
Financial statements and reports for the year ended
30 June 2022

THE RS & PM STRATFORD SUPERANNUATION
FUND

THE RS & PM STRATFORD SUPERANNUATION FUND

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THE RS & PM STRATFORD SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE RS & PM STRATFORD SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of THE RS & PM STRATFORD SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

of

Signed:

Dated: 20/03/2023

THE RS & PM STRATFORD SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	1,640,849	1,787,687
Total Investments		<u>1,640,849</u>	<u>1,787,687</u>
Other Assets			
Formation Expenses		379	379
Cash at Bank - Westpac #10-4912		5,050	3,528
Income Tax Refundable		37,235	23,019
Total Other Assets		<u>42,664</u>	<u>26,926</u>
Total Assets		<u>1,683,513</u>	<u>1,814,613</u>
Net assets available to pay benefits		<u>1,683,513</u>	<u>1,814,613</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
Stratford, Ronald Sydney - Pension (Pension)		956,964	1,023,270
Stratford, Ronald Sydney - Pension (Pension)		161	162
Stratford, Pamela May - Pension (Pension)		726,388	791,181
Total Liability for accrued benefits allocated to members' accounts		<u>1,683,513</u>	<u>1,814,613</u>

THE RS & PM STRATFORD SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Dividends Received	7	89,376	79,174
Total Income		<u>89,376</u>	<u>79,174</u>
Expenses			
Accountancy Fees		3,355	1,980
ATO Supervisory Levy		259	0
ATO Supervisory Levy		0	259
Auditor's Remuneration		0	1,045
Bank Charges		22	16
		<u>3,636</u>	<u>3,300</u>
Member Payments			
Pensions Paid		119,645	84,000
Investment Losses			
Changes in Market Values	8	134,430	(315,045)
Total Expenses		<u>257,711</u>	<u>(227,745)</u>
Benefits accrued as a result of operations before income tax			
		<u>(168,336)</u>	<u>306,919</u>
Income Tax Expense	9	(37,235)	0
Benefits accrued as a result of operations		<u>(131,101)</u>	<u>306,919</u>

THE RS & PM STRATFORD SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(168,336.00)
Less	
Exempt current pension income	126,610.00
	<u>126,610.00</u>
Add	
Decrease in MV of investments	134,430.00
SMSF non deductible expenses	3,636.00
Pension Payments	119,645.00
Franking Credits	37,235.00
	<u>294,946.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	37,235.27
	<u>(37,235.27)</u>
CURRENT TAX OR REFUND	<u>(37,235.27)</u>
Supervisory Levy	259.00
	<u>(36,976.27)</u>
AMOUNT DUE OR REFUNDABLE	<u>(36,976.27)</u>

Notes to the Financial Statements

For the year ended 30 June 2022

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.

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 values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

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

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2022

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

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
AGL Energy Limited	37,777	37,548
Anz Banking Group	128,699	164,452

THE RS & PM STRATFORD SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Bhp Billiton Limited - Ordinary Fully Paid	221,884	261,258
Commonwealth Bank of Australia. - Ordinary Fully Paid	175,789	194,247
Coles Group	110,493	106,026
Virgin Money UK	2,630	4,379
Endeavour Group Limited	35,049	0
National Australia Bank	130,431	124,860
Newcrest Mining Limited	41,780	50,560
South32 Limited	21,193	15,760
Shopping Centres Australasia Property Group	2,546	2,334
Seven West Media	1,312	1,488
Telstra Corporation	46,200	45,120
Westpac Banking Corp	87,750	116,145
Woodside Energy Group Ltd	172,477	0
Wesfarmers Limited	260,010	366,656
Woolworths Ltd	164,828	176,542
Woodside Petroleum Ltd	0	120,312
	1,640,848	1,787,687

Note 3: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Cash at Bank - Westpac #10-4912	5,050	3,528
	5,050	3,528

Note 4: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	1,814,614	1,507,695
Benefits accrued as a result of operations	(131,100)	306,919
Current year member movements	0	0
	1,683,514	1,814,614

