AUD 0.175 FRANKED, 30% CTR, DRP NIL DISC			275.93	275.93 CR
17/03/2023	PNI AUD 0.156 FRANKED, 30% CTR, DRP			245.97	521.90 CR
30/06/2023	Closing Balance				521.90 CR
Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			1,171.29	1,171.29 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			819.90	1,991.19 CR
30/06/2023	Closing Balance				1,991.19 CR
Woodside Energy Group Ltd					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			3,175.29	3,175.29 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			4,276.79	7,452.08 CR
30/06/2023	Closing Balance				7,452.08 CR
Woolworths					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			459.06	459.06 CR
30/06/2023	Closing Balance				459.06 CR
Imputation Credits - Stapled Securities					
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				0.00
07/10/2022	HMC AUD 0.06 FRANKED, 30% CTR			244.39	244.39 CR
06/04/2023	HMC AUD 0.06 FRANKED, 30% CTR			244.39	488.78 CR
30/06/2023	Closing Balance				488.78 CR
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			31.62	31.62 CR
30/06/2023	Distribution - Tax Statement			1.89	33.51 CR
30/06/2023	Closing Balance				33.51 CR
Imputation Credits - Units In Listed Unit Trusts					
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/06/2023	Distribution - Tax Statement			10.87	10.87 CR
30/06/2023	Closing Balance				10.87 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investments - PIMCO EQT Wholesale Australian Bond Fund					
01/07/2022	Opening Balance	67,392.00000			59,075.77 DR
30/06/2023	Market Value Adjustment		13.54		59,089.31 DR
30/06/2023	Closing Balance	67,392.00000			59,089.31 DR
Investments - ANZ Wholesale Subordinated Nots 8					
01/07/2022	Opening Balance	0.00000			0.00
12/05/2023	Direct Debit (ORD MINNETT LIMi ORDS000707ANZ FRN)	100,000.00000	100,000.00		100,000.00 DR
30/06/2023	Market Value Adjustment		1,497.00		101,497.00 DR
30/06/2023	Closing Balance	100,000.00000			101,497.00 DR
Investments - NAB 6.163 03/09/33 AU3CB0297554					
01/07/2022	Opening Balance	0.00000			0.00
07/03/2023	Direct Debit (ORD MINNETT LIMi ORDS000707 NAB)	130,000.00000	130,000.00		130,000.00 DR
30/06/2023	Market Value Adjustment		2,003.30		132,003.30 DR
30/06/2023	Closing Balance	130,000.00000			132,003.30 DR
Investments - Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum					
01/07/2022	Opening Balance	716.00000			73,390.00 DR
30/06/2023	Market Value Adjustment			1,360.40	72,029.60 DR
30/06/2023	Closing Balance	716.00000			72,029.60 DR
Investments - Westpac Wholesale Subordinated Notes 7 FRN 2033					
01/07/2022	Opening Balance	0.00000			0.00
22/06/2023	Direct Debit (ORD MINNETT LIMi WESTPAC ORDS000707)	100,000.00000	100,000.00		100,000.00 DR
30/06/2023	Market Value Adjustment		488.00		100,488.00 DR
30/06/2023	Closing Balance	100,000.00000			100,488.00 DR
Investments - Allkem Limited					
01/07/2022	Opening Balance	2,560.00000			26,393.60 DR
30/06/2023	Market Value Adjustment		14,617.60		41,011.20 DR
30/06/2023	Closing Balance	2,560.00000			41,011.20 DR
Investments - ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement					
01/07/2022	Opening Balance	0.00000			0.00
03/01/2023	ANZ Takeover/Merger	471.00000	8,901.90		8,901.90 DR
03/01/2023	ANZ Takeover/Merger	855.00000	25,068.17		33,970.07 DR
03/01/2023	ANZ Takeover/Merger	1,200.00000	36,555.81		70,525.88 DR
03/01/2023	ANZ Takeover/Merger	5,010.00000	150,012.80		220,538.68 DR
03/01/2023	ANZDA TO ANZ	-7,536.00000		220,538.68	0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Investments - ANZR					
01/07/2022	Opening Balance	0.00000			0.00
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	57.00000			0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	334.00000			0.00 CR
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	80.00000			0.00 CR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	-471.00000			0.00 CR
30/06/2023	Closing Balance	0.00000			0.00
Investments - ASX					
01/07/2022	Opening Balance	886.00000			72,395.06 DR
30/06/2023	Market Value Adjustment			16,577.06	55,818.00 DR
30/06/2023	Closing Balance	886.00000			55,818.00 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investments - Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance	7,065.00000			155,641.95 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/	471.00000			155,641.95 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		8,901.90		164,543.85 DR
03/01/2023	ANZ Takeover/Merger	-7,536.00000		220,538.68	55,994.83 CR
03/01/2023	ANZDA TO ANZ	471.00000	8,901.90		47,092.93 CR
03/01/2023	ANZDA TO ANZ	855.00000	25,068.17		22,024.76 CR
03/01/2023	ANZDA TO ANZ	1,200.00000	36,555.81		14,531.05 DR
03/01/2023	ANZDA TO ANZ	5,010.00000	150,012.80		164,543.85 DR
30/06/2023	Market Value Adjustment		14,134.71		178,678.56 DR
30/06/2023	Closing Balance	7,536.00000			178,678.56 DR
Investments - BHP Billiton					
01/07/2022	Opening Balance	10,030.00000			413,737.50 DR
30/06/2023	Market Value Adjustment		37,512.20		451,249.70 DR
30/06/2023	Closing Balance	10,030.00000			451,249.70 DR
Investments - Cochlear					
01/07/2022	Opening Balance	602.00000			119,617.40 DR
30/06/2023	Market Value Adjustment		18,282.74		137,900.14 DR
30/06/2023	Closing Balance	602.00000			137,900.14 DR
Investments - Commonwealth Bank of Australia					
01/07/2022	Opening Balance	2,767.00000			250,081.46 DR
30/06/2023	Market Value Adjustment		27,365.63		277,447.09 DR
30/06/2023	Closing Balance	2,767.00000			277,447.09 DR
Investments - Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-I					
01/07/2022	Opening Balance	0.00000			0.00
09/11/2022	Purchase of 250 of CBAXX @ \$100.00	250.00000	25,000.00		25,000.00 DR
30/06/2023	Market Value Adjustment		122.50		25,122.50 DR
30/06/2023	Closing Balance	250.00000			25,122.50 DR
Investments - Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-I					
01/07/2022	Opening Balance	0.00000			0.00
07/06/2023	Purchase of 500 of CBAXX @ \$100.00	500.00000	50,000.00		50,000.00 DR
30/06/2023	Market Value Adjustment		290.00		50,290.00 DR
30/06/2023	Closing Balance	500.00000			50,290.00 DR
Investments - CSL					
01/07/2022	Opening Balance	1,098.00000			295,427.88 DR
30/06/2023	Market Value Adjustment		9,135.36		304,563.24 DR
30/06/2023	Closing Balance	1,098.00000			304,563.24 DR
Investments - Hearts And Minds Investments Limited					
01/07/2022	Opening Balance	6,750.00000			13,635.00 DR
30/06/2023	Market Value Adjustment		1,620.00		15,255.00 DR
30/06/2023	Closing Balance	6,750.00000			15,255.00 DR
Investments - Hub24 Limited					
01/07/2022	Opening Balance	4,615.00000			93,546.05 DR
30/06/2023	Market Value Adjustment		23,905.70		117,451.75 DR
30/06/2023	Closing Balance	4,615.00000			117,451.75 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investments - Kelsian Group Limited					
01/07/2022	Opening Balance	5,700.00000			32,490.00 DR
27/09/2022	Sale of 5700 units of KLS @ \$5.079868	-5,700.00000		25,174.02	7,315.98 DR
30/06/2023	Market Value Adjustment			7,315.98	0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Macquarie Group Limited					
01/07/2022	Opening Balance	1,069.00000			175,861.19 DR
30/06/2023	Market Value Adjustment		14,014.59		189,875.78 DR
30/06/2023	Closing Balance	1,069.00000			189,875.78 DR
Investments - Murray Cod Australia Limited					
01/07/2022	Opening Balance	106,820.00000			21,364.00 DR
30/06/2023	Market Value Adjustment			9,079.70	12,284.30 DR
30/06/2023	Closing Balance	106,820.00000			12,284.30 DR
Investments - National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance	2,665.00000			267,832.50 DR
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412	-2,665.00000		270,639.86	2,807.36 CR
30/06/2023	Market Value Adjustment		2,807.36		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance	3,679.00000			25,863.37 DR
30/06/2023	Market Value Adjustment		10,853.05		36,716.42 DR
30/06/2023	Closing Balance	3,679.00000			36,716.42 DR
Investments - Proptech Group Limited					
01/07/2022	Opening Balance	40,000.00000			8,800.00 DR
22/02/2023	PTG Takeover/Merger	-40,000.00000		28,800.00	20,000.00 CR
30/06/2023	Market Value Adjustment		20,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Santos Limited					
01/07/2022	Opening Balance	3,176.00000			23,565.92 DR
20/02/2023	Purchase of 4384 of STO @ \$6.805	4,384.00000	29,986.02		53,551.94 DR
30/06/2023	Market Value Adjustment		3,299.26		56,851.20 DR
30/06/2023	Closing Balance	7,560.00000			56,851.20 DR
Investments - Siteminder Limited - Ordinary Fully Paid Deferred Settlement					
01/07/2022	Opening Balance	3,440.00000			12,074.40 DR
30/06/2023	Market Value Adjustment			2,029.60	10,044.80 DR
30/06/2023	Closing Balance	3,440.00000			10,044.80 DR
Investments - Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance	4,555.00000			150,360.55 DR
30/06/2023	Market Value Adjustment		11,660.80		162,021.35 DR
30/06/2023	Closing Balance	4,555.00000			162,021.35 DR
Investments - Woodside Energy Group Ltd					
01/07/2022	Opening Balance	4,632.00000			147,482.88 DR
30/06/2023	Market Value Adjustment		12,043.20		159,526.08 DR
30/06/2023	Closing Balance	4,632.00000			159,526.08 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investments - Woolworths					
01/07/2022	Opening Balance	2,021.00000			71,947.60 DR
14/02/2023	Sale of 2021 units of WOW @ \$36.30	-2,021.00000		83,336.85	11,389.25 CR
30/06/2023	Market Value Adjustment		11,389.25		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Dexus Property Group - Units Fully Paid Stapled					
01/07/2022	Opening Balance	0.00000			0.00
14/02/2023	Purchase of 4675 of DXS @ \$8.51	4,675.00000	39,988.14		39,988.14 DR
30/06/2023	Market Value Adjustment			3,523.14	36,465.00 DR
30/06/2023	Closing Balance	4,675.00000			36,465.00 DR
Investments - Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance	9,504.00000			42,863.04 DR
20/04/2023	350c	8,572.00000	30,000.00		72,863.04 DR
30/06/2023	Market Value Adjustment		18,601.52		91,464.56 DR
30/06/2023	Closing Balance	18,076.00000			91,464.56 DR
Investments - Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance	3,689.00000			53,047.82 DR
30/06/2023	Market Value Adjustment			479.57	52,568.25 DR
30/06/2023	Closing Balance	3,689.00000			52,568.25 DR
Investments - Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units					
01/07/2022	Opening Balance	2,300.00000			17,250.00 DR
21/09/2022	Sale of 2300 units of ASIA @ \$6.61	-2,300.00000		20,135.67	2,885.67 CR
30/06/2023	Market Value Adjustment		2,885.67		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance	1,655.00000			19,611.75 DR
21/09/2022	Sale of 1655 units of FANG @ \$12.36	-1,655.00000		19,986.53	374.78 CR
30/06/2023	Market Value Adjustment		374.78		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - ETFS Morningstar Global Technology ETF - Exchange Traded Fund Unit					
01/07/2022	Opening Balance	500.00000			36,895.00 DR
30/06/2023	Market Value Adjustment		9,265.00		46,160.00 DR
30/06/2023	Closing Balance	500.00000			46,160.00 DR
Investments - Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance	191.00000			105,227.63 DR
07/12/2022	15 for 1 split of IVV	2,674.00000			105,227.63 DR
07/12/2022	IVV/IVVDB Code Change	-2,865.00000		64,658.69	40,568.94 DR
13/12/2022	IVVDB/IVV Code Change	1,425.00000	29,729.71		70,298.65 DR
13/12/2022	IVVDB/IVV Code Change	1,440.00000	34,928.98		105,227.63 DR
30/06/2023	Market Value Adjustment		22,121.62		127,349.25 DR
30/06/2023	Closing Balance	2,865.00000			127,349.25 DR
Investments - Ishares S&P 500 ETF - Ishares S&P 500 ETF Deferred Settlement					
01/07/2022	Opening Balance	0.00000			0.00
07/12/2022	IVV/IVVDB Code Change	1,425.00000	29,729.71		29,729.71 DR
07/12/2022	IVV/IVVDB Code Change	1,440.00000	34,928.98		64,658.69 DR
13/12/2022	IVVDB/IVV Code Change	-2,865.00000		64,658.69	0.00 CR
30/06/2023	Closing Balance	0.00000			0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investments - Magellan High Conviction Trust (Managed Fund) - Magellan High Convic					
01/07/2022	Opening Balance	21,500.00000			28,380.00 DR
14/02/2023	Sale of 21500 units of MHHT @ \$1.325	-21,500.00000		30,000.00	1,620.00 CR
30/06/2023	Market Value Adjustment		1,620.00		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance	59,724.00000			110,788.02 DR
30/05/2023	Sale of 24619 units of MOT @ \$2.031155	-24,619.00000		51,162.28	59,625.74 DR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729	-12,424.00000		25,232.80	34,392.94 DR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595	-22,681.00000		45,442.55	11,049.61 CR
30/06/2023	Market Value Adjustment		11,049.61		0.00 CR
30/06/2023	Closing Balance				0.00
Investments - Metrics Credit Partners Wholesale Investment Trust					
01/07/2022	Opening Balance	249,426.00000			250,000.00 DR
30/06/2023	Market Value Adjustment		299.31		250,299.31 DR
30/06/2023	Closing Balance	249,426.00000			250,299.31 DR
Cash At Bank - ORDS CMT					
01/07/2022	Opening Balance				60,528.90 DR
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00531739)		5,086.80		65,615.70 DR
04/07/2022	Direct Credit (MQG FNL DIV 001277439280)		3,741.50		69,357.20 DR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00800358)		738.77		70,095.97 DR
07/07/2022	Direct Credit (MCP WHOLESale IN Ref: 2589245)		1,206.48		71,302.45 DR
08/07/2022	Direct Credit (MCP INCOME OPP T Ref: 2594323)		698.77		72,001.22 DR
08/07/2022	Direct Credit (PIMCO Funds 300106168)		220.07		72,221.29 DR
13/07/2022	Direct Credit (IVV PAYMENT JUL22/00802074)		398.09		72,619.38 DR
15/07/2022	Direct Credit (FANG PAYMENT JUL22/00800539)		1,135.95		73,755.33 DR
15/07/2022	Direct Credit (TECH PAYMENT JUL22/00800602)		1,774.89		75,530.22 DR
18/07/2022	Direct Credit (ASIA DST JUN 001279139202)		182.99		75,713.21 DR
21/07/2022	Direct Credit (MHHT Redemp/ Dis Ref: 2639600)		528.90		76,242.11 DR
05/08/2022	Direct Credit (MCP WHOLESale IN Ref: 2671517)		1,173.59		77,415.70 DR
08/08/2022	Direct Credit (MCP INCOME OPP T Ref: 2703590)		585.30		78,001.00 DR
12/08/2022	Transferred to A/C 49136 - WITHDRAWAL			8,901.90	69,099.10 DR
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022			8,896.73	60,202.37 DR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00821208)		959.14		61,161.51 DR
07/09/2022	Direct Credit (MCP WHOLESale IN Ref: 2750785)		1,473.46		62,634.97 DR
08/09/2022	Direct Credit (MCP INCOME OPP T Ref: 2754714)		764.47		63,399.44 DR
09/09/2022	ASIC, Official Administered Receipts Account, BSB			59.00	63,340.44 DR
16/09/2022	Direct Credit (PINNACLE INVEST SEP22/00800969)		643.83		63,984.27 DR
20/09/2022	Direct Credit (NABPE SEP PE231/00801192)		2,711.10		66,695.37 DR
21/09/2022	Direct Credit (SANTOS DIVIDEND AUI22/00851622)		347.04		67,042.41 DR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00813659)		2,733.00		69,775.41 DR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00258947)		25,594.94		95,370.35 DR
26/09/2022	Transferred from A/C 49136 - SELL 1655 FANG		20,343.29		115,713.64 DR
26/09/2022	Transferred from A/C 49136 - SELL 2300 ASIA		15,119.38		130,833.02 DR
27/09/2022	Direct Credit (WOW FNL DIV 001283431354)		1,071.13		131,904.15 DR
28/09/2022	Direct Credit (ASX FNL DIV 001284435494)		1,063.20		132,967.35 DR
29/09/2022	Direct Credit (CBA FNL DIV 001280824494)		5,810.70		138,778.05 DR
29/09/2022	Transferred from A/C 49136 - SELL 5700 KLS		28,795.99		167,574.04 DR
30/09/2022	Interest		183.59		167,757.63 DR
05/10/2022	Direct Credit (CSL LTD DIVIDEND AUF22/00942262)		1,930.62		169,688.25 DR
05/10/2022	Direct Credit (PIMCO Funds 300106168)		216.86		169,905.11 DR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00800356)		1,040.20		170,945.31 DR
05/10/2022	Direct Credit (SEALINK TRAVEL S00012863870)		541.50		171,486.81 DR
06/10/2022	Direct Credit (WOODSIDE INT22/00710191)		7,409.02		178,895.83 DR
07/10/2022	Direct Credit (HMC FNL DIV 001284532243)		570.24		179,466.07 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Cash At Bank - ORDS CMT					
10/10/2022	Direct Credit (MCP WHOLESale IN cm-17153)		1,394.08		180,860.15 DR
11/10/2022	Direct Credit (MCP INCOME OPP T cm-41105)		746.55		181,606.70 DR
13/10/2022	Direct Credit (IVV PAYMENT OCT22/00802075)		460.97		182,067.67 DR
14/10/2022	Direct Credit (HUB FNL DIV 001284581132)		576.88		182,644.55 DR
17/10/2022	Direct Credit (COCHLEAR PAY OCT22/00810550)		872.90		183,517.45 DR
24/10/2022	Barbara Higgs, BSB 062-220, a/c 10163819			10,000.00	173,517.45 DR
07/11/2022	Direct Credit (MCP WHOLESale IN cm-82428)		1,673.27		175,190.72 DR
08/11/2022	Direct Credit (MCP INCOME OPP T cm-84294)		842.11		176,032.83 DR
10/11/2022	Transferred to A/C 49136 - BUY 250 CBAXX			25,000.00	151,032.83 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			8,981.07	142,051.76 DR
21/11/2022	Barbara Higgs, BSB 062-220, a/c 10163819			10,000.00	132,051.76 DR
07/12/2022	Direct Credit (MCP WHOLESale IN cm-151022)		1,678.28		133,730.04 DR
08/12/2022	Direct Credit (MCP INCOME OPP T cm-153471)		788.36		134,518.40 DR
13/12/2022	Direct Credit (MQG ITM DIV 001285934606)		3,207.00		137,725.40 DR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00531553)		5,576.64		143,302.04 DR
20/12/2022	Direct Credit (NABPE DEC PE232/00801203)		3,370.69		146,672.73 DR
31/12/2022	Interest		837.65		147,510.38 DR
05/01/2023	Direct Credit (IVV PAYMENT JAN23/00802039)		361.68		147,872.06 DR
05/01/2023	Direct Credit (PIMCO Funds 300106168)		220.20		148,092.26 DR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00800345)		1,217.41		149,309.67 DR
09/01/2023	Direct Credit (MCP WHOLESale IN cm-238102)		1,807.16		151,116.83 DR
10/01/2023	Direct Credit (MCP INCOME OPP T cm-247936)		937.67		152,054.50 DR
18/01/2023	Direct Credit (MHHT Redemp/ Dis cm-291738)		524.60		152,579.10 DR
02/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819			3,000.00	149,579.10 DR
07/02/2023	Direct Credit (MCP WHOLESale IN cm-326807)		1,877.15		151,456.25 DR
08/02/2023	Direct Credit (MCP INCOME OPP T cm-347277)		967.53		152,423.78 DR
13/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819			5,000.00	147,423.78 DR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00820999)		977.59		148,401.37 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			9,481.01	138,920.36 DR
16/02/2023	Transferred from A/C 49136 - SELL 2021 WOW		72,958.81		211,879.17 DR
16/02/2023	Transferred from A/C 49136 - SELL 21500 MHHT		28,330.82		240,209.99 DR
16/02/2023	Transferred to A/C 49136 - BUY 4675 DXS			40,003.06	200,206.93 DR
22/02/2023	Direct Credit (PropTech S00012863870)		24,000.00		224,206.93 DR
22/02/2023	Transferred to A/C 49136 - BUY 4384 STO			29,997.21	194,209.72 DR
01/03/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	191,209.72 DR
07/03/2023	Direct Credit (MCP WHOLESale IN cm-413655)		1,701.85		192,911.57 DR
07/03/2023	Direct Debit (ORD MINNETT LIMI ORDS000707 NAB)			130,000.00	62,911.57 DR
08/03/2023	Direct Credit (MCP INCOME OPP T cm-431345)		830.16		63,741.73 DR
15/03/2023	Direct Credit (PERLS XV DST 001293935878)		339.35		64,081.08 DR
17/03/2023	Direct Credit (PINNACLE INVEST MAR23/00800915)		573.92		64,655.00 DR
20/03/2023	Direct Credit (NABPE MAR PE233/00801206)		3,553.24		68,208.24 DR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00813524)		1,913.10		70,121.34 DR
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	70,011.34 DR
29/03/2023	Direct Credit (ASX ITM DIV 001294695780)		1,029.53		71,040.87 DR
29/03/2023	Direct Credit (ATO ATO713986483291001)		3,465.00		74,505.87 DR
29/03/2023	Direct Credit (SANTOS DIVIDEND AUS22/00851342)		1,690.68		76,196.55 DR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00256286)		13,677.27		89,873.82 DR
30/03/2023	Direct Credit (CBA DIV 001291332041)		5,810.70		95,684.52 DR
31/03/2023	Barbara Higgs, BSB 062-220, a/c 10163819			3,000.00	92,684.52 DR
31/03/2023	Interest		908.37		93,592.89 DR
03/04/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	90,592.89 DR
05/04/2023	Direct Credit (CSL LTD DIVIDEND 23AUD/00841245)		1,780.36		92,373.25 DR
05/04/2023	Direct Credit (PIMCO Funds 300106168)		228.25		92,601.50 DR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00800337)		1,268.75		93,870.25 DR
05/04/2023	Direct Credit (WOODSIDE FIN22/00720474)		9,979.17		103,849.42 DR
06/04/2023	Direct Credit (HMC ITM DIV 001292165779)		570.24		104,419.66 DR
11/04/2023	Direct Credit (MCP WHOLESale IN cm-508067)		1,895.55		106,315.21 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Cash At Bank - ORDS CMT					
12/04/2023	Direct Credit (MCP INCOME OPP T cm-521668)		895.86		107,211.07 DR
13/04/2023	Direct Credit (Hearts and Minds S00012863870)		911.25		108,122.32 DR
14/04/2023	Direct Credit (COCHLEAR PAY APR23/00810280)		933.10		109,055.42 DR
17/04/2023	Direct Credit (IVV PAYMENT APR23/00802029)		407.36		109,462.78 DR
18/04/2023	Direct Credit (HUB ITM DIV 001295055960)		646.10		110,108.88 DR
19/04/2023	Transferred to A/C 49136 - WITHDRAWAL			30,000.00	80,108.88 DR
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)			440.00	79,668.88 DR
01/05/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	76,668.88 DR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819			15,000.00	61,668.88 DR
01/05/2023	Direct Credit (ATO ATO001000018256075)		56,556.57		118,225.45 DR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229			4,675.00	113,550.45 DR
08/05/2023	Direct Credit (MCP INCOME OPP T cm-612733)		812.25		114,362.70 DR
08/05/2023	Direct Credit (MCP WHOLESALE IN cm-606354)		1,829.52		116,192.22 DR
12/05/2023	Direct Debit (ORD MINNETT LIMI ORDS000707ANZ FRN)			100,000.00	16,192.22 DR
22/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819			15,000.00	1,192.22 DR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	25.00 DR
31/05/2023	Transferred from A/C 49136 - SELL 24619 MOT		49,867.49		49,892.49 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	48,725.27 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			7,356.15	41,369.12 DR
01/06/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	38,369.12 DR
01/06/2023	Transferred from A/C 49136 - SELL 12424 MOT		25,117.78		63,486.90 DR
07/06/2023	Direct Credit (MCP WHOLESALE IN cm-721676)		1,975.30		65,462.20 DR
07/06/2023	Transferred from A/C 49136 - SELL 22681 MOT		44,707.86		110,170.06 DR
08/06/2023	Direct Credit (MCP INCOME OPP T cm-724583)		367.43		110,537.49 DR
08/06/2023	Transferred to A/C 49136 - BUY 500 CBAXX			50,000.00	60,537.49 DR
15/06/2023	Direct Credit (PERLS XV DST 001297900497)		287.08		60,824.57 DR
20/06/2023	Direct Credit (NABPE JUN PE234/00801171)		3,955.39		64,779.96 DR
22/06/2023	Direct Debit (ORD MINNETT LIMI WESTPAC ORDS000707)			100,000.00	35,220.04 CR
22/06/2023	Transferred from A/C 49136 - SELL 2665 NABPE		265,831.23		230,611.19 DR
29/06/2023	Barbara Higgs, BSB 062-220, a/c 10163819			5,000.00	225,611.19 DR
30/06/2023	Interest		665.49		226,276.68 DR
30/06/2023	Closing Balance				226,276.68 DR
Other Assets - Unsettled Trades					
Acquisitions - Other Fixed Interest Securities					
ANZ Wholesale Subordinated Nots 8					
01/07/2022	Opening Balance				0.00
12/05/2023	Direct Debit (ORD MINNETT LIMI ORDS000707ANZ FRN)			100,000.00	100,000.00 CR
12/05/2023	Direct Debit (ORD MINNETT LIMI ORDS000707ANZ FRN)		100,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
NAB 6.163 03/09/33 AU3CB0297554					
01/07/2022	Opening Balance				0.00
07/03/2023	Direct Debit (ORD MINNETT LIMI ORDS000707 NAB)			130,000.00	130,000.00 CR
07/03/2023	Direct Debit (ORD MINNETT LIMI ORDS000707 NAB)		130,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Westpac Wholesale Subordinated Notes 7 FRN 2033					
01/07/2022	Opening Balance				0.00
22/06/2023	Direct Debit (ORD MINNETT LIMI WESTPAC ORDS000707)			100,000.00	100,000.00 CR
22/06/2023	Direct Debit (ORD MINNETT LIMI WESTPAC ORDS000707)		100,000.00		0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Acquisitions - Shares in Listed Companies					
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance				0.00
12/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/		8,901.90		8,901.90 DR
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SH/			8,901.90	0.00 CR
30/06/2023	Closing Balance				0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
09/11/2022	Purchase of 250 of CBAXX @ \$100.00			25,000.00	25,000.00 CR
10/11/2022	Purchase of 250 of CBAXX @ \$100.00		25,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30					
01/07/2022	Opening Balance				0.00
07/06/2023	Purchase of 500 of CBAXX @ \$100.00			50,000.00	50,000.00 CR
08/06/2023	Purchase of 500 of CBAXX @ \$100.00		50,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Santos Limited					
01/07/2022	Opening Balance				0.00
20/02/2023	Purchase of 4384 of STO @ \$6.805			29,997.21	29,997.21 CR
22/02/2023	Purchase of 4384 of STO @ \$6.805		29,997.21		0.00 CR
30/06/2023	Closing Balance				0.00
Acquisitions - Stapled Securities					
Dexus Property Group - Units Fully Paid Stapled					
01/07/2022	Opening Balance				0.00
14/02/2023	Purchase of 4675 of DXS @ \$8.51			40,003.06	40,003.06 CR
16/02/2023	Purchase of 4675 of DXS @ \$8.51		40,003.06		0.00 CR
30/06/2023	Closing Balance				0.00
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				0.00
19/04/2023	350c		30,000.00		30,000.00 DR
20/04/2023	350c			30,000.00	0.00 CR
30/06/2023	Closing Balance				0.00
Disposals - Shares in Listed Companies					
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
27/09/2022	Sale of 5700 units of KLS @ \$5.079868		28,795.99		28,795.99 DR
29/09/2022	Sale of 5700 units of KLS @ \$5.079868			28,795.99	0.00 CR
30/06/2023	Closing Balance				0.00
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance				0.00
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412		265,831.23		265,831.23 DR
22/06/2023	Sale of 2665 units of NABPE @ \$100.02412			265,831.23	0.00 CR
30/06/2023	Closing Balance				0.00
Proptech Group Limited					
01/07/2022	Opening Balance				0.00
22/02/2023	PTG Takeover/Merger			24,000.00	24,000.00 CR
22/02/2023	PTG Takeover/Merger		24,000.00		0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Woolworths					
01/07/2022	Opening Balance				0.00
14/02/2023	Sale of 2021 units of WOW @ \$36.30		72,958.81		72,958.81 DR
16/02/2023	Sale of 2021 units of WOW @ \$36.30			72,958.81	0.00 CR
30/06/2023	Closing Balance				0.00
Disposals - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	Sale of 2300 units of ASIA @ \$6.61		15,119.38		15,119.38 DR
26/09/2022	Sale of 2300 units of ASIA @ \$6.61			15,119.38	0.00 CR
30/06/2023	Closing Balance				0.00
ETFs Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	Sale of 1655 units of FANG @ \$12.36		20,343.29		20,343.29 DR
26/09/2022	Sale of 1655 units of FANG @ \$12.36			20,343.29	0.00 CR
