
Financial statements and reports for the year ended
30 June 2023

S & W PERERA FAMILY SUPERANNUATION FUND

Prepared for: S & W Perera Nominees Pty Ltd

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S & W PERERA FAMILY SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2		
31 Brigalow Dr Truganina VIC 3029		520,000.00	430,000.00
Shares in Listed Company (Australian)	3		
AGL Energy Limited.		10,810.00	8,250.00
ANZ Group Holdings Limited		5,927.50	5,507.50
Bank Of Queensland Limited.		7,686.00	9,338.00
BHP Group Limited		0.00	10,312.50
Novonix Limited		5,910.00	0.00
Resmed Inc		9,514.90	8,900.10
Telstra Group Limited		8,600.00	7,700.00
The A2 Milk Company Limited		0.00	6,585.00
Vulcan Energy Resources Limited		3,771.00	4,878.00
Westpac Banking Corporation		6,402.00	5,850.00
Woodside Energy Group Ltd		0.00	1,432.80
ZIP Co Limited..		820.00	880.00
Total Investments		<u>579,441.40</u>	<u>499,633.90</u>
Other Assets			
Bank Account	4		
Cash at Bank - ANZ Business Cash Management 41125		4,642.46	10,829.90
Cash at Bank - ANZ Business Online Saver 40448		0.15	0.15
Cash at Bank - ANZ E*trade 75539		18,253.94	2,353.10
Formation Expenses		1,500.00	1,500.00
Sundry Debtors		250.00	250.00
Income Tax Refundable		3,188.83	0.00
Total Other Assets		<u>27,835.38</u>	<u>14,933.15</u>
Total Assets		<u>607,276.78</u>	<u>514,567.05</u>
Less:			
Liabilities			
Income Tax Payable		0.00	1,166.24
PAYG Payable		793.00	567.00
Bank of Melb Loan - 44600		187,242.55	190,156.29
Total Liabilities		<u>188,035.55</u>	<u>191,889.53</u>
Net assets available to pay benefits		<u>419,241.23</u>	<u>322,677.52</u>

S & W PERERA FAMILY 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	5, 6		
Perera, Suraj Uswatta - Accumulation		322,403.18	247,884.41
Perera, Warnakulasuriya Nirmalie - Accumulation		96,838.05	74,793.11
Total Liability for accrued benefits allocated to members' accounts		<u>419,241.23</u>	<u>322,677.52</u>

S & W PERERA FAMILY SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Investment Income		
Dividends Received		
AGL Energy Limited.	180.00	266.00
ANZ Group Holdings Limited	365.00	355.00
Bank Of Queensland Limited.	616.00	308.00
BHP Group Limited	637.96	2,298.36
Resmed Inc	52.59	24.34
Telstra Group Limited	340.00	320.00
Westpac Banking Corporation	402.00	363.00
Woodside Energy Group Ltd	71.98	0.00
Woodside Petroleum Ltd	0.00	205.17
	<u>2,665.53</u>	<u>4,139.87</u>
Interest Received		
Cash at Bank - ANZ Business Cash Management 41125	1.15	1.73
Cash at Bank - ANZ E*trade 75539	0.00	0.30
	<u>1.15</u>	<u>2.03</u>
Property Income		
31 Brigalow Dr Truganina VIC 3029	19,296.00	19,296.00
	<u>19,296.00</u>	<u>19,296.00</u>
Contribution Income		
Employer Contributions - Concessional		
Suraj Uswatta Perera	4,928.00	13,090.54
Warnakulasuriya Nirmalie Perera	429.82	3,049.29
	<u>5,357.82</u>	<u>16,139.83</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Company (Australian)		
Australia And New Zealand Banking Group Limited	69.70	0.00
BHP Group Limited	510.06	778.10
Bravura Solutions Limited.	0.00	310.10
Coles Group Limited.	0.00	368.10
Fortescue Metals Group Ltd	0.00	1,245.10
Insurance Australia Group Limited	0.00	560.10
Mineral Resources Limited	0.00	493.70
Myer Holdings Limited	0.00	1,390.10
Nickel Industries Limited	0.00	630.10
RIO Tinto Limited	0.00	1,150.60
Sandfire Resources Limited	0.00	1,300.10
Sezzle Inc.	0.00	290.10
The A2 Milk Company Limited	1,694.05	1,470.10
Woodside Energy Group Ltd	358.90	0.00
Woodside Petroleum Ltd	0.00	300.10
	<u>2,632.71</u>	<u>10,286.40</u>
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
31 Brigalow Dr Truganina VIC 3029	90,285.00	15,331.00
	<u>90,285.00</u>	<u>15,331.00</u>
Shares in Listed Company (Australian)		