Note 5: Vested Benefits

THE RS & PM STRATFORD SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

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

	2022	2021
	\$	\$
Vested Benefits	1,683,514	1,814,614

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2022	2021
	\$	\$
AGL Energy Limited	2,290	5,013
Anz Banking Group	8,296	5,007
Bhp Billiton Limited - Ordinary Fully Paid	25,797	15,875
Coles Group	3,784	5,362
Commonwealth Bank of Australia. - Ordinary Fully Paid	7,294	6,891
Endeavour Group Limited	903	0
National Australia Bank	6,048	4,082
Newcrest Mining Limited	1,313	1,248
Shopping Centres Australasia Property Group	129	99
South32 Limited	1,044	244
Telstra Corporation	1,920	2,743
Virgin Money UK	75	0
Wesfarmers Limited	10,547	16,219
Westpac Banking Corp	5,445	5,721
Woodside Petroleum Ltd	10,140	3,989
Woolworths Ltd	4,352	6,680
	<u>89,377</u>	<u>79,173</u>

Note 8: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
AGL Energy Limited	229	(40,524)
Anz Banking Group	(35,753)	55,557

THE RS & PM STRATFORD SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Bhp Billiton Limited - Ordinary Fully Paid	(39,374)	68,582
Coles Group	4,467	(531)
Commonwealth Bank of Australia. - Ordinary Fully Paid	(18,458)	59,225
Endeavour Group Limited	20,965	0
National Australia Bank	5,572	38,096
Newcrest Mining Limited	(8,780)	(12,500)
Seven West Media	(176)	1,197
Shopping Centres Australasia Property Group	213	315
South32 Limited	5,433	4,787
Telstra Corporation	1,080	7,560
Virgin Money UK	(1,749)	2,410
Wesfarmers Limited	(94,239)	88,531
Westpac Banking Corp	(28,395)	35,370
Woodside Energy Group Ltd	70,454	0
Woodside Petroleum Ltd	(18,288)	3,034
Woolworths Ltd	2,370	3,936
	(134,429)	315,045
Total Unrealised Movement	(134,429)	315,045
Realised Movements in Market Value	2022	2021
	\$	\$
Total Realised Movement	0	0
Changes in Market Values	(134,429)	315,045
Note 9: Income Tax Expense	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(37,235)	0
Income Tax Expense	(37,235)	0

THE RS & PM STRATFORD SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

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

Prima facie tax payable on benefits accrued before income tax at 15%	(25,250)	46,038
Less:		
Tax effect of:		
Increase in MV of Investments	0	47,257
Exempt Pension Income	18,992	11,876
Add:		
Tax effect of:		
Decrease in MV of Investments	20,164	0
SMSF Non-Deductible Expenses	545	495
Pension Payments	17,947	12,600
Franking Credits	5,585	0
Rounding	1	0
Less credits:		
Franking Credits	37,235	0
Current Tax or Refund	<u>(37,235)</u>	<u>0</u>

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Ronald Sydney Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	956,964
Date Joined Fund:	19/06/1995	Total Death Benefit:	956,964
Service Period Start Date:	27/12/1973	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	STRRON00001P	Disability Benefit:	0
Account Start Date:	01/07/2007		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	956,964
<u>Preservation Components</u>	
Preserved	(7)
Unrestricted Non Preserved	956,971
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (33.50%)	861,398
Taxable	95,566

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	1,023,270
<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	(6,484)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	59,822
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 30/06/2022	956,964

THE RS & PM STRATFORD SUPERANNUATION FUND
Members Statement

Ronald Sydney Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	161
Date Joined Fund:	19/06/1995	Total Death Benefit:	161
Service Period Start Date:	27/12/1973	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	STRRON00002P	Disability Benefit:	0
Account Start Date:	01/07/2012		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	161
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	161
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	161

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	162
<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	(1)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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 30/06/2022	161

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Ronald Sydney Stratford
18 Leura Street
Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	19/06/1995	Total Death Benefit:	0
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	STRRON00003P	Disability Benefit:	0
Account Start Date:	30/06/2018		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits

Preservation Components

Preserved

Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free (0.00%)

Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions

Personal Contributions (Concessional)

Personal Contributions (Non Concessional)

Government Co-Contributions

Other Contributions

Proceeds of Insurance Policies

Transfers In

Net Earnings

Internal Transfer In

Decreases to Member account during the period

Pensions Paid

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 30/06/2022

0

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Ronald Sydney Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	19/06/1995		
Service Period Start Date:			
Date Left Fund:			
Member Code:	STRRON00004A		
Account Start Date:	19/06/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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 30/06/2022	0