30/06/2023	Closing Balance				0.00
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund)					
01/07/2022	Opening Balance				0.00
14/02/2023	Sale of 21500 units of MHHT @ \$1.325		28,330.82		28,330.82 DR
16/02/2023	Sale of 21500 units of MHHT @ \$1.325			28,330.82	0.00 CR
30/06/2023	Closing Balance				0.00
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				0.00
30/05/2023	Sale of 24619 units of MOT @ \$2.031155		49,867.49		49,867.49 DR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729		25,117.78		74,985.27 DR
31/05/2023	Sale of 24619 units of MOT @ \$2.031155			49,867.49	25,117.78 DR
01/06/2023	Sale of 12424 units of MOT @ \$2.02729			25,117.78	0.00 CR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595		44,707.86		44,707.86 DR
07/06/2023	Sale of 22681 units of MOT @ \$1.976595			44,707.86	0.00 CR
30/06/2023	Closing Balance				0.00
Other Assets - Receivables					
Investment Income Receivable - Distributions - Managed Investments					
PIMCO EQT Wholesale Australian Bond Fund					
01/07/2022	Opening Balance				220.07 DR
08/07/2022	ETL0015AU Distribution - Cash			220.07	0.00 CR
30/09/2022	ETL0015AU Distribution - Cash		216.86		216.86 DR
05/10/2022	ETL0015AU Distribution - Cash			216.86	0.00 CR
30/12/2022	ETL0015AU Distribution - Cash		220.20		220.20 DR
05/01/2023	ETL0015AU Distribution - Cash			220.20	0.00 CR
31/03/2023	ETL0015AU Distribution - Cash		228.25		228.25 DR
05/04/2023	ETL0015AU Distribution - Cash			228.25	0.00 CR
30/06/2023	ETL0015AU Distribution - Cash		211.19		211.19 DR
30/06/2023	Closing Balance				211.19 DR
Investment Income Receivable - Distributions - Shares in Listed Companies					
National Australia Bank Limited - Capital Notes Deferred Settlement					
01/07/2022	Opening Balance				0.00
20/09/2022	NABPE Interest Payment			2,711.10	2,711.10 CR
20/09/2022	NABPE Interest Payment		2,711.10		0.00 CR
09/12/2022	NABPE AUD UNFRANKED, NIL CFI		3,370.69		3,370.69 DR
20/12/2022	NABPE AUD UNFRANKED, NIL CFI			3,370.69	0.00 CR
09/03/2023	NABPE AUD UNFRANKED, NIL CFI		3,553.24		3,553.24 DR
20/03/2023	NABPE AUD UNFRANKED, NIL CFI			3,553.24	0.00 CR
08/06/2023	NABPE AUD UNFRANKED, NIL CFI		3,955.39		3,955.39 DR
20/06/2023	NABPE AUD UNFRANKED, NIL CFI			3,955.39	0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investment Income Receivable - Distributions - Stapled Securities					
Dexus Property Group - Units Fully Paid Stapled					
01/07/2022	Opening Balance				0.00
29/06/2023	DXS AUD 0.0464872 FRANKED, 30% CTR		885.97		885.97 DR
30/06/2023	Closing Balance				885.97 DR
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				885.36 DR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR, DRP NIL DISC			885.36	0.00 CR
29/12/2022	TCL AUD DRP NIL DISC		977.59		977.59 DR
13/02/2023	TCL AUD DRP NIL DISC			977.59	0.00 CR
29/06/2023	TCL AUD 0.0111946 FRANKED, 30% CTR, DRP NIL DISC		1,125.16		1,125.16 DR
30/06/2023	Closing Balance				1,125.16 DR
Investment Income Receivable - Distributions - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				182.99 DR
18/07/2022	ASIA AUD DRP			182.99	0.00 CR
30/06/2023	Closing Balance				0.00
ETFs Fang+ ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				1,135.95 DR
15/07/2022	FANG AUD DRP			1,135.95	0.00 CR
30/06/2023	Closing Balance				0.00
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				1,774.89 DR
15/07/2022	TECH AUD DRP			1,774.89	0.00 CR
30/06/2023	TECH AUD 0.0172 FRANKED, 30% CTR, DRP		228.60		228.60 DR
30/06/2023	Closing Balance				228.60 DR
Ishares S&P 500 ETF - Chess Depositary Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance				398.09 DR
13/07/2022	IVV AUD DRP			398.09	0.00 CR
03/10/2022	IVV AUD DRP		460.97		460.97 DR
13/10/2022	IVV AUD DRP			460.97	0.00 CR
21/12/2022	IVV AUD DRP		361.68		361.68 DR
05/01/2023	IVV AUD DRP			361.68	0.00 CR
03/04/2023	IVV AUD DRP		407.36		407.36 DR
17/04/2023	IVV AUD DRP			407.36	0.00 CR
30/06/2023	IVV AUD DRP		542.07		542.07 DR
30/06/2023	Closing Balance				542.07 DR
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fun					
01/07/2022	Opening Balance				528.90 DR
21/07/2022	MHHT AUD DRP			528.90	0.00 CR
03/01/2023	MHHT AUD DRP		524.60		524.60 DR
18/01/2023	MHHT AUD DRP			524.60	0.00 CR
30/06/2023	Closing Balance				0.00
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				698.77 DR
08/07/2022	MOT AUD DRP NIL DISC			698.77	0.00 CR
29/07/2022	MOT AUD DRP NIL DISC		585.30		585.30 DR
08/08/2022	MOT AUD DRP NIL DISC			585.30	0.00 CR
31/08/2022	MOT AUD DRP NIL DISC		764.47		764.47 DR
08/09/2022	MOT AUD DRP NIL DISC			764.47	0.00 CR
03/10/2022	MOT AUD DRP NIL DISC		746.55		746.55 DR
11/10/2022	MOT AUD DRP NIL DISC			746.55	0.00 CR
31/10/2022	MOT AUD DRP NIL DISC		842.11		842.11 DR
08/11/2022	MOT AUD DRP NIL DISC			842.11	0.00 CR
30/11/2022	MOT AUD DRP NIL DISC		788.36		788.36 DR
08/12/2022	MOT AUD DRP NIL DISC			788.36	0.00 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
30/12/2022	MOT AUD DRP NIL DISC		937.67		937.67 DR
10/01/2023	MOT AUD DRP NIL DISC			937.67	0.00 CR
31/01/2023	MOT AUD DRP NIL DISC		967.53		967.53 DR
08/02/2023	MOT AUD DRP NIL DISC			967.53	0.00 CR
28/02/2023	MOT AUD DRP NIL DISC		830.16		830.16 DR
08/03/2023	MOT AUD DRP NIL DISC			830.16	0.00 CR
31/03/2023	MOT AUD DRP NIL DISC		895.86		895.86 DR
12/04/2023	MOT AUD DRP NIL DISC			895.86	0.00 CR
28/04/2023	MOT AUD DRP NIL DISC		812.25		812.25 DR
08/05/2023	MOT AUD DRP NIL DISC			812.25	0.00 CR
31/05/2023	MOT AUD DRP NIL DISC		367.43		367.43 DR
08/06/2023	MOT AUD DRP NIL DISC			367.43	0.00 CR
30/06/2023	Closing Balance				0.00
Metrics Credit Partners Wholesale Investment Trust					
01/07/2022	Opening Balance				1,206.48 DR
07/07/2022	Direct Credit (MCP WHOLESale IN Ref: 2589245)			1,206.48	0.00 CR
05/08/2022	Direct Credit (MCP WHOLESale IN Ref: 2671517)			1,173.59	1,173.59 CR
05/08/2022	Direct Credit (MCP WHOLESale IN Ref: 2671517)	1,173.59			0.00 CR
07/09/2022	Direct Credit (MCP WHOLESale IN Ref: 2750785)			1,473.46	1,473.46 CR
07/09/2022	Direct Credit (MCP WHOLESale IN Ref: 2750785)	1,473.46			0.00 CR
10/10/2022	Direct Credit (MCP WHOLESale IN cm-17153)			1,394.08	1,394.08 CR
10/10/2022	Direct Credit (MCP WHOLESale IN cm-17153)	1,394.08			0.00 CR
07/11/2022	Direct Credit (MCP WHOLESale IN cm-82428)			1,673.27	1,673.27 CR
07/11/2022	Direct Credit (MCP WHOLESale IN cm-82428)	1,673.27			0.00 CR
07/12/2022	Direct Credit (MCP WHOLESale IN cm-151022)			1,678.28	1,678.28 CR
07/12/2022	Direct Credit (MCP WHOLESale IN cm-151022)	1,678.28			0.00 CR
09/01/2023	Direct Credit (MCP WHOLESale IN cm-238102)			1,807.16	1,807.16 CR
09/01/2023	Direct Credit (MCP WHOLESale IN cm-238102)	1,807.16			0.00 CR
07/02/2023	Direct Credit (MCP WHOLESale IN cm-326807)			1,877.15	1,877.15 CR
07/02/2023	Direct Credit (MCP WHOLESale IN cm-326807)	1,877.15			0.00 CR
07/03/2023	Direct Credit (MCP WHOLESale IN cm-413655)			1,701.85	1,701.85 CR
07/03/2023	Direct Credit (MCP WHOLESale IN cm-413655)	1,701.85			0.00 CR
11/04/2023	Direct Credit (MCP WHOLESale IN cm-508067)			1,895.55	1,895.55 CR
11/04/2023	Direct Credit (MCP WHOLESale IN cm-508067)	1,895.55			0.00 CR
08/05/2023	Direct Credit (MCP WHOLESale IN cm-606354)			1,829.52	1,829.52 CR
08/05/2023	Direct Credit (MCP WHOLESale IN cm-606354)	1,829.52			0.00 CR
07/06/2023	Direct Credit (MCP WHOLESale IN cm-721676)			1,975.30	1,975.30 CR
07/06/2023	Direct Credit (MCP WHOLESale IN cm-721676)	1,975.30			0.00 CR
30/06/2023	Closing Balance				0.00
Investment Income Receivable - Dividends - Shares in Listed Companies					
ASX					
01/07/2022	Opening Balance				0.00
28/09/2022	ASX AUD 1.2 FRANKED, 30% CTR, DRP SUSP			1,063.20	1,063.20 CR
28/09/2022	ASX AUD 1.2 FRANKED, 30% CTR, DRP SUSP	1,063.20			0.00 CR
29/03/2023	ASX AUD 1.162 FRANKED, 30% CTR, DRP SUSP			1,029.53	1,029.53 CR
29/03/2023	ASX AUD 1.162 FRANKED, 30% CTR, DRP SUSP	1,029.53			0.00 CR
30/06/2023	Closing Balance				0.00
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance				0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP			5,086.80	5,086.80 CR
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP	5,086.80			0.00 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP			5,576.64	5,576.64 CR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP	5,576.64			0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
BHP Billiton					
01/07/2022	Opening Balance				0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		25,594.94		25,594.94 DR
23/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC			25,594.94	0.00 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC			13,677.27	13,677.27 CR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		13,677.27		0.00 CR
30/06/2023	Closing Balance				0.00
Cochlear					
01/07/2022	Opening Balance				0.00
17/10/2022	COH AUD 0.58 FRANKED, 30% CTR, 0.87 CFI			872.90	872.90 CR
17/10/2022	COH AUD 0.58 FRANKED, 30% CTR, 0.87 CFI		872.90		0.00 CR
14/04/2023	COH AUD 0.5425 FRANKED, 30% CTR, 0.6975 CFI			933.10	933.10 CR
14/04/2023	COH AUD 0.5425 FRANKED, 30% CTR, 0.6975 CFI		933.10		0.00 CR
30/06/2023	Closing Balance				0.00
Commonwealth Bank of Australia					
01/07/2022	Opening Balance				0.00
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			5,810.70	5,810.70 CR
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		5,810.70		0.00 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC			5,810.70	5,810.70 CR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		5,810.70		0.00 CR
30/06/2023	Closing Balance				0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
15/03/2023	CBAPL AUD 1.3574 FRANKED, 30% CTR			339.35	339.35 CR
15/03/2023	CBAPL AUD 1.3574 FRANKED, 30% CTR		339.35		0.00 CR
15/06/2023	CBAPL AUD 1.1483 FRANKED, 30% CTR			287.08	287.08 CR
15/06/2023	CBAPL AUD 1.1483 FRANKED, 30% CTR		287.08		0.00 CR
30/06/2023	Closing Balance				0.00
CSL					
01/07/2022	Opening Balance				0.00
05/10/2022	CSL USD 1.18, 0.118 FRANKED, 30% CTR, 1.062 CFI, DRP :			1,930.62	1,930.62 CR
05/10/2022	CSL USD 1.18, 0.118 FRANKED, 30% CTR, 1.062 CFI, DRP :		1,930.62		0.00 CR
05/04/2023	CSL USD 1.07, UNFRANKED, 1.07 CFI, DRP SUSP			1,780.36	1,780.36 CR
05/04/2023	CSL USD 1.07, UNFRANKED, 1.07 CFI, DRP SUSP		1,780.36		0.00 CR
30/06/2023	Closing Balance				0.00
Hearts And Minds Investments Limited					
01/07/2022	Opening Balance				0.00
13/04/2023	HM1 AUD 0.135 FRANKED, 30% CTR, DRP NIL DISC			911.25	911.25 CR
13/04/2023	HM1 AUD 0.135 FRANKED, 30% CTR, DRP NIL DISC		911.25		0.00 CR
30/06/2023	Closing Balance				0.00
Hub24 Limited					
01/07/2022	Opening Balance				0.00
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR			576.88	576.88 CR
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR		576.88		0.00 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR			646.10	646.10 CR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR		646.10		0.00 CR
30/06/2023	Closing Balance				0.00
Kelsian Group Limited					
01/07/2022	Opening Balance				0.00
05/10/2022	KLS AUD 0.095 FRANKED, 30% CTR			541.50	541.50 CR
05/10/2022	KLS AUD 0.095 FRANKED, 30% CTR		541.50		0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Macquarie Group Limited					
01/07/2022	Opening Balance				0.00
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS			3,741.50	3,741.50 CR
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS		3,741.50		0.00 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC			3,207.00	3,207.00 CR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC		3,207.00		0.00 CR
30/06/2023	Closing Balance				0.00
Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance				0.00
16/09/2022	PNI AUD 0.175 FRANKED, 30% CTR, DRP NIL DISC			643.83	643.83 CR
16/09/2022	PNI AUD 0.175 FRANKED, 30% CTR, DRP NIL DISC		643.83		0.00 CR
17/03/2023	PNI AUD 0.156 FRANKED, 30% CTR, DRP			573.92	573.92 CR
17/03/2023	PNI AUD 0.156 FRANKED, 30% CTR, DRP		573.92		0.00 CR
30/06/2023	Closing Balance				0.00
Santos Limited					
01/07/2022	Opening Balance				0.00
21/09/2022	STO USD 0.076, UNFRANKED, 0.076 CFI, DRP SUSP			347.04	347.04 CR
22/09/2022	STO USD 0.076, UNFRANKED, 0.076 CFI, DRP SUSP		347.04		0.00 CR
29/03/2023	STO USD 0.151, UNFRANKED, 0.151 CFI, DRP SUSP			1,690.68	1,690.68 CR
29/03/2023	STO USD 0.151, UNFRANKED, 0.151 CFI, DRP SUSP		1,690.68		0.00 CR
30/06/2023	Closing Balance				0.00
Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance				0.00
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP			2,733.00	2,733.00 CR
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP		2,733.00		0.00 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP			1,913.10	1,913.10 CR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP		1,913.10		0.00 CR
30/06/2023	Closing Balance				0.00
Woodside Energy Group Ltd					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC			7,409.02	7,409.02 CR
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		7,409.02		0.00 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP			9,979.17	9,979.17 CR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		9,979.17		0.00 CR
30/06/2023	Closing Balance				0.00
Woolworths					
01/07/2022	Opening Balance				0.00
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC			1,071.13	1,071.13 CR
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		1,071.13		0.00 CR
30/06/2023	Closing Balance				0.00
Investment Income Receivable - Dividends - Stapled Securities					
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				0.00
07/10/2022	HMC AUD 0.06 FRANKED, 30% CTR			570.24	570.24 CR
07/10/2022	HMC AUD 0.06 FRANKED, 30% CTR		570.24		0.00 CR
06/04/2023	HMC AUD 0.06 FRANKED, 30% CTR			570.24	570.24 CR
06/04/2023	HMC AUD 0.06 FRANKED, 30% CTR		570.24		0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR			73.78	73.78 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		73.78		0.00 CR
30/06/2023	Closing Balance				0.00
Investment Income Receivable - Interest - Cash At Bank					
ORDS CMT					
01/07/2022	Opening Balance				0.00
30/09/2022	Interest			183.59	183.59 CR
30/09/2022	Interest		183.59		0.00 CR
31/12/2022	Interest			837.65	837.65 CR
31/12/2022	Interest		837.65		0.00 CR
31/03/2023	Interest			908.37	908.37 CR
31/03/2023	Interest		908.37		0.00 CR
30/06/2023	Interest			665.49	665.49 CR
30/06/2023	Interest		665.49		0.00 CR
30/06/2023	Closing Balance				0.00
Investment Income Receivable - Interest - Other Fixed Interest Securities					
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum					
01/07/2022	Opening Balance				0.00
05/07/2022	QUBHA Interest Payment			738.77	738.77 CR
05/07/2022	QUBHA Interest Payment		738.77		0.00 CR
05/10/2022	QUBHA Interest Payment			1,040.20	1,040.20 CR
05/10/2022	QUBHA Interest Payment		1,040.20		0.00 CR
05/01/2023	QUBHA Interest Payment			1,217.41	1,217.41 CR
05/01/2023	QUBHA Interest Payment		1,217.41		0.00 CR
05/04/2023	QUBHA Interest Payment			1,268.75	1,268.75 CR
05/04/2023	QUBHA Interest Payment		1,268.75		0.00 CR
30/06/2023	Closing Balance				0.00
Other Assets - Current Tax Assets					
Income Tax Payable					
01/07/2022	Opening Balance				0.00
01/07/2022	Fund Tax Finalisation		56,815.57		56,815.57 DR
01/05/2023	Direct Credit (ATO ATO001000018256075)			56,815.57	0.00 CR
30/06/2023	Closing Balance				0.00
Provision for Income Tax					
01/07/2022	Opening Balance				41,621.10 CR
01/07/2022	Fund Tax Finalisation		41,621.10		0.00 CR
30/06/2023	Tax Effect Of Income			19,874.25	19,874.25 CR
30/06/2023	Closing Balance				19,874.25 CR
Franking Credits - Shares in Listed Companies					
ASX					
01/07/2022	Opening Balance				864.23 DR
01/07/2022	Fund Tax Finalisation			864.23	0.00 CR
28/09/2022	ASX AUD 1.2 FRANKED, 30% CTR, DRP SUSP		455.66		455.66 DR
29/03/2023	ASX AUD 1.162 FRANKED, 30% CTR, DRP SUSP		441.23		896.89 DR
30/06/2023	Closing Balance				896.89 DR
Australia And New Zealand Banking Group Limited					
01/07/2022	Opening Balance				4,299.56 DR
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP		2,180.06		6,479.62 DR
01/07/2022	Fund Tax Finalisation			4,299.56	2,180.06 DR
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP		2,389.99		4,570.05 DR
30/06/2023	Closing Balance				4,570.05 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
BHP Billiton					
01/07/2022	Opening Balance				34,497.44 DR
01/07/2022	Fund Tax Finalisation			34,497.44	0.00 CR
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC		10,969.26		10,969.26 DR
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC		5,861.69		16,830.95 DR
30/06/2023	Closing Balance				16,830.95 DR
Cochlear					
01/07/2022	Opening Balance				0.00
17/10/2022	COH AUD 0.58 FRANKED, 30% CTR, 0.87 CFI		149.64		149.64 DR
14/04/2023	COH AUD 0.5425 FRANKED, 30% CTR, 0.6975 CFI		139.96		289.60 DR
30/06/2023	Closing Balance				289.60 DR
Commonwealth Bank of Australia					
01/07/2022	Opening Balance				28,622.37 DR
01/07/2022	Fund Tax Finalisation			28,622.37	0.00 CR
29/09/2022	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		2,490.30		2,490.30 DR
30/03/2023	CBA AUD 2.1 FRANKED, 30% CTR, DRP NIL DISC		2,490.30		4,980.60 DR
30/06/2023	Closing Balance				4,980.60 DR
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28					
01/07/2022	Opening Balance				0.00
15/03/2023	CBAPL AUD 1.3574 FRANKED, 30% CTR		145.44		145.44 DR
15/06/2023	CBAPL AUD 1.1483 FRANKED, 30% CTR		123.03		268.47 DR
30/06/2023	Closing Balance				268.47 DR
CSL					
01/07/2022	Opening Balance				69.15 DR
01/07/2022	Fund Tax Finalisation			69.15	0.00 CR
05/10/2022	CSL USD 1.18, 0.118 FRANKED, 30% CTR, 1.062 CFI, DRP :		82.74		82.74 DR
30/06/2023	Closing Balance				82.74 DR
Hearts And Minds Investments Limited					
01/07/2022	Opening Balance				390.54 DR
01/07/2022	Fund Tax Finalisation			390.54	0.00 CR
13/04/2023	HM1 AUD 0.135 FRANKED, 30% CTR, DRP NIL DISC		390.54		390.54 DR
30/06/2023	Closing Balance				390.54 DR
Hub24 Limited					
01/07/2022	Opening Balance				274.57 DR
01/07/2022	Fund Tax Finalisation			274.57	0.00 CR
14/10/2022	HUB AUD 0.125 FRANKED, 30% CTR		247.23		247.23 DR
18/04/2023	HUB AUD 0.14 FRANKED, 30% CTR		276.90		524.13 DR
30/06/2023	Closing Balance				524.13 DR
Jb Hi-Fi Limited					
01/07/2022	Opening Balance				1,864.29 DR
01/07/2022	Fund Tax Finalisation			1,864.29	0.00 CR
30/06/2023	Closing Balance				0.00
Kelsian Group Limited					
01/07/2022	Opening Balance				171.00 DR
01/07/2022	Fund Tax Finalisation			171.00	0.00 CR
05/10/2022	KLS AUD 0.095 FRANKED, 30% CTR		232.07		232.07 DR
30/06/2023	Closing Balance				232.07 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Macquarie Group Limited					
01/07/2022	Opening Balance				735.83 DR
01/07/2022	Fund Tax Finalisation			735.83	0.00 CR
04/07/2022	MQG AUD 1.4 FRANKED, 30% CTR, 2.1 CFI, DRP 1.5% DIS		641.40		641.40 DR
13/12/2022	MQG AUD 1.2 FRANKED, 30% CTR, 1.8 CFI, DRP NIL DISC		549.77		1,191.17 DR
30/06/2023	Closing Balance				1,191.17 DR
Pinnacle Investment Management Group Limited					
01/07/2022	Opening Balance				408.53 DR
01/07/2022	Fund Tax Finalisation			408.53	0.00 CR
16/09/2022	PNI AUD 0.175 FRANKED, 30% CTR, DRP NIL DISC		275.93		275.93 DR
17/03/2023	PNI AUD 0.156 FRANKED, 30% CTR, DRP		245.97		521.90 DR
30/06/2023	Closing Balance				521.90 DR
Rio Tinto					
01/07/2022	Opening Balance				11,921.87 DR
01/07/2022	Fund Tax Finalisation			11,921.87	0.00 CR
30/06/2023	Closing Balance				0.00
Santos Limited					
01/07/2022	Opening Balance				112.51 DR
01/07/2022	Fund Tax Finalisation			112.51	0.00 CR
30/06/2023	Closing Balance				0.00
Sealink Travel Group Limited					
01/07/2022	Opening Balance				219.86 DR
01/07/2022	Fund Tax Finalisation			219.86	0.00 CR
30/06/2023	Closing Balance				0.00
Sonic Healthcare Limited - Ordinary Fully Paid					
01/07/2022	Opening Balance				1,478.75 DR
01/07/2022	Fund Tax Finalisation			1,478.75	0.00 CR
21/09/2022	SHL AUD 0.6 FRANKED, 30% CTR, DRP SUSP		1,171.29		1,171.29 DR
22/03/2023	SHL AUD 0.42 FRANKED, 30% CTR, DRP SUSP		819.90		1,991.19 DR
30/06/2023	Closing Balance				1,991.19 DR
Woodside Energy Group Ltd					
01/07/2022	Opening Balance				0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC		3,175.29		3,175.29 DR
05/04/2023	WDS USD 1.44, 1.44 FRANKED, 30% CTR, DRP SUSP		4,276.79		7,452.08 DR
30/06/2023	Closing Balance				7,452.08 DR
Woodside Petroleum					
01/07/2022	Opening Balance				2,262.36 DR
01/07/2022	Fund Tax Finalisation			2,262.36	0.00 CR
30/06/2023	Closing Balance				0.00
Woolworths					
01/07/2022	Opening Balance				9,353.17 DR
01/07/2022	Fund Tax Finalisation			9,353.17	0.00 CR
27/09/2022	WOW AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC		459.06		459.06 DR
30/06/2023	Closing Balance				459.06 DR
Franking Credits - Stapled Securities					
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set					
01/07/2022	Opening Balance				366.58 DR
01/07/2022	Fund Tax Finalisation			366.58	0.00 CR
07/10/2022	HMC AUD 0.06 FRANKED, 30% CTR		244.39		244.39 DR
06/04/2023	HMC AUD 0.06 FRANKED, 30% CTR		244.39		488.78 DR
30/06/2023	Closing Balance				488.78 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Transurban Group - Fully Paid Ordinary/Units Stapled Securities					
01/07/2022	Opening Balance				16.92 DR
01/07/2022	Fund Tax Finalisation			16.92	0.00 CR
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR		31.62		31.62 DR
30/06/2023	Distribution - Tax Statement		1.89		33.51 DR
30/06/2023	Closing Balance				33.51 DR
Franking Credits - Units In Listed Unit Trusts					
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				10.66 DR
01/07/2022	Fund Tax Finalisation			10.66	0.00 CR
30/06/2023	Distribution - Tax Statement		10.87		10.87 DR
30/06/2023	Closing Balance				10.87 DR
Mcp Income Opportunities Trust - Ordinary Units Fully Paid					
01/07/2022	Opening Balance				223.16 DR
01/07/2022	Fund Tax Finalisation			223.16	0.00 CR
30/06/2023	Closing Balance				0.00
Foreign Tax Credits - Units In Listed Unit Trusts					
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				54.83 DR
01/07/2022	Fund Tax Finalisation			54.83	0.00 CR
30/06/2023	Closing Balance				0.00
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid					
01/07/2022	Opening Balance				28.73 DR
01/07/2022	Fund Tax Finalisation			28.73	0.00 CR
30/06/2023	Distribution - Tax Statement		46.16		46.16 DR
30/06/2023	Closing Balance				46.16 DR
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500					
01/07/2022	Opening Balance				235.59 DR
01/07/2022	Fund Tax Finalisation			235.59	0.00 CR
30/06/2023	Distribution - Tax Statement		55.84		55.84 DR
30/06/2023	Distribution - Tax Statement		71.55		127.39 DR
30/06/2023	Distribution - Tax Statement		72.18		199.57 DR
30/06/2023	Distribution - Tax Statement		83.94		283.51 DR
30/06/2023	Closing Balance				283.51 DR
Excessive Foreign Tax Credit Writeoff					
01/07/2022	Opening Balance				45.83 CR
01/07/2022	Fund Tax Finalisation		45.83		0.00 CR
30/06/2023	Excessive foreign tax credit written off			47.34	47.34 CR
30/06/2023	Closing Balance				47.34 CR
Other Assets - Other Taxes Refundable					
Activity Statement Payable/Refundable					
01/07/2022	Opening Balance				3,465.00 DR
29/03/2023	Fund Activity Statement			3,465.00	0.00 CR
30/06/2023	Closing Balance				0.00
GST Payable/Refundable					
01/07/2022	Opening Balance				0.17 CR
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022		606.59		606.42 DR
21/09/2022	Sale of 1655 units of FANG @ \$12.36		7.67		614.09 DR
21/09/2022	Sale of 2300 units of ASIA @ \$6.61		5.70		619.79 DR
27/09/2022	Sale of 5700 units of KLS @ \$5.079868		10.86		630.65 DR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		612.34		1,242.99 DR
14/02/2023	Purchase of 4675 of DXS @ \$8.51		14.92		1,257.91 DR
14/02/2023	Sale of 2021 units of WOW @ \$36.30		27.51		1,285.42 DR
14/02/2023	Sale of 21500 units of MHHT @ \$1.325		10.68		1,296.10 DR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		646.43		1,942.53 DR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
20/02/2023	Purchase of 4384 of STO @ \$6.805		11.19		1,953.72 DR
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		7.50		1,961.22 DR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		286.88		2,248.10 DR
30/05/2023	Sale of 24619 units of MOT @ \$2.031155		9.38		2,257.48 DR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL		79.58		2,337.06 DR
31/05/2023	Sale of 12424 units of MOT @ \$2.02729		4.72		2,341.78 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		79.58		2,421.36 DR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		501.56		2,922.92 DR
05/06/2023	Sale of 22681 units of MOT @ \$1.976595		8.41		2,931.33 DR
20/06/2023	Sale of 2665 units of NABPE @ \$100.02412		49.98		2,981.31 DR
30/06/2023	Closing Balance				2,981.31 DR
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229			467.50	467.50 CR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		467.50		0.00 CR
30/06/2023	Closing Balance				0.00
Actuarial Fee					
01/07/2022	Opening Balance				0.00
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
30/06/2023	Closing Balance				0.00
Auditor Fee					
01/07/2022	Opening Balance				0.00
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)			440.00	440.00 CR
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)		440.00		0.00 CR
30/06/2023	Closing Balance				0.00
Fund Administration Fee					
01/07/2022	Opening Balance				0.00
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229			4,207.50	4,207.50 CR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		4,207.50		0.00 CR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	1,167.22 CR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,167.22		0.00 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	1,167.22 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			7,356.15	8,523.37 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,167.22		7,356.15 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		7,356.15		0.00 CR
30/06/2023	Closing Balance				0.00
Investment Management Fee					
01/07/2022	Opening Balance				0.00
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022			8,896.73	8,896.73 CR
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022		8,896.73		0.00 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			8,981.07	8,981.07 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		8,981.07		0.00 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			9,481.01	9,481.01 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		9,481.01		0.00 CR
30/06/2023	Closing Balance				0.00
Regulatory Fees					
01/07/2022	Opening Balance				0.00
09/09/2022	ASIC, Official Administered Receipts Account, BSB			59.00	59.00 CR
09/09/2022	ASIC, Official Administered Receipts Account, BSB		59.00		0.00 CR
30/06/2023	Closing Balance				0.00

