

Financial Report

for the year ended
30 June 2023

John and Susan Finlayson Super Fund



John and Susan Finlayson Super Fund

Statement of Financial Position



As at 30 June 2023

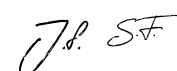
	Note	2023 \$	2022 \$
Assets			
Investments			
Derivatives (incl. Instalment Warrants)	2	9.30	46.51
Managed Investments & ETFs	3	5,405.60	16,571.28
Real Estate Properties (Australian - Residential)	4	620,000.00	575,000.00
Shares in Listed Companies (Australian)	5	169,855.06	212,002.87
Stapled Securities	6	11,525.31	0.00
Units in Listed Unit Trusts (Australian)	7	0.00	14,973.84
Total Investments		<u>806,795.27</u>	<u>818,594.50</u>
Other Assets			
Sundry Debtors		0.00	5,796.77
Commonwealth Bank Direct Investment Account 3623		1,025.35	995.39
CBA Business Trans Ac *5585		986.07	288.16
CBA Business Online Saver *5593		7.88	7.88
St George Bank Complete Freedom Account		57,290.03	9,531.00
Distributions Receivable		14.70	931.65
Prepaid Expenses		1,399.54	2,099.30
Income Tax Refundable		891.44	1,606.92
Total Other Assets		<u>61,615.01</u>	<u>21,257.07</u>
Total Assets		<u>868,410.28</u>	<u>839,851.57</u>
Less:			
Liabilities			
Sundry Creditors		0.00	5,009.10
Limited Recourse Borrowing Arrangements		303,480.39	311,292.75
Total Liabilities		<u>303,480.39</u>	<u>316,301.85</u>
Net assets available to pay benefits		<u>564,929.89</u>	<u>523,549.72</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	9		
Finlayson, John - Accumulation		14,714.52	8,720.65
Finlayson, John - Pension (Account Based Pension)		442,647.90	416,697.93
Finlayson, Susan - Accumulation		107,567.47	98,131.14
Total Liability for accrued benefits allocated to members' accounts		<u>564,929.89</u>	<u>523,549.72</u>

J.P. S.F.

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions		314.10	1,094.56
Dividends Received		1,986.63	2,262.98
Interest Received		24.87	1.13
Property Income		29,605.94	25,213.92
Investment Gains			
Changes in Market Values			
Realised Movements in Market Value		(657.17)	(75,809.55)
Unrealised Movements in Market Value		52,182.67	50,778.07
Other Investment Gains/Losses		0.01	(0.02)
Contribution Income			
Employer Contributions		5,092.41	2,451.22
Personal Non Concessional		0.00	1,708.38
Other Contributions		867.70	0.00
Total Income		<u>89,417.16</u>	<u>7,700.69</u>
Expenses			
Accountancy Fees		1,690.00	1,210.00
Administration Costs		55.00	28.51
Actuarial Fee		240.00	240.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		400.00	395.00
ASIC Fees		349.00	332.00
Bank Charges		96.00	156.01
Depreciation		1,137.00	1,490.00
Investment Expenses		699.76	390.00
Property Expenses - Advertising		132.00	132.00
Property Expenses - Agents Management Fees		2,433.41	2,283.61
Property Expenses - Borrowing Costs		0.00	253.84
Property Expenses - Council Rates		1,800.80	1,722.51
Property Expenses - Insurance Premium		223.13	204.89
Property Expenses - Interest on Loans		23,246.64	15,350.83
Property Expense - Letting Fees		726.00	66.00
Property Expenses - Repairs Maintenance		214.50	140.50
Property Expenses - Administration and Postage		66.00	66.00
Property Expenses - Strata Levy Fees		3,869.72	3,810.74
Property Expenses - Sundry Expenses		230.00	0.00
Property Expenses - Water Rates		1,060.47	989.33
		<u>38,928.43</u>	<u>29,520.77</u>
Member Payments			
Pensions Paid		10,000.00	47,439.58



Operating Statement

For the year ended 30 June 2023



	Note	2023	2022
		\$	\$
Total Expenses		<u>48,928.43</u>	<u>76,960.35</u>
Benefits accrued as a result of operations before income tax		<u>40,488.73</u>	<u>(69,259.66)</u>
Income Tax Expense		<u>(891.44)</u>	<u>(1,606.92)</u>
Benefits accrued as a result of operations		<u>41,380.17</u>	<u>(67,652.74)</u>

J.S. S.F.