S & W PERERA FAMILY SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
AGL Energy Limited.	2,560.00	50.00
ANZ Group Holdings Limited	420.00	(1,530.00)
Bank Of Queensland Limited.	(1,652.00)	(2,395.95)
BHP Group Limited	1,649.95	(1,649.95)
Bravura Solutions Limited.	0.00	494.95
Myer Holdings Limited	0.00	2,989.95
Nickel Industries Limited	0.00	969.95
Novonix Limited	(4,361.00)	0.00
Resmed Inc	614.80	(1,232.15)
Telstra Group Limited	900.00	180.00
The A2 Milk Company Limited	2,344.95	(2,344.95)
Vulcan Energy Resources Limited	(1,107.00)	(4,587.95)
Westpac Banking Corporation	552.00	(1,893.00)
Woodside Energy Group Ltd	(93.60)	93.60
Woodside Petroleum Ltd	0.00	1,369.95
ZIP Co Limited..	(60.00)	(10,459.95)
	<u>1,768.10</u>	<u>(19,945.50)</u>
Changes in Market Values	<u>94,685.81</u>	<u>5,671.90</u>
Total Income	<u>122,006.31</u>	<u>45,249.63</u>
Expenses		
Accountancy Fees	2,000.00	1,930.00
ASIC FILING FEE	346.00	276.00
ATO Supervisory Levy	259.00	259.00
Bank Charges	96.00	112.00
Interest Paid	16,143.26	11,390.34
	<u>18,844.26</u>	<u>13,967.34</u>
Depreciation		
31 Brigalow Dr Truganina VIC 3029	285.00	331.00
	<u>285.00</u>	<u>331.00</u>
Investment Expenses		
31 Brigalow Dr Truganina VIC 3029	4,365.62	5,251.39
	<u>4,365.62</u>	<u>5,251.39</u>
Member Payments		
Division 293 Tax		
Perera, Suraj Uswatta - Accumulation (Accumulation)	1,963.55	0.00
	<u>1,963.55</u>	<u>0.00</u>
Total Expenses	<u>25,458.43</u>	<u>19,549.73</u>
Benefits accrued as a result of operations before income tax	<u>96,547.88</u>	<u>25,699.90</u>
Income Tax Expense		
Income Tax Expense	(15.83)	2,867.24
Total Income Tax	<u>(15.83)</u>	<u>2,867.24</u>
Benefits accrued as a result of operations	<u>96,563.71</u>	<u>22,832.66</u>

S & W PERERA FAMILY SUPERANNUATION 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

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: Real Estate Properties (Australian - Residential)

	2023 \$	2022 \$
31 Brigalow Dr Truganina VIC 3029	520,000.00	430,000.00
	520,000.00	430,000.00

Note 3: Shares in Listed Company (Australian)

2023 \$	2022 \$
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S & W PERERA FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

The A2 Milk Company Limited	0.00	6,585.00
AGL Energy Limited.	10,810.00	8,250.00
ANZ Group Holdings Limited	5,927.50	5,507.50
BHP Group Limited	0.00	10,312.50
Bank Of Queensland Limited.	7,686.00	9,338.00
Novonix Limited	5,910.00	0.00
Resmed Inc	9,514.90	8,900.10
Telstra Group Limited	8,600.00	7,700.00
Vulcan Energy Resources Limited	3,771.00	4,878.00
Westpac Banking Corporation	6,402.00	5,850.00
Woodside Energy Group Ltd	0.00	1,432.80
ZIP Co Limited..	820.00	880.00
	59,441.40	69,633.90