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
SMSF Supervisory Levy					
01/07/2022	Opening Balance				259.00 CR
01/05/2023	SMSF Supervisory Levy		259.00		0.00 CR
30/06/2023	SMSF Supervisory Levy			259.00	259.00 CR
30/06/2023	Closing Balance				259.00 CR
Member Payments					
Lump Sums Paid - Ms Barbara Higgs					
Accumulation					
01/07/2022	Opening Balance				0.00
24/10/2022	Lump Sum Out			4,970.00	4,970.00 CR
24/10/2022	Rollover Out - Paid		4,970.00		0.00 CR
21/11/2022	Lump Sum Out			10,000.00	10,000.00 CR
21/11/2022	Rollover Out - Paid		10,000.00		0.00 CR
02/02/2023	Lump sum out			3,000.00	3,000.00 CR
02/02/2023	Rollover Out - Paid		3,000.00		0.00 CR
13/02/2023	Lump SumOut			5,000.00	5,000.00 CR
13/02/2023	Rollover Out - Paid		5,000.00		0.00 CR
31/03/2023	Lump Sum Out			3,000.00	3,000.00 CR
31/03/2023	Rollover Out - Paid		3,000.00		0.00 CR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819			15,000.00	15,000.00 CR
01/05/2023	Rollover Out - Paid		15,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Pensions Paid - Ms Barbara Higgs					
501: Higgs, Barbara					
01/07/2022	Opening Balance				0.00
24/10/2022	Pension Drawdown - Net			5,030.00	5,030.00 CR
24/10/2022	Pension Drawdown - Paid		5,030.00		0.00 CR
01/03/2023	Pension Drawdown - Net			3,000.00	3,000.00 CR
01/03/2023	Pension Drawdown - Paid		3,000.00		0.00 CR
03/04/2023	Pension Drawdown - Net			3,000.00	3,000.00 CR
03/04/2023	Pension Drawdown - Paid		3,000.00		0.00 CR
01/05/2023	Pension Drawdown - Net			3,000.00	3,000.00 CR
01/05/2023	Pension Drawdown - Paid		3,000.00		0.00 CR
22/05/2023	Pension Drawdown - Net			15,000.00	15,000.00 CR
22/05/2023	Pension Drawdown - Paid		15,000.00		0.00 CR
01/06/2023	Pension Drawdown - Net			3,000.00	3,000.00 CR
01/06/2023	Pension Drawdown - Paid		3,000.00		0.00 CR
29/06/2023	Pension Drawdown - Net			5,000.00	5,000.00 CR
29/06/2023	Pension Drawdown - Paid		5,000.00		0.00 CR
30/06/2023	Closing Balance				0.00
Income Tax Suspense					
01/07/2022	Opening Balance				0.00
01/05/2023	Direct Credit (ATO ATO001000018256075)			56,815.57	56,815.57 CR
01/05/2023	Direct Credit (ATO ATO001000018256075)		56,815.57		0.00 CR
30/06/2023	Closing Balance				0.00
Fund Suspense					
ORDS CMT					
01/07/2022	Opening Balance				0.00
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00531739)			5,086.80	5,086.80 CR
01/07/2022	Direct Credit (ANZ DIVIDEND A073/00531739)		5,086.80		0.00 CR
04/07/2022	Direct Credit (MQG FNL DIV 001277439280)			3,741.50	3,741.50 CR
04/07/2022	Direct Credit (MQG FNL DIV 001277439280)		3,741.50		0.00 CR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00800358)			738.77	738.77 CR
05/07/2022	Direct Credit (QUBE INTEREST JUL22/00800358)		738.77		0.00 CR
07/07/2022	Direct Credit (MCP WHOLESALE IN Ref: 2589245)			1,206.48	1,206.48 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
07/07/2022	Direct Credit (MCP WHOLESale IN Ref: 2589245)		1,206.48		0.00 CR
08/07/2022	Direct Credit (MCP INCOME OPP T Ref: 2594323)			698.77	698.77 CR
08/07/2022	Direct Credit (MCP INCOME OPP T Ref: 2594323)		698.77		0.00 CR
08/07/2022	Direct Credit (PIMCO Funds 300106168)			220.07	220.07 CR
08/07/2022	Direct Credit (PIMCO Funds 300106168)		220.07		0.00 CR
13/07/2022	Direct Credit (IVV PAYMENT JUL22/00802074)			398.09	398.09 CR
13/07/2022	Direct Credit (IVV PAYMENT JUL22/00802074)		398.09		0.00 CR
15/07/2022	Direct Credit (FANG PAYMENT JUL22/00800539)			1,135.95	1,135.95 CR
15/07/2022	Direct Credit (FANG PAYMENT JUL22/00800539)		1,135.95		0.00 CR
15/07/2022	Direct Credit (TECH PAYMENT JUL22/00800602)			1,774.89	1,774.89 CR
15/07/2022	Direct Credit (TECH PAYMENT JUL22/00800602)		1,774.89		0.00 CR
18/07/2022	Direct Credit (ASIA DST JUN 001279139202)			182.99	182.99 CR
18/07/2022	Direct Credit (ASIA DST JUN 001279139202)		182.99		0.00 CR
21/07/2022	Direct Credit (MHHT Redemp/ Dis Ref: 2639600)			528.90	528.90 CR
21/07/2022	Direct Credit (MHHT Redemp/ Dis Ref: 2639600)		528.90		0.00 CR
05/08/2022	Direct Credit (MCP WHOLESale IN Ref: 2671517)			1,173.59	1,173.59 CR
05/08/2022	Direct Credit (MCP WHOLESale IN Ref: 2671517)		1,173.59		0.00 CR
08/08/2022	Direct Credit (MCP INCOME OPP T Ref: 2703590)			585.30	585.30 CR
08/08/2022	Direct Credit (MCP INCOME OPP T Ref: 2703590)		585.30		0.00 CR
12/08/2022	Transferred to A/C 49136 - WITHDRAWAL			8,901.90	8,901.90 CR
12/08/2022	Transferred to A/C 49136 - WITHDRAWAL		8,901.90		0.00 CR
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022			8,896.73	8,896.73 CR
17/08/2022	PARS Fee 01Jul2022 to 30Sep2022		8,896.73		0.00 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00821208)			959.14	959.14 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00821208)		73.78		885.36 CR
23/08/2022	Direct Credit (TCL DIV/DIST AUF22/00821208)		885.36		0.00 CR
07/09/2022	Direct Credit (MCP WHOLESale IN Ref: 2750785)			1,473.46	1,473.46 CR
07/09/2022	Direct Credit (MCP WHOLESale IN Ref: 2750785)		1,473.46		0.00 CR
08/09/2022	Direct Credit (MCP INCOME OPP T Ref: 2754714)			764.47	764.47 CR
08/09/2022	Direct Credit (MCP INCOME OPP T Ref: 2754714)		764.47		0.00 CR
09/09/2022	ASIC, Official Administered Receipts Account, BSB			59.00	59.00 CR
09/09/2022	ASIC, Official Administered Receipts Account, BSB		59.00		0.00 CR
16/09/2022	Direct Credit (PINNACLE INVEST SEP22/00800969)			643.83	643.83 CR
16/09/2022	Direct Credit (PINNACLE INVEST SEP22/00800969)		643.83		0.00 CR
20/09/2022	Direct Credit (NABPE SEP PE231/00801192)			2,711.10	2,711.10 CR
20/09/2022	Direct Credit (NABPE SEP PE231/00801192)		2,711.10		0.00 CR
21/09/2022	Direct Credit (SANTOS DIVIDEND AUI22/00851622)			347.04	347.04 CR
21/09/2022	Direct Credit (SANTOS DIVIDEND AUI22/00851622)		347.04		0.00 CR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00813659)			2,733.00	2,733.00 CR
21/09/2022	Direct Credit (SONIC HEALTHCARE FIN22/00813659)		2,733.00		0.00 CR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00258947)			25,594.94	25,594.94 CR
23/09/2022	Direct Credit (BHP GROUP DIV AF386/00258947)		25,594.94		0.00 CR
26/09/2022	Transferred from A/C 49136 - SELL 1655 FANG			20,343.29	20,343.29 CR
26/09/2022	Transferred from A/C 49136 - SELL 1655 FANG		20,343.29		0.00 CR
26/09/2022	Transferred from A/C 49136 - SELL 2300 ASIA			15,119.38	15,119.38 CR
26/09/2022	Transferred from A/C 49136 - SELL 2300 ASIA		15,119.38		0.00 CR
27/09/2022	Direct Credit (WOW FNL DIV 001283431354)			1,071.13	1,071.13 CR
27/09/2022	Direct Credit (WOW FNL DIV 001283431354)		1,071.13		0.00 CR
28/09/2022	Direct Credit (ASX FNL DIV 001284435494)			1,063.20	1,063.20 CR
28/09/2022	Direct Credit (ASX FNL DIV 001284435494)		1,063.20		0.00 CR
29/09/2022	Direct Credit (CBA FNL DIV 001280824494)			5,810.70	5,810.70 CR
29/09/2022	Direct Credit (CBA FNL DIV 001280824494)		5,810.70		0.00 CR
29/09/2022	Transferred from A/C 49136 - SELL 5700 KLS			28,795.99	28,795.99 CR
29/09/2022	Transferred from A/C 49136 - SELL 5700 KLS		28,795.99		0.00 CR
30/09/2022	Interest			183.59	183.59 CR
30/09/2022	Interest		183.59		0.00 CR
05/10/2022	Direct Credit (CSL LTD DIVIDEND AUF22/00942262)			1,930.62	1,930.62 CR
05/10/2022	Direct Credit (CSL LTD DIVIDEND AUF22/00942262)		1,930.62		0.00 CR
05/10/2022	Direct Credit (PIMCO Funds 300106168)			216.86	216.86 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
05/10/2022	Direct Credit (PIMCO Funds 300106168)		216.86		0.00 CR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00800356)			1,040.20	1,040.20 CR
05/10/2022	Direct Credit (QUBE INTEREST OCT22/00800356)		1,040.20		0.00 CR
05/10/2022	Direct Credit (SEALINK TRAVEL S00012863870)			541.50	541.50 CR
05/10/2022	Direct Credit (SEALINK TRAVEL S00012863870)		541.50		0.00 CR
06/10/2022	Direct Credit (WOODSIDE INT22/00710191)			7,409.02	7,409.02 CR
06/10/2022	Direct Credit (WOODSIDE INT22/00710191)		7,409.02		0.00 CR
07/10/2022	Direct Credit (HMC FNL DIV 001284532243)			570.24	570.24 CR
07/10/2022	Direct Credit (HMC FNL DIV 001284532243)		570.24		0.00 CR
10/10/2022	Direct Credit (MCP WHOLESale IN cm-17153)			1,394.08	1,394.08 CR
10/10/2022	Direct Credit (MCP WHOLESale IN cm-17153)		1,394.08		0.00 CR
11/10/2022	Direct Credit (MCP INCOME OPP T cm-41105)			746.55	746.55 CR
11/10/2022	Direct Credit (MCP INCOME OPP T cm-41105)		746.55		0.00 CR
13/10/2022	Direct Credit (IVV PAYMENT OCT22/00802075)			460.97	460.97 CR
13/10/2022	Direct Credit (IVV PAYMENT OCT22/00802075)		460.97		0.00 CR
14/10/2022	Direct Credit (HUB FNL DIV 001284581132)			576.88	576.88 CR
14/10/2022	Direct Credit (HUB FNL DIV 001284581132)		576.88		0.00 CR
17/10/2022	Direct Credit (COCHLEAR PAY OCT22/00810550)			872.90	872.90 CR
17/10/2022	Direct Credit (COCHLEAR PAY OCT22/00810550)		872.90		0.00 CR
24/10/2022	Barbara Higgs, BSB 062-220, a/c 10163819			4,970.00	4,970.00 CR
24/10/2022	Barbara Higgs, BSB 062-220, a/c 10163819			5,030.00	10,000.00 CR
24/10/2022	Barbara Higgs, BSB 062-220, a/c 10163819		10,000.00		0.00 CR
07/11/2022	Direct Credit (MCP WHOLESale IN cm-82428)			1,673.27	1,673.27 CR
07/11/2022	Direct Credit (MCP WHOLESale IN cm-82428)		1,673.27		0.00 CR
08/11/2022	Direct Credit (MCP INCOME OPP T cm-84294)			842.11	842.11 CR
08/11/2022	Direct Credit (MCP INCOME OPP T cm-84294)		842.11		0.00 CR
10/11/2022	Transferred to A/C 49136 - BUY 250 CBAXX			25,000.00	25,000.00 CR
10/11/2022	Transferred to A/C 49136 - BUY 250 CBAXX		25,000.00		0.00 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022			8,981.07	8,981.07 CR
17/11/2022	PARS Fee 1Oct2022 to 31Dec2022		8,981.07		0.00 CR
21/11/2022	Barbara Higgs, BSB 062-220, a/c 10163819			10,000.00	10,000.00 CR
21/11/2022	Barbara Higgs, BSB 062-220, a/c 10163819		10,000.00		0.00 CR
07/12/2022	Direct Credit (MCP WHOLESale IN cm-151022)			1,678.28	1,678.28 CR
07/12/2022	Direct Credit (MCP WHOLESale IN cm-151022)		1,678.28		0.00 CR
08/12/2022	Direct Credit (MCP INCOME OPP T cm-153471)			788.36	788.36 CR
08/12/2022	Direct Credit (MCP INCOME OPP T cm-153471)		788.36		0.00 CR
13/12/2022	Direct Credit (MQG ITM DIV 001285934606)			3,207.00	3,207.00 CR
13/12/2022	Direct Credit (MQG ITM DIV 001285934606)		3,207.00		0.00 CR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00531553)			5,576.64	5,576.64 CR
15/12/2022	Direct Credit (ANZ DIVIDEND A074/00531553)		5,576.64		0.00 CR
20/12/2022	Direct Credit (NABPE DEC PE232/00801203)			3,370.69	3,370.69 CR
20/12/2022	Direct Credit (NABPE DEC PE232/00801203)		3,370.69		0.00 CR
31/12/2022	Interest			837.65	837.65 CR
31/12/2022	Interest		837.65		0.00 CR
05/01/2023	Direct Credit (IVV PAYMENT JAN23/00802039)			361.68	361.68 CR
05/01/2023	Direct Credit (IVV PAYMENT JAN23/00802039)		361.68		0.00 CR
05/01/2023	Direct Credit (PIMCO Funds 300106168)			220.20	220.20 CR
05/01/2023	Direct Credit (PIMCO Funds 300106168)		220.20		0.00 CR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00800345)			1,217.41	1,217.41 CR
05/01/2023	Direct Credit (QUBE INTEREST JAN23/00800345)		1,217.41		0.00 CR
09/01/2023	Direct Credit (MCP WHOLESale IN cm-238102)			1,807.16	1,807.16 CR
09/01/2023	Direct Credit (MCP WHOLESale IN cm-238102)		1,807.16		0.00 CR
10/01/2023	Direct Credit (MCP INCOME OPP T cm-247936)			937.67	937.67 CR
10/01/2023	Direct Credit (MCP INCOME OPP T cm-247936)		937.67		0.00 CR
18/01/2023	Direct Credit (MHHT Redemp/ Dis cm-291738)			524.60	524.60 CR
18/01/2023	Direct Credit (MHHT Redemp/ Dis cm-291738)		524.60		0.00 CR
02/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819			3,000.00	3,000.00 CR
02/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819		3,000.00		0.00 CR
07/02/2023	Direct Credit (MCP WHOLESale IN cm-326807)			1,877.15	1,877.15 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
07/02/2023	Direct Credit (MCP WHOLESale IN cm-326807)		1,877.15		0.00 CR
08/02/2023	Direct Credit (MCP INCOME OPP T cm-347277)			967.53	967.53 CR
08/02/2023	Direct Credit (MCP INCOME OPP T cm-347277)		967.53		0.00 CR
13/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819			5,000.00	5,000.00 CR
13/02/2023	Barbara Higgs, BSB 062-220, a/c 10163819		5,000.00		0.00 CR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00820999)			977.59	977.59 CR
13/02/2023	Direct Credit (TCL DISTRIBUTION AUI23/00820999)		977.59		0.00 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023			9,481.01	9,481.01 CR
16/02/2023	PARS Fee 1Jan2023 to 31Mar2023		9,481.01		0.00 CR
16/02/2023	Transferred from A/C 49136 - SELL 2021 WOW			72,958.81	72,958.81 CR
16/02/2023	Transferred from A/C 49136 - SELL 2021 WOW		72,958.81		0.00 CR
16/02/2023	Transferred from A/C 49136 - SELL 21500 MHHT			28,330.82	28,330.82 CR
16/02/2023	Transferred from A/C 49136 - SELL 21500 MHHT		28,330.82		0.00 CR
16/02/2023	Transferred to A/C 49136 - BUY 4675 DXS			40,003.06	40,003.06 CR
16/02/2023	Transferred to A/C 49136 - BUY 4675 DXS		40,003.06		0.00 CR
22/02/2023	Direct Credit (PropTech S00012863870)			24,000.00	24,000.00 CR
22/02/2023	Direct Credit (PropTech S00012863870)		24,000.00		0.00 CR
22/02/2023	Transferred to A/C 49136 - BUY 4384 STO			29,997.21	29,997.21 CR
22/02/2023	Transferred to A/C 49136 - BUY 4384 STO		29,997.21		0.00 CR
01/03/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	3,000.00 CR
01/03/2023	Barbara Higgs, 062-220, a/c 10163819		3,000.00		0.00 CR
07/03/2023	Direct Credit (MCP WHOLESale IN cm-413655)			1,701.85	1,701.85 CR
07/03/2023	Direct Credit (MCP WHOLESale IN cm-413655)		1,701.85		0.00 CR
07/03/2023	Direct Debit (ORD MINNETT LIMi ORDS000707 NAB)			130,000.00	130,000.00 CR
07/03/2023	Direct Debit (ORD MINNETT LIMi ORDS000707 NAB)		130,000.00		0.00 CR
08/03/2023	Direct Credit (MCP INCOME OPP T cm-431345)			830.16	830.16 CR
08/03/2023	Direct Credit (MCP INCOME OPP T cm-431345)		830.16		0.00 CR
15/03/2023	Direct Credit (PERLS XV DST 001293935878)			339.35	339.35 CR
15/03/2023	Direct Credit (PERLS XV DST 001293935878)		339.35		0.00 CR
17/03/2023	Direct Credit (PINNACLE INVEST MAR23/00800915)			573.92	573.92 CR
17/03/2023	Direct Credit (PINNACLE INVEST MAR23/00800915)		573.92		0.00 CR
20/03/2023	Direct Credit (NABPE MAR PE233/00801206)			3,553.24	3,553.24 CR
20/03/2023	Direct Credit (NABPE MAR PE233/00801206)		3,553.24		0.00 CR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00813524)			1,913.10	1,913.10 CR
22/03/2023	Direct Credit (SONIC HEALTHCARE INT23/00813524)		1,913.10		0.00 CR
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
27/03/2023	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
29/03/2023	Direct Credit (ASX ITM DIV 001294695780)			1,029.53	1,029.53 CR
29/03/2023	Direct Credit (ASX ITM DIV 001294695780)		1,029.53		0.00 CR
29/03/2023	Direct Credit (ATO ATO713986483291001)			3,465.00	3,465.00 CR
29/03/2023	Direct Credit (ATO ATO713986483291001)		3,465.00		0.00 CR
29/03/2023	Direct Credit (SANTOS DIVIDEND AUS22/00851342)			1,690.68	1,690.68 CR
29/03/2023	Direct Credit (SANTOS DIVIDEND AUS22/00851342)		1,690.68		0.00 CR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00256286)			13,677.27	13,677.27 CR
30/03/2023	Direct Credit (BHP GROUP DIV AI387/00256286)		13,677.27		0.00 CR
30/03/2023	Direct Credit (CBA DIV 001291332041)			5,810.70	5,810.70 CR
30/03/2023	Direct Credit (CBA DIV 001291332041)		5,810.70		0.00 CR
31/03/2023	Barbara Higgs, BSB 062-220, a/c 10163819			3,000.00	3,000.00 CR
31/03/2023	Barbara Higgs, BSB 062-220, a/c 10163819		3,000.00		0.00 CR
31/03/2023	Interest			908.37	908.37 CR
31/03/2023	Interest		908.37		0.00 CR
03/04/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	3,000.00 CR
03/04/2023	Barbara Higgs, 062-220, a/c 10163819		3,000.00		0.00 CR
05/04/2023	Direct Credit (CSL LTD DIVIDEND 23AUD/00841245)			1,780.36	1,780.36 CR
05/04/2023	Direct Credit (CSL LTD DIVIDEND 23AUD/00841245)		1,780.36		0.00 CR
05/04/2023	Direct Credit (PIMCO Funds 300106168)			228.25	228.25 CR
05/04/2023	Direct Credit (PIMCO Funds 300106168)		228.25		0.00 CR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00800337)			1,268.75	1,268.75 CR
05/04/2023	Direct Credit (QUBE INTEREST APR23/00800337)		1,268.75		0.00 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
05/04/2023	Direct Credit (WOODSIDE FIN22/00720474)			9,979.17	9,979.17 CR
05/04/2023	Direct Credit (WOODSIDE FIN22/00720474)		9,979.17		0.00 CR
06/04/2023	Direct Credit (HMC ITM DIV 001292165779)			570.24	570.24 CR
06/04/2023	Direct Credit (HMC ITM DIV 001292165779)		570.24		0.00 CR
11/04/2023	Direct Credit (MCP WHOLESale IN cm-508067)			1,895.55	1,895.55 CR
11/04/2023	Direct Credit (MCP WHOLESale IN cm-508067)		1,895.55		0.00 CR
12/04/2023	Direct Credit (MCP INCOME OPP T cm-521668)			895.86	895.86 CR
12/04/2023	Direct Credit (MCP INCOME OPP T cm-521668)		895.86		0.00 CR
13/04/2023	Direct Credit (Hearts and Minds S00012863870)			911.25	911.25 CR
13/04/2023	Direct Credit (Hearts and Minds S00012863870)		911.25		0.00 CR
14/04/2023	Direct Credit (COCHLEAR PAY APR23/00810280)			933.10	933.10 CR
14/04/2023	Direct Credit (COCHLEAR PAY APR23/00810280)		933.10		0.00 CR
17/04/2023	Direct Credit (IVV PAYMENT APR23/00802029)			407.36	407.36 CR
17/04/2023	Direct Credit (IVV PAYMENT APR23/00802029)		407.36		0.00 CR
18/04/2023	Direct Credit (HUB ITM DIV 001295055960)			646.10	646.10 CR
18/04/2023	Direct Credit (HUB ITM DIV 001295055960)		646.10		0.00 CR
19/04/2023	Transferred to A/C 49136 - WITHDRAWAL			30,000.00	30,000.00 CR
19/04/2023	Transferred to A/C 49136 - WITHDRAWAL		30,000.00		0.00 CR
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)			440.00	440.00 CR
24/04/2023	Super Audit, BSB 015-056, a/c 387392386 (BC Higgs)		440.00		0.00 CR
01/05/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	3,000.00 CR
01/05/2023	Barbara Higgs, 062-220, a/c 10163819		3,000.00		0.00 CR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819			15,000.00	15,000.00 CR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819		15,000.00		0.00 CR
01/05/2023	Direct Credit (ATO ATO001000018256075)			259.00	259.00 CR
01/05/2023	Direct Credit (ATO ATO001000018256075)			56,556.57	56,815.57 CR
01/05/2023	Direct Credit (ATO ATO001000018256075)		56,815.57		0.00 CR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229			467.50	467.50 CR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229			4,207.50	4,675.00 CR
01/05/2023	Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		4,675.00		0.00 CR
08/05/2023	Direct Credit (MCP INCOME OPP T cm-612733)			812.25	812.25 CR
08/05/2023	Direct Credit (MCP INCOME OPP T cm-612733)		812.25		0.00 CR
08/05/2023	Direct Credit (MCP WHOLESale IN cm-606354)			1,829.52	1,829.52 CR
08/05/2023	Direct Credit (MCP WHOLESale IN cm-606354)		1,829.52		0.00 CR
12/05/2023	Direct Debit (ORD MINNETT LIM1 ORDS000707ANZ FRN)			100,000.00	100,000.00 CR
12/05/2023	Direct Debit (ORD MINNETT LIM1 ORDS000707ANZ FRN)		100,000.00		0.00 CR
22/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819			15,000.00	15,000.00 CR
22/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819		15,000.00		0.00 CR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	1,167.22 CR
30/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,167.22		0.00 CR
31/05/2023	Transferred from A/C 49136 - SELL 24619 MOT			49,867.49	49,867.49 CR
31/05/2023	Transferred from A/C 49136 - SELL 24619 MOT		49,867.49		0.00 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			1,167.22	1,167.22 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL			7,356.15	8,523.37 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		1,167.22		7,356.15 CR
31/05/2023	Transferred to A/C 49136 - WITHDRAWAL		7,356.15		0.00 CR
01/06/2023	Barbara Higgs, 062-220, a/c 10163819			3,000.00	3,000.00 CR
01/06/2023	Barbara Higgs, 062-220, a/c 10163819		3,000.00		0.00 CR
01/06/2023	Transferred from A/C 49136 - SELL 12424 MOT			25,117.78	25,117.78 CR
01/06/2023	Transferred from A/C 49136 - SELL 12424 MOT		25,117.78		0.00 CR
07/06/2023	Direct Credit (MCP WHOLESale IN cm-721676)			1,975.30	1,975.30 CR
07/06/2023	Direct Credit (MCP WHOLESale IN cm-721676)		1,975.30		0.00 CR
07/06/2023	Transferred from A/C 49136 - SELL 22681 MOT			44,707.86	44,707.86 CR
07/06/2023	Transferred from A/C 49136 - SELL 22681 MOT		44,707.86		0.00 CR
08/06/2023	Direct Credit (MCP INCOME OPP T cm-724583)			367.43	367.43 CR
08/06/2023	Direct Credit (MCP INCOME OPP T cm-724583)		367.43		0.00 CR
08/06/2023	Transferred to A/C 49136 - BUY 500 CBAXX			50,000.00	50,000.00 CR
08/06/2023	Transferred to A/C 49136 - BUY 500 CBAXX		50,000.00		0.00 CR
15/06/2023	Direct Credit (PERLS XV DST 001297900497)			287.08	287.08 CR