John and Susan Finlayson Super Fund

Notes to the Financial Statements

For the year ended 30 June 2023



Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

J.S. SF

John and Susan Finlayson Super Fund

Notes to the Financial Statements

For the year ended 30 June 2023



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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Trade and Other Payables

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

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Derivatives (incl. Instalment Warrants)

	2023 \$	2022 \$
Creso Pharma Limited	0.00	46.51
Melodiol Global Health Limited	9.30	0.00
	<hr/> 9.30	<hr/> 46.51

Note 3: Managed Investments & ETFs

J.P. S.F.

John and Susan Finlayson Super Fund

Notes to the Financial Statements

For the year ended 30 June 2023



	2023 \$	2022 \$
Etf's Battery Tech & Lithium Etf	0.00	6,223.80
Betashares Global Cybersecurity ETF	5,405.60	10,347.48
	5,405.60	16,571.28

Note 4: Real Estate Properties (Australian - Residential)

	2023 \$	2022 \$
Unit 1075, 113-125 Cavendish Road, Coorparoo	620,000.00	575,000.00
	620,000.00	575,000.00

Note 5: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Blackstone Minerals Limited	2,228.40	3,342.60
Catapult Group International Ltd	5,904.33	4,895.55
Commonwealth Bank Of Australia.	0.00	9,309.14
Chalice Gold Mines Limited	9,471.38	5,719.14
Cobalt Blue Holdings Limited	4,081.00	8,680.00
Cooper Energy Limited	5,410.65	8,837.40
Creso Pharma Limited	0.00	976.71
CSL Limited	27,738.00	26,906.00
Cyclopharm Limited	7,000.00	7,684.57
Damstra Holdings Limited	1,145.46	1,482.36
Dubber Corporation Limited	294.00	948.15
Evolution Mining Limited	3,496.92	0.00
G.U.D. Holdings Limited	4,224.78	3,827.21
Hazer Group Limited	0.00	4,560.00
Independence Group NI	0.00	4,860.66
Impedimed Limited	3,600.00	2,436.95
Kalium Lakes Limited	750.00	1,830.00
Kelsian Group Limited	7,122.06	5,591.70
Melodiol Global Health Limited	195.34	0.00
Macquarie Group Limited	5,328.60	9,048.05
Nitro Software Limited	0.00	3,201.26

J.P. S.F.

John and Susan Finlayson Super Fund

Notes to the Financial Statements

For the year ended 30 June 2023



Objective Corporation Limited	16,992.18	14,196.82
Orion Minerals NI	14,767.72	13,947.29
Pacific Current Group Limited	7,150.65	6,677.80
Panoramic Resources Limited	1,051.38	2,285.60
Polynovo Limited	10,490.55	8,834.60
REA Group Ltd	2,860.60	0.00
Resmed Inc	0.00	7,028.01
Select Harvests Limited	0.00	4,051.40
Superloop Limited	0.00	4,615.20
Sunrise Energy Metals Limited	11,660.00	24,750.00
Treasury Wine Estates Limited	2,807.50	5,243.70
Woodside Energy Group Ltd	3,375.12	0.00
Whitehaven Coal Limited	3,126.86	0.00
Walkabout Resources Ltd	2,813.00	6,235.00
Worley Limited	4,768.58	0.00
	169,855.06	212,002.87

Note 6: Stapled Securities

	2023 \$	2022 \$
Goodman Group	5,157.99	0.00
GPT Group	6,367.32	0.00
	11,525.31	0.00

Note 7: Units in Listed Unit Trusts (Australian)

	2023 \$	2022 \$
Etf's S&p Biotech Etf	0.00	5,123.54
Transurban Group	0.00	9,850.30
	0.00	14,973.84

Note 8: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
CBA Business Online Saver *5593	7.88	7.88

J.P. S.F.