Note 4: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Cash at Bank - ANZ Business Cash Management 41125	4,642.46	10,829.90
Cash at Bank - ANZ Business Online Saver 40448	0.15	0.15
Cash at Bank - ANZ E*trade 75539	18,253.94	2,353.10
	22,896.55	13,183.15

Note 5: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	322,677.52	299,844.86
Benefits accrued as a result of operations	96,563.71	22,832.66
Current year member movements	0.00	0.00
	419,241.23	322,677.52

Note 6: Vested Benefits

S & W PERERA FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

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	419,241.23	322,677.52

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2023 \$	2022 \$
AGL Energy Limited.	180.00	266.00
ANZ Group Holdings Limited	365.00	355.00
BHP Group Limited	637.96	2,298.36
Bank Of Queensland Limited.	616.00	308.00
Resmed Inc	52.59	24.34
Telstra Group Limited	340.00	320.00
Westpac Banking Corporation	402.00	363.00
Woodside Energy Group Ltd	71.98	0.00
Woodside Petroleum Ltd	0.00	205.17
	<u>2,665.53</u>	<u>4,139.87</u>

Note 9: Rental Income

	2023 \$	2022 \$
31 Brigalow Dr Truganina VIC 3029	19,296.00	19,296.00
	<u>19,296.00</u>	<u>19,296.00</u>

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Real Estate Properties (Australian - Residential)		
31 Brigalow Dr Truganina VIC 3029	90,285.00	15,331.00
	<u>90,285.00</u>	<u>15,331.00</u>

Shares in Listed Company (Australian)

S & W PERERA FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

AGL Energy Limited.	2,560.00	50.00
ANZ Group Holdings Limited	420.00	(1,530.00)
BHP Group Limited	1,649.95	(1,649.95)
Bank Of Queensland Limited.	(1,652.00)	(2,395.95)
Bravura Solutions Limited.	0.00	494.95
Myer Holdings Limited	0.00	2,989.95
Nickel Industries Limited	0.00	969.95
Novonix Limited	(4,361.00)	0.00
Resmed Inc	614.80	(1,232.15)
Telstra Group Limited	900.00	180.00
The A2 Milk Company Limited	2,344.95	(2,344.95)
Vulcan Energy Resources Limited	(1,107.00)	(4,587.95)
Westpac Banking Corporation	552.00	(1,893.00)
Woodside Energy Group Ltd	(93.60)	93.60
Woodside Petroleum Ltd	0.00	1,369.95
ZIP Co Limited..	(60.00)	(10,459.95)
	<u>1,768.10</u>	<u>(19,945.50)</u>
Total Unrealised Movement	92,053.10	(4,614.50)

Realised Movements in Market Value

	2023	2022
	\$	\$
Shares in Listed Company (Australian)		
Australia And New Zealand Banking Group Limited	69.70	0.00
BHP Group Limited	510.06	778.10
Bravura Solutions Limited.	0.00	310.10
Coles Group Limited.	0.00	368.10
Fortescue Metals Group Ltd	0.00	1,245.10
Insurance Australia Group Limited	0.00	560.10
Mineral Resources Limited	0.00	493.70
Myer Holdings Limited	0.00	1,390.10
Nickel Industries Limited	0.00	630.10
RIO Tinto Limited	0.00	1,150.60
Sandfire Resources Limited	0.00	1,300.10

S & W PERERA FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Sezzle Inc.	0.00	290.10
The A2 Milk Company Limited	1,694.05	1,470.10
Woodside Energy Group Ltd	358.90	0.00
Woodside Petroleum Ltd	0.00	300.10
	<hr/>	<hr/>
	2,632.71	10,286.40
	<hr/>	<hr/>
Total Realised Movement	2,632.71	10,286.40
	<hr/>	<hr/>
Changes in Market Values	94,685.81	5,671.90
	<hr/>	<hr/>

Note 11: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(15.83)	2,867.24
	<hr/>	<hr/>
Income Tax Expense	(15.83)	2,867.24
	<hr/>	<hr/>