B C Higgs Super Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
15/06/2023	Direct Credit (PERLS XV DST 001297900497)		287.08		0.00 CR
20/06/2023	Direct Credit (NABPE JUN PE234/00801171)			3,955.39	3,955.39 CR
20/06/2023	Direct Credit (NABPE JUN PE234/00801171)		3,955.39		0.00 CR
22/06/2023	Direct Debit (ORD MINNETT LIMI WESTPAC ORDS000707)			100,000.00	100,000.00 CR
22/06/2023	Direct Debit (ORD MINNETT LIMI WESTPAC ORDS000707)		100,000.00		0.00 CR
22/06/2023	Transferred from A/C 49136 - SELL 2665 NABPE			265,831.23	265,831.23 CR
22/06/2023	Transferred from A/C 49136 - SELL 2665 NABPE		265,831.23		0.00 CR
29/06/2023	Barbara Higgs, BSB 062-220, a/c 10163819			5,000.00	5,000.00 CR
29/06/2023	Barbara Higgs, BSB 062-220, a/c 10163819		5,000.00		0.00 CR
30/06/2023	Interest			665.49	665.49 CR
30/06/2023	Interest		665.49		0.00 CR
30/06/2023	Closing Balance				0.00

Member Entitlements

Member Entitlement Accounts

Ms Barbara Higgs

501: Higgs, Barbara

01/07/2022	Opening Balance				467,614.82 CR
24/10/2022	Pension Drawdown - Gross		5,030.00		462,584.82 CR
01/03/2023	Pension Drawdown - Gross		3,000.00		459,584.82 CR
03/04/2023	Pension Drawdown - Gross		3,000.00		456,584.82 CR
01/05/2023	Pension Drawdown - Gross		3,000.00		453,584.82 CR
22/05/2023	Pension Drawdown - Gross		15,000.00		438,584.82 CR
01/06/2023	Pension Drawdown - Gross		3,000.00		435,584.82 CR
29/06/2023	Pension Drawdown - Gross		5,000.00		430,584.82 CR
30/06/2023	Income Taxes Allocated			5,782.51	436,367.33 CR
30/06/2023	Investment Profit or Loss			50,454.31	486,821.64 CR
30/06/2023	Closing Balance				486,821.64 CR
Accumulation					
01/07/2022	Opening Balance				2,834,614.32 CR
24/10/2022	Lump Sum Out		4,970.00		2,829,644.32 CR
21/11/2022	Lump Sum Out		10,000.00		2,819,644.32 CR
02/02/2023	Lump sum out		3,000.00		2,816,644.32 CR
13/02/2023	Lump SumOut		5,000.00		2,811,644.32 CR
31/03/2023	Lump Sum Out		3,000.00		2,808,644.32 CR
01/05/2023	Barbara Higgs, BSB 062-220, a/c 10163819		15,000.00		2,793,644.32 CR
30/06/2023	Income Taxes Allocated			15,510.50	2,809,154.82 CR
30/06/2023	Investment Profit or Loss			309,158.89	3,118,313.71 CR
30/06/2023	Closing Balance				3,118,313.71 CR

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	19-10-23
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001		Back to Cover

	WP Ref	Amount	Percentage
CASH AT BANK	E	226,276.68	6.28%
LISTED INVESTMENTS	E1	3,351,520.69	92.96%
UNLISTED INVESTMENTS	E2	-	0.00%
PROPERTY	E3	-	0.00%
RECEIVABLES	E	27,596.98	0.77%
OTHER ASSETS	E	-	0.00%
		\$ 3,605,394.35	100.00%

Total Assets per Balance Sheet

3,605,394.35

Variance (must be nil)

0.00

B C Higgs Super Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments	6A	59,089.31	59,075.77
Other Fixed Interest Securities	6B	406,017.90	73,390.00
Shares in Listed Companies	6C	2,282,107.11	2,378,118.31
Stapled Securities	6D	180,497.81	95,910.86
Units In Listed Unit Trusts	6E	423,808.56	568,152.40
Other Assets			
Cash At Bank		226,276.68	60,528.90
Receivables		2,992.99	7,031.50
Current Tax Assets		21,622.68	56,815.57
Other Taxes Refundable		2,981.31	3,464.83
Total Assets		<u>3,605,394.35</u>	<u>3,302,488.14</u>
Liabilities			
Other Creditors and Accruals		259.00	259.00
Total Liabilities		<u>259.00</u>	<u>259.00</u>
Net Assets Available to Pay Benefits		<u>3,605,135.35</u>	<u>3,302,229.14</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Ms Barbara Higgs		3,605,135.35	3,302,229.14
Total Liability for Accrued Benefits		<u>3,605,135.35</u>	<u>3,302,229.14</u>

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

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001		Back to Cover

Select a random sample of investments and from the sample selected:

- * Agree name of holding and quantity of shares with Share Registry
- * Obtain market price on balance date and agree market valuation to Broker/AFR
- * Attach our valuation report and reconcile for differences
- * Agree to minutes for proper authorisation
- * Agree to source documents, bank statements and transfer forms
- * Unrealised are properly recorded in financial report
- * Disposals are at market value
- * Investments are at armslength, in accordance with investment strategy and conform with sole purpose
- * Attach all printed registries' confirmation

ASX Code	Company	Units Held	Market Price	Market Valuation
1 ANZ	ANZ GROUP HOLDINGS	7,536	23.710	178,678.56
2 BHP	BHP GROUP LIMITED	10,030	44.990	451,249.70
3 CSL	CSL LIMITED	1,098	277.380	304,563.24
4 WDS	WOODSIDE ENERGY	4,632	34.440	159,526.08
5			-	-
6			-	-
7			-	-
8			-	-
9			-	-
10			-	-

Total 1,094,017.58

Sampling % 32.6%

Reconciliation

Roach & Bruce's Valuation	3,577,797.37	
Less Cash	226,276.68	3,351,520.69
Broker's Valuation	3,578,006.22	
Less Cash	226,276.68	3,351,729.54
Variance		<u><u>(208.85)</u></u>

Variance is explained by:

Item	Description	Account	Amount
1	Difference in PIMCO	-	208.85
2			
3			
4			
5			
6			
			<u><u>(208.85)</u></u>

Balance should be nil **(0.00)**

B C Higgs Super 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>								
ORDS CMT				226,276.68	226,276.68			6.32%
				226,276.68	226,276.68			6.32%
<u>Listed Securities Market</u>								
Allkem Limited (ASX:AKE)	2,560.00000	13.7209	16.0200	35,125.52	41,011.20	5,885.68	16.76%	1.15%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	7,536.00000	29.2647	23.7100	220,538.68	178,678.56	(41,860.12)	(18.98)%	4.99%
ASX (ASX:ASX)	886.00000	32.7575	63.0000	29,023.12	55,818.00	26,794.88	92.32%	1.56%
BHP Billiton (ASX:BHP)	10,030.00000	43.9990	44.9900	441,309.96	451,249.70	9,939.74	2.25%	12.61%
Commonwealth Bank of Australia (ASX:CBA)	2,767.00000	85.2968	100.2700	236,016.18	277,447.09	41,430.91	17.55%	7.75%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28 (ASX:CBAPL)	250.00000	100.0000	100.4900	25,000.00	25,122.50	122.50	0.49%	0.70%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-30 (ASX:CBAPM)	500.00000	100.0000	100.5800	50,000.00	50,290.00	290.00	0.58%	1.41%
Cochlear (ASX:COH)	602.00000	77.0920	229.0700	46,409.37	137,900.14	91,490.77	197.14%	3.85%
CSL (ASX:CSL)	1,098.00000	67.8963	277.3800	74,550.15	304,563.24	230,013.09	308.53%	8.51%
Dexus Property Group - Units Fully Paid Stapled (ASX:DXS)	4,675.00000	8.5536	7.8000	39,988.14	36,465.00	(3,523.14)	(8.81)%	1.02%
Hearts And Minds Investments Limited (ASX:HM1)	6,750.00000	2.5000	2.2600	16,875.00	15,255.00	(1,620.00)	(9.60)%	0.43%
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set (ASX:HMC)	18,076.00000	2.9586	5.0600	53,478.81	91,464.56	37,985.75	71.03%	2.56%
Hub24 Limited (ASX:HUB)	4,615.00000	13.4772	25.4500	62,197.28	117,451.75	55,254.47	88.84%	3.28%
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500 (ASX:IVV)	2,865.00000	22.5685	44.4500	64,658.69	127,349.25	62,690.56	96.96%	3.56%
Murray Cod Australia Limited (ASX:MCA)	106,820.00000	0.1450	0.1150	15,488.90	12,284.30	(3,204.60)	(20.69)%	0.34%
Metrics Credit Partners Wholesale Investment Trust	249,426.00000	1.0023	1.0035	250,000.00	250,299.31	299.31	0.12%	7.00%
Macquarie Group Limited (ASX:MQG)	1,069.00000	156.7267	177.6200	167,540.89	189,875.78	22,334.89	13.33%	5.31%
Pinnacle Investment Management Group Limited (ASX:PNI)	3,679.00000	10.8752	9.9800	40,010.00	36,716.42	(3,293.58)	(8.23)%	1.03%
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	716.00000	105.7922	100.6000	75,747.24	72,029.60	(3,717.64)	(4.91)%	2.01%

B C Higgs Super 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>								
Siteminder Limited - Ordinary Fully Paid Deferred Settlement (ASX:SDR)	3,440.00000	5.8304	2.9200	20,056.69	10,044.80	(10,011.89)	(49.92)%	0.28%
Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)	4,555.00000	14.4139	35.5700	65,655.44	162,021.35	96,365.91	146.78%	4.53%
Santos Limited (ASX:STO)	7,560.00000	6.5199	7.5200	49,290.46	56,851.20	7,560.74	15.34%	1.59%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	3,689.00000	14.9244	14.2500	55,056.13	52,568.25	(2,487.88)	(4.52)%	1.47%
ETFS Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid (ASX:TECH)	500.00000	69.9065	92.3200	34,953.23	46,160.00	11,206.77	32.06%	1.29%
Woodside Energy Group Ltd (ASX:WDS)	4,632.00000	33.2246	34.4400	153,896.26	159,526.08	5,629.82	3.66%	4.46%
				2,322,866.14	2,958,443.08	635,576.94	27.36%	82.69%
<u>Managed Funds Market</u>								
PIMCO EQT Wholesale Australian Bond Fund	67,392.00000	1.0387	0.8768	70,000.00	59,089.31	(10,910.69)	(15.59)%	1.65%
				70,000.00	59,089.31	(10,910.69)	(15.59)%	1.65%
<u>Money Market</u>								
ANZ Wholesale Subordinated Nots 8	100,000.00000	1.0000	1.0150	100,000.00	101,497.00	1,497.00	1.50%	2.84%
Westpac Wholesale Subordinated Notes 7 FRN 2033	100,000.00000	1.0000	1.0049	100,000.00	100,488.00	488.00	0.49%	2.81%
NAB 6.163 03/09/33 AU3CB0297554	130,000.00000	1.0000	1.0154	130,000.00	132,003.30	2,003.30	1.54%	3.69%
				330,000.00	333,988.30	3,988.30	1.21%	9.34%
				2,949,142.82	3,577,797.37	628,654.55	21.32%	100.00%

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.

ORD MINNETT

PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
EQUITIES											
Energy Sector											
Energy											
STO	SANTOS LTD	7,560	66,207.26	7.52	56,851.20	1.59	4.76	2,703.68			4.76
WDS	WOODSIDE ENERGY	4,632	153,933.56	34.44	159,526.08	4.46	9.86	15,736.70	100.00	6,744.30	14.09
Sub Total			220,140.82		216,377.28	6.05		18,440.38		6,744.30	
Materials Sector											
Materials											
AKE	ALLKEM LIMITED	2,560	35,138.62	16.02	41,011.20	1.15					
BHP	BHP GROUP LIMITED	10,030	446,035.40	44.99	451,249.70	12.61	5.81	26,221.30	100.00	11,237.70	8.30
Sub Total			481,174.02		492,260.90	13.76		26,221.30		11,237.70	
Industrials Sector											
Transportation											
TCL	TRANSURBAN GROUP	3,689	52,156.39	14.25	52,568.25	1.47	4.07	2,139.62	1.93	17.68	4.10
Sub Total			52,156.39		52,568.25	1.47		2,139.62		17.68	

Consumer Staples Sector

Food Beverage & Tobacco

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

Note: Estimate information based on rolling 12 months actual data.

Ord Minnett Limited AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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ORD MINNETT

PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
MCA	MURRAY COD AUST LTD	106,820	23,996.34	0.12	12,284.30	0.34					
Sub Total			23,996.34		12,284.30	0.34					
Health Care Sector											
Health Care Equipment & Services											
COH	COCHLEAR LIMITED	602	90,877.15	229.07	137,900.14	3.85	1.44	1,986.60	53.56	456.01	1.77
SHL	SONIC HEALTHCARE	4,555	106,672.70	35.57	162,021.35	4.53	2.92	4,737.20	100.00	2,030.23	4.18
Sub Total			197,549.85		299,921.49	8.38		6,723.80		2,486.24	
Pharmaceuticals, Biotech & Life Sciences											
CSL	CSL LIMITED	1,098	165,190.66	277.38	304,563.24	8.51	1.31	3,984.91	5.53	94.48	1.34
Sub Total			165,190.66		304,563.24	8.51		3,984.91		94.48	
Financials Sector											
Banks											
ANZ	ANZ GROUP HOLDINGS	7,536	220,617.63	23.71	178,678.56	4.99	6.54	11,680.80	100.00	5,006.06	9.34
CBA	COMMONWEALTH BANK.	2,767	254,266.36	100.27	277,447.09	7.75	4.49	12,451.50	100.00	5,336.36	6.41
Sub Total			474,883.99		456,125.65	12.75		24,132.30		10,342.41	
Financial Services											
ASX	ASX LIMITED	886	47,498.46	63.00	55,818.00	1.56	3.62	2,022.74	100.00	866.89	5.18

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PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
HUB	HUB24 LTD	4,615	65,864.92	25.45	117,451.75	3.28	1.28	1,499.88	100.00	642.80	1.82
MQG	MACQUARIE GROUP LTD	1,069	167,559.67	177.62	189,875.78	5.31	4.22	8,017.50	40.00	1,374.43	4.95
PNI	PINNACLE INVESTMENT	3,679	40,010.00	9.98	36,716.42	1.03	3.61	1,324.44	100.00	567.62	5.15
Sub Total			320,933.05		399,861.95	11.18		12,864.55		3,451.74	
Information Technology Sector											
Software & Services											
SDR	SITEMINDER	3,440	20,061.19	2.92	10,044.80	0.28					
Sub Total			20,061.19		10,044.80	0.28					
Real Estate Sector											
Equity Real Estate Investment Trusts (REITs)											
DXS	DEXUS	4,675	40,480.98	7.80	36,465.00	1.02	6.62	2,412.30	9.01	93.10	6.87
HMC	HMC CAPITAL LIMITED	18,076	53,478.81	5.06	91,464.56	2.56	2.37	2,169.12	55.00	511.29	2.93
Sub Total			93,959.79		127,929.56	3.58		4,581.42		604.40	
Sub Total			2,050,046.10		2,371,937.42	66.29		99,088.28		34,978.95	
INTERNATIONAL EQUITIES											
HM1	HEARTS AND MINDS	6,750	16,875.00	2.26	15,255.00	0.43	9.07	1,383.75	100.00	593.04	12.96
Sub Total			16,875.00		15,255.00	0.43		1,383.75		593.04	

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PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
EXCHANGE TRADED FUNDS											
International Equity											
IVV	ISHARES S&P 500 ETF	2,865	64,682.82	44.45	127,349.25	3.56	1.39	1,772.30			1.39
TECH	GBLXGLOBALTECH	500	36,445.66	92.32	46,160.00	1.29	0.50	228.60	3.76	3.68	0.50
Sub Total			101,128.48		173,509.25	4.85		2,000.90		3.68	
MANAGED FUNDS											
Domestic Fixed Interest											
ETL0015AU	PIMCO AUSTRALIAN BOND FUND - WHOLESALE CLASS	67,392	67,883.35	0.88	59,298.16	1.66	1.48	876.50			1.48
METRICS	METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	250,000.00	1.00	250,299.31	7.00	6.81	16,985.93			6.79
Sub Total			317,883.35		309,597.47	8.65		17,862.43			
INTEREST RATE SECURITIES											
AU3CB0297554	NAB WHOLESALE SUBORDINATED NOTES 7 FXD TO FRN	130,000	130,000.00	1.02	132,003.30	3.69	6.16	8,008.00			6.16
AU3FN0077939	ANZ WHOLESALE SUBORDINATED NOTES 8 FRN	100,000	100,000.00	1.01	101,497.00	2.84	6.24	6,240.00			6.24
AU3FN0079091	WESTPAC WHOLESALE SUBORDINATED NOTES 7 FRN 2033	100,000	100,000.00	1.00	100,488.00	2.81	6.25	6,250.00			6.25
Sub Total			330,000.00		333,988.30	9.33		20,498.00			

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ORD MINNETT

PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
HYBRID SECURITIES											
CBAPL	COMMONWEALTH BANK. CAP NOTE 3-BBSW+2.85% PERP NON-CUM RED T-06-28	250	25,000.00	100.49	25,122.50	0.70	4.94	1,240.05	100.00	531.45	7.05
CBAPM	COMMONWEALTH BANK. CAP NOTE 3-BBSW+3.00% PERP NON-CUM RED T-06-30	500	50,000.00	100.58	50,290.00	1.41	4.97	2,522.35	100.00	1,081.01	7.17
QUBHA	HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	716	75,751.00	100.60	72,029.60	2.01	7.37	5,306.78			7.37
Sub Total			150,751.00		147,442.10	4.12		9,069.18		1,612.46	
CASH											
OMMCMT	ORD MINNETT CASH MANAGEMENT TRUST	226,277	226,276.68	1.00	226,276.68	6.32	3.36	7,597.76			3.36
Sub Total			226,276.68		226,276.68	6.32		7,597.76			
TOTAL PORTFOLIO			3,192,960.61		3,578,006.22	100.00	4.40	157,500.30		37,188.13	5.44

*The cash balance on the Portfolio Valuation will take into account transactions that have a settlement date after the report date and income that is due but not yet paid. Please refer to the Unsettled Accruals report for transaction details.

Adviser Name: Andrew Murray
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Note: Estimate information based on rolling 12 months actual data.

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ORD MINNETT

UNSETTLED ACCRUALS

Unsettled Accruals as at: 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Security	Description	Trade/Ex Date	Settlement Date	Value
Income Accruals				
ANZ	ANZ Group Holdings Limited - Dividend	15-May-23	03-Jul-23	6,104.16
DXS	DEXUS Property Group - Distribution (FY23)	29-Jun-23	30-Aug-23	885.97
DXS	DEXUS Property Group - Dividend (FY24)	29-Jun-23	30-Aug-23	217.33
ETL0015AU	PIMCO Australian Bond Fund - Wholesale Class - Distribution	30-Jun-23	11-Jul-23	211.19
METRICS	Metrics Credit Partners Wholesale Investment Trust - Distribution	30-Jun-23	07-Jul-23	1,977.91
MQG	Macquarie Group Limited - Dividend	15-May-23	04-Jul-23	4,810.50
QUBHA	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest	26-Jun-23	05-Jul-23	1,346.51
TCL	Transurban Group - Dividend (FY24)	29-Jun-23	21-Aug-23	36.89
TCL	Transurban Group - Distribution (FY23)	29-Jun-23	21-Aug-23	1,125.15
TECH	Global X Morningstar Global Technology ETF - Dividend	30-Jun-23	17-Jul-23	228.60
Sub Total				16,944.21
TOTAL ACCRUALS				16,944.21

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ORD MINNETT

TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
PURCHASES										
ANZ	Australia and New Zealand Banking Group Limited - 1:1 Renounceable Rights Issue @ \$18.90 AUD (Allotment of ANZ Shares)	24-Aug-2022	24-Aug-2022	471	18.90	8,901.90	0.00	0.00	0.00	8,901.90
CBAXX	Bght 250 CBAXX @ 100.0000	09-Nov-2022	10-Nov-2022	250	100.00	25,000.00	0.00	0.00	0.00	25,000.00
DXS	Bght 4675 DXS @ 8.5100	14-Feb-2023	16-Feb-2023	4,675	8.51	39,784.25	198.92	19.89	0.00	40,003.06
STO	Bght 4384 STO @ 6.8050	20-Feb-2023	22-Feb-2023	4,384	6.805	29,833.12	149.17	14.92	0.00	29,997.21
AU3CB0297554	Purchase: 130000 @ 100 NAB Wholesale Subordinated Notes 7 FXD to FRN (AU3CB0297554)	01-Mar-2023	09-Mar-2023	130,000	1.00	130,000.00	0.00	0.00	0.00	130,000.00
HMC	HMC Capital Limited - Share Purchase Plan @ \$3.50 (Allotment of HMC Shares)	28-Apr-2023	28-Apr-2023	8,572	3.4998	30,000.00	0.00	0.00	0.00	30,000.00
AU3FN0077939	Purchase: 100000 @ 100 ANZ Wholesale Subordinated Notes 8 FRN (AU3FN0077939)	08-May-2023	16-May-2023	100,000	1.00	100,000.00	0.00	0.00	0.00	100,000.00
CBAXX	Bght 500 CBAXX @ 100.0000	07-Jun-2023	08-Jun-2023	500	100.00	50,000.00	0.00	0.00	0.00	50,000.00
AU3FN0079091	Purchase: 100000 @ 100 Westpac Wholesale Subordinated Notes 7 FRN 2033 (AU3FN0079091)	19-Jun-2023	23-Jun-2023	100,000	1.00	100,000.00	0.00	0.00	0.00	100,000.00
Sub Total						513,519.27				513,902.17
SALES										
FANG	Sold 1655 FANG @ 12.3600	21-Sep-2022	26-Sep-2022	(1,655)	12.36	(20,455.80)	102.28	10.23	0.00	(20,343.29)
ASIA	Sold 2300 ASIA @ 6.6100	21-Sep-2022	26-Sep-2022	(2,300)	6.61	(15,203.00)	76.02	7.60	0.00	(15,119.38)
KLS	Sold 5700 KLS @ 5.0799	27-Sep-2022	29-Sep-2022	(5,700)	5.0799	(28,955.25)	144.78	14.48	0.00	(28,795.99)
WOW	Sold 2021 WOW @ 36.3000	14-Feb-2023	16-Feb-2023	(2,021)	36.30	(73,362.30)	366.81	36.68	0.00	(72,958.81)

* All transaction values are in Australian Dollars (AUD)

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ORD MINNETT

TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
MHHT	Sold 21500 MHHT @ 1.3250	14-Feb-2023	16-Feb-2023	(21,500)	1.325	(28,487.50)	142.44	14.24	0.00	(28,330.82)
PTG	PropTech Group Limited - Cash TKO by MRI Software LLC @ 0.60 AUD	22-Feb-2023	22-Feb-2023	(40,000)	0.60	(24,000.00)	0.00	0.00	0.00	(24,000.00)
MOT	Sold 24619 MOT @ 2.0312	29-May-2023	31-May-2023	(24,619)	2.0312	(50,005.00)	125.01	12.50	0.00	(49,867.49)
MOT	Sold 12424 MOT @ 2.0273	30-May-2023	01-Jun-2023	(12,424)	2.0273	(25,187.05)	62.97	6.30	0.00	(25,117.78)
MOT	Sold 22681 MOT @ 1.9766	05-Jun-2023	07-Jun-2023	(22,681)	1.9766	(44,831.15)	112.08	11.21	0.00	(44,707.86)
NABPE	Sold 2665 NABPE @ 100.0241	20-Jun-2023	22-Jun-2023	(2,665)	100.0241	(266,564.28)	666.41	66.64	0.00	(265,831.23)
Sub Total						(577,051.33)				(575,072.65)

Corporate Action Transactions

Capital Reorganisations

ANZR	ANZ - 1:15 Renounceable Rights Issue @ \$ 18.90	21-Jul-2022	21-Jul-2022	471	0.00	0.00	0.00	0.00	0.00	0.00
ANZR	Australia and New Zealand Banking Group Limited - 1:15 Renounceable Rights Issue @ 18.90 AUD (Removal of Rights)	12-Aug-2022	12-Aug-2022	(471)	0.00	0.00	0.00	0.00	0.00	0.00
ANZR	Australia and New Zealand Banking Group Limited - 1:15 Renounceable Rights Issue @ 18.90 AUD (Allotment of Entitlement Shares)	12-Aug-2022	12-Aug-2022	471	18.90	8,901.90	0.00	0.00	0.00	8,901.90
ANZR	Australia and New Zealand Banking Group Limited - 1:1 Renounceable Rights Issue @ \$18.90 AUD (Conversion to fully paid shares)	24-Aug-2022	24-Aug-2022	(471)	18.90	(8,901.90)	0.00	0.00	0.00	(8,901.90)
CBAXX	CommBank PERLS XV Capital Notes - Conversion of Placement Securities to CBAPL	15-Nov-2022	15-Nov-2022	(250)	100.00	(25,000.00)	0.00	0.00	0.00	(25,000.00)
CBAPL	CommBank PERLS XV Capital Notes - Conversion of Placement Securities to CBAPL	15-Nov-2022	15-Nov-2022	250	100.00	25,000.00	0.00	0.00	0.00	25,000.00

Adviser Name: Andrew Murray
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TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
IVV	iShares Core S&P 500 ETF - 15:1 Reconstruction of Units (IVV.AXW)	07-Dec-2022	07-Dec-2022	(95)	311.3486	(29,578.12)	(147.89)	(14.79)	0.00	(29,740.80)
IVV	iShares Core S&P 500 ETF - 15:1 Reconstruction of Units (IVV.AXW)	07-Dec-2022	07-Dec-2022	(96)	361.9884	(34,750.89)	(173.75)	(17.38)	0.00	(34,942.02)
IVV	iShares Core S&P 500 ETF - 15:1 Reconstruction of Units (IVV.AXW)	07-Dec-2022	07-Dec-2022	1,425	20.7566	29,578.12	147.89	14.79	0.00	29,740.80
IVV	iShares Core S&P 500 ETF - 15:1 Reconstruction of Units (IVV.AXW)	07-Dec-2022	07-Dec-2022	1,440	24.1326	34,750.89	173.75	17.38	0.00	34,942.02
HMC_SPP	HMC Capital Limited - Share Purchase Plan Acceptance	19-Apr-2023	19-Apr-2023	30,000	1.00	30,000.00	0.00	0.00	0.00	30,000.00
HMC_SPP	HMC Capital Limited - Share Purchase Plan @ \$3.50 (Conversion to Shares)	28-Apr-2023	28-Apr-2023	(30,000)	1.00	(30,000.00)	0.00	0.00	0.00	(30,000.00)
CBAXX	CommBank PERLS XVI Capital Notes - Conversion of Placement Securities to CBAPM Capital Notes	09-Jun-2023	09-Jun-2023	(500)	100.00	(50,000.00)	0.00	0.00	0.00	(50,000.00)
CBAPM	CommBank PERLS XVI Capital Notes - Conversion of Placement Securities to CBAPM Capital Notes	09-Jun-2023	09-Jun-2023	500	100.00	50,000.00	0.00	0.00	0.00	50,000.00

Sub Total

Total Portfolio \$3,578,006.22 (Market Value on)
Portfolio Turnover 30.44 % (Total - Net Amount purchases plus Total Net Amount Sales divided by Portfolio Total)

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

* All transaction values are in Australian Dollars (AUD)

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Transactions

ANZ GROUP HOLDINGS LIMITED

Recent Transactions

Barbara Higgs Consulting Pty Limited X*****8642

ANZ SUBORDINATED NOTES MARGIN 2.75% PA - MATURITY 20/06/2022

Date	Transaction	Movement	Running balance
20/06/2017	2017 REDEMPTION ANZHA	-1000	0
20/03/2012	NOTES OFFER ALLOTMENT	+1000	1000

ORDINARY SHARES

Date	Transaction	Movement	Running balance
3/01/2023	X ISSUANCE OF ANZ GROUP SHARES	+7536	7536
3/01/2023	X TRNSFR ANZBGL SHARES TO NOHC	-7536	0
24/08/2022	2022 RETAIL OFFER ALLOTMENT	+471	7536
13/11/2017	CHESS DAILY MOVEMENT UP	+1200	7065
28/08/2017	CHESS DAILY MOVEMENT UP	+5010	5865
16/02/2017	CHESS DAILY MOVEMENT UP	+438	855
13/02/2017	CHESS DAILY MOVEMENT UP	+417	417
14/02/2014	CHESS DAILY MOVEMENT DOWN	-8001	0
17/05/2013	CHESS DAILY MOVEMENT DOWN	-1612	8001
21/02/2013	CHESS DAILY MOVEMENT UP	+9613	9613

Transactions

BHP GROUP LIMITED

Recent Transactions

Barbara Higgs Consulting Pty Limited X*****8642

ORDINARY FULLY PAID SHARES

Date	Transaction	Movement	Running balance
25/05/2022	CHESS DAILY MOVEMENT UP	+4490	10030
12/08/2021	CHESS DAILY MOVEMENT UP	+1921	5540
30/06/2020	CHESS DAILY MOVEMENT UP	+1110	3619
19/12/2018	CHESS DAILY MOVEMENT UP	+300	2509
17/12/2018	CHESS DAILY MOVEMENT DOWN	-1717	2209
5/11/2018	CHESS DAILY MOVEMENT UP	+440	3926
1/08/2018	CHESS DAILY MOVEMENT UP	+1300	3486
15/01/2015	CHESS DAILY MOVEMENT DOWN	-717	2186
5/09/2012	CHESS DAILY MOVEMENT DOWN	-1277	2903
30/11/2011	CHESS DAILY MOVEMENT DOWN	-432	4180
11/04/2011	CHESS DAILY MOVEMENT DOWN	-1405	4612
28/02/2011	CHESS DAILY MOVEMENT UP	+1800	6017
11/02/2008	CHESS DAILY MOVEMENT UP	+1720	4217
26/03/2007	CHESS DAILY MOVEMENT DOWN	-1703	2497
13/02/2007	CHESS DAILY MOVEMENT UP	+2000	4200
4/10/2006	CHESS DAILY MOVEMENT UP	+1058	2200
3/04/2006	CHESS DAILY MOVEMENT DOWN	-858	1142
21/02/2006	CHESS DAILY MOVEMENT UP	+1210	2000
18/03/2005	CHESS DAILY MOVEMENT UP	+790	790

Transactions

CSL LIMITED

Recent Transactions

Barbara Higgs Consulting Pty Limited X*****8642

ORDINARY FULLY PAID SHARES

Date	Transaction	Movement	Running balance
14/02/2022	2022 SHARE PURCHASE PLAN	+118	1098
17/12/2021	CHESS DAILY MOVEMENT DOWN	-35	980
10/04/2015	CHESS DAILY MOVEMENT UP	+215	1015
2/06/2009	CHESS DAILY MOVEMENT UP	+300	800
11/05/2009	CHESS DAILY MOVEMENT UP	+500	500



SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

F

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

1 Have all appropriate Class Super data feeds (bank and investment) been setup properly?

Yes

Additional Notes:

2 For Class Super bank data feed clients, was there a change of bank accounts during the year? No
If yes, please ensure authority forms are completed for the new accounts.

