
Financial statements and reports for the year ended
30 June 2023

Levingstone Sproule Superannuation Fund

Prepared for: Oliver Levingston and Sarah Sproule

Levingstone Sproule Superannuation Fund

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Levingstone Sproule Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	11	0.00	198.18
Dividends Received	10	37.93	844.24
Interest Received		1,529.35	1,013.78
Other Investment Income		0.03	0.00
Investment Gains			
Changes in Market Values	12	4,458.49	(22,938.08)
Contribution Income			
Employer Contributions		33,947.92	23,144.39
Personal Concessional		21,000.00	32,092.08
Other Income			
ATO Interest		56.10	0.00
Total Income		<u>61,029.82</u>	<u>34,354.59</u>
Expenses			
Accountancy Fees		1,573.00	990.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		0.00	440.00
		<u>1,832.00</u>	<u>1,689.00</u>
Total Expenses		<u>1,832.00</u>	<u>1,689.00</u>
Benefits accrued as a result of operations before income tax			
		<u>59,197.82</u>	<u>32,665.59</u>
Income Tax Expense	13	9,490.35	8,915.02
Benefits accrued as a result of operations		<u>49,707.47</u>	<u>23,750.57</u>

Levingstone Sproule Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Trust Distributions		
Betashares ASIA Technology Tigers Etf	0.00	155.83
Vaneck Ftse China A50 Etf	0.00	42.35
	<u>0.00</u>	<u>198.18</u>
Dividends Received		
Apple Inc	0.00	9.17
ASML Holding NV - New York Shares	0.00	7.17
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	28.46
Gilead Sciences Inc	0.00	11.97
Glb X Lth&Batrr Shs	0.00	4.27
Glg Corp Ltd	0.00	108.45
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	9.30
Global X Funds - Global X Funds Global X FinTech ETF	0.00	343.32
Maca Limited	0.00	269.80
NVIDIA Corp	0.00	1.66
Prologis Inc	0.00	32.82
Ship Finance International LTD	0.00	17.85
Visa Inc - Ordinary Shares - Class A	37.93	0.00
	<u>37.93</u>	<u>844.24</u>
Interest Received		
Australian Government Treasury Bonds	0.00	1,008.00
Commonwealth bank1913	1,494.86	0.00
NAB # 9354	34.49	5.78
	<u>1,529.35</u>	<u>1,013.78</u>
Other Investment Income		
Commonwealth bank1913	0.03	0.00
	<u>0.03</u>	<u>0.00</u>
Contribution Income		
Employer Contributions - Concessional		
Oliver Levingstone	26,788.12	20,587.07
Sarah Sproule	7,159.80	2,557.32
	<u>33,947.92</u>	<u>23,144.39</u>
Personal Contributions - Concessional		
Oliver Levingstone	0.00	32,092.08
Sarah Sproule	21,000.00	0.00
	<u>21,000.00</u>	<u>32,092.08</u>
Other Income		
ATO Interest	56.10	0.00
	<u>56.10</u>	<u>0.00</u>
Investment Gains		
Realised Movements in Market Value		
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)		
Australian Government Treasury Bonds	(9,419.01)	0.00
	<u>(9,419.01)</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		

Levingstone Sproule Superannuation Fund

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For the year ended 30 June 2023

	2023	2022
	\$	\$
Afterpay Limited	0.00	684.26
Airtasker Limited	0.00	(4,774.78)
Clearview Wealth Limited	0.00	(9,254.45)
Estia Health Limited	0.00	(579.90)
EtfS ROBO Global Robotics And Automation Etf	0.00	547.94
Glg Corp Ltd	0.00	(15.09)
Graincorp Limited	0.00	(0.35)
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	0.00	(266.15)
Maca Limited	1,341.48	0.00
Mineral Resources Limited	0.00	(17.08)
New Hope Corporation Limited	490.41	0.00
Pilbara Minerals Limited	2,059.79	49,459.08
Santos Limited	0.00	416.80
Syrah Resources Limited	164.30	0.00
Vanguard Australian Shares Index Etf	0.00	1,868.47
Vanguard Msci Index International Shares Etf	0.00	2,422.65
Whitehaven Coal Limited	410.37	0.00
Woodside Energy Group Ltd	395.24	345.40
	4,861.59	40,836.80
Shares in Listed Companies (Overseas)		
Alibaba Group Holding Ltd - ADR	0.00	(1,144.42)
Alphabet Inc	0.00	(300.39)
Amazon.com Inc.	0.00	(512.12)
Apple Inc	0.00	283.96
ASML Holding NV - New York Shares	0.00	(1,052.88)
AST SpaceMobile Inc - Ordinary Shares - Class A	0.00	(316.37)
Avantor Inc.	0.00	1,378.79
Beam Therapeutics Inc	0.00	(1,485.33)
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	0.00	2,414.85
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	983.45
Block Inc - Ordinary Shares - Class A	0.00	(3,008.63)
Bumble Inc - Ordinary Shares - Class A	0.00	(3,639.73)
Caribou Biosciences Inc	0.00	(1,882.32)
Coinbase Global Inc - Ordinary Shares - Class A	0.00	(2,178.46)
CRISPR Therapeutics AG	0.00	(1,810.13)
Crowdstrike Holdings Inc - Ordinary Shares - Class A	0.00	68.64
DB Commodity Services LLC - Invesco DB Commodity Index Tracking Fund	0.00	183.40
Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	0.00	(581.07)
dMY Technology Group Inc III - Ordinary Shares - Class A	0.00	789.52
Editas Medicine Inc	0.00	(2,032.26)
Etsy Inc	0.00	(2,634.03)
Fiverr International Ltd	0.00	(4,080.61)
Gbl X China Con Shs Global X China Consumer	0.00	674.64
Glb X Lth&Battr Shs	0.00	1,308.46
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	662.17
Global X Funds - Global X Funds Global X FinTech ETF	0.00	(1,696.44)
Graphite Bio Inc	0.00	(2,519.41)
HDFC Bank Ltd. - ADR	1,477.10	0.00
ICICI Bank Ltd. - ADR	(1,450.82)	0.00
Investment Managers Series Trust II - AXS Short Innovation Daily ETF	(1,599.87)	0.00
iSh Nasdaq Biot Shs	0.00	634.54