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%	14,482.18	3,854.99
Less:		
Tax effect of:		
Increase in MV of Investments	13,807.97	0.00
Realised Accounting Capital Gains	394.91	1,542.96
Add:		
Tax effect of:		
Other Non-Deductible Expenses	294.53	0.00
Decrease in MV of Investments	0.00	692.18
Franking Credits	156.41	247.47
Foreign Credits	1.69	0.00
Net Capital Gains	306.75	1,473.45
TFN Credits	0.00	35.10
Credit for Tax Withheld - Foreign resident	0.00	1.56
Rounding	(0.53)	(0.34)

S & W PERERA FAMILY SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Income Tax on Taxable Income or Loss	1,038.15	4,761.45
Less credits:		
Franking Credits	1,042.70	1,649.79
Foreign Credits	11.28	0.00
TFN Credits	0.00	234.00
Credit for Tax Withheld - Foreign resident withholding	0.00	10.42
Current Tax or Refund	<u>(15.83)</u>	<u>2,867.24</u>

S & W PERERA FAMILY SUPERANNUATION FUND

Trustees Declaration

S & W Perera Nominees Pty Ltd ACN: 151502715

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

The directors of the trustee company declare that:

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

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



.....
Suraj Uswatta Perera
S & W Perera Nominees Pty Ltd
Director



.....
Warnakulasuriya Nirmalie Perera
S & W Perera Nominees Pty Ltd
Director

21 January 2024

S & W PERERA FAMILY SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the S & W PERERA FAMILY SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of S & W PERERA FAMILY 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: 21/01/2024

S & W PERERA FAMILY SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	96,547.88
Less	
Increase in MV of investments	92,053.10
Realised Accounting Capital Gains	2,632.71
	<u>94,685.81</u>
Add	
Other Non Deductible Expenses	1,963.55
Franking Credits	1,042.70
Foreign Credits	11.28
Net Capital Gains	2,045.00
	<u>5,062.53</u>
SMSF Annual Return Rounding	(3.60)
	<u>6,921.00</u>
Taxable Income or Loss	<u>6,921.00</u>
Income Tax on Taxable Income or Loss	1,038.15
Less	
Franking Credits	1,042.70
Foreign Credits	11.28
	<u>(15.83)</u>
CURRENT TAX OR REFUND	<u>(15.83)</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,173.00)
	<u>(2,929.83)</u>
AMOUNT DUE OR REFUNDABLE	<u>(2,929.83)</u>

S & W PERERA FAMILY SUPERANNUATION FUND

Members Statement

Suraj Uswatta Perera
 32 Schafer Dr
 Doncaster East, Victoria, 3109, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	322,403.18
Date Joined Fund:	16/06/2011	Total Death Benefit:	322,403.18
Service Period Start Date:	23/04/1996	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	PERSUR00001A	Disability Benefit:	0.00
Account Start Date:	16/06/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

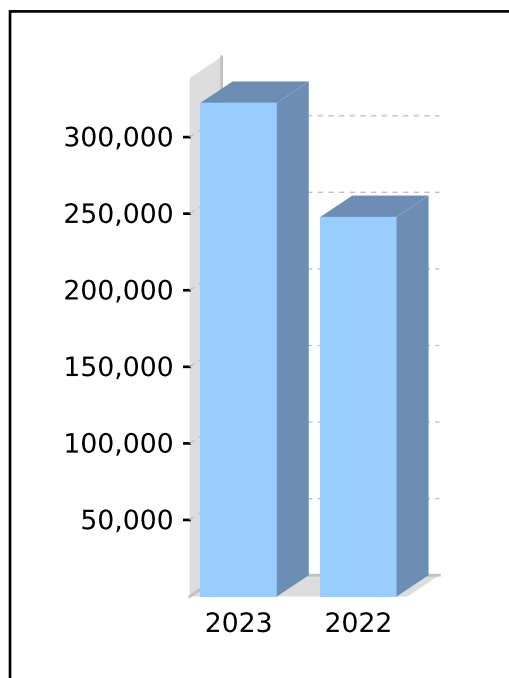
Total Benefits 322,403.18

Preservation Components

Preserved 315,895.30
 Unrestricted Non Preserved 6,507.88
 Restricted Non Preserved