No

Bank audit confirmations are not necessary for those on Class Super. Ensure data feed agrees with ledger balance. For those not on Class Super data feeds, a bank confirmation is necessary if risks are high.

Debit Balance - considered circumstances that caused bank account to be in debit, and was satisfied that no further action was required.

Bank and Term Deposit Accounts

AC No.	Description	GL Account No	Amount
1	Ords CMT		226,276.68
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total Cash			226,276.68



SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

F

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Receivables

- 3 Reviewed deposits after balance date and confirmed that there were receivables (from dividends, trust distributions, income tax refund) and were recorded properly in the accounts at year end.
- 4 Reviewed bank statements and there were no transactions with related parties by the super fund.

Yes
Yes

If yes, details of receivables

Item	Description	GL Account No	Amount
1	Distribution Receivable		2,992.99
2	Current Tax Assets		21,622.68
3	GST Refund		2,981.31
4			
5			
Total Receivables			27,596.98

Other Assets

- 5 - 7 Reviewed trustee minutes and investments report and confirmed that there were no other investments held apart from publicly listed shares, unlisted shares, managed funds and properties.

Yes

If yes, details of other assets

Item	Description	GL Account No	Amount
1			
2			
Total Other Assets			-

General

- 8 Where appropriate, additions and disposals were supported with external source documents. Reviewed minutes and bank statements and there were no other investments made.
- 9 Reviewed and no external source documentation required since there were no other investments.
- 10 Reviewed and no valuation required since there were no other investments.
- 11 Reviewed and there were no investments in other assets (arms length).
- 12 Reviewed and since there were no investments in other assets, therefore, no disposals.
- 13 Reviewed since there were no investment in other assets. This is consistent with the fund's investment strategy.

ORD MINNETT

CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
Ord Minnett Cash Management Trust				
01-Jul-22	Opening Balance			60,528.90
01-Jul-22	Australia and New Zealand Banking Group Limited - Dividend		5,086.80	65,615.70
04-Jul-22	Macquarie Group Limited - Dividend		3,741.50	69,357.20
05-Jul-22	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		738.77	70,095.97
07-Jul-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,206.48	71,302.45
08-Jul-22	PIMCO Australian Bond Fund - Wholesale Class - Distribution		220.07	71,522.52
08-Jul-22	Mcp Income Opportunities Trust - Dividend		698.77	72,221.29
13-Jul-22	iShares Core S&P 500 ETF - Distribution		398.09	72,619.38
15-Jul-22	ETFS Morningstar Global Technology ETF - Dividend		1,774.89	74,394.27
15-Jul-22	ETFs Fang + ETF - Dividend		1,135.95	75,530.22
18-Jul-22	Betashares Asia Technology Tigers ETF - Distribution		182.99	75,713.21
21-Jul-22	Magellan High Conviction Trust - Distribution		528.90	76,242.11
05-Aug-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,173.59	77,415.70
08-Aug-22	Mcp Income Opportunities Trust - Dividend		585.30	78,001.00
12-Aug-22	Transferred to A/C 49136 - WITHDRAWAL	(8,901.90)		69,099.10
17-Aug-22	PARS Fee 01Jul2022 to 30Sep2022	(8,896.73)		60,202.37
23-Aug-22	Transurban Group - Distribution (FY23)		73.78	60,276.15
23-Aug-22	Transurban Group - Distribution (FY22)		885.36	61,161.51
07-Sep-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,473.46	62,634.97
08-Sep-22	Mcp Income Opportunities Trust - Dividend		764.47	63,399.44
09-Sep-22	ASIC; Official Administered Receipts Account; BSB 093-003; a/c 317118 (2290842414307)	(59.00)		63,340.44
16-Sep-22	Pinnacle Investment Management Group Limited - Dividend		643.83	63,984.27
20-Sep-22	NAB Subordinated Notes 2 - Interest		2,711.10	66,695.37

Adviser Name: Andrew Murray

Location: SYDNEY

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Account No: 49136

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ORD MINNETT

CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
21-Sep-22	Sonic Healthcare Limited - Dividend		2,733.00	69,428.37
21-Sep-22	Santos Limited - Dividend		347.04	69,775.41
22-Sep-22	BHP Billiton Limited - Dividend		25,594.94	95,370.35
26-Sep-22	Cash Deposit - Sold 1655 FANG @ 12.3600		20,343.29	115,713.64
26-Sep-22	Cash Deposit - Sold 2300 ASIA @ 6.6100		15,119.38	130,833.02
27-Sep-22	Woolworths Limited - Dividend		1,071.13	131,904.15
28-Sep-22	ASX Limited - Dividend		1,063.20	132,967.35
29-Sep-22	Cash Deposit - Sold 5700 KLS @ 5.0799		28,795.99	161,763.34
29-Sep-22	Commonwealth Bank of Australia - Dividend		5,810.70	167,574.04
30-Sep-22	Cash Deposit - Interest		183.59	167,757.63
05-Oct-22	Kelsian Group Limited - Dividend		541.50	168,299.13
05-Oct-22	CSL Limited - Dividend		1,930.62	170,229.75
05-Oct-22	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		1,040.20	171,269.95
05-Oct-22	PIMCO Australian Bond Fund - Wholesale Class - Distribution		216.86	171,486.81
06-Oct-22	Woodside Petroleum Limited - Dividend		7,409.02	178,895.83
07-Oct-22	Home Consortium - Dividend		570.24	179,466.07
10-Oct-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,394.08	180,860.15
11-Oct-22	Mcp Income Opportunities Trust - Dividend		746.55	181,606.70
13-Oct-22	iShares Core S&P 500 ETF - Distribution		460.97	182,067.67
14-Oct-22	HUB24 Limited - Dividend		576.88	182,644.55
17-Oct-22	Cochlear Limited - Dividend		872.90	183,517.45
24-Oct-22	Barbara Higgs; BSB 062-220; a/c 10163819	(10,000.00)		173,517.45
07-Nov-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,673.27	175,190.72
08-Nov-22	Mcp Income Opportunities Trust - Dividend		842.11	176,032.83
10-Nov-22	Cash Withdrawal - Bght 250 CBAXX @ 100.0000	(25,000.00)		151,032.83

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ORD MINNETT

CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
17-Nov-22	PARS Fee 01Oct2022 to 31Dec2022	(8,981.07)		142,051.76
21-Nov-22	Barbara Higgs; BSB 062-220; a/c 10163819	(10,000.00)		132,051.76
07-Dec-22	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,678.28	133,730.04
08-Dec-22	Mcp Income Opportunities Trust - Dividend		788.36	134,518.40
13-Dec-22	Macquarie Group Limited - Dividend		3,207.00	137,725.40
15-Dec-22	Australia and New Zealand Banking Group Limited - Dividend		5,576.64	143,302.04
20-Dec-22	NAB Subordinated Notes 2 - Interest		3,370.69	146,672.73
31-Dec-22	Cash Deposit - Interest		837.65	147,510.38
05-Jan-23	iShares Core S&P 500 ETF - Distribution		361.68	147,872.06
05-Jan-23	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		1,217.41	149,089.47
05-Jan-23	PIMCO Australian Bond Fund - Wholesale Class - Distribution		220.20	149,309.67
09-Jan-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,807.16	151,116.83
10-Jan-23	Metrics Income Opportunities Trust - Distribution		937.67	152,054.50
18-Jan-23	Magellan High Conviction Trust - Distribution		524.60	152,579.10
02-Feb-23	Barbara Higgs; BSB 062-220; a/c 10163819	(3,000.00)		149,579.10
07-Feb-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,877.15	151,456.25
08-Feb-23	Metrics Income Opportunities Trust - Distribution		967.53	152,423.78
13-Feb-23	Transurban Group - Distribution (FY23)		977.59	153,401.37
13-Feb-23	Barbara Higgs; BSB 062-220; a/c 10163819	(5,000.00)		148,401.37
16-Feb-23	Cash Withdrawal - Bght 4675 DXS @ 8.5100	(40,003.06)		108,398.31
16-Feb-23	Cash Deposit - Sold 21500 MHHT @ 1.3250		28,330.82	136,729.13
16-Feb-23	Cash Deposit - Sold 2021 WOW @ 36.3000		72,958.81	209,687.94
16-Feb-23	PARS Fee 01Jan2023 to 31Mar2023	(9,481.01)		200,206.93
22-Feb-23	Cash Withdrawal - Bght 4384 STO @ 6.8050	(29,997.21)		170,209.72
22-Feb-23	Proptech Group Limited - Cash TKO by MRI Software LLC @ 0.60 AUD		24,000.00	194,209.72

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ORD MINNETT

CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
01-Mar-23	Barbara Higgs; 062-220; a/c 10163819	(3,000.00)		191,209.72
07-Mar-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,701.85	192,911.57
07-Mar-23	Direct Debit (ORD MINNETT LIM1 ORDS000707 NAB)	(130,000.00)		62,911.57
08-Mar-23	Metrics Income Opportunities Trust - Distribution		830.16	63,741.73
15-Mar-23	Commonwealth Bank of Australia - PERLS XV - Dividend		339.35	64,081.08
17-Mar-23	Pinnacle Investment Management Group Limited - Dividend		573.92	64,655.00
20-Mar-23	NAB Subordinated Notes 2 - Interest		3,553.24	68,208.24
22-Mar-23	Sonic Healthcare Limited - Dividend		1,913.10	70,121.34
27-Mar-23	Verus Actuaries Pty Ltd; BSB 012-263; a/c 286181627 (ZC13739410083)	(110.00)		70,011.34
29-Mar-23	Santos Limited - Dividend		1,690.68	71,702.02
29-Mar-23	ASX Limited - Dividend		1,029.53	72,731.55
29-Mar-23	Direct Credit (ATO ATO71398648329I001)		3,465.00	76,196.55
30-Mar-23	BHP Group Limited - Dividend		13,677.27	89,873.82
30-Mar-23	Commonwealth Bank of Australia - Dividend		5,810.70	95,684.52
31-Mar-23	Cash Deposit - Interest		908.37	96,592.89
31-Mar-23	Barbara Higgs; BSB 062-220; a/c 10163819	(3,000.00)		93,592.89
03-Apr-23	Barbara Higgs; 062-220; a/c 10163819	(3,000.00)		90,592.89
05-Apr-23	Qube Holdings Limited - Fixed Interest Floating Rate Notes - Interest		1,268.75	91,861.64
05-Apr-23	PIMCO Australian Bond Fund - Wholesale Class - Distribution		228.25	92,089.89
05-Apr-23	Woodside Energy Group Ltd - Dividend		9,979.17	102,069.06
05-Apr-23	CSL Limited - Dividend		1,780.36	103,849.42
06-Apr-23	Home Consortium - Dividend		570.24	104,419.66
11-Apr-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,895.55	106,315.21
12-Apr-23	Metrics Income Opportunities Trust - Distribution		895.86	107,211.07
13-Apr-23	Hearts and Minds Investments Limited - Dividend		911.25	108,122.32

Adviser Name: Andrew Murray

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ORD MINNETT

CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
14-Apr-23	Cochlear Limited - Dividend		933.10	109,055.42
17-Apr-23	iShares Core S&P 500 ETF - Distribution		407.36	109,462.78
18-Apr-23	HUB24 Limited - Dividend		646.10	110,108.88
19-Apr-23	Transferred to A/C 49136 - WITHDRAWAL	(30,000.00)		80,108.88
24-Apr-23	Super Audit; BSB 015-056; a/c 387392386 (BC Higgs SF)	(440.00)		79,668.88
01-May-23	Barbara Higgs; BSB 062-220; a/c 10163819	(15,000.00)		64,668.88
01-May-23	Barbara Higgs; 062-220; a/c 10163819	(3,000.00)		61,668.88
01-May-23	Roach & Bruce Consulting P/L; BSB 032-024; a/c 229586 (INV No.7312)	(4,675.00)		56,993.88
01-May-23	Direct Credit (ATO ATO001000018256075)		56,556.57	113,550.45
08-May-23	Metrics Income Opportunities Trust - Distribution		812.25	114,362.70
08-May-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,829.52	116,192.22
12-May-23	Direct Debit (ORD MINNETT LIM1 ORDS000707ANZ FRN)	(100,000.00)		16,192.22
22-May-23	Barbara Higgs; BSB 062-220; a/c 10163819	(15,000.00)		1,192.22
30-May-23	PARS Fee 01Apr2023 to 30Jun2023	(9,690.59)		(8,498.37)
31-May-23	Cash Deposit - Sold 24619 MOT @ 2.0312		49,867.49	41,369.12
01-Jun-23	Cash Deposit - Sold 12424 MOT @ 2.0273		25,117.78	66,486.90
01-Jun-23	Barbara Higgs; 062-220; a/c 10163819	(3,000.00)		63,486.90
07-Jun-23	Cash Deposit - Sold 22681 MOT @ 1.9766		44,707.86	108,194.76
07-Jun-23	Metrics Credit Partners Wholesale Investment Trust - Distribution		1,975.30	110,170.06
08-Jun-23	Cash Withdrawal - Bght 500 CBAXX @ 100.0000	(50,000.00)		60,170.06
08-Jun-23	Metrics Income Opportunities Trust - Distribution		367.43	60,537.49
15-Jun-23	Commonwealth Bank of Australia - PERLS XV - Dividend		287.08	60,824.57
20-Jun-23	NAB Subordinated Notes 2 - Interest		3,955.39	64,779.96
22-Jun-23	Cash Deposit - Sold 2665 NABPE @ 100.0241		265,831.23	330,611.19
22-Jun-23	Direct Debit (ORD MINNETT LIM1 WESTPAC ORDS000707)	(100,000.00)		230,611.19

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CASH TRANSACTION STATEMENT

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Debit	Credit	Balance
29-Jun-23	Barbara Higgs; BSB 062-220; a/c 10163819	(5,000.00)		225,611.19
30-Jun-23	Cash Deposit - Interest		665.49	226,276.68
30-Jun-23	Closing Balance	(634,235.57)	799,983.35	226,276.68

Adviser Name: Andrew Murray

Location: SYDNEY

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Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

1 Income Tax Reconciliation

Attach a tax reconciliation report. Tax reconciliation was reviewed to ensure that tax details are correct and agreed DTA/DTL. *Please note that for super funds predominantly in pension phase, DTA and DTL should be nil.*

2 Tax Receipts and Payments

Attach ATO portal printouts for ITA and ICA
Reviewed tax payments and receipts and agreed to the ATO portal

3 Deducted Members Contribution

Were there member deducted contributions during the financial year? *If yes, please ensure that members meet conditions of acceptance and that members' election and trustees' acknowledgement under s290-170 have been documented in financial account*

N/A

4,5,6 Calculations

Reviewed tax WP, tax rec and tax return - correct application of Tax Laws
Expenses were recorded correctly
Refer to attached tax reconciliation report

B C Higgs Super Fund

Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

Operating Statement Profit vs. Provision for Income Tax		2023
		\$
Benefits Accrued as a Result of Operations before Income Tax		281,613.20
<u>ADD:</u>		
Franking Credits		41,214.60
Lump Sums Paid		40,970.00
Pension Non-deductible Expenses		6,357.40
Pensions Paid		37,030.00
Realised Capital Losses		19,944.35
Rounding		0.14
<u>LESS:</u>		
Increase in Market Value		262,907.85
Pension Exempt Income		28,614.00
Distributed Capital Gains		1,059.18
Non-Taxable Income		2,053.66
Taxable Income or Loss		132,495.00

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	132,495.00	19,874.25
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		19,874.25

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	19,874.25
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	47.34
<u>LESS:</u>	
Franking Credits	41,214.60
Income Tax Expense	(21,293.01)

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	19,874.25
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	47.34
<u>LESS:</u>	
Franking Credits	41,214.60
Foreign Tax Credits	329.67
Income Tax Payable (Receivable)	(21,622.68)

B C Higgs Super Fund

Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	14.3600%
Pension Exempt % (Expenses)	14.3600%
Assets Segregated For Pensions	No

B C Higgs Super Fund
Investment Income Summary
For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Bank</u>														
ORDS CMT														
2,595.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,595.10	0.00	0.00	0.00	0.00
2,595.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,595.10	0.00	0.00	0.00	0.00
<u>Listed Securities Market</u>														
ASX (ASX:ASX)														
2,092.73	896.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,989.62	0.00	0.00	0.00	0.00
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
10,663.44	4,570.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,233.49	0.00	0.00	0.00	0.00
BHP Billiton (ASX:BHP)														
39,272.21	16,830.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,103.16	0.00	0.00	0.00	0.00
Cochlear (ASX:COH)														
1,806.00	289.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,095.60	0.00	0.00	0.00	0.00
Commonwealth Bank of Australia (ASX:CBA)														
11,621.40	4,980.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,602.00	0.00	0.00	0.00	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.85% Perp Non-Cum Red T-06-28 (ASX:CBAPL)														
626.43	268.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	894.90	0.00	0.00	0.00	0.00
CSL (ASX:CSL)														
3,710.98	82.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,793.72	0.00	0.00	0.00	0.00
Dexus Property Group - Units Fully Paid Stapled (ASX:DXS)														
885.97	0.00	0.00	0.00	0.00	(477.92)	0.00	875.14	0.00	0.00	488.75	0.00	437.57	0.00	437.57
ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid (ASX:TECH)														
228.60	10.87	46.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.63	0.00	0.00	0.00	0.00
Hearts And Minds Investments Limited (ASX:HM1)														
911.25	390.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,301.79	0.00	0.00	0.00	0.00
Home Consortium - Fully Paid Ordinary Stapled Securities Def Set (ASX:HMC)														
1,140.48	488.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,629.26	0.00	0.00	0.00	0.00
Hub24 Limited (ASX:HUB)														

B C Higgs Super Fund
Investment Income Summary
For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
1,222.98	524.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,747.11	0.00	0.00	0.00	0.00
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Isha&P500 (ASX:IVV)													
1,772.08	0.00	283.51	0.00	0.00	0.00	0.00	178.04	0.00	1,877.55	0.00	89.02	0.00	89.02
Kelsian Group Limited (ASX:KLS)													
541.50	232.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	773.57	0.00	0.00	0.00	0.00
Macquarie Group Limited (ASX:MQG)													
6,948.50	1,191.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,139.67	0.00	0.00	0.00	0.00
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund) (ASX:MHHT)													
524.60	0.00	0.00	0.00	0.00	524.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)													
8,537.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,537.69	0.00	0.00	0.00	0.00
Metrics Credit Partners Wholesale Investment Trust													
18,479.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,479.21	0.00	0.00	0.00	0.00
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)													
13,590.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,590.42	0.00	0.00	0.00	0.00
Pinnacle Investment Management Group Limited (ASX:PNI)													
1,217.75	521.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,739.65	0.00	0.00	0.00	0.00
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)													
4,265.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,265.13	0.00	0.00	0.00	0.00
Santos Limited (ASX:STO)													
2,037.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,037.72	0.00	0.00	0.00	0.00
Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)													
4,646.10	1,991.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,637.29	0.00	0.00	0.00	0.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)													
2,176.53	33.51	0.00	0.00	0.00	1,130.48	0.00	6.00	0.00	1,073.56	0.00	3.00	0.00	3.00
Woodside Energy Group Ltd (ASX:WDS)													
17,388.19	7,452.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,840.27	0.00	0.00	0.00	0.00
Woolworths (ASX:WOW)													
1,071.13	459.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,530.19	0.00	0.00	0.00	0.00

B C Higgs Super Fund
Investment Income Summary
For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
157,379.02	41,214.60	329.67	0.00	0.00	1,177.16	0.00	1,059.18	0.00	196,686.95	0.00	529.59	0.00	529.59
<i>Managed Funds Market</i>													
PIMCO EQT Wholesale Australian Bond Fund													
876.50	0.00	0.00	0.00	0.00	876.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
876.50	0.00	0.00	0.00	0.00	876.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160,850.62	41,214.60	329.67	0.00	0.00	2,053.66	0.00	1,059.18	0.00	199,282.05	0.00	529.59	0.00	529.59

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

B C Higgs Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

	Accounting Treatment					Taxation Treatment					
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<u>Listed Derivatives Market</u>											
ANZR (ASX:ANZR)											
25/08/2022	Sale	471.00	0.00	0.00		0.00			0.00		
		471.00	0.00	0.00		0.00			0.00	0.00	
Listed Derivatives Market Total			0.00	0.00		0.00			0.00	0.00	
<u>Listed Securities Market</u>											
ANZ Group Holdings Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)											
03/01/2023	Sale	471.00	8,901.90	8,901.90	0.00	8,901.90				0.00	
03/01/2023	Sale	5,010.00	150,012.80	150,012.80	0.00	150,012.80			0.00		
03/01/2023	Sale	855.00	25,068.17	25,068.17	0.00	25,068.17			0.00		
03/01/2023	Sale	1,200.00	36,555.81	36,555.81	0.00	36,555.81			0.00		
		7,536.00	220,538.68	220,538.68	0.00	220,538.68			0.00	0.00	
Australia And New Zealand Banking Group Limited (ASX:ANZ)											
03/01/2023	Sale	5,010.00	150,012.80	150,012.80	0.00	150,012.80			0.00		
03/01/2023	Sale	471.00	8,901.90	8,901.90	0.00	8,901.90				0.00	
03/01/2023	Sale	855.00	25,068.17	25,068.17	0.00	25,068.17			0.00		
03/01/2023	Sale	1,200.00	36,555.81	36,555.81	0.00	36,555.81			0.00		
		7,536.00	220,538.68	220,538.68	0.00	220,538.68			0.00	0.00	
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid (ASX:ASIA)											
21/09/2022	Sale	2,300.00	15,125.08	20,135.67	(5,010.59)		21,031.72				
		2,300.00	15,125.08	20,135.67	(5,010.59)		21,031.72			0.00	
Dexus Property Group - Units Fully Paid Stapled (ASX:DXS)											
30/06/2023	Dist	0.00	0.00	0.00					875.14		
		0.00	0.00	0.00					875.14	0.00	
ETFS Fang+ ETF - Exchange Traded Fund Units Fully Paid (ASX:FANG)											
21/09/2022	Sale	1,655.00	20,350.96	19,986.53	364.43	19,923.16			427.80		
		1,655.00	20,350.96	19,986.53	364.43	19,923.16			427.80	0.00	

B C Higgs Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

		Accounting Treatment				Taxation Treatment								
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<u>Listed Securities Market</u>														
Ishares S&P 500 ETF - Chess Depositary Interests 1:1 Ishs&P500 (ASX:IVV)														
07/12/2022	Sale	1,425.00	29,729.71		29,729.71	0.00	29,729.71			0.00				
07/12/2022	Sale	1,440.00	34,928.98		34,928.98	0.00	34,928.98			0.00				
30/06/2023	Dist	0.00	0.00		0.00					178.04				
		2,865.00	64,658.69		64,658.69	0.00	64,658.69			178.04		0.00		
Ishares S&P 500 ETF - Ishares S&P 500 ETF Deferred Settlement (ASX:IVVDB)														
13/12/2022	Sale	1,425.00	29,729.71		29,729.71	0.00	29,729.71			0.00				
13/12/2022	Sale	1,440.00	34,928.98		34,928.98	0.00	34,928.98			0.00				
		2,865.00	64,658.69		64,658.69	0.00	64,658.69			0.00		0.00		
Kelsian Group Limited (ASX:KLS)														
27/09/2022	Sale	5,700.00	28,806.85		25,174.02	3,632.83	25,174.02			3,632.83				
		5,700.00	28,806.85		25,174.02	3,632.83	25,174.02			3,632.83		0.00		
Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund) (ASX:MHHT)														
14/02/2023	Sale	21,500.00	28,341.50		30,000.00	(1,658.50)	(111.55)	28,512.60		2,088.86				2,148.41
		21,500.00	28,341.50		30,000.00	(1,658.50)	(111.55)	28,512.60		2,088.86		0.00		2,148.41
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)														
30/05/2023	Sale	24,619.00	49,876.87		51,162.28	(1,285.41)		51,162.28						1,285.41
31/05/2023	Sale	12,424.00	25,122.50		25,232.80	(110.30)		25,232.80						110.30
05/06/2023	Sale	22,681.00	44,716.27		45,442.55	(726.28)		45,442.55						726.28
		59,724.00	119,715.64		121,837.63	(2,121.99)		121,837.63				0.00		2,121.99
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)														
20/06/2023	Sale	2,665.00	265,881.21		270,639.86	(4,758.65)								
		2,665.00	265,881.21		270,639.86	(4,758.65)						0.00		
Proptech Group Limited (ASX:PTG)														
22/02/2023	Sale	40,000.00	24,000.00		28,800.00	(4,800.00)		28,800.00						4,800.00
		40,000.00	24,000.00		28,800.00	(4,800.00)		28,800.00				0.00		4,800.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)														
30/06/2023	Dist	0.00	0.00		0.00					6.00				
		0.00	0.00		0.00					6.00		0.00		

B C Higgs Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

	Accounting Treatment				Taxation Treatment							
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>												
Woolworths (ASX:WOW)												
14/02/2023 Sale	2,021.00	72,986.32		83,336.85	(10,350.53)		83,336.85				10,350.53	
	2,021.00	72,986.32		83,336.85	(10,350.53)		83,336.85			0.00	10,350.53	
Listed Securities Market Total		1,145,602.30		1,170,305.30	(24,703.00)	615,380.37	283,518.80		7,208.67	0.00	0.00	25,327.57
Grand Total		1,145,602.30		1,170,305.30	(24,703.00)	615,380.37	283,518.80		7,208.67	0.00	0.00	25,327.57

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

B C Higgs Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	3,632.00	0.00	0.00	3,632.00	15,150.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	2,516.00	0.00	0.00	2,516.00	10,177.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	1,059.00	0.00	0.00	1,059.00	0.00
	0.00	7,207.00	0.00	0.00	7,207.00	25,327.00
Capital Losses Applied						
Current Year	0.00	7,207.00	0.00	0.00	7,207.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	0.00	7,207.00	0.00	0.00	7,207.00	
Net Capital Gains						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	

ORD MINNETT

INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

	Cash Distribution	Tax Paid/Offsets	Taxable Income
Australian Income			
Franked Dividends	96,150.55	41,214.62	137,365.17
Unfranked Dividends	10,855.22	0.00	10,855.22
Interest	43,351.38	0.00	43,351.38
Other Income	7,545.13	0.00	7,545.13
Rental Income	0.00	0.00	0.00
Non-Primary Production Income (A)	157,902.28	41,214.62	199,116.90
Capital Gains			
Discounted Capital Gain	529.59	0.00	529.59
CGT Other	0.00	0.00	0.00
CGT Concession	529.59	0.00	0.00
Distributed Capital Gain (B)	1,059.18	0.00	529.59
Foreign Income			
Assessable Foreign Income	1,813.39	329.68	2,143.07
Total Foreign Income (C)	1,813.39	329.68	2,143.07
Cash Distribution Sub Total (A + B + C)	160,774.85		

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

	Cash Distribution	Tax Paid/Offsets	Taxable Income
Other Non-assessable Amounts			
Tax Free	0.00		
Tax Deferred	0.00		
Return of Capital	0.00		
Other Non Taxable	2,053.66		
Gross Cash Distribution	162,828.51		
Other deductions from distributions			
TFN Amounts Deducted	0.00		
Non Resident Withholding Tax	0.00		
Net Cash Distribution	162,828.51		
AMIT Cost Base Adjustment and Gross Up			
AMIT Cost Base Adjustment	(2,053.66)		
AMIT Gross Up	0.00		

PLEASE NOTE:

Total income in Class P&L should be total income per this report of \$162,828.51 + foreign tax credits \$329.68 = \$163,158.19

Class total investment income (in P&L) = \$161,180.29

Difference is \$1977.90 and this is the Metrics Wholesale Investment Trust June 2023 distribution of \$1977.91 which was left out, but it is not worth changing the accounts and the WPs for this distribution as the difference is immaterial.