Levingstone Sproule Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Match Group Inc	18.17	0.00
Mosaic Company	0.00	(14.10)
NIO Inc - ADR	0.00	(1,788.84)
NVIDIA Corp	0.00	693.55
Prologis Inc	0.00	923.94
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	18,523.04	(932.86)
QuantumScape Corp - Ordinary Shares - Class A	0.00	(3,582.77)
Roblox Corporation - Ordinary Shares - Class A	0.00	(1,591.49)
Sea Ltd - ADR	0.00	(2,958.11)
Shopify Inc - Ordinary Shares - Class A	0.00	(1,485.62)
Suncor Energy, Inc.	739.69	0.00
TE Connectivity Ltd.	0.00	468.38
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	(41.15)	0.00
Tesla Inc	0.00	289.62
Tesla Inc - Ordinary Shares	(209.66)	0.00
Unity Software Inc	0.00	(257.67)
Universal Security Instruments Inc	(731.32)	0.00
Visa Inc - Ordinary Shares - Class A	(807.09)	0.00
XPeng Inc - ADR	0.00	(1,190.42)
	15,918.09	(32,918.57)
Units in Listed Unit Trusts (Australian)		
Betashares ASIA Technology Tigers Etf	0.00	518.10
Betashares Cloud Computing Etf	0.00	(1,271.35)
Betashares Global Gold Miners Etf - Currency Hedged	(2,678.39)	0.00
Vaneck Ftse China A50 Etf	0.00	(309.55)
	(2,678.39)	(1,062.80)
Unrealised Movements in Market Value		
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)		
Australian Government Treasury Bonds	4,564.26	(4,564.25)
	4,564.26	(4,564.25)
Shares in Listed Companies (Australian)		
Afterpay Limited	0.00	(1,168.69)
Airtasker Limited	0.00	377.22
Allkem Limited	(333.45)	0.00
Black Rock Mining Limited	(6,572.52)	0.00
Chalice Mining Limited	10,513.38	(2,038.14)
Clearview Wealth Limited	0.00	9,139.50
Estia Health Limited	0.00	479.95
EtfS ROBO Global Robotics And Automation Etf	0.00	(883.73)
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	0.00	198.09
Jervois Global Limited	(8,708.05)	0.00
Liontown Resources Limited	9,839.87	0.00
Maca Limited	2,495.96	(512.62)
Pilbara Minerals Limited	(615.21)	(22,019.41)
Renascor Resources Limited	(3,348.00)	0.00
Vanguard Australian Shares Index Etf	0.00	(1,748.69)
Vanguard Msci Index International Shares Etf	0.00	(1,857.69)
Whitehaven Coal Limited	(276.70)	0.00
Yancoal Australia Limited	10.05	0.00
	3,005.33	(20,034.21)
Shares in Listed Companies (Overseas)		
Avantor Inc.	0.00	(1,342.54)