Tax Components

Tax Free 8,814.06
 Taxable 313,589.12
 Investment Earnings Rate 28.86%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	247,884.41	229,771.71
<u>Increases to Member account during the period</u>		
Employer Contributions	4,928.00	13,090.54
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	72,473.90	8,779.71
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	739.20	1,963.60
Income Tax	180.38	1,793.95
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax	1,963.55	
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	322,403.18	247,884.41

S & W PERERA FAMILY 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



Suraj Uswatta Perera
Director



Warnakulasuriya Nirmalie Perera
Director

S & W PERERA FAMILY SUPERANNUATION FUND

Members Statement

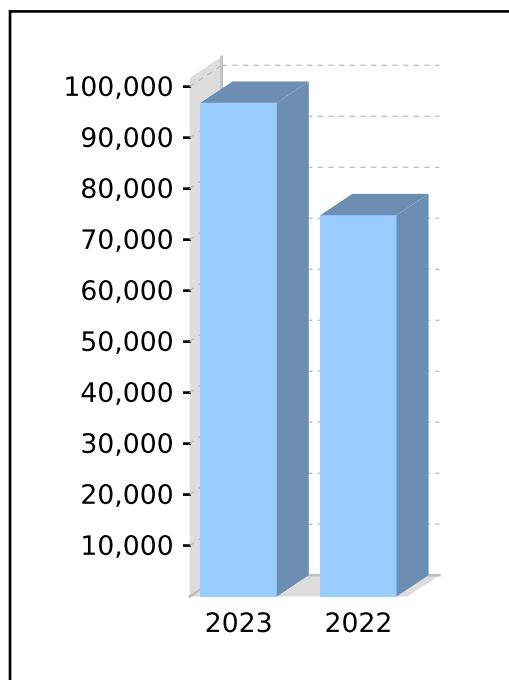
Warnakulasuriya Nirmalie Perera
 32 Schafer Dr
 Doncaster East, Victoria, 3109, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	96,838.05
Date Joined Fund:	16/06/2011	Total Death Benefit:	96,838.05
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	PERWAR00001A	Disability Benefit:	0.00
Account Start Date:	16/06/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	96,838.05
<u>Preservation Components</u>	
Preserved	96,838.05
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,573.20
Taxable	93,264.85
Investment Earnings Rate	28.86%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	74,793.11	70,073.15
<u>Increases to Member account during the period</u>		
Employer Contributions	429.82	3,049.29
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	21,733.69	2,674.57
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	64.48	457.41
Income Tax	54.09	546.49
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	96,838.05	74,793.11

S & W PERERA FAMILY SUPERANNUATION FUND

Members Statement

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Signed by all the trustees of the fund



Suraj Uswatta Perera
Director



Warnakulasuriya Nirmalie Perera
Director

S & W PERERA FAMILY SUPERANNUATION 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
Suraj Uswatta Perera (Age: 60)											
PERSUR00001A - Accumulation											
247,884.41	4,928.00		72,473.90			2,702.75	180.38				322,403.18
247,884.41	4,928.00		72,473.90			2,702.75	180.38				322,403.18
Warnakulasuriya Nirmalie Perera (Age: 58)											
PERWAR00001A - Accumulation											
74,793.11	429.82		21,733.69			64.48	54.09				96,838.05
74,793.11	429.82		21,733.69			64.48	54.09				96,838.05
322,677.52	5,357.82		94,207.59			2,767.23	234.47				419,241.23