John and Susan Finlayson Super Fund

Notes to the Financial Statements

For the year ended 30 June 2023



CBA Business Trans Ac *5585	986.07	288.16
Commonwealth Bank Direct Investment Account 3623	1,025.35	995.39
St George Bank Complete Freedom Account	57,290.03	9,531.00
	<hr/>	<hr/>
	59,309.33	10,822.43
	<hr/>	<hr/>

Note 9: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	523,549.72	591,202.46
Benefits accrued as a result of operations	41,380.17	(67,652.74)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	564,929.89	523,549.72
	<hr/>	<hr/>

Note 10: Subsequent Event - COVID-19

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

J.P. S.F.

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that this special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

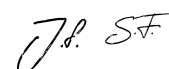
- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting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

Signed in accordance with a resolution of the directors of the trustee company by:

.....
John Finlayson
Finlayson SMSF Pty Ltd
Director

.....
Susan Finlayson
Finlayson SMSF Pty Ltd
Director

DATED:

A handwritten signature in black ink, appearing to be "J.F. S.F.", located in the bottom right corner of the page.

John and Susan Finlayson Super Fund
Statement of Taxable Income

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	40,488.73
Less	
Increase in MV of investments	52,182.67
Exempt current pension income	25,805.00
Realised Accounting Capital Gains	(657.16)
Accounting Trust Distributions	314.10
Non Taxable Contributions	867.70
Tax Adjustment - Capital Works Expenditure (D1)	5,487.00
	<hr/> 83,999.31
Add	
SMSF non deductible expenses	30,254.00
Pension Payments	10,000.00
Franking Credits	633.86
Foreign Credits	2.58
TFN Credits - Dividends	161.58
Taxable Trust Distributions	196.01
	<hr/> 41,248.03
SMSF Annual Return Rounding	(0.45)
Taxable Income or Loss	<hr/> (2,263.00)
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	633.86
TAX PAYABLE	<hr/> (633.86)
Less	
TFN Credits	257.58
CURRENT TAX OR REFUND	<hr/> (891.44)
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<hr/> (632.44)

J.P. S.F.

John and Susan Finlayson Super Fund

Members Statement



John Edward Finlayson
Unit 3 31 Cambridge Street
Carina Heights, Queensland, 4152, Australia

Your Details

Date of Birth : Provided
Age: 65
Tax File Number: Provided
Date Joined Fund: 06/03/2015
Service Period Start Date: 28/05/1986
Date Left Fund:
Member Code: FINJOH00002A
Account Start Date: 06/03/2015
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 14,714.52

Your Balance

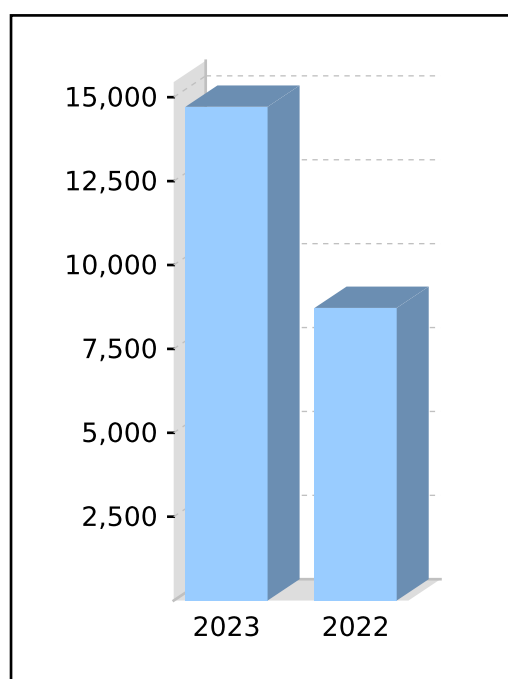
Total Benefits 14,714.52

Preservation Components

Preserved
Unrestricted Non Preserved 14,714.52
Restricted Non Preserved

Tax Components

Tax Free 2,576.08
Taxable 12,138.44



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	8,720.65	5,226.05
<u>Increases to Member account during the period</u>		
Employer Contributions	4,829.55	2,451.22
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		1,708.38
Government Co-Contributions	500.00	
Other Contributions	367.70	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	944.74	(321.72)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	724.43	367.69
Income Tax	(76.31)	(24.41)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	14,714.52	8,720.65

J.P. S.F.