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA	
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
DISTRIBUTIONS														
CBAPL - CAP NOTE 3-BBSW+2.85% PERP NON-CUM RED T-06-28														
	250	15-Mar-23	339.35	145.44				484.79			484.79			
	250	15-Jun-23	287.08	123.03				410.11			410.11			
Sub Total			626.43	268.47				894.90			894.90			
DXS - DEXUS														
	4,675	29-Jun-23		423.54		437.57	437.57	926.32			1,363.89		477.92	
				65.21							(477.92)			
Sub Total				423.54		437.57	437.57	926.32			1,363.89		477.92	
Sub Total				65.21							(477.92)			

Adviser Name: *Andrew Murray*
 Location: *SYDNEY*
 Phone No: *(02) 8216 6462*
 Account No: *49136*

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ORD MINNETT

INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA	
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
ETL0015AU - PIMCO AUSTRALIA PTY LIMITED - PIMCO AUSTRALIAN BOND FUND - WHOLESALE CLASS														
67,392	30-Sep-22													(216.86)
											216.86			
67,392	30-Dec-22													(220.20)
											220.20			
67,392	31-Mar-23													(228.25)
											228.25			
67,392	30-Jun-23													(211.19)
											211.19			
Sub Total														(876.50)
												876.50		

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
IVV - ISHARES S&P 500 ETF														
	191	03-Oct-22				460.97								
						83.94								
*	2,865	21-Dec-22				361.65								
				0.03		71.55								
	2,865	03-Apr-23				407.29								
				0.06		72.19								
	2,865	30-Jun-23				363.91	89.02	89.02						
				0.12		55.84								
Sub Total						1,593.82	89.02	89.02						
Sub Total				0.21		283.52								

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST														
249,426	31-Jul-22			277.33				1,173.59			1,173.59			
				896.26										
249,426	31-Aug-22			348.20				1,473.47			1,473.47			
				1,125.27										
249,426	30-Sep-22			329.44				1,394.09			1,394.09			
				1,064.65										
249,426	31-Oct-22			395.41				1,673.27			1,673.27			
				1,277.86										
249,426	30-Nov-22			396.59				1,678.27			1,678.27			
				1,281.68										
249,426	31-Dec-22			427.05				1,807.16			1,807.16			
				1,380.11										
249,426	31-Jan-23			443.59				1,877.15			1,877.15			
				1,433.56										
249,426	28-Feb-23			402.17				1,701.86			1,701.86			
				1,299.69										
249,426	31-Mar-23			447.94				1,895.55			1,895.55			
				1,447.61										
249,426	30-Apr-23			432.33				1,829.51			1,829.51			
				1,397.18										

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
249,426	31-May-23			466.79				1,975.31			1,975.31		
				1,508.52									
249,426	30-Jun-23			467.40				1,977.91			1,977.91	This dist. left out (not accrued and & not included as income)	
				1,510.51									
Sub Total				4,834.24				20,457.14			20,457.14		
Sub Total				15,622.90									
MHHT - MAG HIGH CONVTN TRST													
21,500	03-Jan-23												(524.60)
											524.60		
Sub Total											524.60		(524.60)

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
MOT - METRICS INCOME													
59,724	29-Jul-22			122.13				585.29			585.29		
				463.16									
59,724	31-Aug-22			159.52				764.47			764.47		
				604.95									
59,724	03-Oct-22			155.78				746.55			746.55		
				590.77									
59,724	31-Oct-22			175.72				842.11			842.11		
				666.39									
59,724	30-Nov-22			164.50				788.35			788.35		
				623.85									
59,724	30-Dec-22			195.66				937.67			937.67		
				742.01									
59,724	31-Jan-23			201.89				967.53			967.53		
				765.64									
59,724	28-Feb-23			173.23				830.17			830.17		
				656.94									
59,724	31-Mar-23			186.93				895.86			895.86		
				708.93									
59,724	28-Apr-23			169.49				812.25			812.25		
				642.76									

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
	22,681	31-May-23		76.67				367.43			367.43		
				290.76									
Sub Total				1,781.52				8,537.68			8,537.68		
Sub Total				6,756.16									
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23													
	2,665	20-Sep-22						2,711.10			2,711.10		
				2,711.10									
	2,665	20-Dec-22						3,370.69			3,370.69		
				3,370.69									
	2,665	20-Mar-23						3,553.24			3,553.24		
				3,553.24									
	2,665	20-Jun-23						3,955.39			3,955.39		
				3,955.39									
Sub Total								13,590.42			13,590.42		
Sub Total				13,590.42									

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST													
167,758	30-Sep-22			183.59				183.59			183.59		
147,510	31-Dec-22			837.65				837.65			837.65		
93,593	31-Mar-23			908.37				908.37			908.37		
226,277	30-Jun-23			665.49				665.49			665.49		
Sub Total								2,595.10			2,595.10		
Sub Total				2,595.10									

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM													
716	05-Jul-22			738.77				738.77			738.77		
716	05-Oct-22			1,040.20				1,040.20			1,040.20		
716	05-Jan-23			1,217.41				1,217.41			1,217.41		
716	05-Apr-23			1,268.75				1,268.75			1,268.75		
Sub Total								4,265.13			4,265.13		
Sub Total				4,265.13									
TCL - TRANSURBAN GROUP													
3,689	23-Aug-22	73.78	31.62					105.40			105.40		
3,689	29-Dec-22			250.31				488.06			488.06		(489.53)
				237.75							489.53		
3,689	29-Jun-23	4.40	1.89	255.52		3.00	3.00	483.09			486.09		(640.95)
				218.28							640.95		
Sub Total				78.18	33.51	505.83	3.00	3.00	1,076.55		1,079.55		(1,130.48)
Sub Total				456.03							1,130.48		

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
TECH - GBLXGLOBALTECH													
500	30-Jun-23	8.59	10.87		219.57			285.63			285.63		
		0.22		0.22	46.16								
Sub Total		8.59	10.87		219.57			285.63			285.63		
Sub Total		0.22		0.22	46.16								
Distributions Total		713.20	312.85	7,545.13	1,813.39	529.59	529.59	54,595.44			55,125.03		(2,053.66)
		0.22		43,351.38	329.68						2,053.66		

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
DIVIDENDS													
ANZ - ANZ GROUP HOLDINGS													
7,065	01-Jul-22	5,086.80	2,180.06					7,266.86			7,266.86		
7,536	15-Dec-22	5,576.64	2,389.99					7,966.63			7,966.63		
Sub Total		10,663.44	4,570.05					15,233.49			15,233.49		
ASX - ASX LIMITED													
886	28-Sep-22	1,063.20	455.66					1,518.86			1,518.86		
886	29-Mar-23	1,029.53	441.23					1,470.76			1,470.76		
Sub Total		2,092.73	896.89					2,989.62			2,989.62		
BHP - BHP GROUP LIMITED													
10,030	22-Sep-22	25,594.94	10,969.26					36,564.20			36,564.20		
10,030	30-Mar-23	13,677.27	5,861.69					19,538.96			19,538.96		
Sub Total		39,272.21	16,830.95					56,103.16			56,103.16		

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
CBA - COMMONWEALTH BANK.														
2,767	29-Sep-22	5,810.70	2,490.30					8,301.00			8,301.00			
2,767	30-Mar-23	5,810.70	2,490.30					8,301.00			8,301.00			
Sub Total		11,621.40	4,980.60					16,602.00			16,602.00			
COH - COCHLEAR LIMITED														
602	17-Oct-22	349.16	149.64					1,022.54			1,022.54			
		523.74												
602	14-Apr-23	326.58	139.97					1,073.07			1,073.07			
		606.52												
Sub Total		675.74	289.61					2,095.61			2,095.61			
Sub Total		1,130.26												

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
CSL - CSL LIMITED														
1,098	05-Oct-22	193.06	82.74					2,013.36			2,013.36			
		1,737.56												
1,098	05-Apr-23							1,780.36			1,780.36			
		1,780.36												
Sub Total		193.06	82.74					3,793.72			3,793.72			
Sub Total		3,517.92												
HM1 - HEARTS AND MINDS														
6,750	13-Apr-23	911.25	390.54					1,301.79			1,301.79			
Sub Total		911.25	390.54					1,301.79			1,301.79			
HMC - HMC CAPITAL LIMITED														
9,504	07-Oct-22	570.24	244.39					814.63			814.63			
9,504	06-Apr-23	570.24	244.39					814.63			814.63			
Sub Total		1,140.48	488.78					1,629.26			1,629.26			

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ORD MINNETT

INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
HUB - HUB24 LTD													
4,615	14-Oct-22	576.88	247.23					824.11			824.11		
4,615	18-Apr-23	646.10	276.90					923.00			923.00		
Sub Total		1,222.98	524.13					1,747.11			1,747.11		
KLS - KELSIAN GROUP LTD													
5,700	05-Oct-22	541.50	232.07					773.57			773.57		
Sub Total		541.50	232.07					773.57			773.57		
MQG - MACQUARIE GROUP LTD													
1,069	04-Jul-22	1,496.60	641.40					4,382.90			4,382.90		
		2,244.90											
1,069	13-Dec-22	1,282.80	549.77					3,756.77			3,756.77		
		1,924.20											
Sub Total		2,779.40	1,191.17					8,139.67			8,139.67		
Sub Total		4,169.10											

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA	
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
PNI - PINNACLE INVESTMENT														
3,679	16-Sep-22	643.82	275.93					919.75			919.75			
3,679	17-Mar-23	573.92	245.97					819.89			819.89			
Sub Total		1,217.74	521.90					1,739.64			1,739.64			
SHL - SONIC HEALTHCARE														
4,555	21-Sep-22	2,733.00	1,171.29					3,904.29			3,904.29			
4,555	22-Mar-23	1,913.10	819.90					2,733.00			2,733.00			
Sub Total		4,646.10	1,991.19					6,637.29			6,637.29			
STO - SANTOS LTD														
3,176	21-Sep-22							347.04			347.04			
*	7,560	29-Mar-23						1,690.68			1,690.68			
Sub Total			1,690.68					2,037.72			2,037.72			
Sub Total		2,037.72												

Adviser Name: Andrew Murray

Location: SYDNEY

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ORD MINNETT

INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
WDS - WOODSIDE ENERGY													
4,632	06-Oct-22	7,409.02	3,175.30					10,584.32			10,584.32		
4,632	05-Apr-23	9,979.17	4,276.79					14,255.96			14,255.96		
Sub Total		17,388.19	7,452.09					24,840.28			24,840.28		
WOW - WOOLWORTHS GROUP LTD													
2,021	27-Sep-22	1,071.13	459.06					1,530.19			1,530.19		
Sub Total		1,071.13	459.06					1,530.19			1,530.19		
Dividends Total		95,437.35	40,901.77					147,194.12			147,194.12		
		10,855.00											

Adviser Name: Andrew Murray
 Location: SYDNEY
 Phone No: (02) 8216 6462
 Account No: 49136

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INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2022 Through 30 June 2023

*Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
TOTAL		96,150.55	41,214.62	7,545.13	1,813.39	529.59	529.59	201,789.56			202,319.15		(2,053.66)
		10,855.22		43,351.38	329.68						2,053.66		

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

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ORD MINNETT

REALISED CAPITAL GAINS

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>

Purchase Date	Sale Date	Quantity	Capital Proceeds	Cost	Indexed Cost Base	Gross Gain / Loss	Discounted Gain	Indexed Gain	Net Gain / Loss
ASIA - BETA ASIATECH TIGERS									
26 Jun 2020	21 Sep 2022	2,300	15,119.38	21,039.24	0.00	(5,919.86)	0.00	0.00	(5,919.86)
SubTotal		2,300	15,119.38	21,039.24	0.00	(5,919.86)	0.00	0.00	(5,919.86)
FANG - GBLX FANG+									
26 Jun 2020	21 Sep 2022	1,655	20,343.29	19,930.62	0.00	412.67	275.11	0.00	275.11
SubTotal		1,655	20,343.29	19,930.62	0.00	412.67	275.11	0.00	275.11
KLS - KELSIAN GROUP LTD									
26 Jun 2020	27 Sep 2022	5,700	28,795.99	25,183.41	0.00	3,612.58	2,408.38	0.00	2,408.38
SubTotal		5,700	28,795.99	25,183.41	0.00	3,612.58	2,408.38	0.00	2,408.38
MHHT - MAG HIGH CONVTN TRST									
26 Sep 2019	14 Feb 2023	20,000	26,354.25	24,652.88	0.00	1,701.37	1,134.25	0.00	1,134.25
26 Sep 2019	14 Feb 2023	1,500	1,976.57	1,880.67	0.00	95.90	63.93	0.00	63.93
SubTotal		21,500	28,330.82	26,533.55	0.00	1,797.27	1,198.18	0.00	1,198.18
MOT - METRICS INCOME									
03 Jan 2020	29 May 2023	18,775	38,030.06	39,073.18	0.00	(1,043.12)	0.00	0.00	(1,043.12)
04 Feb 2020	29 May 2023	4,840	9,803.76	9,997.90	0.00	(194.14)	0.00	0.00	(194.14)
05 Oct 2021	29 May 2023	1,004	2,033.67	2,038.16	0.00	(4.49)	0.00	0.00	(4.49)
05 Oct 2021	30 May 2023	12,424	25,117.78	25,221.27	0.00	(103.49)	0.00	0.00	(103.49)
05 Oct 2021	05 Jun 2023	1,350	2,661.06	2,740.56	0.00	(79.50)	0.00	0.00	(79.50)
25 Feb 2022	05 Jun 2023	21,331	42,046.80	45,221.72	0.00	(3,174.92)	0.00	0.00	(3,174.92)
SubTotal		59,724	119,693.13	124,292.80	0.00	(4,599.66)	0.00	0.00	(4,599.66)

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

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ORD MINNETT

REALISED CAPITAL GAINS

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>

Purchase Date	Sale Date	Quantity	Capital Proceeds	Cost	Indexed Cost Base	Gross Gain / Loss	Discounted Gain	Indexed Gain	Net Gain / Loss
NABPE - NATIONAL AUST. BANK									
20 Mar 2017	20 Jun 2023	101	10,074.65	10,100.00	0.00	(25.35)	0.00	0.00	(25.35)
05 Jun 2018	20 Jun 2023	680	67,829.36	70,026.08	0.00	(2,196.72)	0.00	0.00	(2,196.72)
12 Dec 2019	20 Jun 2023	494	49,276.03	49,999.26	0.00	(723.23)	0.00	0.00	(723.23)
16 Dec 2019	20 Jun 2023	1,000	99,749.05	101,059.40	0.00	(1,310.35)	0.00	0.00	(1,310.35)
29 Jan 2020	20 Jun 2023	228	22,742.78	23,351.90	0.00	(609.12)	0.00	0.00	(609.12)
06 Feb 2020	20 Jun 2023	162	16,159.35	16,540.20	0.00	(380.85)	0.00	0.00	(380.85)
SubTotal		2,665	265,831.23	271,076.84	0.00	(5,245.62)	0.00	0.00	(5,245.62)
PTG - PROPTECH GROUP									
06 Jul 2021	22 Feb 2023	40,000	24,000.00	28,800.00	0.00	(4,800.00)	0.00	0.00	(4,800.00)
SubTotal		40,000	24,000.00	28,800.00	0.00	(4,800.00)	0.00	0.00	(4,800.00)
WOW - WOOLWORTHS GROUP LTD									
26 Aug 2021	14 Feb 2023	451	16,281.26	18,556.74	0.00	(2,275.48)	0.00	0.00	(2,275.48)
01 Sep 2021	14 Feb 2023	1,570	56,677.55	64,960.83	0.00	(8,283.28)	0.00	0.00	(8,283.28)
SubTotal		2,021	72,958.81	83,517.57	0.00	(10,558.76)	0.00	0.00	(10,558.76)
TOTAL			575,072.65	600,374.03	0.00	(25,301.38)	3,881.68	0.00	(27,242.22)

Adviser Name: *Andrew Murray*
Location: *SYDNEY*
Phone No: *(02) 8216 6462*
Account No: *49136*

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P

B C Higgs Super Fund

Status : Saved with changes

Receipt Date :

Annual GST return

Document ID 47822331033

ABN 71398648329 001

Contact person who completed the form

Contact phone number

When completing this form:

- print clearly using a black pen
- show whole dollars only (do not show cents)
- if reporting a zero amount, print '0', (do not use NIL)
- leave boxes blank if not applicable (do not use N/A, NIL)
- do not use symbols such as +, -, /, \$.

Why have you received this annual GST return?

You have chosen to pay GST **annually** or by **instalments**. Please complete this form to calculate and pay any amount you owe the Tax Office, or to calculate any amount the Tax Office owes you.

When is this form due?

You **must** return this form (even if nil activity) and make any payment by

How to complete this form

- Complete the boxes (G1, G2, G3, G10 & G11) that apply to your business for the period shown above, using information from your accounts or by using the GST calculation sheet.
- Indicate whether the G1 amount includes GST by writing **X** in the appropriate box.

GST accounting method

Total sales **G1** \$ [][][][][][] 6 8 6 0 .00

Does the amount shown at G1 include GST? (indicate with X) Yes No

Export sales **G2** \$ [][][][][][][][][][] .00

Other GST-free sales **G3** \$ [][][][][][][][][][] .00

Capital purchases **G10** \$ [][][][][][][][][][] .00

Non-capital purchases **G11** \$ [][][][][][][][][][] .00

Report GST and any wine equalisation tax and luxury car tax amounts for the period in the Summary section over the pag

Methods of payment



BPAY: contact your financial institution to make this payment from your cheque or savings account. Quote biller code **75556** and your EFT code (shown on the front of the payment slip) as the customer reference number.

Direct credit: you can electronically transfer funds to the Tax Office's direct credit bank account using online banking facilities. Use BSB 093 003, Account number 316 385 and your EFT code. Phone **1800 815 886** for assistance if required.

Direct debit: have your payment deducted from your financial institution account (**not** credit cards). Phone **1800 802 308** for a direct debit request form and/or details.

Mail payments: mail the payment slip together with your cheque or money order using the envelope provided. Please do not use pins or staples. Do **not** send cash. See below for cheque information.

Post office: payments can be made at any post office by cash, cheque or EFTPOS (where available and subject to daily limits). A \$3,000 limit applies to cash payments. Your payment slip must be presented with your payment.

Cheques/money orders should be for amounts in Australian dollars and payable to 'Deputy Commissioner of Taxation'. Cheques should be crossed 'Not Negotiable'. **Payments cannot be made by credit card, or in person at any Tax Office branch or shopfront.**

How to complete this section

- Calculate your GST on sales (1A) and GST on purchases (1B) for the period shown on the front of this form using information from your accounts or by using the GST calculation sheet. Complete 1A & 1B
- If you have a wine equalisation tax obligation, complete 1C & 1D (if appropriate)
- If you have a luxury car tax obligation, complete 1E & 1F (if appropriate)
- If you are a GST instalment payer, add up the amounts at G21 (or G23 if you varied your instalment amount) on your activity statement(s) for the period shown on the front of this form. Write the amount at 1H
- Calculate and complete 2A & 2B
- Complete the 'Payment or refund' section

Summary

Amounts you owe the Tax Office

GST on sales **1A** \$ 0 .00

Wine equalisation tax **1C** \$.00

Luxury car tax **1E** \$.00

1A + 1C + 1E **2A** \$ 0 .00

Amounts the Tax Office owes you

GST on purchases **1B** \$ 2 9 8 1 .00

Wine equalisation tax refundable **1D** \$.00

Luxury car tax refundable **1F** \$.00

GST instalments (amounts reported at G21 or G23 in your BAS for the period shown on front) **1H** \$.00

1B + 1D + 1F + 1H **2B** \$ 2 9 8 1 .00

Payment or refund?

Is 2A more than 2B?

(indicate with X)

Yes, then write the result of 2A minus 2B at 9. This amount is payable to the Tax Office.

No, then write the result of 2B minus 2A at 9. This amount is refundable to you (or offset against any other tax debt you have).

Your payment or refund amount

9 \$ 2 9 8 1 .00

Do not use symbols such as +, -, /, %

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature

Date / /

Return this completed form to

HRS MINS

Estimate the time taken to complete this form. Include the time taken to collect any information.

Activity statement instructions are available from www.ato.gov.au or can be ordered by phoning 13 28 66. The Tax Office is authorised by the tax laws to collect this information to administer those laws and may pass information to other government agencies. More information about privacy and access to your tax information is available from www.ato.gov.au

Activity Statement Declaration

This declaration is to be completed if an entity elects to use a third party such as a tax or business activity statement (BAS) agent for lodging an activity statement on its behalf to Australian Taxation Office (ATO). It is the responsibility of the entity to keep a record of the declaration for five years after the declaration has been made.

Privacy

The following taxation laws authorise the ATO to collect information required on the activity statement. For information about privacy and personal information go to ato.gov.au/privacy.

- A New Tax System (Australian Business Number) Act 1999
- A New Tax System (Goods and Service Tax Transition) Act 1999
- A New Tax System (Wine Equalisation Tax) Act 1999
- Income Tax Assessment Act 1936
- Taxation Administration Act 1953
- Fuel Tax (Consequential and Transitional Provisions) Act 2006
- A New Tax System (Goods and Service Tax) Act 1999
- A New Tax System (Luxury Car Tax) Act 1999
- A New Tax System (Wine Equalisation Tax and Luxury Car Tax Transition) Act 1999
- Income Tax Assessment Act 1997
- Fringe Benefits Tax Assessment Act 1986
- Fuel Tax Act 2006

This information will assist the ATO to administer these and other tax laws. Where authorised by law, information may be provided to other government agencies, including Commonwealth, state, territory and local government agencies. Information may also be used by the Commissioner of Taxation, to update and maintain the Australian Business Register.

PART A: Activity Statement Details

Entity Name:	B C Higgs Super Fund		
Period From:	01/07/2022	To:	30/06/2023
ABN:	71398648329 001	DIN:	47822331033
BAS / IAS Type:	BAS-P	EFT Code:	713986483290160
BPAY Biller Code:	75556		

PART B: Entity Declaration

- I declare that the information provided to the agent for the preparation of the activity statement is true and correct, and that I am authorised to make this declaration; and
- I authorise the agent to give my activity statement to the Commissioner of Taxation.

 Tax law imposes heavy penalties for giving false or misleading information.

Signature of Trustee or Director:	<input type="text"/>	Date:	<input type="text"/>
Trustee's Name:	Barbara Higgs		

PART C: Tax / BAS Agent Declaration

I declare that:

- I have prepared this activity statement in accordance with the information supplied by the trustees;
- I have received a declaration made by the trustees that the information provided to me for the preparation of this activity statement is true and correct; and
- I am authorised by the trustees to give the information in this activity statement to the Commissioner of Taxation.

Signature of Tax Agent:	<input type="text"/>	Date:	<input type="text"/>
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Agent's Firm Name:	Roach & Bruce Consulting Pty Ltd		
Agent's Name:	Mr Anthony Bruce	Agent's Phone:	0292328211
Agent's Reference:	66576009	Client's Reference:	BCHIGG

B C Higgs Super Fund**ABN: 71 398 648 329****Activity Statement Preparation Report - Detail****For the period 1 July 2022 to 30 June 2023****GST Detail**

Description	Return Item	Gross (Inc GST)	GST
<i>Income (GST Collected)</i>			
<i>Sales Detail</i>			
Interest		183.59	0.00
QUBHA Interest Payment		738.77	0.00
QUBHA Interest Payment		1,040.20	0.00
Interest		837.65	0.00
QUBHA Interest Payment		1,268.75	0.00
QUBHA Interest Payment		1,217.41	0.00
Interest		908.37	0.00
Interest		665.49	0.00
Total Sales	G1	6,860.23	0.00
<i>Export Sales Detail</i>			
Nil			
Export Sales	G2		
<i>Other GST-Free Sales Detail</i>			
Other GST-Free Sales	G3		
Total GST Collect on Sales	1A		0.00

Outgoings (GST Paid)***Capital Purchases Detail***

Nil			
Capital Purchases	G10		
<i>Non-Capital Purchases Detail</i>			
Transferred to A/C 49136 - WITHDRAWAL		7,356.15	501.56
Transferred to A/C 49136 - WITHDRAWAL		1,167.22	79.58
Transferred to A/C 49136 - WITHDRAWAL		1,167.22	79.58
Sale of 1655 units of FANG @ \$12.36		112.51	7.67
Sale of 2300 units of ASIA @ \$6.61		83.62	5.70
Sale of 5700 units of KLS @ \$5.079868		159.26	10.86
SMSF Supervisory Levy		259.00	0.00
Sale of 21500 units of MHHT @ \$1.325		156.68	10.68
Sale of 2021 units of WOW @ \$36.30		403.49	27.51
Purchase of 4675 of DXS @ \$8.51		218.81	14.92
Purchase of 4384 of STO @ \$6.805		164.09	11.19
PARS Fee 1Oct2022 to 31Dec2022		8,981.07	612.34
PARS Fee 1Jan2023 to 31Mar2023		9,481.01	646.43
Super Audit, BSB 015-056, a/c 387392386 (BC Higgs		440.00	0.00
Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00	7.50
Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		467.50	0.00
Roach & Bruce Consulting P/L, BSB 032-024, a/c 229		4,207.50	286.88
PARS Fee 01Jul2022 to 30Sep2022		8,896.73	606.59
ASIC, Official Administered Receipts Account, BSB		59.00	0.00
Sale of 24619 units of MOT @ \$2.031155		137.51	9.38
Sale of 12424 units of MOT @ \$2.02729		69.27	4.72
Sale of 22681 units of MOT @ \$1.976595		123.29	8.41
Sale of 2665 units of NABPE @ \$100.02412		733.05	49.98
Non-Capital Purchases	G11	44,953.98	2,981.48

B C Higgs Super Fund

ABN: 71 398 648 329

Activity Statement Preparation Report - Detail

For the period 1 July 2022 to 30 June 2023

Total GST Paid on Purchases

1B

2,981.48

B C Higgs Super Fund
ABN: 71 398 648 329
Activity Statement Preparation Report - Detail
For the period 1 July 2022 to 30 June 2023

PAYG Withholding Tax Detail

Description	Return Item	Gross	Tax Withheld
-------------	-------------	-------	--------------

Benefit Payment Detail

Barbara Higgs

		0.00	0.00
Total Benefit Payments	W1		
Amounts withheld from benefit payments (W1)	W2		0.00
Total Amounts Withheld	W5		0.00



Agent ROACH & BRUCE CONSULTING
P/L
Client B C HIGGS SUPER FUND
ABN 71 398 648 329
TFN 796 116 654

Income tax 551

Date generated	18 October 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **18 October 2021** to **18 October 2023** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
30 Nov 2021	30 Nov 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$12,107.81	\$12,107.81 CR
30 Nov 2021	3 Dec 2021	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$12,107.81		\$0.00
24 Apr 2023	24 Apr 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$56,556.57	\$56,556.57 CR
26 Apr 2023	1 May 2023	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$56,556.57		\$0.00



Agent ROACH & BRUCE CONSULTING
P/L
Client B C HIGGS SUPER FUND
ABN 71 398 648 329
TFN 796 116 654

Activity statement 001

Date generated	18 October 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **18 October 2021** to **18 October 2023** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Dec 2021	7 Dec 2021	EFT refund for GST for the period from 01 Jul 20 to 30 Jun 21	\$2,781.00		\$2,781.00 DR
2 Dec 2021	16 May 2022	Original Activity Statement for the period ending 30 Jun 21 - GST		\$2,781.00	\$0.00
24 Mar 2023	29 Mar 2023	EFT refund for GST for the period from 01 Jul 21 to 30 Jun 22	\$3,465.00		\$3,465.00 DR
24 Mar 2023	15 May 2023	Original Activity Statement for the period ending 30 Jun 22 - GST		\$3,465.00	\$0.00

17 October 2023

The Trustee
B C Higgs Super Fund
c/- Roach & Bruce Consulting Pty Ltd
Suite 7 Level 5
66 Hunter Street
SYDNEY NSW 2000

Dear Trustee,

**Subject: Actuarial Certificate – Tax Exempt Percentage for the 2022/23 year
B C Higgs Super Fund**

Thank you for requesting this actuarial certificate from Verus SMSF Actuaries.

Results

We calculate that the tax exempt percentage for B C Higgs Super Fund in the 2022/23 financial year is **14.03%**.

More Information

Further details regarding this actuarial certificate are contained in the appendices, including:

- Appendix 1: Data Summary
- Appendix 2: Detailed Results
- Appendix 3: Further Information

Note that the results in this certificate are based on the information provided to us. If there are any material changes to the information provided, please contact us, as the results may need to be updated.

If you would like to discuss any aspect of this actuarial certificate, please don't hesitate to contact us.