S & W PERERA FAMILY SUPERANNUATION 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Account												
Cash at Bank - ANZ Business Cash Management 41125	1.15			1.15				1.15				
	1.15	0.00	0.00	1.15	0.00	0.00	0.00	1.15	0.00	0.00	0.00	0.00
Real Estate Properties (Australian - Residential)												
SWPE4001_31BRIGALOWD 31 Brigalow Dr Truganina VIC 3029	19,296.00							19,296.00				
	19,296.00	0.00	0.00	0.00	0.00	0.00	0.00	19,296.00	0.00	0.00	0.00	0.00
Shares in Listed Company (Australian)												
AGL.AX AGL Energy Limited.	180.00		180.00					180.00				
ANZ.AX ANZ Group Holdings Limited	365.00	365.00			156.43			521.43				
BOQ.AX Bank Of Queensland Limited.	616.00	616.00			264.00			880.00				
BHP.AX BHP Group Limited	637.96	637.96			273.41			911.37				
RMD.AX Resmed Inc	52.59					52.59	11.28	63.87				
TLS.AX Telstra Group Limited	340.00	340.00			145.72			485.72				
WBC.AX Westpac Banking Corporation	402.00	402.00			172.29			574.29				
WDS.AX Woodside Energy Group Ltd	71.98	71.98			30.85			102.83				
	2,665.53	2,432.94	180.00	0.00	1,042.70	52.59	11.28	3,719.51	0.00	0.00	0.00	0.00
	21,962.68	2,432.94	180.00	1.15	1,042.70	52.59	11.28	23,016.66	0.00	0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **23,016.66**

Net Capital Gain **0.00**

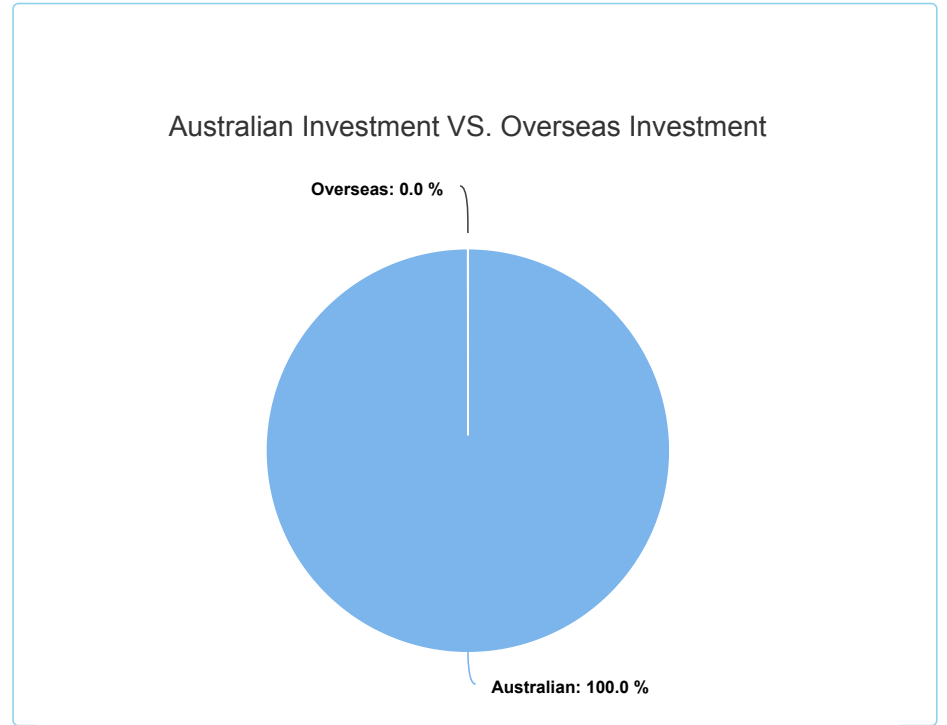
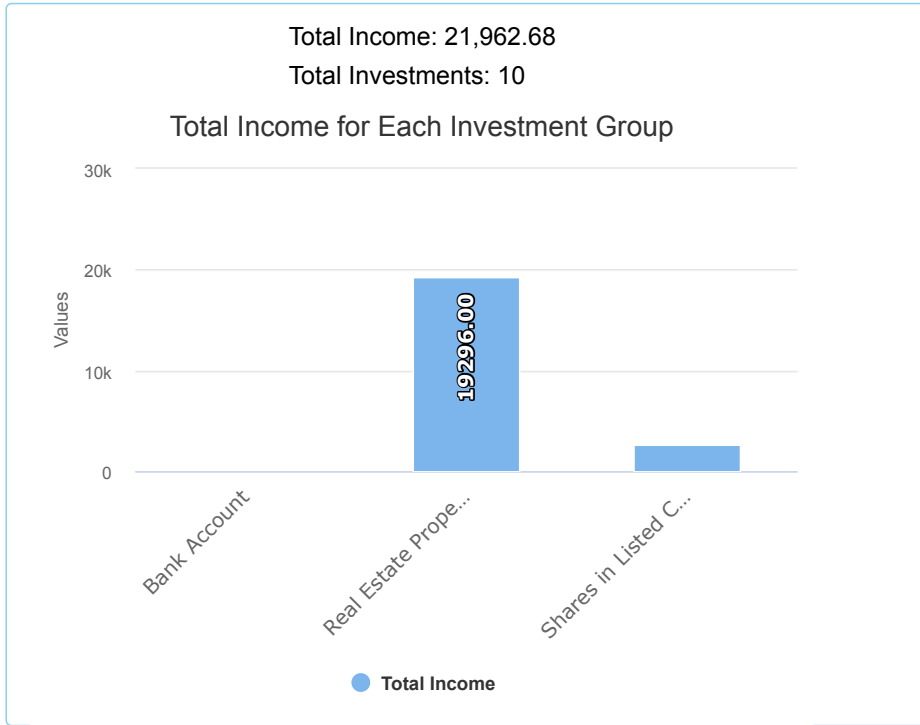
Total Assessable Income 23,016.66