John and Susan Finlayson Super Fund

Members Statement



John Edward Finlayson
Unit 3 31 Cambridge Street
Carina Heights, Queensland, 4152, Australia

Your Details

Date of Birth : Provided
Age: 65
Tax File Number: Provided
Date Joined Fund: 06/03/2015
Service Period Start Date: 28/05/1986
Date Left Fund:
Member Code: FINJOH00003P
Account Start Date: 01/07/2020
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries: Susan Gaye Finlayson
Nomination Type: N/A
Vested Benefits: 442,647.90

Your Balance

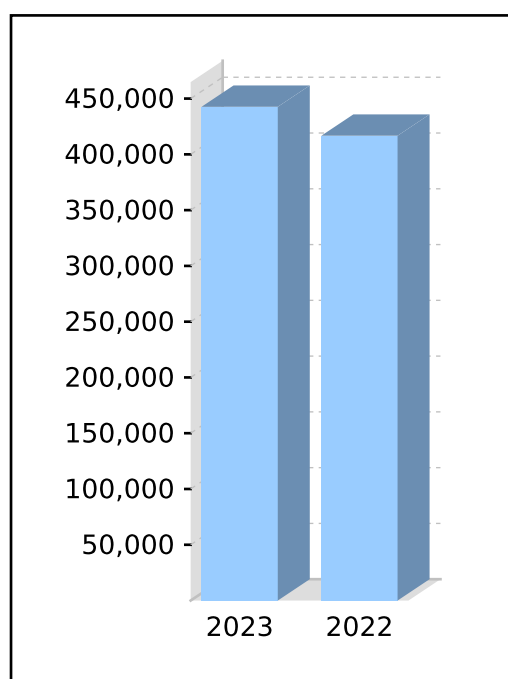
Total Benefits 442,647.90

Preservation Components

Preserved
Unrestricted Non Preserved 442,647.90
Restricted Non Preserved

Tax Components

Tax Free (1.48%) 6,530.69
Taxable 436,117.21



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	416,697.93	483,645.47
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	35,949.97	(19,507.96)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	10,000.00	47,439.58
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	442,647.90	416,697.93

J.P. S.F.

John and Susan Finlayson Super Fund

Members Statement



Susan Gaye Finlayson
Unit 3 31 Cambridge Street
Carina Heights, Queensland, 4152, Australia

Your Details

Date of Birth : Provided
Age: 57
Tax File Number: Provided
Date Joined Fund: 06/03/2015
Service Period Start Date: 15/03/2021
Date Left Fund:
Member Code: FINSUS00002A
Account Start Date: 06/03/2015
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 107,567.47

Your Balance

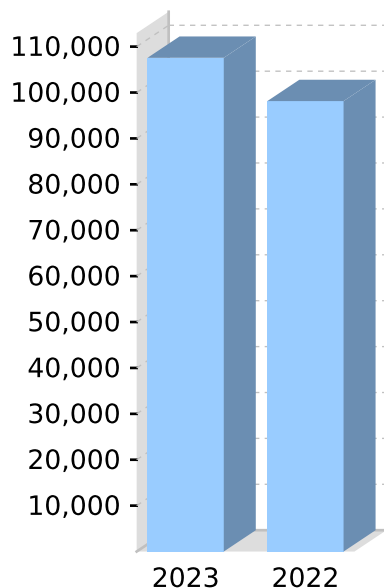
Total Benefits 107,567.47

Preservation Components

Preserved 107,567.47
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 13,285.44
Taxable 94,282.03



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	98,131.14	102,330.94
<u>Increases to Member account during the period</u>		
Employer Contributions	262.86	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	8,525.35	(4,543.08)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	39.43	
Income Tax	(687.55)	(343.28)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	107,567.47	98,131.14

J.P. S.F.