Yours sincerely,



Alfred Au, B.Com, LL.B. (Hons), FIAA
Consulting Actuary

Verus Reference Number: ZC13949611290

Appendix 1 - Data Summary

Contact Details

Name	Sam Lee
Company	Roach & Bruce Consulting Pty Ltd
Telephone	02 9232 8211

Fund Details

Fund Name	B C Higgs Super Fund
Name of Trustee	Barbara Higgs Consulting Pty Ltd
Tax Year for Actuarial Certificate	2022/23
ABN of Fund	71 398 648 329

Member Details

Members' Names	Barbara Higgs

Financial Details

	Amount (\$)
Opening Balance at 1 July 2022	3,302,229.14
Concessional Contributions	0.00
Non-concessional Contributions	0.00
Rollovers-in	0.00
Rollovers-out	0.00
Lump Sum and Pension Benefits Paid	78,000.00
Other Net Income	380,906.21
Closing Balance at 30 June 2023	3,605,135.35

We understand that the Fund's financial statements have not been audited at the time this certificate has been prepared.

Segregation

The Fund did not have any segregated current pension assets during the financial year.

Appendix 2 - Detailed Results

Tax Exempt Percentage

This actuarial certificate has been prepared to provide the tax exempt percentage applying to B C Higgs Super Fund for the 2022/23 financial year.

During the 2022/23 financial year, the Fund contained only member accounts in accumulation phase and account based pensions. Therefore no assumptions about future inflation, investment returns or discount rates have been required to calculate the tax exempt percentage. Only data regarding the Fund’s balances in accumulation phase and the Fund’s balances in retirement phase plus details of transactions within, to and from the Fund during the year have been provided for this calculation.

Using the data supplied, we have calculated the tax exempt percentage based on the ratio below:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}}$$

$$= \$460,016 / \$3,278,766$$

$$= 14.03\%$$

The values for the current pension liabilities and the superannuation liabilities shown above are time weighted average balances over the financial year. Segregated current pension assets and segregated non-current assets (if any) have been excluded from the values shown above.

Member Breakdown

To assist you, we have also calculated the breakdown of the tax exempt percentage between the Fund’s members, as follows:

Member Name	Tax Exempt Percentage	Taxable Percentage
Barbara Higgs	14.03%	85.97%
Reserve	0.00%	0.00%
Total	14.03%	85.97%

This breakdown between members is not required for the Fund’s tax return, but may assist in other ways, for example with allocating the Fund’s tax liabilities between members.

Appendix 3 - Further Information

Actuarial Standards

This actuarial certificate has been prepared in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

Other Comments

We have been informed by the trustee and/or their advisors that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. We have relied upon this information in preparing this actuarial certificate.

As required under Professional Standard 406, we are satisfied that the value of particular liabilities of the Fund at a particular time as set out in this certificate is the amount of the Fund's assets, together with any future contributions in respect of the benefits concerned and expected earnings on the assets and contributions after that time, that would provide the amount required to discharge those liabilities as they fall due.

We also document the following information items provided to us, and upon which we have relied, when preparing this certificate:

Item	Information Provided
Does the Fund meet the definition of Disregarded Small Fund Assets for the tax year covered by this certificate?	Yes
Have the trustee(s) chosen (if eligible) to treat all of the assets of the fund as not being segregated current pension assets for the whole of the tax year covered by this certificate?	N/A

Requirement for and Use of Actuarial Certification

This actuarial certificate is required so that the Fund can claim an exemption from tax on the investment income derived from the unsegregated assets supporting members' balances that are in retirement phase. The certificate should be obtained before the Fund submits its tax return. It does not need to be submitted with the Fund's tax return, but should be retained in the Fund's records.

An actuarial certificate is required for a Fund that has been partly in retirement phase and partly in accumulation phase during the year and which is not applying the segregated method throughout the year. Therefore an actuarial certificate is not required if:

- The Fund was entirely in accumulation phase for the whole of the tax year; or
- The Fund was entirely in retirement phase for the whole of the tax year; or
- The Fund's retirement phase assets and accumulation phase assets were fully segregated throughout the tax year.

The tax exempt percentage should be applied to the Fund's assessable income (excluding any non-arm's length income, concessional contributions and any income derived from segregated assets) to determine how much income is exempt from tax.

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Benefits Paid

b Did the member participate in early access to super?

No

1.1 a Were there pension benefits paid to members during the financial year?

Yes

c Have you confirmed with the ATO, the tax free low rate cap of the Superannuation Lump Sum benefit for the following members?

N/A

[Enter name of member 1]

[Enter name of member 2]

[Enter name of member 3]

[Enter name of member 4]

This amount is beneficial to members who have reached preservation age and are permanently retired (never intending to work again) as it is tax free. For the year ended 30 June 2019, 30 June 2020, 30 June 2021 & 30 June 2023 the thresholds are \$205,000, \$210,000, \$215,000 & \$230,000 respectively.

Was there also an accumulation account for more than one day?

Yes

WARNING - ACTUARIAL CERTIFICATE IS REQUIRED PRIOR TO LODGEMENT OF TAX RETURN. Otherwise pension exempt factor is zero

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Minimum pension for the financial year beginning	01-Jul-2022	
Days in financial year	365.00	
Name of members	Barbara Higgs	
Account ID (please use M0000X format)	Pension	M00002
Member's date of birth	09-Aug-1945	
Age at beginning of financial year audited	76	122
Pension commencement date	01-Jul-2011	
Is this a transition to retirement pension?	No	Please Select
Days in pension during financial year	365	
Member's account balance at the end of the previous financial year or when pension is commenced	467,614.82	
Account based percentage for previous financial year	3.0%	7.0%
Minimum pension amount	14,030.00	-
Maximum pension amount		
Pension taken for the financial year ending 30 Jun 2023	37,030.00	

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Minimum pension for the next financial year beginning

01-Jul-2023

Name of members	Barbara Higgs	0
Account ID (please use M0000X format)	Pension	M00002
Age at beginning of next financial year	77	123
Is this a transition to retirement pension?	Please Select	Please Select
Member's account balance at the beginning of the financial year	486,821.64	
Account based percentage for next financial year	6.0%	14.0%
Minimum pension amount	29,210.00	-
Maximum pension amount		

1.2 Has the minimum pension requirement been met and paid out correctly?

Yes

1.3 Was the pension paid consistent with prior years?

Yes

1.4 Is the pension reversionary?

No

1.5 Does the pension member have a Commonwealth Seniors Health Card?

No

1.6 Was TBAR Reporting update to date? Add Relevant tag in Class Super.

Yes

Creditors

2 & 3 Super fund does not have any creditors apart from tax liabilities (current and deferred) and/or accrued accounting/audit fees.

Borrowings

4 Reviewed records and reasonably confirm that there were no borrowings that would cause the

B C Higgs Super Fund
Pension Withdrawal Limits
For the Period 1 July 2022 to 30 June 2023

Ms Barbara Higgs
YTD Summaries

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
501: Higgs, Barbara	37,030.00	OK!	14,030.00	OK!	14,030.00	-	-	54.10%

Totals

Gross Drawdowns	37,030.00	0.00	14,030.00	0.00	14,030.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	37,030.00	0.00	14,030.00	0.00	14,030.00			

Footnotes:

*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

Pension Payments

501: Higgs, Barbara

Date	Gross Amount	PAYG	Net Amount	Description
24/10/2022	5,030.00	0.00	5,030.00	part of \$10,000.00 Barbara Higgs, BSB 062-220, a/c 10163819
01/03/2023	3,000.00	0.00	3,000.00	Barbara Higgs, 062-220, a/c 10163819
03/04/2023	3,000.00	0.00	3,000.00	Barbara Higgs, 062-220, a/c 10163819
01/05/2023	3,000.00	0.00	3,000.00	Barbara Higgs, 062-220, a/c 10163819
22/05/2023	15,000.00	0.00	15,000.00	Barbara Higgs, BSB 062-220, a/c 10163819
01/06/2023	3,000.00	0.00	3,000.00	Barbara Higgs, 062-220, a/c 10163819
29/06/2023	5,000.00	0.00	5,000.00	Barbara Higgs, BSB 062-220, a/c 10163819
Totals:	37,030.00	0.00	37,030.00	

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

1 Benefits (member's balances)

Reviewed member statements and agreed to financial report
Referred to attached Member Benefit Statements

Yes

2 Earnings

Reviewed member statements and confirmed that incomes and expenses have been recorded and allocated correctly to members accounts.

Yes

3 Reserves

All earnings were allocated to members accounts. Ensure reserves were permitted and recorded in the financial report in accordance with the trustees' policy.

N/A

4 Contributions

Confirmed all contributions received have been allocated to the correct members account. Otherwise must be rejected within 28 days after the end of the month in which it is received. Refer to Schedule N

N/A

5 External Superannuation Interests

Do the member(s) have superannuation interests outside of the SMSF?

Yes

Has this been entered into Class?

Yes

If No, enter into Class using the following steps: Select "Members" --> "Contribution Caps" --> "Edit" (bottom left corner) --> Under Total Superannuation Balance include it in the accumulation/retirement phase "External" box

6 Binding Death Benefit Nominations (BDBNs)

BDBNs have been reviewed and are still valid?
Ensure has been entered into Class Super

Yes

Note: Does the trust deed provide for non-lapsing BDBNs? All new and amended Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)

BDBNs can only be left to financial dependants Check trust deed in the event of death of member and there is no binding death nomination

Witnesses to the BDBNs should not be trustees or beneficiaries of the super fund i.e. independent

B C Higgs Super Fund
(ABN: 71 398 648 329)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 78/74 Brown Street Paddington, NSW 2021
Member	Number: HIGGSB0
Ms Barbara Higgs	Date of Birth: 9 August 1945 Date Joined Fund: 18 June 2003 Eligible Service Date: 18 June 2003 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	2,834,614.32
501: Higgs, Barbara	467,614.82
Total as at 1 Jul 2022	3,302,229.14

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	3,118,313.71
501: Higgs, Barbara	486,821.64
Total as at 30 Jun 2023	3,605,135.35

Your Tax Components

Tax Free	1,542,954.18
Taxable - Taxed	2,062,181.17
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	3,605,135.35

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

100% to Legal Personal Representative (Estate)

* Nomination in effect from **10 November 2016**

For Enquiries:

phone **0292328211**

mail **B C Higgs Super Fund, 78/74 Brown Street, Paddington NSW 2021**

B C Higgs Super Fund

(ABN: 71 398 648 329)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 78/74 Brown Street Paddington, NSW 2021
Member Number: HIGGSB0	Date of Birth: 9 August 1945 Date Joined Fund: 18 June 2003 Eligible Service Date: 18 June 2003
Ms Barbara Higgs	Tax File Number Held: Yes
Accumulation Account	Account Start Date: 18 June 2003
Accumulation	

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	2,834,614.32	Tax Free	41.0349 % 1,279,597.02
<u>Increases to your account:</u>		Taxable - Taxed	1,838,716.69
Share Of Net Fund Income	309,158.89	Taxable - Untaxed	-
Tax on Net Fund Income	15,510.50	Your Preservation Components	
<u>Total Increases</u>	324,669.39	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Lump Sum Cash Payments	40,970.00	Unrestricted Non Preserved	3,118,313.71
<u>Total Decreases</u>	40,970.00	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2023	3,118,313.71	No insurance details have been recorded	
		Your Beneficiaries	

Non Lapsing Binding Death Nomination*

100% to Legal Personal Representative (Estate)

* Nomination in effect from 10 November 2016

For Enquiries:

phone 0292328211

mail B C Higgs Super Fund, 78/74 Brown Street, Paddington NSW 2021

B C Higgs Super Fund

(ABN: 71 398 648 329)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 78/74 Brown Street Paddington, NSW 2021
Member	Number: HIGGSB0
Ms Barbara Higgs	Date of Birth: 9 August 1945 Date Joined Fund: 18 June 2003 Eligible Service Date: 18 June 2003
Pension Account	Tax File Number Held: Yes
501: Higgs, Barbara	Account Start Date: 1 July 2011

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	467,614.82	Tax Free	54.0973 % 263,357.16
<u>Increases to your account:</u>		Taxable - Taxed	223,464.48
Share Of Net Fund Income	50,454.31	Taxable - Untaxed	-
Tax on Net Fund Income	5,782.51	Your Preservation Components	
<u>Total Increases</u>	<u>56,236.82</u>	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Pension Payments	37,030.00	Unrestricted Non Preserved	486,821.64
<u>Total Decreases</u>	<u>37,030.00</u>	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2023	486,821.64	No insurance details have been recorded	
		Your Beneficiaries	

Non Lapsing Binding Death Nomination*

100% to Legal Personal Representative (Estate)

* Nomination in effect from **10 November 2016**

For Enquiries:

phone 0292328211

mail B C Higgs Super Fund, 78/74 Brown Street, Paddington NSW 2021

Trustee

The Trustee of the Fund is as follows:

Barbara Higgs Consulting Pty Ltd

The directors of the Trustee company are:

Barbara Higgs

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Barbara Higgs
Director - Barbara Higgs Consulting Pty Ltd

Statement Date: 30 June 2023

For Enquiries:

phone **0292328211**

mail **B C Higgs Super Fund, 78/74 Brown Street, Paddington NSW 2021**

B C Higgs Super Fund

Members Summary Report - For the period 01/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases				Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Ms Barbara Higgs											
78/74 Brown Street Paddington NSW 2021											
Accumulation Accumulation	2,834,614.32	0.00	0.00	309,158.89	0.00	15,510.50	0.00	0.00	0.00	(40,970.00)	3,118,313.71
Pension 501: Higgs, Barbara	467,614.82	0.00	0.00	50,454.31	0.00	5,782.51	0.00	0.00	0.00	(37,030.00)	486,821.64
	3,302,229.14	0.00	0.00	359,613.20	0.00	21,293.01	0.00	0.00	0.00	(78,000.00)	3,605,135.35
	3,302,229.14	0.00	0.00	359,613.20	0.00	21,293.01	0.00	0.00	0.00	(78,000.00)	3,605,135.35

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGSSSF/027	Date prepared	18-Oct-2023
Year ended	30/06/2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

1 Contributions

Did the Super Fund receive any contributions during the financial year?

No

For contributions received during the financial year, confirmed that contributions were received and allocated correctly to members' account and that where conditions of acceptance are not met, contributions have been rejected within allowed timeframe.

Where applicable, ensure s290-170 deduction notices are dated prior to commencement of pension (e.g. if there are deducted contributions made during the year and those contributions are rolled into a pension that same financial year, the contribution notices must be dated before the commencement date of the pension)

2 Analysis of Employer Contributions

Analytical review (10.5% of Wages and Salary or up to the annual maximum contribution base)

	Member 1	Member 2
Wages and Salary		
Super Guarantee Rate	10.50%	10.50%
Compulsory employer contribution	-	-
Contribution received by super fund		
Maximum Contribution Base is (minimum required by employer)	25,292.40	25,292.40

Confirmed with the employer the total contributions received by the super fund is correct and have been allocated correctly to individual member's account.

Please Select

3 Conditions of Acceptance

Member's date of birth

Member 1	Member 2

Member's age at the end of the financial year

-	-
---	---

Concessional Contribution (CC)

Does the member have super balance below \$500,000 in the financial year ending 30 Jun 2022

Please Select	Please Select
---------------	---------------

Member's concessional contribution cap is
Concessional contribution received in financial year ending 30 Jun 2019

25,000.00	25,000.00
-----------	-----------

Member's concessional contribution cap is
Concessional contribution received in financial year ending 30 Jun 2020

25,000.00	25,000.00
-----------	-----------

Member's concessional contribution cap is
Concessional contribution received in financial year ending 30 Jun 2021

25,000.00	25,000.00
-----------	-----------

Member's concessional contribution cap is
Concessional contribution received in financial year ending 30 Jun 2022

27,500.00	27,500.00
-----------	-----------

Member's concessional contribution cap is
Concessional contribution received in financial year ending 30 Jun 2023

27,500.00	27,500.00
-----------	-----------

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGSSSF/027	Date prepared	18-Oct-2023
Year ended	30/06/2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Unused concessional cap carry forward contributions

Total unused available cap carried forward to the financial year ending 30 Jun 2024 130,000.00 130,000.00

Non-Concessional Contribution (NCC)

Member's non-concessional contribution cap is 110,000.00 110,000.00

Non-concessional contribution in the financial year ending 30 Jun 2023

Non-concessional contribution in the financial year ending 30 Jun 2022

Non-concessional contribution in the financial year ending 30 Jun 2021

Total non-concessional contribution in the current FY and the prior 2 years - -

Did the member bring forward contributions prior to 30 June 2023?

[Please Select](#)

[Please Select](#)

Have the members satisfy conditions of acceptance listed below

[Please Select](#)

Under 67 - all contributions can be accepted

Age 67 - 75

Over 75

Concessional Contributions Cap

FY2022 all ages \$27,500

27,500

27,500

Non-Concessional Contributions Cap

FY2022 \$110,000 (for aged under 74, work test no longer needed from 1 July 2022)

110,000

110,000

Bring Forward 3 years for 75 and under (FY2022 depending on total superannuation balance)

330,000

330,000

If the member turned 67 during the year, can only bring forward two years.

Changes to Non-Concessional Contributions Cap from 1 July 2022

<u>Total superannuation balance</u> at 30 June of the previous financial year	Less than \$1.7m	Greater than or equal to \$1.7m
Non-concessional contributions cap	110,000	Nil

<u>Bring forward rules</u> Total superannuation balance on 30 June 2022	Max non-concessional contributions cap for the first year	Bring-forward period
Less than \$1.48m	330,000	3 years
\$1.48m to less than \$1.59m	220,000	2 years
\$1.59m to less than \$1.7m	110,000	No-bring-forward

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30/06/2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

\$1.7m	Nil	N/A
--------	-----	-----

4 Transfer In

Obtained a copy of the rollover statement
Confirmed that where applicable all transfers/rollovers have been recorded correctly ensuring that benefits characteristics are maintained and there were no other issues in relation to any benefits transferred/rolled over during the year

5 Contributions Splitting

Was spouse splitting applicable during the year? **Confirm with AJB and clients**

[Please Select](#)

Ensure the trust deed allows for contribution splitting
Ensure spouse meet conditions for splitting, either:
- less than their preservation age **or**
- between preservation age and 65 years and not retired
Ensure contributions splitting application is completed correctly prior to processing
Check amounts are consistent with prior year and ensure benefit paid and rollover statements are attached to workpapers

6 Re-contribution Strategy

Have you considered a re-contribution strategy for members of this fund?
* Work-test requirement for members aged 67 or over for Non-concessional contributions
* Members currently receiving transition to retirement pension - need to consider cost and benefits of this strategy
* Tax-free and taxable components (less attractive if current tax-free component is already high)

[Please Select](#)

Summarise your decision below:

B C Higgs Super Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Ms Barbara Higgs

Date of Birth: 09 Aug 1945
Age: 77 (at 30/06/2023)
Status: Generally no contributions allowed, some exceptions apply

Contributions Summary

Prior Year Contributions

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older	Non-Concessional
3-year cap in effect from previous years	N/A
Total non-concessional contributions in previous 2 years	N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	0.00
Cumulative Available Unused Cap	2	0.00	0.00
Contributions made (to this fund)	3	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	4	0.00	0.00
Available		27,500.00	0.00

Notes

- 1 . Total Superannuation Balance was \$1.7 million or more at 30 June 2022, member not eligible to make Non-Concessional Contributions
- 2 . Total Superannuation Balance was \$500,000 or more at 30 June 2022, member not eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Objective To ensure revenues are correctly recorded and exist

Procedure Randomly sampled items of revenue and checked with source documents, GL and bank statements

Date	Type	Company	Amount	Bank Statement
15/12/2022	Div	ANZ	5,576.64	5,576.64
22/09/2022	Div	BHP	25,594.94	25,594.94
5/10/2022	Div	CSL	1,930.62	1,930.62
5/04/2023	Div	WDS	9,979.17	9,979.17
				-
				-
				-

*Attach sampled source documents

Total Value of Sample	43,081.37
Total Revenue (Excl Realised & Unrealised CG + Contributions)	161,180.29
Percentage of Sample	26.73%

- 1 Correct measurement and recording of unrealised gains on changes in the net market value in accordance with AAS25.

Unrecorded revenues eg trust distributions - checked distribution statements for unrecorded income
Checked dividends declared with dividends received. Agreed to external confirmations.
Ensure that earnings were allocated using member weighted balances.

- 2 Confirmed that income is net of tax when appropriate.
- 3 Confirmed that income was earned on an arm's length basis.

B C Higgs Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Cash At Bank										
ORDCMT: ORDS CMT										
30/09/2022	Interest	183.59	0.00							
31/12/2022	Interest	837.65	0.00							
31/03/2023	Interest	908.37	0.00							
30/06/2023	Interest	665.49	0.00							
		<u>2,595.10</u>	<u>0.00</u>							
Total		2,595.10	0.00							
Managed Investments										
ETL0015AU: PIMCO EQT Wholesale Australian Bond Fund										
30/09/2022	Distribution	216.86	0.00	*	67,392	0	0.0032	216.87	0.00	
30/12/2022	Distribution	220.20	0.00	*	67,392	0	0.0033	220.17	0.00	
31/03/2023	Distribution	228.25	0.00	*	67,392	0	0.0034	228.26	0.00	
30/06/2023	Distribution	211.19	0.00	*	67,392	0	0.0031	211.21	0.00	
		<u>876.50</u>	<u>0.00</u>					<u>876.51</u>	<u>0.00</u>	
Total		876.50	0.00					876.51	0.00	
Other Fixed Interest Securities										
QUBHA: Qube Holdings Limited - Hybrid 3-Bsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)										
05/07/2022	Interest	738.77	0.00		716	0	1.0318	738.77	0.00	
05/10/2022	Interest	1,040.20	0.00		716	0	1.4528	1,040.20	0.00	
05/01/2023	Interest	1,217.41	0.00		716	0	1.7003	1,217.41	0.00	
05/04/2023	Interest	1,268.75	0.00		716	0	1.7720	1,268.75	0.00	
		<u>4,265.13</u>	<u>0.00</u>					<u>4,265.13</u>	<u>0.00</u>	
Total		4,265.13	0.00					4,265.13	0.00	
Shares in Listed Companies										
ANZ: Australia And New Zealand Banking Group Limited (ASX:ANZ)										
01/07/2022	Dividend	5,086.80	2,180.06		7,065	0	0.7200	5,086.80	2,180.06	
15/12/2022	Dividend	5,576.64	2,389.99		7,536	0	0.7400	5,576.64	2,389.99	
		<u>10,663.44</u>	<u>4,570.05</u>					<u>10,663.44</u>	<u>4,570.05</u>	
ASX: ASX (ASX:ASX)										
28/09/2022	Dividend	1,063.20	455.66		886	0	1.2000	1,063.20	455.66	
29/03/2023	Dividend	1,029.53	441.23		886	0	1.1620	1,029.53	441.23	
		<u>2,092.73</u>	<u>896.89</u>					<u>2,092.73</u>	<u>896.89</u>	
BHP: BHP Billiton (ASX:BHP)										
22/09/2022	Dividend	25,594.94	10,969.26	*	10,030	0	2.5518	25,594.95	10,969.26	
30/03/2023	Dividend	13,677.27	5,861.69		10,030	0	1.3636	13,677.27	5,861.69	
		<u>39,272.21</u>	<u>16,830.95</u>					<u>39,272.22</u>	<u>16,830.95</u>	
CBA: Commonwealth Bank of Australia (ASX:CBA)										
29/09/2022	Dividend	5,810.70	2,490.30		2,767	0	2.1000	5,810.70	2,490.30	
30/03/2023	Dividend	5,810.70	2,490.30		2,767	0	2.1000	5,810.70	2,490.30	
		<u>11,621.40</u>	<u>4,980.60</u>					<u>11,621.40</u>	<u>4,980.60</u>	
CBAPL: Commonwealth Bank Of Australia. - Cap Note 3-Bsw+2.85% Perp Non-Cum Red T-06-28 (ASX:CBAPL)										
15/03/2023	Dividend	339.35	145.44		250	0	1.3574	339.35	145.44	
15/06/2023	Dividend	287.08	123.03		250	0	1.1483	287.08	123.03	
		<u>626.43</u>	<u>268.47</u>					<u>626.43</u>	<u>268.47</u>	
COH: Cochlear (ASX:COH)										
17/10/2022	Dividend	872.90	149.64		602	0	1.4500	872.90	149.64	
14/04/2023	Dividend	933.10	139.96		602	0	1.5500	933.10	139.96	

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

B C Higgs Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data				
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
		1,806.00	289.60					1,806.00	289.60
CSL: CSL (ASX:CSL)									
05/10/2022	Dividend	1,930.62	82.74		1,098	0	1.7583	1,930.62	82.74
05/04/2023	Dividend	1,780.36	0.00		1,098	0	1.6215	1,780.36	0.00
		3,710.98	82.74					3,710.98	82.74
HM1: Hearts And Minds Investments Limited (ASX:HM1)									
13/04/2023	Dividend	911.25	390.54		6,750	0	0.1350	911.25	390.54
		911.25	390.54					911.25	390.54
HUB: Hub24 Limited (ASX:HUB)									
14/10/2022	Dividend	576.88	247.23		4,615	0	0.1250	576.88	247.23
18/04/2023	Dividend	646.10	276.90		4,615	0	0.1400	646.10	276.90
		1,222.98	524.13					1,222.98	524.13
KLS: Kelsian Group Limited (ASX:KLS)									
05/10/2022	Dividend	541.50	232.07		5,700	0	0.0950	541.50	232.07
		541.50	232.07					541.50	232.07
MQG: Macquarie Group Limited (ASX:MQG)									
04/07/2022	Dividend	3,741.50	641.40		1,069	0	3.5000	3,741.50	641.40
13/12/2022	Dividend	3,207.00	549.77		1,069	0	3.0000	3,207.00	549.77
		6,948.50	1,191.17					6,948.50	1,191.17
NABPE: National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)									
20/09/2022	Distribution	2,711.10	0.00	*					
20/09/2022	Interest	0.00	0.00	*	2,665	0	1.0173	2,711.10	0.00
09/12/2022	Distribution	3,370.69	0.00		2,665	0	1.2648	3,370.69	0.00
09/03/2023	Distribution	3,553.24	0.00		2,665	0	1.3333	3,553.24	0.00
08/06/2023	Distribution	3,955.39	0.00		2,665	0	1.4842	3,955.39	0.00
		13,590.42	0.00					13,590.42	0.00
PNI: Pinnacle Investment Management Group Limited (ASX:PNI)									
16/09/2022	Dividend	643.83	275.93	*	3,679	0	0.1750	643.82	275.92
17/03/2023	Dividend	573.92	245.97		3,679	0	0.1560	573.92	245.97
		1,217.75	521.90					1,217.74	521.89
SHL: Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)									
21/09/2022	Dividend	2,733.00	1,171.29		4,555	0	0.6000	2,733.00	1,171.29
22/03/2023	Dividend	1,913.10	819.90		4,555	0	0.4200	1,913.10	819.90
		4,646.10	1,991.19					4,646.10	1,991.19
STO: Santos Limited (ASX:STO)									
22/09/2022	Dividend	347.04	0.00		3,176	0	0.1093	347.04	0.00
29/03/2023	Dividend	1,690.68	0.00		7,560	0	0.2236	1,690.68	0.00
		2,037.72	0.00					2,037.72	0.00
WDS: Woodside Energy Group Ltd (ASX:WDS)									
06/10/2022	Dividend	7,409.02	3,175.29		4,632	0	1.5995	7,409.02	3,175.29
05/04/2023	Dividend	9,979.17	4,276.79	*	4,632	0	2.1544	9,979.18	4,276.79
		17,388.19	7,452.08					17,388.20	7,452.08
WOW: Woolworths (ASX:WOW)									
27/09/2022	Dividend	1,071.13	459.06		2,021	0	0.5300	1,071.13	459.06
		1,071.13	459.06					1,071.13	459.06
Total		119,368.73	40,681.44					119,368.74	40,681.43

Stapled Securities

DXS: Dexus Property Group - Units Fully Paid Stapled (ASX:DXS)

29/06/2023	Distribution	885.97	0.00		4,675	0	0.1895	885.97	0.00
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+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