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Pamelia May Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	83	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	726,388
Date Joined Fund:	19/06/1995	Total Death Benefit:	726,388
Service Period Start Date:	19/06/1996	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	STRPAM00001P	Disability Benefit:	0
Account Start Date:	01/07/2007		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	726,388
<u>Preservation Components</u>	
Preserved	(3)
Unrestricted Non Preserved	726,391
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (5.09%)	631,575
Taxable	94,813

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	791,181
<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	(4,971)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	59,822
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 30/06/2022	726,388

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Pamelia May Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	83	Vested Benefits:	
Tax File Number:	Provided	Total Death Benefit:	0
Date Joined Fund:	19/06/1995	Current Salary:	0
Service Period Start Date:	19/06/1996	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	STRPAM00002A		
Account Start Date:	19/06/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
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 30/06/2022	0

THE RS & PM STRATFORD SUPERANNUATION FUND
Members Statement

Ronald Sydney Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	85	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	957,125
Date Joined Fund:	19/06/1995	Total Death Benefit:	957,125
Service Period Start Date:	27/12/1973	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	19/06/1995		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	957,125
<u>Preservation Components</u>	
Preserved	(7)
Unrestricted Non Preserved	957,132
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	861,398
Taxable	95,727

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	1,023,433
<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	(6,486)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	59,822
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 30/06/2022	957,125

THE RS & PM STRATFORD SUPERANNUATION FUND

Members Statement

Pamelia May Stratford
 18 Leura Street
 Dawesville, Western Australia, 6211, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	83	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	726,388
Date Joined Fund:	19/06/1995	Total Death Benefit:	726,388
Service Period Start Date:	19/06/1996	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	Consolidated	Disability Benefit:	0
Account Start Date:	19/06/1995		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	726,388
<u>Preservation Components</u>	
Preserved	(3)
Unrestricted Non Preserved	726,391
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	631,575
Taxable	94,813

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	791,181
<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	(4,971)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	59,822
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 30/06/2022	726,388

THE RS & PM STRATFORD SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank - Westpac #10-4912		3,528.35		124,543.93		(123,022.00)			5,050.28	5,050.28
		3,528.35		124,543.93		(123,022.00)			5,050.28	5,050.28
Shares in Listed Companies (Australian)										
AGL.AX - AGL Energy Limited	4,579.00	47,884.20						4,579.00	47,884.20	37,776.75
ANZ.AX - Anz Banking Group	5,842.00	133,000.99						5,842.00	133,000.99	128,699.26
BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid	5,379.00	76,315.38						5,379.00	76,315.38	221,883.75
COL.AX - Coles Group	6,204.00	46,368.32						6,204.00	46,368.32	110,493.24
CBA.AX - Commonwealth Bank of Australia. - Ordinary Fully Paid	1,945.00	60,616.41						1,945.00	60,616.41	175,789.10
EDV.AX - Endeavour Group Limited			4,630.00	14,083.78				4,630.00	14,083.78	35,049.10
NAB.AX - National Australia Bank	4,762.00	123,838.57						4,762.00	123,838.57	130,431.18
NCM.AX - Newcrest Mining Limited	2,000.00	23,582.80						2,000.00	23,582.80	41,780.00
SWM.AX - Seven West Media	3,200.00	23,988.28						3,200.00	23,988.28	1,312.00
SCP.AX - Shopping Centres Australasia Property Group										

THE RS & PM STRATFORD SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	926.00	657.24						926.00	657.24	2,546.50
S32.AX - South32 Limited	5,379.00	5,832.50						5,379.00	5,832.50	21,193.26
TLS.AX - Telstra Corporation	12,000.00	45,235.00						12,000.00	45,235.00	46,200.00
CYB.AX - Virgin Money UK	1,190.00	4,771.90						1,190.00	4,771.90	2,629.90
WES.AX - Wesfarmers Limited	6,204.00	114,020.17				(12,408.00)	0.00	6,204.00	101,612.17	260,009.64
WBC.AX - Westpac Banking Corp	4,500.00	106,602.63						4,500.00	106,602.63	87,750.00
WDS.AX - Woodside Energy Group Ltd			5,417.00	102,023.27				5,417.00	102,023.27	172,477.28
WPL.AX - Woodside Petroleum Ltd	5,417.00	102,023.27			(5,417.00)	(102,023.27)			0.00	
WOW.AX - Woolworths Ltd	4,630.00	99,251.43				(14,083.78)	0.00	4,630.00	85,167.65	164,828.00
	1,013,989.09	116,107.05				(128,515.05)	0.00	1,001,581.09	1,640,848.96	
	1,017,517.44	240,650.98				(251,537.05)	0.00	1,006,631.37	1,645,899.24	