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Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	0.00	(2,404.94)
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	(692.37)
Bumble Inc - Ordinary Shares - Class A	0.00	(320.66)
Crowdstrike Holdings Inc - Ordinary Shares - Class A	0.00	(680.56)
Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	0.00	182.68
Etsy Inc	0.00	(1,862.49)
Fiverr International Ltd	0.00	(792.57)
Gbl X China Con Shs Global X China Consumer	0.00	(3,271.68)
Glb X Lth&Battr Shs	0.00	(891.20)
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	(223.41)
Global X Funds - Global X Funds Global X FinTech ETF	0.00	(1,213.17)
Investment Managers Series Trust II - AXS Short Innovation Daily ETF	1,720.92	(1,720.92)
iSh Nasdaq Biot Shs	0.00	(604.55)
Match Group Inc	(62.31)	(113.33)
NIO Inc - ADR	0.00	(408.21)
Prologis Inc	0.00	(299.02)
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	(16,986.36)	16,986.36
QuantumScape Corp - Ordinary Shares - Class A	0.00	2,151.36
Roblox Corporation - Ordinary Shares - Class A	0.00	(899.64)
Sea Ltd - ADR	0.00	(369.89)
Shopify Inc - Ordinary Shares - Class A	0.00	(777.05)
TE Connectivity Ltd.	0.00	(424.66)
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	22.09	4.82
Unity Software Inc	0.00	(417.53)
Universal Security Instruments Inc	1,394.33	(1,394.33)
XPeng Inc - ADR	0.00	52.51
	<u>(13,911.33)</u>	<u>(1,746.99)</u>
Units in Listed Unit Trusts (Australian)		
Betashares ASIA Technology Tigers Etf	0.00	(1,037.05)
Betashares Global Gold Miners Etf - Currency Hedged	2,117.96	(2,117.96)
Vaneck Ftse China A50 Etf	0.00	(293.05)
	<u>2,117.96</u>	<u>(3,448.06)</u>
Changes in Market Values	<u>4,458.49</u>	<u>(22,938.08)</u>
Total Income	<u>61,029.83</u>	<u>34,354.59</u>
Expenses		
Accountancy Fees	1,573.00	990.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	0.00	440.00
	<u>1,832.00</u>	<u>1,689.00</u>
Total Expenses	<u>1,832.00</u>	<u>1,689.00</u>
Benefits accrued as a result of operations before income tax	<u>59,197.83</u>	<u>32,665.59</u>
Income Tax Expense		
Income Tax Expense	9,490.35	8,915.02
Total Income Tax	<u>9,490.35</u>	<u>8,915.02</u>
Benefits accrued as a result of operations	<u>49,707.48</u>	<u>23,750.57</u>

Detailed Operating Statement

For the year ended 30 June 2023

2023	2022
\$	\$

Levingstone Sproule Superannuation Fund

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)	2	0.00	105,234.08
Shares in Listed Companies (Australian)	3	247,852.09	5,519.40
Shares in Listed Companies (Overseas)	4	0.00	51,989.53
Units in Listed Unit Trusts (Australian)	5	0.00	11,372.60
Total Investments		<u>247,852.09</u>	<u>174,115.61</u>
Other Assets			
NABTrade - 9354		0.00	54,500.39
Commonwealth bank1913		24,227.71	0.00
Total Other Assets		<u>24,227.71</u>	<u>54,500.39</u>
Total Assets		<u>272,079.80</u>	<u>228,616.00</u>
Less:			
Liabilities			
Income Tax Payable		2,671.35	3,949.02
PAYG Payable		0.00	4,966.00
Total Liabilities		<u>2,671.35</u>	<u>8,915.02</u>
Net assets available to pay benefits		<u>269,408.45</u>	<u>219,700.98</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Levingstone, Oliver - Accumulation		187,559.65	162,559.15
Sproule, Sarah - Accumulation		81,848.80	57,141.83
Total Liability for accrued benefits allocated to members' accounts		<u>269,408.45</u>	<u>219,700.98</u>

Levingstone Sproule Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Assets			
Investments			
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)	2		
Australian Government Treasury Bonds		0.00	105,234.08
Shares in Listed Companies (Australian)	3		
Allkem Limited		51,264.00	0.00
Black Rock Mining Limited		13,273.26	0.00
Chalice Mining Limited		30,667.74	1,958.04
Jervois Global Limited		1,291.49	0.00
Liontown Resources Limited		30,838.51	0.00
Maca Limited		0.00	3,561.36
Pilbara Minerals Limited		53,790.00	0.00
Renascor Resources Limited		21,567.09	0.00
Whitehaven Coal Limited		26,840.00	0.00
Yancoal Australia Limited		18,320.00	0.00
Shares in Listed Companies (Overseas)	4		
Investment Managers Series Trust II - AXS Short Innovation Daily ETF		0.00	7,012.27
Match Group Inc		0.00	101.16
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares		0.00	43,132.81
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh		0.00	29.79
Universal Security Instruments Inc		0.00	1,713.50
Units in Listed Unit Trusts (Australian)	5		
Betashares Global Gold Miners Etf - Currency Hedged		0.00	11,372.60
Total Investments		<u>247,852.09</u>	<u>174,115.61</u>
Other Assets			
Bank Accounts	6		
Commonwealth bank1913		24,227.71	0.00
NABTrade - 9354		0.00	54,500.39
Total Other Assets		<u>24,227.71</u>	<u>54,500.39</u>
Total Assets		<u>272,079.80</u>	<u>228,616.00</u>
Less:			
Liabilities			
Income Tax Payable		2,671.35	3,949.02
PAYG Payable		0.00	4,966.00
Total Liabilities		<u>2,671.35</u>	<u>8,915.02</u>
Net assets available to pay benefits		<u>269,408.45</u>	<u>219,700.98</u>

Levingstone Sproule Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
Represented By :		\$	\$
Liability for accrued benefits allocated to members' accounts	7, 8		
Levingstone, Oliver - Accumulation		187,559.65	162,559.15
Sproule, Sarah - Accumulation		81,848.80	57,141.83
Total Liability for accrued benefits allocated to members' accounts		<u>269,408.45</u>	<u>219,700.98</u>

Levingstone Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

b. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Levingstone Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

g. Cash and Cash Equivalents

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

h. Revenue and Income

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

Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Levingstone Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Interest income includes the amortisation of any discount or premium, transaction costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest rate basis.

Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

Distribution revenue

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

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

j. Critical Accounting Estimates and Judgements

The preparation of financial statements requires management 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.

k. Key Judgements

"Insurer or agent" determination with respect to insurance arrangements

Pursuant to AASB 1056, a superannuation entity that has insurance arrangements for the benefit of its members is required to judge whether it is acting as an insurer or as an agent for an external insurer. In this situation, management has determined that the entity is only acting as an agent for an external insurer based on the following factors:

- insurance premium rates are set by the external insurer;
- insurance claims are entirely borne by the external insurer. The entity has no obligation to pay claims to members unless and until received from the external insurer; and
- insurance-related transactions including settlement claims are only carried out through the superannuation entity for administrative reasons.

The above judgement is significant in the context since it determines whether any premiums collected and claims settled by the entity are to be recognised as revenue and expenses in the income statement.

l. New and Amended Accounting Policies Adopted by the Fund

AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments

The Company adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

m. New and Amended Accounting Policies Not Yet Adopted by the Fund

Levingstone Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

The amendment amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. These amendments arise from the issuance by the IASB of the following International Financial Reporting Standards: Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) and Definition of Accounting Estimates (Amendments to IAS 8).

The Fund plans on adopting the amendment for the reporting period ending 30 June 2024. The impact of the initial application is not yet known.

AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

The amendment amends the initial recognition exemption in AASB 112: Income Taxes such that it is not applicable to leases and decommissioning obligations – transactions for which companies recognise both an asset and liability and that give rise to equal taxable and deductible temporary differences.

The Fund plans on adopting the amendment for the reporting period ending 30 June 2024. The impact of the initial application is not yet known.

AASB 2022-7: Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

AASB 2022-7 makes editorial corrections to the following standards: AASB 7, AASB 116, AASB 124, AASB 128, AASB 134 and AASB as well as to AASB Practice Statement 2. It also formally repeals superseded and redundant Australian Account Standards as set out in Schedules 1 and 2 to the Standard.

The Fund plans on adopting the amendments for the reporting period ending 30 June 2024. The amendment is not expected to have a material impact on the financial statements once adopted.

Note 2: Debt Securities (Bonds, Bills of Exchange, Promissory Notes)

	2023	2022
	\$	\$
Australian Government Treasury Bonds	0.00	105,234.08
	0.00	105,234.08

Note 3: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
Allkem Limited	51,264.00	0.00
Black Rock Mining Limited	13,273.26	0.00
Chalice Mining Limited	30,667.74	1,958.04
Jervois Global Limited	1,291.49	0.00
Liontown Resources Limited	30,838.51	0.00
Maca Limited	0.00	3,561.36
Pilbara Minerals Limited	53,790.00	0.00
Renascor Resources Limited	21,567.09	0.00
Whitehaven Coal Limited	26,840.00	0.00
Yancoal Australia Limited	18,320.00	0.00

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

	247,852.09	5,519.40
Note 4: Shares in Listed Companies (Overseas)		
	2023	2022
	\$	\$
Match Group Inc	0.00	101.16
Investment Managers Series Trust II - AXS Short Innovation Daily ETF	0.00	7,012.27
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	0.00	43,132.81
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	0.00	29.79
Universal Security Instruments Inc	0.00	1,713.50
	0.00	51,989.53
Note 5: Units in Listed Unit Trusts (Australian)		
	2023	2022
	\$	\$
Betashares Global Gold Miners Etf - Currency Hedged	0.00	11,372.60
	0.00	11,372.60
Note 6: Banks and Term Deposits		
	2023	2022
	\$	\$
Banks		
Commonwealth bank1913	24,227.71	0.00
NABTrade - 9354	0.00	54,500.39
	24,227.71	54,500.39
Note 7: Liability for Accrued Benefits		
	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	219,700.98	195,950.41
Benefits accrued as a result of operations	49,707.47	23,750.57
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	269,408.45	219,700.98