John and Susan Finlayson Super Fund

Members Summary

As at 30 June 2023



Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
John Edward Finlayson (Age: 65)											
FINJOH00002A - Accumulation											
8,720.65	5,697.25		944.74			724.43	(76.31)				14,714.52
FINJOH00003P - Account Based Pension - Tax Free: 1.48%											
416,697.93			35,949.97		10,000.00						442,647.90
425,418.58	5,697.25		36,894.71		10,000.00	724.43	(76.31)				457,362.42
Susan Gaye Finlayson (Age: 57)											
FINSUS00002A - Accumulation											
98,131.14	262.86		8,525.35			39.43	(687.55)				107,567.47
98,131.14	262.86		8,525.35			39.43	(687.55)				107,567.47
523,549.72	5,960.11		45,420.06		10,000.00	763.86	(763.86)				564,929.89

J.P. S.F.

John and Susan Finlayson Super Fund

Investment Summary Report



As at 30 June 2023

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
CBA Business Online Saver *5593		7.880000	7.88	7.88	7.88			0.00 %
CBA Business Trans Ac *5585		986.070000	986.07	986.07	986.07			0.11 %
Commonwealth Bank Direct Investment Account 3623		1,025.350000	1,025.35	1,025.35	1,025.35			0.12 %
St George Bank Complete Freedom Account		57,290.030000	57,290.03	57,290.03	57,290.03			6.61 %
			59,309.33		59,309.33			6.85 %
Derivatives (incl. Instalment Warrants)								
ME10.AX Melodiol Global Health Limited	9,302.00	0.001000	9.30	0.00	0.00	9.30	0.00 %	0.00 %
			9.30		0.00	9.30		0.00 %
Managed Investments & ETFs								
HACK.AX Betashares Global Cybersecurity ETF	580.00	9.320000	5,405.60	10.11	5,861.02	(455.42)	(7.77) %	0.62 %
			5,405.60		5,861.02	(455.42)	(7.77) %	0.62 %
Real Estate Properties (Australian - Residential)								
FINLAYSON Unit 1075, 113-125 Cavendish Road, Coorparoo	1.00	620,000.000000	620,000.00	559,151.24	559,151.24	60,848.76	10.88 %	71.58 %
			620,000.00		559,151.24	60,848.76	10.88 %	71.58 %
Shares in Listed Companies (Australian)								
BSX.AX Blackstone Minerals Limited	18,570.00	0.120000	2,228.40	0.35	6,525.43	(4,297.03)	(65.85) %	0.26 %
CAT.AX Catapult Group International Ltd	5,934.00	0.995000	5,904.33	1.86	11,036.80	(5,132.47)	(46.50) %	0.68 %
CHN.AX Chalice Gold Mines Limited	1,513.00	6.260000	9,471.38	6.90	10,442.64	(971.26)	(9.30) %	1.09 %
COB.AX Cobalt Blue Holdings Limited	15,400.00	0.265000	4,081.00	0.66	10,119.93	(6,038.93)	(59.67) %	0.47 %
COE.AX Cooper Energy Limited	36,071.00	0.150000	5,410.65	0.36	13,077.91	(7,667.26)	(58.63) %	0.62 %
CSL.AX CSL Limited	100.00	277.380000	27,738.00	315.38	31,537.80	(3,799.80)	(12.05) %	3.20 %
CYC.AX Cyclopharm Limited	3,500.00	2.000000	7,000.00	1.79	6,254.81	745.19	11.91 %	0.81 %
DTC.AX Damstra Holdings Limited	13,476.00	0.085000	1,145.46	1.27	17,057.57	(15,912.11)	(93.28) %	0.13 %
DUB.AX Dubber Corporation Limited	1,470.00	0.200000	294.00	3.41	5,017.95	(4,723.95)	(94.14) %	0.03 %

J.P. S.F.