THE RS & PM STRATFORD SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Cash at Bank - Westpac #10-4912		5,050.280000	5,050.28	5,050.28	5,050.28			0.31 %	
			5,050.28		5,050.28			0.31 %	
Shares in Listed Companies (Australian)									
AGL.AX	AGL Energy Limited	4,579.00	8.250000	37,776.75	10.46	47,884.20	(10,107.45)	(21.11) %	2.30 %
ANZ.AX	Anz Banking Group	5,842.00	22.030000	128,699.26	22.77	133,000.99	(4,301.73)	(3.23) %	7.82 %
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	5,379.00	41.250000	221,883.75	14.19	76,315.38	145,568.37	190.75 %	13.48 %
COL.AX	Coles Group	6,204.00	17.810000	110,493.24	7.47	46,368.32	64,124.92	138.29 %	6.71 %
CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid	1,945.00	90.380000	175,789.10	31.17	60,616.41	115,172.69	190.00 %	10.68 %
EDV.AX	Endeavour Group Limited	4,630.00	7.570000	35,049.10	3.04	14,083.78	20,965.32	148.86 %	2.13 %
NAB.AX	National Australia Bank	4,762.00	27.390000	130,431.18	26.01	123,838.57	6,592.61	5.32 %	7.92 %
NCM.AX	Newcrest Mining Limited	2,000.00	20.890000	41,780.00	11.79	23,582.80	18,197.20	77.16 %	2.54 %
SWM.AX	Seven West Media	3,200.00	0.410000	1,312.00	7.50	23,988.28	(22,676.28)	(94.53) %	0.08 %
SCP.AX	Shopping Centres Australasia Property Group	926.00	2.750000	2,546.50	0.71	657.24	1,889.26	287.45 %	0.15 %
S32.AX	South32 Limited	5,379.00	3.940000	21,193.26	1.08	5,832.50	15,360.76	263.36 %	1.29 %
TLS.AX	Telstra Corporation	12,000.00	3.850000	46,200.00	3.77	45,235.00	965.00	2.13 %	2.81 %
CYB.AX	Virgin Money UK	1,190.00	2.210000	2,629.90	4.01	4,771.90	(2,142.00)	(44.89) %	0.16 %
WES.AX	Wesfarmers Limited	6,204.00	41.910000	260,009.64	16.38	101,612.17	158,397.47	155.88 %	15.80 %
WBC.AX	Westpac Banking Corp	4,500.00	19.500000	87,750.00	23.69	106,602.63	(18,852.63)	(17.68) %	5.33 %
WDS.AX	Woodside Energy Group Ltd	5,417.00	31.840000	172,477.28	18.83	102,023.27	70,454.01	69.06 %	10.48 %
WOW.AX	Woolworths Ltd	4,630.00	35.600000	164,828.00	18.39	85,167.65	79,660.35	93.53 %	10.01 %
			1,640,848.96		1,001,581.09	639,267.87	63.83 %	99.69 %	
			1,645,899.24		1,006,631.37	639,267.87	63.51 %	100.00 %	

THE RS & PM STRATFORD SUPERANNUATION FUND

Trustees Declaration

Nevana Nominees Pty Ltd ACN: 008830519

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

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

.....
Ronald Sydney Stratford
Nevana Nominees Pty Ltd
Director

.....
Pamelia May Stratford
Nevana Nominees Pty Ltd
Director

20 March 2023

Minutes of a meeting of the Director(s)

held on 20 March 2023 at 18 Leura Street, Dawesville, Western Australia 6210

PRESENT:	Ronald Sydney Stratford and Pamela May Stratford
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 20 March 2023 at 18 Leura Street, Dawesville, Western Australia 6210

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS:

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

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

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Pamelia May Stratford

Chairperson