*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. Includes foreign credits from foreign capital gains.

Investment Income Report

As at 30 June 2023



S & W PERERA FAMILY SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - ANZ Business Cash Management 41125		4,642.460000	4,642.46	4,642.46	4,642.46			0.77 %
Cash at Bank - ANZ Business Online Saver 40448		0.150000	0.15	0.15	0.15			0.00 %
Cash at Bank - ANZ E*trade 75539		18,253.940000	18,253.94	18,253.94	18,253.94			3.03 %
			22,896.55		22,896.55			3.80 %
Real Estate Properties (Australian - Residential)								
SWPE4001_31 Brigalow Dr Truganina VIC 31BRIGALO 3029 WD	1.00	520,000.000000	520,000.00	302,500.00	302,500.00	217,500.00	71.90 %	86.33 %
			520,000.00		302,500.00	217,500.00	71.90 %	86.33 %
Shares in Listed Company (Australian)								
AGL.AX AGL Energy Limited.	1,000.00	10.810000	10,810.00	12.78	12,779.95	(1,969.95)	(15.41) %	1.79 %
ANZ.AX ANZ Group Holdings Limited	250.00	23.710000	5,927.50	33.34	8,334.95	(2,407.45)	(28.88) %	0.98 %
BOQ.AX Bank Of Queensland Limited.	1,400.00	5.490000	7,686.00	8.38	11,733.95	(4,047.95)	(34.50) %	1.28 %
NVX.AX Novonix Limited	6,000.00	0.985000	5,910.00	1.71	10,271.00	(4,361.00)	(42.46) %	0.98 %
RMD.AX Resmed Inc	290.00	32.810000	9,514.90	34.94	10,132.25	(617.35)	(6.09) %	1.58 %
TLS.AX Telstra Group Limited	2,000.00	4.300000	8,600.00	4.95	9,899.95	(1,299.95)	(13.13) %	1.43 %
VUL.AX Vulcan Energy Resources Limited	900.00	4.190000	3,771.00	10.52	9,465.95	(5,694.95)	(60.16) %	0.63 %
WBC.AX Westpac Banking Corporation	300.00	21.340000	6,402.00	30.58	9,174.95	(2,772.95)	(30.22) %	1.06 %
ZIP.AX ZIP Co Limited..	2,000.00	0.410000	820.00	5.67	11,339.95	(10,519.95)	(92.77) %	0.14 %
			59,441.40		93,132.90	(33,691.50)	(36.18) %	9.87 %
			602,337.95		418,529.45	183,808.50	43.92 %	100.00 %