John and Susan Finlayson Super Fund Investment Summary Report



As at 30 June 2023

Investment		Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
EVN.AX	Evolution Mining Limited	1,086.00	3.220000	3,496.92	2.78	3,017.31	479.61	15.90 %	0.40 %
GUD.AX	G.U.D. Holdings Limited	479.00	8.820000	4,224.78	10.13	4,853.06	(628.28)	(12.95) %	0.49 %
IPD.AX	Impedimed Limited	20,000.00	0.180000	3,600.00	0.12	2,415.96	1,184.04	49.01 %	0.42 %
KLL.AX	Kalium Lakes Limited	30,000.00	0.025000*	750.00	0.25	7,519.95	(6,769.95)	(90.03) %	0.09 %
KLS.AX	Kelsian Group Limited	981.00	7.260000	7,122.06	5.81	5,701.28	1,420.78	24.92 %	0.82 %
MQG.AX	Macquarie Group Limited	30.00	177.620000	5,328.60	180.37	5,411.18	(82.58)	(1.53) %	0.62 %
ME1.AX	Melodiol Global Health Limited	27,906.00	0.007000	195.34	0.21	5,740.68	(5,545.34)	(96.60) %	0.02 %
OCL.AX	Objective Corporation Limited	1,234.00	13.770000	16,992.18	14.41	17,783.76	(791.58)	(4.45) %	1.96 %
ORN.AX	Orion Minerals NI	820,429.00	0.018000	14,767.72	0.03	22,925.09	(8,157.37)	(35.58) %	1.71 %
PAC.AX	Pacific Current Group Limited	965.00	7.410000	7,150.65	7.24	6,988.30	162.35	2.32 %	0.83 %
PAN.AX	Panoramic Resources Limited	11,428.00	0.092000	1,051.38	0.35	4,019.75	(2,968.37)	(73.84) %	0.12 %
PNV.AX	Polynovo Limited	6,790.00	1.545000	10,490.55	2.09	14,205.72	(3,715.17)	(26.15) %	1.21 %
REA.AX	REA Group Ltd	20.00	143.030000	2,860.60	123.21	2,464.18	396.42	16.09 %	0.33 %
SRL.AX	Sunrise Energy Metals Limited	11,000.00	1.060000	11,660.00	2.69	29,551.39	(17,891.39)	(60.54) %	1.35 %
TWE.AX	Treasury Wine Estates Limited	250.00	11.230000	2,807.50	14.08	3,519.61	(712.11)	(20.23) %	0.32 %
WKT.AX	Walkabout Resources Ltd	29,000.00	0.097000	2,813.00	0.09	2,609.97	203.03	7.78 %	0.32 %
WHC.AX	Whitehaven Coal Limited	466.00	6.710000	3,126.86	7.59	3,538.25	(411.39)	(11.63) %	0.36 %
WDS.AX	Woodside Energy Group Ltd	98.00	34.440000	3,375.12	35.70	3,498.95	(123.83)	(3.54) %	0.39 %
WOR.AX	Worley Limited	302.00	15.790000	4,768.58	14.97	4,519.75	248.83	5.51 %	0.55 %
				169,855.06		261,354.98	(91,499.92)	(35.01) %	19.61 %
Stapled Securities									
GMG.AX	Goodman Group	257.00	20.070000	5,157.99	19.53	5,018.60	139.39	2.78 %	0.60 %
GPT.AX	GPT Group	1,538.00	4.140000	6,367.32	3.91	6,018.15	349.17	5.80 %	0.74 %
				11,525.31		11,036.75	488.56	4.43 %	1.33 %
				866,104.60		896,713.32	(30,608.72)	(3.41) %	100.00 %

J.P. S.F.

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
Kalium Lakes Limited	0.025000	01/06/2023

J.P. S.F.