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Note 8: Vested Benefits

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

	2023 \$	2022 \$
Vested Benefits	269,408.45	219,700.98

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2023 \$	2022 \$
ASML Holding NV - New York Shares	0.00	7.17
Apple Inc	0.00	9.17
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	28.46
Gilead Sciences Inc	0.00	11.97
Glb X Lth&Battr Shs	0.00	4.27
Glg Corp Ltd	0.00	108.45
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	9.30
Global X Funds - Global X Funds Global X FinTech ETF	0.00	343.32
Maca Limited	0.00	269.80
NVIDIA Corp	0.00	1.66
Prologis Inc	0.00	32.82
Ship Finance International LTD	0.00	17.85
Visa Inc - Ordinary Shares - Class A	37.93	0.00
	37.93	844.24

Note 11: Trust Distributions

	2023 \$	2022 \$
Vaneck Ftse China A50 Etf	0.00	42.35
Betashares ASIA Technology Tigers Etf	0.00	155.83
	0.00	198.18

Note 12: Changes in Market Values

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)		
Australian Government Treasury Bonds	4,564.26	(4,564.25)
	<hr/> 4,564.26	<hr/> (4,564.25)
Shares in Listed Companies (Australian)		
Afterpay Limited	0.00	(1,168.69)
Airtasker Limited	0.00	377.22
Allkem Limited	(333.45)	0.00
Black Rock Mining Limited	(6,572.52)	0.00
Chalice Mining Limited	10,513.38	(2,038.14)
Clearview Wealth Limited	0.00	9,139.50
Estia Health Limited	0.00	479.95
Efts ROBO Global Robotics And Automation Etf	0.00	(883.73)
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	0.00	198.09
Jervois Global Limited	(8,708.05)	0.00
Liontown Resources Limited	9,839.87	0.00
Maca Limited	2,495.96	(512.62)
Pilbara Minerals Limited	(615.21)	(22,019.41)
Renascor Resources Limited	(3,348.00)	0.00
Vanguard Australian Shares Index Etf	0.00	(1,748.69)
Vanguard Msci Index International Shares Etf	0.00	(1,857.69)
Whitehaven Coal Limited	(276.70)	0.00
Yancoal Australia Limited	10.05	0.00
	<hr/> 3,005.33	<hr/> (20,034.21)
Shares in Listed Companies (Overseas)		
Avantor Inc.	0.00	(1,342.54)
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	0.00	(2,404.94)
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	(692.37)
Bumble Inc - Ordinary Shares - Class A	0.00	(320.66)
Crowdstrike Holdings Inc - Ordinary Shares - Class A	0.00	(680.56)

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	0.00	182.68
Etsy Inc	0.00	(1,862.49)
Fiverr International Ltd	0.00	(792.57)
Gbl X China Con Shs Global X China Consumer	0.00	(3,271.68)
Glb X Lth&Battr Shs	0.00	(891.20)
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	(223.41)
Global X Funds - Global X Funds Global X FinTech ETF	0.00	(1,213.17)
Investment Managers Series Trust II - AXS Short Innovation Daily ETF	1,720.92	(1,720.92)
Match Group Inc	(62.31)	(113.33)
NIO Inc - ADR	0.00	(408.21)
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	(16,986.36)	16,986.36
Prologis Inc	0.00	(299.02)
QuantumScape Corp - Ordinary Shares - Class A	0.00	2,151.36
Roblox Corporation - Ordinary Shares - Class A	0.00	(899.64)
Sea Ltd - ADR	0.00	(369.89)
Shopify Inc - Ordinary Shares - Class A	0.00	(777.05)
TE Connectivity Ltd.	0.00	(424.66)
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	22.09	4.82
Unity Software Inc	0.00	(417.53)
Universal Security Instruments Inc	1,394.33	(1,394.33)
XPeng Inc - ADR	0.00	52.51
iSh Nasdaq Biot Shs	0.00	(604.55)
	(13,911.33)	(1,746.99)
Units in Listed Unit Trusts (Australian)		
Betashares ASIA Technology Tigers Etf	0.00	(1,037.05)
Betashares Global Gold Miners Etf - Currency Hedged	2,117.96	(2,117.96)
Vaneck Ftse China A50 Etf	0.00	(293.05)
	2,117.96	(3,448.06)
Total Unrealised Movement	(4,223.78)	(29,793.51)

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Realised Movements in Market Value

	2023	2022
	\$	\$
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)		
Australian Government Treasury Bonds	(9,419.01)	0.00
	<hr/>	<hr/>
	(9,419.01)	0.00
Shares in Listed Companies (Australian)		
Afterpay Limited	0.00	684.26
Airtasker Limited	0.00	(4,774.78)
Clearview Wealth Limited	0.00	(9,254.45)
Estia Health Limited	0.00	(579.90)
Etf's ROBO Global Robotics And Automation Etf	0.00	547.94
Glg Corp Ltd	0.00	(15.09)
Graincorp Limited	0.00	(0.35)
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	0.00	(266.15)
Maca Limited	1,341.48	0.00
Mineral Resources Limited	0.00	(17.08)
New Hope Corporation Limited	490.41	0.00
Pilbara Minerals Limited	2,059.79	49,459.08
Santos Limited	0.00	416.80
Syrah Resources Limited	164.30	0.00
Vanguard Australian Shares Index Etf	0.00	1,868.47
Vanguard Msci Index International Shares Etf	0.00	2,422.65
Whitehaven Coal Limited	410.37	0.00
Woodside Energy Group Ltd	395.24	345.40
	<hr/>	<hr/>
	4,861.59	40,836.80
Shares in Listed Companies (Overseas)		
ASML Holding NV - New York Shares	0.00	(1,052.88)
AST SpaceMobile Inc - Ordinary Shares - Class A	0.00	(316.37)
Alibaba Group Holding Ltd - ADR	0.00	(1,144.42)
Alphabet Inc	0.00	(300.39)
Amazon.com Inc.	0.00	(512.12)
Apple Inc	0.00	283.96