B C Higgs Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data			Announcement Data					
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
		885.97	0.00					885.97	0.00	
HMC: Home Consortium - Fully Paid Ordinary Stapled Securities Def Set (ASX:HMC)										
07/10/2022	Dividend	570.24	244.39		9,504	0	0.0600	570.24	244.39	
06/04/2023	Dividend	570.24	244.39		9,504	0	0.0600	570.24	244.39	
		1,140.48	488.78					1,140.48	488.78	
TCL: Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)										
23/08/2022	Dividend	73.78	31.62		3,689	0	0.0200	73.78	31.62	
29/12/2022	Distribution	977.59	0.00	*	3,689	0	0.2650	977.58	0.00	
29/06/2023	Distribution	1,125.16	0.00	*	3,689	0	0.3050	1,125.14	1.90	
		2,176.53	31.62					2,176.50	33.52	
Total		4,202.98	520.40					4,202.95	522.30	
Units In Listed Unit Trusts										
IVV: Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500 (ASX:IVV)										
03/10/2022	Distribution	460.97	0.00		191	0	2.4134	460.97	0.00	
21/12/2022	Distribution	361.68	0.00	*	2,865	0	0.1262	361.67	0.00	
03/04/2023	Distribution	407.36	0.00	*	2,865	0	0.1422	407.35	0.00	
30/06/2023	Distribution	542.07	0.00		2,865	0	0.1892	542.07	0.00	
		1,772.08	0.00					1,772.06	0.00	
METRICS: Metrics Credit Partners Wholesale Investment Trust										
05/08/2022	Distribution	1,173.59	0.00	*						
07/09/2022	Distribution	1,473.46	0.00	*						
10/10/2022	Distribution	1,394.08	0.00	*						
07/11/2022	Distribution	1,673.27	0.00	*						
07/12/2022	Distribution	1,678.28	0.00	*						
09/01/2023	Distribution	1,807.16	0.00	*						
07/02/2023	Distribution	1,877.15	0.00	*						
07/03/2023	Distribution	1,701.85	0.00	*						
11/04/2023	Distribution	1,895.55	0.00	*						
08/05/2023	Distribution	1,829.52	0.00	*						
07/06/2023	Distribution	1,975.30	0.00	*						
		18,479.21	0.00							
MHHT: Magellan High Conviction Trust (Managed Fund) - Magellan High Conviction Trust (Managed Fund) (ASX:MHHT)										
03/01/2023	Distribution	524.60	0.00		21,500	0	0.0244	524.60	0.00	
		524.60	0.00					524.60	0.00	
MOT: Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)										
29/07/2022	Distribution	585.30	0.00		59,724	0	0.0098	585.30	0.00	
31/08/2022	Distribution	764.47	0.00		59,724	0	0.0128	764.47	0.00	
03/10/2022	Distribution	746.55	0.00		59,724	0	0.0125	746.55	0.00	
31/10/2022	Distribution	842.11	0.00		59,724	0	0.0141	842.11	0.00	
30/11/2022	Distribution	788.36	0.00		59,724	0	0.0132	788.36	0.00	
30/12/2022	Distribution	937.67	0.00		59,724	0	0.0157	937.67	0.00	
31/01/2023	Distribution	967.53	0.00		59,724	0	0.0162	967.53	0.00	
28/02/2023	Distribution	830.16	0.00		59,724	0	0.0139	830.16	0.00	
31/03/2023	Distribution	895.86	0.00		59,724	0	0.0150	895.86	0.00	
28/04/2023	Distribution	812.25	0.00		59,724	0	0.0136	812.25	0.00	
31/05/2023	Distribution	367.43	0.00	*	35,105	0	0.0162	568.70	0.00	
		8,537.69	0.00					8,738.96	0.00	
TECH: ETFs Morningstar Global Technology ETF - Exchange Traded Fund Units Fully Paid (ASX:TECH)										
30/06/2023	Distribution	228.60	0.00	*	500	0	0.4572	228.60	3.68	
		228.60	0.00					228.60	3.68	

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

B C Higgs Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data			Diff *	Announcement Data				
		Total Income	Tax Credits+	Quantity		Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Total		29,542.18	0.00					11,264.22		3.68

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

ORD MINNETT

INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other ¹ Income	Total Income	Tax ² Withheld	Income Received	Imputation Credit
ANZ - ANZ GROUP HOLDINGS	7,065	01-Jul-22		5,086.80			5,086.80		5,086.80	2,180.06
MQG - MACQUARIE GROUP LTD	1,069	04-Jul-22	2,244.90	1,496.60			3,741.50		3,741.50	641.40
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	716	05-Jul-22			738.77		738.77		738.77	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Jul-22			786.91	419.57	1,206.48		1,206.48	
ETL0015AU - PIMCO AUSTRALIA PTY LIMITED - PIMCO AUSTRALIAN BOND	67,392	08-Jul-22				220.07	220.07		220.07	
MOT - METRICS INCOME	59,724	08-Jul-22		33.24	467.84	197.68	698.76		698.76	17.59
IVV - ISHARES S&P 500 ETF	191	13-Jul-22				398.09	398.09		398.09	
FANG - GBLX FANG+	1,655	15-Jul-22				1,135.95	1,135.95		1,135.95	
TECH - GBLXGLOBALTECH	500	15-Jul-22	1.19			1,773.70	1,774.89		1,774.89	10.66
ASIA - BETA ASIATECH TIGERS	2,300	18-Jul-22				182.98	182.98		182.98	
MHHT - MAG HIGH CONVTN TRST	21,500	21-Jul-22				528.90	528.90		528.90	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	05-Aug-22			896.26	277.33	1,173.59		1,173.59	
MOT - METRICS INCOME	59,724	08-Aug-22			463.16	122.13	585.29		585.29	
TCL - TRANSURBAN GROUP	3,689	23-Aug-22		73.78			73.78		73.78	31.62
TCL - TRANSURBAN GROUP	3,689	23-Aug-22		6.28	122.87	756.22	885.37		885.37	2.69
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Sep-22			1,125.27	348.20	1,473.47		1,473.47	
MOT - METRICS INCOME	59,724	08-Sep-22			604.95	159.52	764.47		764.47	
PNI - PINNACLE INVESTMENT	3,679	16-Sep-22		643.82			643.82		643.82	275.93

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other ¹ Income	Total Income	Tax ² Withheld	Income Received	Imputation Credit
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	2,665	20-Sep-22			2,711.10		2,711.10		2,711.10	
SHL - SONIC HEALTHCARE	4,555	21-Sep-22		2,733.00			2,733.00		2,733.00	1,171.29
STO - SANTOS LTD	3,176	21-Sep-22	347.04				347.04		347.04	
BHP - BHP GROUP LIMITED	10,030	22-Sep-22		25,594.94			25,594.94		25,594.94	10,969.26
WOW - WOOLWORTHS GROUP LTD	2,021	27-Sep-22		1,071.13			1,071.13		1,071.13	459.06
ASX - ASX LIMITED	886	28-Sep-22		1,063.20			1,063.20		1,063.20	455.66
CBA - COMMONWEALTH BANK.	2,767	29-Sep-22		5,810.70			5,810.70		5,810.70	2,490.30
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	167,758	30-Sep-22			183.59		183.59		183.59	
CSL - CSL LIMITED	1,098	05-Oct-22	1,737.56	193.06			1,930.62		1,930.62	82.74
ETL0015AU - PIMCO AUSTRALIA PTY LIMITED - PIMCO AUSTRALIAN BOND	67,392	05-Oct-22				216.86	216.86		216.86	
KLS - KELSIAN GROUP LTD	5,700	05-Oct-22		541.50			541.50		541.50	232.07
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	716	05-Oct-22			1,040.20		1,040.20		1,040.20	
WDS - WOODSIDE ENERGY	4,632	06-Oct-22		7,409.02			7,409.02		7,409.02	3,175.30
HMC - HMC CAPITAL LIMITED	9,504	07-Oct-22		570.24			570.24		570.24	244.39
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	10-Oct-22			1,064.65	329.44	1,394.09		1,394.09	
MOT - METRICS INCOME	59,724	11-Oct-22			590.77	155.78	746.55		746.55	
IVV - ISHARES S&P 500 ETF	191	13-Oct-22				460.97	460.97		460.97	
HUB - HUB24 LTD	4,615	14-Oct-22		576.88			576.88		576.88	247.23
COH - COCHLEAR LIMITED	602	17-Oct-22	523.74	349.16			872.90		872.90	149.64

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other ¹ Income	Total Income	Tax ² Withheld	Income Received	Imputation Credit
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Nov-22			1,277.86	395.41	1,673.27		1,673.27	
MOT - METRICS INCOME	59,724	08-Nov-22			666.39	175.72	842.11		842.11	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Dec-22			1,281.68	396.59	1,678.27		1,678.27	
MOT - METRICS INCOME	59,724	08-Dec-22			623.85	164.50	788.35		788.35	
MQG - MACQUARIE GROUP LTD	1,069	13-Dec-22	1,924.20	1,282.80			3,207.00		3,207.00	549.77
ANZ - ANZ GROUP HOLDINGS	7,536	15-Dec-22		5,576.64			5,576.64		5,576.64	2,389.99
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	2,665	20-Dec-22			3,370.69		3,370.69		3,370.69	
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	147,510	31-Dec-22			837.65		837.65		837.65	
ETL0015AU - PIMCO AUSTRALIA PTY LIMITED - PIMCO AUSTRALIAN BOND	67,392	05-Jan-23				220.20	220.20		220.20	
* IVV - ISHARES S&P 500 ETF	2,865	05-Jan-23			0.03	361.65	361.68		361.68	
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	716	05-Jan-23			1,217.41		1,217.41		1,217.41	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	09-Jan-23			1,380.11	427.05	1,807.16		1,807.16	
MOT - METRICS INCOME	59,724	10-Jan-23			742.01	195.66	937.67		937.67	
MHHT - MAG HIGH CONV TN TRST	21,500	18-Jan-23				524.60	524.60		524.60	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Feb-23			1,433.56	443.59	1,877.15		1,877.15	
MOT - METRICS INCOME	59,724	08-Feb-23			765.64	201.89	967.53		967.53	
TCL - TRANSURBAN GROUP	3,689	13-Feb-23			237.75	739.84	977.59		977.59	

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

Ord Minnett Limited AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources and persons who rely on it do so at their own risk. Accordingly you should satisfy yourself as to the correctness or otherwise of the statements contained herein.

ORD MINNETT

INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other ¹ Income	Total Income	Tax ² Withheld	Income Received	Imputation Credit
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Mar-23			1,299.69	402.17	1,701.86		1,701.86	
MOT - METRICS INCOME	59,724	08-Mar-23			656.94	173.23	830.17		830.17	
CBAPL - CAP NOTE 3-BBSW+2.85% PERP NON-CUM RED T-06-28	250	15-Mar-23		339.35			339.35		339.35	145.44
PNI - PINNACLE INVESTMENT	3,679	17-Mar-23		573.92			573.92		573.92	245.97
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	2,665	20-Mar-23			3,553.24		3,553.24		3,553.24	
SHL - SONIC HEALTHCARE	4,555	22-Mar-23		1,913.10			1,913.10		1,913.10	819.90
ASX - ASX LIMITED	886	29-Mar-23		1,029.53			1,029.53		1,029.53	441.23
* STO - SANTOS LTD	7,560	29-Mar-23	1,690.68				1,690.68		1,690.68	
BHP - BHP GROUP LIMITED	10,030	30-Mar-23		13,677.27			13,677.27		13,677.27	5,861.69
CBA - COMMONWEALTH BANK.	2,767	30-Mar-23		5,810.70			5,810.70		5,810.70	2,490.30
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	93,593	31-Mar-23			908.37		908.37		908.37	
CSL - CSL LIMITED	1,098	05-Apr-23	1,780.36				1,780.36		1,780.36	
ETL0015AU - PIMCO AUSTRALIA PTY LIMITED - PIMCO AUSTRALIAN BOND	67,392	05-Apr-23				228.25	228.25		228.25	
QUBHA - HYBRID 3-BBSW+3.90% 05-10-23 SUB CUM	716	05-Apr-23			1,268.75		1,268.75		1,268.75	
WDS - WOODSIDE ENERGY	4,632	05-Apr-23		9,979.17			9,979.17		9,979.17	4,276.79
HMC - HMC CAPITAL LIMITED	9,504	06-Apr-23		570.24			570.24		570.24	244.39
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	11-Apr-23			1,447.61	447.94	1,895.55		1,895.55	
MOT - METRICS INCOME	59,724	12-Apr-23			708.93	186.93	895.86		895.86	

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

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ORD MINNETT

INVESTMENT INCOME RECEIVED

From 1 July 2022 Through 30 June 2023

*Barbara Higgs Consulting Pty Limited
<B C Higgs Super Fund A/C>*

Security Name	Units	Payable Date	Unfranked Dividend	Franked Dividends	Interest	All Other ¹ Income	Total Income	Tax ² Withheld	Income Received	Imputation Credit
HMI - HEARTS AND MINDS	6,750	13-Apr-23		911.25			911.25		911.25	390.54
COH - COCHLEAR LIMITED	602	14-Apr-23	606.52	326.58			933.10		933.10	139.97
IVV - ISHARES S&P 500 ETF	2,865	17-Apr-23			0.06	407.29	407.35		407.35	
HUB - HUB24 LTD	4,615	18-Apr-23		646.10			646.10		646.10	276.90
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	08-May-23			1,397.18	432.33	1,829.51		1,829.51	
MOT - METRICS INCOME	59,724	08-May-23			642.76	169.49	812.25		812.25	
METRICS - METRICS CREDIT PARTNERS WHOLESALE INVESTMENT TRUST	249,426	07-Jun-23			1,508.52	466.79	1,975.31		1,975.31	
MOT - METRICS INCOME	35,105	08-Jun-23			290.76	76.67	367.43		367.43	
CBAPL - CAP NOTE 3-BBSW+2.85% PERP NON-CUM RED T-06-28	250	15-Jun-23		287.08			287.08		287.08	123.03
NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	2,665	20-Jun-23			3,955.39		3,955.39		3,955.39	
OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST	226,277	30-Jun-23			665.49		665.49		665.49	
TOTAL			10,856.19	96,177.08	42,934.66	14,921.18	164,889.11	0.00	164,889.11	41,232.80

1. All Other Income (“Other income is used for trust distributions which components are not known until the trust distributes annual tax statements. Please note that the income components will be updated at the end of the financial year and provided with your Tax Report.”)
2. Tax Withheld (“Tax withheld includes both TFN withholding as well as Non-resident/Foreign withholding tax.”)

International sourced income is displayed in Australian dollars based on the exchange rate on the payable date.

* As at the ex-dividend date, this security has been held for less than 45 days. Please review this transaction as the investor may not be entitled to any imputation credit.

Adviser Name: Andrew Murray
Location: SYDNEY
Phone No: (02) 8216 6462
Account No: 49136

Ord Minnett Limited AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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038683 000 ANZ




BARBARA HIGGS CONSULTING PTY
LIMITED
<B C HIGGS SUPER FUND A/C>
C/- ORD MINNETT LTD-PARS DEPT
GPO BOX 5274
SYDNEY NSW 2001

NEED ASSISTANCE?

 anz.com/shareholder/centre
anzshareregistry@computershare.com.au

 Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

 1800 113 399 (within Australia)
0800 174 007 (within New Zealand)
+61 3 9415 4010 (outside Australia)

Holder Identification Number (HIN)

HIN WITHHELD

Share Class	Ordinary
Record Date	8 November 2022
Payment Date	15 December 2022
TFN/ABN	Quoted

Payment in Australian dollars

DIVIDEND ADVICE

The details of your **Final Dividend** of A\$0.74 per share for the year ended 30 September 2022 are set out below.

NUMBER OF SHARES	FRANKED AMOUNT	UNFRANKED AMOUNT	NET AMOUNT	FRANKING CREDIT
7,536	A\$5,576.64	A\$0.00	A\$5,576.64	A\$2,389.99

The dividend is 100% franked at the Australian company tax rate of 30%.

A NZ Imputation Credit of **NZ\$678.24** has been attached to the above dividend. For NZ taxpayers, your NZ gross income will include the aggregate of the Net Amount and the NZ Imputation Credit which should be included in your income tax return.

Shareholders should obtain their own professional advice on the tax implications of the dividend and retain this document to assist in tax return preparation.

PAYMENT INSTRUCTIONS



WESTPAC BANKING CORPORATION

BSB:	XXX-XXX
Account number:	XXXXX22
Payment reference:	531553

PAYMENT AMOUNT: A\$5,576.64

If payment cannot be made to the above account, you will be notified and your entitlement will be held pending receipt of updated direct credit instructions.



To update your shareholder information in a fast, secure and environmentally friendly way visit anz.com/easyupdate.





BHP Group Limited
ABN 49 004 028 077

054407 000 BHP



BARBARA HIGGS CONSULTING PTY
LIMITED
<B C HIGGS SUPER FUND A/C>
C/- ORD MINNETT LTD-PARS DEPT
GPO BOX 5274
SYDNEY NSW 2001

Update Your Details:



www.computershare.com.au/investor



(within Australia) 1300 656 780
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Quoted	258947
RECORD DATE	PAYMENT DATE
2 September 2022	22 September 2022

You must keep this document for your tax records.

BHP Group Limited Shares

FY2022 Final Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your final dividend for the full year ended 30 June 2022. This dividend is paid at the rate of US\$1.75 (equivalent to A\$2.55183878) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the Record Date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.55183878	10,030	A\$25,594.94	A\$0.00	A\$25,594.94
Net Payment				A\$25,594.94
Australian Franking Credit				A\$10,969.26

Your Payment Instruction

WESTPAC BANKING CORPORATION
BSB: 032-847
Account Number: XXXXX22

Amount Deposited

A\$25,594.94

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.



To start receiving your statements online simply visit www.computershare.com.au/easyupdate/bhp




CSL LIMITED
ABN 99 051 588 348

000311 000 CSL

 BARBARA HIGGS CONSULTING PTY
 LIMITED
 <B C HIGGS SUPER FUND A/C>
 C/- ORD MINNETT LTD-PARS DEPT
 GPO BOX 5274
 SYDNEY NSW 2001

Update your information:

 **Online:**
www.computershare.com.au/easyupdate/CSL

 **By Mail:**
Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:

(within Australia) 1800 646 882
(international) +61 3 9415 4178

Holder Identification Number (HIN)

HIN WITHHELD

Payment Date 5 October 2022
 Record Date 7 September 2022
 TFN/ABN Status Quoted
 Direct Credit Reference No. 942262
 Calculations are in US Dollars
 This payment is in Australian Dollars

NOTIFICATION OF THE FINAL DIVIDEND FOR THE YEAR ENDED 30 JUNE 2022

Dear Shareholder,

We are pleased to provide you with payment of the final dividend of US\$1.18 per share. This dividend is paid on the shares registered in your name and entitled to participate as at the record date.

This dividend is franked at the rate of 10% (US\$0.118) and the company tax rate used to determine the franking credit is 30%. This means the remaining 90% of the dividend is unfranked (US\$1.062). Non-resident withholding tax is not payable on the unfranked component of the dividend as it consists entirely of Conduit Foreign Income.

For Australian resident shareholders, we have indicated whether or not your tax file number or ABN has been received and recorded as at the record date.

This dividend is converted to AU currency at the rate of US\$1.00 = AU\$1.490091

Yours sincerely
 Fiona Mead
 Company Secretary

FINAL DIVIDEND	RATE	NO. OF SHARES	UNFRANKED AMOUNT	FRANKED AMOUNT	FRANKING CREDIT
Ordinary Shares	US\$1.18	1,098	US\$1,166.08	US\$129.56	US\$55.53



Important Notes:

- You should retain this statement to assist you in preparing your tax return.
- The dividend amounts, franking credits and any withholding tax, where applicable, are in US Dollars. For Australian income tax reporting purposes you will need to convert these amounts to Australian Dollars using the conversion rate of US\$1.00 = AU\$1.490091.

NET DIVIDEND PAYMENT	US\$1,295.64
CONVERTED NET PAYMENT	AU\$1,930.62

288597_02_V3


BANKING INSTRUCTIONS

WESTPAC BANKING CORPORATION
 BSB: 032-847 ACCOUNT NUMBER: XXXXX22

IF PAYMENT CANNOT BE MADE TO THE ABOVE ACCOUNT, THE DIVIDEND AMOUNT WILL BE WITHHELD PENDING RECEIPT OF YOUR VALID DIRECT CREDIT INSTRUCTIONS.

Easy Update

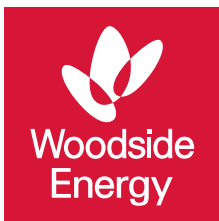
www.computershare.com.au/easyupdate/CSL

-  Review & update your securityholding
-  Review & update your direct credit instructions
-  Supply your Tax File Number

Your secure access information is:

SRN/HIN: HIN WITHHELD

PLEASE NOTE: For security reasons it is important that you keep your SRN/HIN confidential.



000379 000 WDS



BARBARA HIGGS CONSULTING PTY
LIMITED
<B C HIGGS SUPER FUND A/C>
C/- ORD MINNETT LTD-PARS DEPT
GPO BOX 5274
SYDNEY NSW 2001

Update Your Information:

www.investorcentre.com/wds



Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia



1300 558 507 (within Australia)
+61 3 9415 4632 (outside Australia)



Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	WDS
TFN/ABN Status	Quoted
Record Date	9 March 2023
Payment Date	5 April 2023
Direct Credit Reference No.	720474

DIVIDEND STATEMENT

The statement below represents your final dividend for the full year ended 31 December 2022. This dividend is paid at the rate of US\$1.44 (equivalent to A\$2.15439856) per share on your holding of fully paid ordinary shares, registered in your name and eligible as at the record date 9 March 2023.

This dividend is fully franked (100%) at the tax rate of 30%.

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Total Payment
Ordinary Shares	A\$2.15439856	4,632	A\$9,979.17	A\$0.00	A\$9,979.17
Net Payment					A\$9,979.17
Australian Franking Credit					A\$4,276.79

PLEASE CONSIDER RECEIVING ONLINE SHAREHOLDER COMMUNICATIONS

Shareholders who receive online communications enjoy the benefits of quick and convenient communications including notifications of company results. Online communications are fast, secure and environmentally friendly. To make the switch, or to update your securityholder information, please see reverse of this advice.

Important Notes:

1. You should retain this statement to assist you in preparing your tax return.
2. If you require a replacement payment for any of your dividend payments, you may be charged a fee to cover the costs to reissue such payments.

YOUR PAYMENT INSTRUCTION

WESTPAC BANKING CORPORATION
BSB: 032-847 Account number: XXXXX22

Amount Deposited
A\$9,979.17

If payment cannot be made to the above account, the dividend amount will be withheld pending receipt of your valid direct credit instructions.

NEED HELP WITH YOUR SHAREHOLDING?

1. How do I create an online Investor Centre account to manage my shareholding?

- Visit www.investorcentre.com/wds
- If you have an existing User ID and password, click on the purple '**Login**' button and you will be taken to the Investor Centre login page.
- To create an online account, click on the purple '**Register now**' button.
- Follow the instructions provided to create your online profile.
- Once you have set up your profile you can view and manage your shareholding, access statements, update your details and much more. You will need your Securityholder Reference Number (SRN) or Holder Identification Number (HIN) (shown on the reverse of this document) to set up your profile. Please keep a record of your user ID, password and security questions for the next time you log in.

2. How do I update my address details?

- If your holder number begins with 'X', your holding is broker sponsored. Please contact your broker as only they can update your postal address.
- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Address Change**' and edit your details, or
- Contact Computershare (See item 5 below).

3. How do I register for electronic communications?

- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Communication Preferences**' and edit your email address and/or communication elections, or
- Contact Computershare (See item 5 below).

4. How do I update my bank details?

- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Banking Details**' and edit your payment instructions, or
- Contact Computershare (See item 5 below). You can provide us with your details or request a Direct Credit form.

5. Further Information

- If you require further assistance in regard to managing your shareholding, visit www.investorcentre.com/wds or contact Computershare on 1300 558 507 (within Australia) or +61 3 9415 4632 (outside Australia).

Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30/06/2023	Reviewed by	
SRN/HIN	X0032618642	Date reviewed	
Postcode	2001	Back to Cover	

Objective To ensure expenditures are correctly recorded and exists

Procedures Randomly sampled items of expenditures and check with source documents, general ledger and bank statements.

Date	Company	GL	Bank Statement	Source Documents*
30/06/2023	ATO Super Levy 2023	259.00	259.00	259.00
1/05/2023	Accountancy Fee	4,675.00	4,675.00	4,675.00
30/06/2023	Investment Management Fee	25,493.45	25,493.45	25,493.45
21/04/2023	Auditor Fee	440.00	440.00	440.00
24/03/2023	Actuarial Fee	102.50	102.50	102.50
			-	-

* Attached source documents here

Total Value of Sample	30,969.95
Total Expenses	39,771.94
Sampling Percentage	77.87%

- 1 Agreed to external source documents.
- 2 Agreed that expenditures were reasonable and incurred by the super fund.

Insurance

- 3 Did super fund provide life insurance for members?
- 4 If yes, obtain a copy of policy and certificate of currency to ensure that insurance premiums have been paid.
- 5 Ensure that the policy owner is in the name of the super fund.

ROACH & BRUCE Consulting Pty Ltd

ABN: 38 069 661 141

CHARTERED ACCOUNTANT

ANTHONY BRUCE, B.Comm, FCA

Suite 7, Level 5
66 Hunter Street
SYDNEY NSW 2000
Tel: (02) 9232 8211
enquiries@rabca.com.au
www.roachandbruce.com.au

B C Higgs Super Fund
78/74 Brown Street
PADDINGTON NSW 2021

01 May 2023

TAX INVOICE

Inv No. 7312

To our fee for professional services rendered:

Writing up the books of account of the B C Higgs Superannuation Fund for the year ended 30 June 2022 and preparing therefrom a balance sheet and supporting accounts for the year then ended.

Preparation and lodgement of income tax return for the year ended 30 June 2022.

Arranging for an Actuarial Certificate for your super fund.

Receiving annual review statement and forwarding a copy to you together with a Minute of Solvency.

Advising you of your pension entitlement for the year ending 30 June 2023. Also advising Ord Minnett Limited of your minimum pension entitlement.

Preparation of Sophisticated Investor Certificate for Ord Minnett.

Preparing and lodging an annual GST return to claim back the GST paid on the PARS fees.

Fee	4,250.00
GST	425.00
TOTAL	\$4,675.00

REMITTANCE ADVICE

B C Higgs Super Fund

Invoice Terms (14) Days from Invoice Date

Please make all cheques payable to: Roach & Bruce Consulting Pty Ltd

Direct Credit Details: BSB 032-024 Account #: 229 586

Payment Due: \$4,675.00

Invoice No: 7312

Ref: BCHIGGSSF

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 21 April 2023

Recipient: B C Higgs Super Fund

Address: C/- Suite 7 Level 5 66 Hunter Street SYDNEY NSW 2000

Description of Services

Statutory audit of the B C Higgs Super Fund for the financial year ending 30 June 2022.

Fee: \$400.00

GST: \$40.00

Total: \$440.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.





TAX INVOICE

Invoice Number: ZC13739410083
Your Ref: BCHIGG

24 March 2023

The Trustee
B C Higgs Super Fund
c/- Roach & Bruce Consulting Pty Ltd
Suite 7 Level 5
66 Hunter Street
SYDNEY NSW 2000

Professional Services in relation to **B C Higgs Super Fund** (ABN 71 398 648 329):

- Preparation of actuarial certificate in accordance with S295-390 of the Income Tax Assessment Act 1997 for the 2021/22 year.

Amount	\$100.00
GST	\$10.00
Total	\$110.00

Accounts are due and payable within 14 days. Payment will be accepted by electronic funds transfer, cheque or via our online payments facility at www.verusactuaries.com.au/payonline.

If paying by EFT or cheque please quote invoice number ZC13739410083 as the reference.

Please make EFT payments to:

Bank: ANZ Banking Group
BSB: 012 263
Acc. No: 2861 81627
Acc. Name: Verus Actuaries Pty Ltd

Invoice Number: ZC13739410083

ORD MINNETT

EXPENSE SUMMARY

From 01 July 2022 Through 30 June 2023

Barbara Higgs Consulting Pty Limited

<B C Higgs Super Fund A/C>

Date	Description	Net Amount	GST	Gross Amount
	Management Fee			
17-Aug-2022	PARS Fee 01Jul2022 to 30Sep2022	8,087.94	808.79	8,896.73
17-Nov-2022	PARS Fee 01Oct2022 to 31Dec2022	8,164.61	816.46	8,981.07
16-Feb-2023	PARS Fee 01Jan2023 to 31Mar2023	8,619.10	861.91	9,481.01
23-May-2023	PARS Fee 01Apr2023 to 30Jun2023	8,809.63	880.96	9,690.59
	Management Fee Total	33,681.28	3,368.12	37,049.40
	TOTAL EXPENSES	33,681.28	3,368.12	37,049.40

Adviser Name: Andrew Murray

Location: SYDNEY

Phone No: (02) 8216 6462

Account No: 49136

Ord Minnett Limited AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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Client name	B C HIGGS SUPER FUND	Fin Accounts Prepared by	SAM LEE
Client code	BCHIGGSSF/027	Date prepared	18-Oct-2023
Year ended	30-Jun-2023	Reivewed by	
SRN/HIN	X0032618642	Partner/Director	
Postcode	2001	Back to Cover	

Objective To ensure benefits paid were in accordance with condition of release of the trust deed and stated correctly

Benefits Paid

- Documentation of conditions of release were obtained and agreed to trust deed and SIS Act/Regulations.
 Prior year member statements were reviewed and benefit payments were found to be reasonable.
 Confirmed benefit paid with exited member (if applicable).
 Confirmed minimum pension standards were met.

Pensions commenced during the financial year

Confirmed accounts were drawn up correctly up to commencement date for a new account based pension.
 Commencement of account based pension was documented in the minutes of the fund (including reversionary beneficiary where applicable).
 PAYG withholding was registered correctly and correct amounts were withheld taking into account tax free amounts and tax offsets (pension member under 60 years).
 For transition to retirement pension, ensure that maximum pension amount is 10% only.
 (need to register for PAYG withholding if member has been paid a pension prior to turning 60).

- Reviewed accounts and there were no transfers out during the year.