John and Susan Finlayson Super Fund

Investment Income Report



As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	Commonwealth Bank Direct Investment Account 3623	24.87			24.87	0.00	0.00	0.00	24.87			0.00	0.00
		24.87			24.87	0.00	0.00	0.00	24.87			0.00	0.00
Real Estate Properties (Australian - Residential)													
FINLAYSON	Unit 1075, 113-125 Cavendish Road, Coorparoo	29,605.94							29,605.94				
		29,605.94							29,605.94				
Shares in Listed Companies (Australian)													
CBA.AX	Commonwealth Bank Of Australia.	216.30	216.30	0.00		92.70			309.00		0.00		
CSL.AX	CSL Limited	337.98	17.58	320.40		7.53			345.51		0.00		
CYC.AX	Cyclopharm Limited	40.14		75.72					75.72	35.58	0.00		
EVN.AX	Evolution Mining Limited	21.72	21.72	0.00		9.31			31.03		0.00		
GUD.AX	G.U.D. Holdings Limited	186.81	186.81	0.00		80.06			266.87		0.00		
IGO.AX	Independence Group NI	92.91	92.91	0.00		39.82			132.73		0.00		
KLS.AX	Kelsian Group Limited	166.78	166.78	0.00		71.47			238.25		0.00		
MQG.AX	Macquarie Group Limited	257.50	143.00	214.50		61.29			418.79	100.00	0.00		
OCL.AX	Objective Corporation Limited	77.95	47.25	56.70		20.25			124.20	26.00	0.00		
PAC.AX	Pacific Current Group Limited	366.70	366.70	0.00		157.16			523.86		0.00		
RHC.AX	Ramsay Health Care Limited	26.50	26.50	0.00		11.36			37.86		0.00		
REA.AX	REA Group Ltd	30.00	30.00	0.00		12.86			42.86		0.00		
RMD.AX	Resmed Inc	16.22	0.00	0.00		0.00	16.22	2.58	18.80		0.00		
WHC.AX	Whitehaven Coal Limited	149.12	149.12	0.00		63.91			213.03		0.00		
		1,986.63	1,464.67	667.32		627.72	16.22	2.58	2,778.51	161.58	0.00		
Stapled Securities													
GMG.AX	Goodman Group	14.70	0.62		0.65	0.27	0.00	0.00	1.54	11.00	0.00	21.38	3.05
GPT.AX	GPT Group	189.17	0.00	0.00	90.41	0.00	0.00	0.00	90.41		0.00	24.32	74.44
		203.87	0.62	0.00	91.06	0.27	0.00	0.00	91.95	11.00	0.00	45.70	77.49
Units in Listed Unit Trusts (Australian)													

J.P. - S.F.

John and Susan Finlayson Super Fund Investment Income Report



As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
TCL.AX	Transurban Group	110.23	13.70		90.63	5.87	0.00	0.00	110.20	85.00	0.00	0.00	90.90
		110.23	13.70		90.63	5.87	0.00	0.00	110.20	85.00	0.00	0.00	90.90
		31,931.54	1,478.99	667.32	206.56	633.86	16.22	2.58	32,611.47	257.58	0.00	45.70	168.39

Assessable Income (Excl. Capital Gains) **32,611.47**

Net Capital Gain **30.46**

Total Assessable Income 32,641.93

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

J.P. - S.F.

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Signed by	John Finlayson (j.e_fino@hotmail.com +61 xxxxxxx 200), Susan Finlayson (sue_fino@hotmail.com +61 xxxxxxx 854)
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Document Signers

Signer 1

Name	John Finlayson
Email	j.e_fino@hotmail.com
Mobile	+61 xxxxxxx 200
IP Address	49.193.86.154
Verification Mode	SMS Code


0C3FBFD9-B06747BA-8377-0A1AACB050B0

Signer 2

Name	Susan Finlayson
Email	sue_fino@hotmail.com
Mobile	+61 xxxxxxx 854
IP Address	49.193.86.154
Verification Mode	SMS Code


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2023-10-26 11:51 +10:00	JOHN FINLAYSON	LINK OPENED FROM IP 49.193.86.154
2023-10-26 11:53 +10:00	JOHN FINLAYSON	DOCUMENT SIGNED: 2023 FINANCIAL STATEMENTS
2023-10-26 11:53 +10:00	SYSTEM	FINALISING DOCUMENT (D82718F9-E9D3-4C41-ABEF-9CEB74C76D8E)

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