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Avantor Inc.	0.00	1,378.79
Beam Therapeutics Inc	0.00	(1,485.33)
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	0.00	2,414.85
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	0.00	983.45
Block Inc - Ordinary Shares - Class A	0.00	(3,008.63)
Bumble Inc - Ordinary Shares - Class A	0.00	(3,639.73)
CRISPR Therapeutics AG	0.00	(1,810.13)
Caribou Biosciences Inc	0.00	(1,882.32)
Coinbase Global Inc - Ordinary Shares - Class A	0.00	(2,178.46)
CrowdStrike Holdings Inc - Ordinary Shares - Class A	0.00	68.64
DB Commodity Services LLC - Invesco DB Commodity Index Tracking Fund	0.00	183.40
Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	0.00	(581.07)
Editas Medicine Inc	0.00	(2,032.26)
Etsy Inc	0.00	(2,634.03)
Fiverr International Ltd	0.00	(4,080.61)
Gbl X China Con Shs Global X China Consumer	0.00	674.64
Glb X Lth&Battr Shs	0.00	1,308.46
Global X Funds - Global X Autonomous & Electric Vehicles ETF	0.00	662.17
Global X Funds - Global X Funds Global X FinTech ETF	0.00	(1,696.44)
Graphite Bio Inc	0.00	(2,519.41)
HDFC Bank Ltd. - ADR	1,477.10	0.00
ICICI Bank Ltd. - ADR	(1,450.82)	0.00
Investment Managers Series Trust II - AXS Short Innovation Daily ETF	(1,599.87)	0.00
Match Group Inc	18.17	0.00
Mosaic Company	0.00	(14.10)
NIO Inc - ADR	0.00	(1,788.84)
NVIDIA Corp	0.00	693.55
ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	18,523.04	(932.86)

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Prologis Inc	0.00	923.94
QuantumScape Corp - Ordinary Shares - Class A	0.00	(3,582.77)
Roblox Corporation - Ordinary Shares - Class A	0.00	(1,591.49)
Sea Ltd - ADR	0.00	(2,958.11)
Shopify Inc - Ordinary Shares - Class A	0.00	(1,485.62)
Suncor Energy, Inc.	739.69	0.00
TE Connectivity Ltd.	0.00	468.38
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	(41.15)	0.00
Tesla Inc	0.00	289.62
Tesla Inc - Ordinary Shares	(209.66)	0.00
Unity Software Inc	0.00	(257.67)
Universal Security Instruments Inc	(731.32)	0.00
Visa Inc - Ordinary Shares - Class A	(807.09)	0.00
XPeng Inc - ADR	0.00	(1,190.42)
dMY Technology Group Inc III - Ordinary Shares - Class A	0.00	789.52
iSh Nasdaq Biot Shs	0.00	634.54
	15,918.09	(32,918.57)
Units in Listed Unit Trusts (Australian)		
Betashares ASIA Technology Tigers Etf	0.00	518.10
Betashares Cloud Computing Etf	0.00	(1,271.35)
Betashares Global Gold Miners Etf - Currency Hedged	(2,678.39)	0.00
Vaneck Ftse China A50 Etf	0.00	(309.55)
	(2,678.39)	(1,062.80)
Total Realised Movement	8,682.28	6,855.43
Changes in Market Values	4,458.50	(22,938.08)
Note 13: Income Tax Expense	2023	2022
The components of tax expense comprise	\$	\$
Current Tax	9,490.35	8,915.02

Levingstone Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Income Tax Expense	9,490.35	8,915.02
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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%	8,879.67	4,899.84
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Less:

Tax effect of:

Realised Accounting Capital Gains	1,302.34	1,028.31
Accounting Trust Distributions	0.00	29.73

Add:

Tax effect of:

Decrease in MV of Investments	633.57	4,469.03
Franking Credits	0.00	17.34
Foreign Credits	0.00	0.78
Net Capital Gains	1,279.80	700.95
Distributed Foreign Income	0.00	6.54
Rounding	(0.35)	(0.59)

Income Tax on Taxable Income or Loss	9,490.35	9,035.85
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Less credits:

Franking Credits	0.00	115.62
Foreign Credits	0.00	5.21

Current Tax or Refund	9,490.35	8,915.02
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Levingstone Sproule Superannuation Fund

Members Statement

Oliver Levingstone
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Your Details		Nominated Beneficiaries:	Sarah Sproule
Date of Birth :	04/03/1987	Nomination Type:	N/A
Age:	36	Vested Benefits:	187,559.65
Tax File Number:	820836866	Total Death Benefit:	187,559.65
Date Joined Fund:	05/11/2017		
Service Period Start Date:	01/06/2005		
Date Left Fund:			
Member Code:	LEVOLI00002A		
Account Start Date:	05/11/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

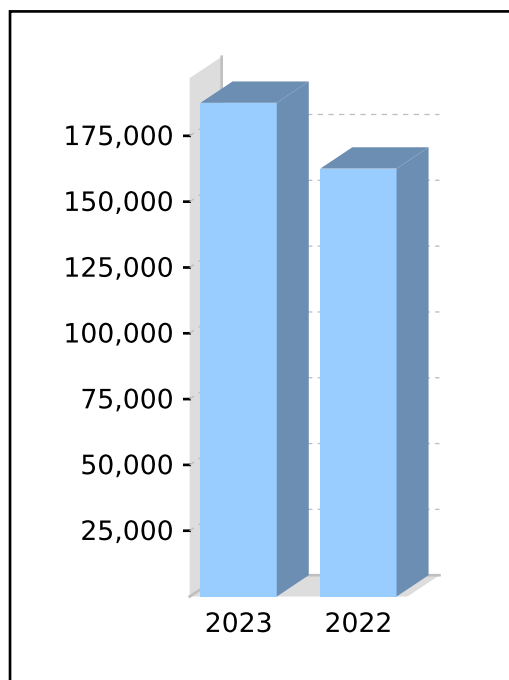
Total Benefits 187,559.65

Preservation Components

Preserved 187,494.55
 Unrestricted Non Preserved 65.10
 Restricted Non Preserved

Tax Components

Tax Free 3,567.81
 Taxable 183,991.84
 Investment Earnings Rate 1.29%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	162,559.15	133,848.15
<u>Increases to Member account during the period</u>		
Employer Contributions	26,788.12	20,587.07
Personal Contributions (Concessional)		32,092.08
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,158.10	(15,546.66)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,018.25	7,901.87
Income Tax	927.47	519.62
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	187,559.65	162,559.15

Levingstone Sproule Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingstone Sproule Superannuation Fund

Members Statement

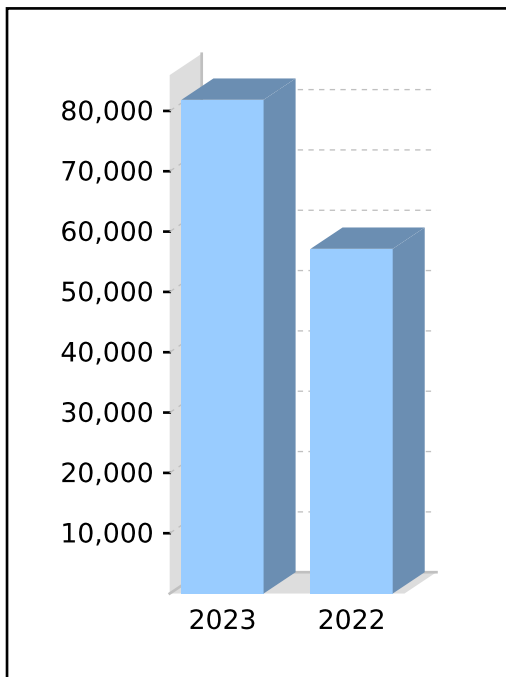
Sarah Sproule
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Your Details		Nominated Beneficiaries:	Oliver Levingstone
Date of Birth :	22/04/1987	Nomination Type:	N/A
Age:	36	Vested Benefits:	81,848.80
Tax File Number:	802194148	Total Death Benefit:	81,848.80
Date Joined Fund:	05/11/2017		
Service Period Start Date:	30/01/2006		
Date Left Fund:			
Member Code:	SPRSAR00002A		
Account Start Date:	05/11/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	81,848.80
<u>Preservation Components</u>	
Preserved	81,848.80
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	809.25
Taxable	81,039.55
Investment Earnings Rate	1.29%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	57,141.83	62,102.26
<u>Increases to Member account during the period</u>		
Employer Contributions	7,159.80	2,557.32
Personal Contributions (Concessional)	21,000.00	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,091.80	(6,903.39)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,223.99	383.62
Income Tax	320.64	230.74
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	81,848.80	57,141.83

Levingstone Sproule Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingstone Sproule Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	59,197.82
Less	
Realised Accounting Capital Gains	8,682.27
	<hr/> 8,682.27
Add	
Decrease in MV of investments	4,223.78
Net Capital Gains	8,532.00
	<hr/> 12,755.78
SMSF Annual Return Rounding	(2.33)
	<hr/> 63,269.00
Taxable Income or Loss	<hr/> 63,269.00
Income Tax on Taxable Income or Loss	9,490.35
	<hr/>
CURRENT TAX OR REFUND	<hr/> 9,490.35
Supervisory Levy	259.00
Income Tax Instalments Paid	(6,819.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> 2,930.35

Levingstone Sproule Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Cash/Bank Accounts								
Commonwealth bank1913		24,227.710000	24,227.71	24,227.71	24,227.71			
			24,227.71		24,227.71			
Debt Securities (Bonds, Bills of Exchange, Promissory Notes)								
GSBK51.AX Australian Government Treasury Bonds	0.00	58.800000	0.00	0.00	(0.01)	0.01	4,564.26	(9,419.01)
			0.00		(0.01)	0.01	4,564.26	(9,419.01)
Shares in Listed Companies (Australian)								
AKE.AX Allkem Limited	3,200.00	16.020000	51,264.00	16.12	51,597.45	(333.45)	(333.45)	0.00
BKT.AX Black Rock Mining Limited	120,666.00	0.110000	13,273.26	0.16	19,845.78	(6,572.52)	(6,572.52)	0.00
CHN.AX Chalice Mining Limited	4,899.00	6.260000	30,667.74	4.53	22,192.50	8,475.24	10,513.38	0.00
JRV.AX Jervois Global Limited	19,568.00	0.066000	1,291.49	0.51	9,999.54	(8,708.05)	(8,708.05)	0.00
LTR.AX Liontown Resources Limited	10,897.00	2.830000	30,838.51	1.93	20,998.64	9,839.87	9,839.87	0.00
MLD.AX Maca Limited	0.00	1.065000	0.00	0.00	0.00	0.00	2,495.96	1,341.48
NHC.AX New Hope Corporation Limited	0.00	4.850000	0.00	0.00	0.00	0.00	0.00	490.41
PLS.AX Pilbara Minerals Limited	11,000.00	4.890000	53,790.00	4.95	54,405.21	(615.21)	(615.21)	2,059.79
RNU.AX Renascor Resources Limited	113,511.00	0.190000	21,567.09	0.22	24,915.09	(3,348.00)	(3,348.00)	0.00
SYR.AX Syrah Resources Limited	0.00	0.905000	0.00	0.00	0.00	0.00	0.00	164.30
WHC.AX Whitehaven Coal Limited	4,000.00	6.710000	26,840.00	6.78	27,116.70	(276.70)	(276.70)	410.37
WDS.AX Woodside Energy Group Ltd	0.00	34.440000	0.00	0.00	0.00	0.00	0.00	395.24
YAL.AX Yancoal Australia Limited	4,000.00	4.580000	18,320.00	4.58	18,309.95	10.05	10.05	0.00
			247,852.09		249,380.86	(1,528.77)	3,005.33	4,861.59
Shares in Listed Companies (Overseas)								
HDB.NYE HDFC Bank Ltd. - ADR	0.00	105.128200	0.00	0.00	0.00	0.00	0.00	1,477.10
IBN.NYE ICICI Bank Ltd. - ADR	0.00	34.811500	0.00	0.00	0.00	0.00	0.00	(1,450.82)
SARK.NDQ Investment Managers Series Trust II - AXS Short Innovation Daily ETF	0.00	54.570100	0.00	0.00	0.00	0.00	1,720.92	(1,599.87)
MTCH.NDQ Match Group Inc	0.00	63.122200	0.00	0.00	0.00	0.00	(62.31)	18.17
SQQQ.NDQ ProShares Trust - ProShares UltraPro Short QQQ -3x Shares	0.00	28.521900	0.00	0.00	0.00	0.00	(16,986.36)	18,523.04
SU.NYE Suncor Energy, Inc.	0.00	44.022500	0.00	0.00	0.00	0.00	0.00	739.69
TEF.NYE Telefonica Shs Sponsored American Depository Receipt Repr 1 Sh	0.00	6.078400	0.00	0.00	0.00	0.00	22.09	(41.15)

Levingstone Sproule Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
TSLA.NDQ Tesla Inc - Ordinary Shares	0.00	394.826500	0.00	0.00	0.00	0.00	0.00	(209.66)
UUU.NYE Universal Security Instruments Inc	0.00	7.450000	0.00	0.00	0.00	0.00	1,394.33	(731.32)
V.NYE Visa Inc - Ordinary Shares - Class A	0.00	358.190000	0.00	0.00	0.00	0.00	0.00	(807.09)
			0.00		0.00	0.00	(13,911.33)	15,918.09
Units in Listed Unit Trusts (Australian)								
MNRS.AX Betashares Global Gold Miners Etf - Currency Hedged	0.00	5.160000	0.00	0.00	0.00	0.00	2,117.96	(2,678.39)
			0.00		0.00	0.00	2,117.96	(2,678.39)
			272,079.80		273,608.56	(1,528.76)	(4,223.78)	8,682.28