

JAM Superannuation Fund

ABN 96 079 445 995

Financial Statements
For the year ended 30 June 2023

GOODALL & CO
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JAM Superannuation Fund
ABN 96 079 445 995

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Independent Audit Report to the Members of JAM Superannuation Fund

Financial Statements

I have audited the special purpose financial statements comprising the Operating Statement, Statement of Financial Position, Notes to the Financial Statements and the Trustees' Declaration of JAM Superannuation Fund for the year ended 30 June 2023.

Trustees' responsibility for the financial statements

The RSE's trustees are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements of the RSE's Governing Rules, comply with the requirements of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) and are appropriate to meet the needs of the members. The trustees are also responsible for such internal controls as the trustees determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted an independent audit of the financial statements in order to express an opinion on them to the trustees of JAM Superannuation Fund.

My audit has been conducted in accordance with Australian Auditing Standards. These Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trustees' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustees' internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion the financial statements present fairly, in all material respects, in accordance with accounting policies described in the financial statements the financial position of JAM Superannuation Fund as at 30 June 2023 and the results of its operations and its cash flows for the year ended 30 June 2023.

Basis of accounting and restriction on use

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the trustees' financial reporting responsibilities under the RSE's Governing Rules. As a result, the financial statements may not be suitable for another purpose.

JAM Superannuation Fund

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Independent Audit Report to the Members of JAM Superannuation Fund

Compliance

I have performed a reasonable assurance engagement to provide an opinion in relation to the trustees' compliance with applicable provisions under the Superannuation Industry (Supervision) Act 1993 (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, Corporations Act 2001 (Corporations Act) and Corporation Regulations 2001 (Corporation Regulations).

Trustees' responsibility for compliance

- (a) The RSE's trustees are responsible for complying with the requirements of the SIS Act, SIS Regulations, APRA reporting standards, the Corporations Act and Corporations Regulations.
- (b) The trustees are also responsible, under the following Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA for:
 - (i) Condition C1 -
 - Maintaining an identifiable amount of minimum liquid assets at all times in the form specified;
 - Ensuring that, at all times, the fund held an identifiable amount of minimum liquid assets of at least an amount, as specified above, in the form specified.
 - Maintaining the required level of minimum liquid assets in the form specified and for determining that this has occurred during the year ended 30 June 2023.
 - Internal controls relevant to the maintenance of the form in which the minimum liquid assets is held.
 - (ii) Condition C5 - ensuring that all assets of the RSE, including all bank accounts are 'custodially held', as defined in the trustees' RSE licence, by the custodian.
 - (iii) Condition E1 - maintaining an identifiable amount of net tangible assets at all times during the reporting period.

Our Independence and Quality Control

I have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with Auditing Standard ASQC1 Quality Control for Firms that Perform Audits and reviews of Financial Reports and Other Financial Information and Other Assurance Engagements, JAM Superannuation Fund maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

JAM Superannuation Fund

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Independent Audit Report to the Members of JAM Superannuation Fund

Independent Assurance Practitioner's responsibilities

My responsibility is to express an opinion on the trustees' compliance with the requirements of the SIS Act, SIS Regulations, APRA Reporting Standards, Corporations Act and Corporation Regulations based on the reasonable assurance engagement. My reasonable assurance engagement has been conducted in accordance with applicable AUASB Standards on Assurance Engagements. These Standards require that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance whether the trustees of JAM Superannuation Fund have, in all material respects:

(a) complied with the relevant requirements of the following provisions (to the extent applicable) of the SIS Act and SIS Regulations:

Sections 29VA, 35A, 65, 66, 67, 95, 97, 98, 99F, 101, 105, 106, 109, 117, 154 and 155(2);

Regulations 3.10, 5.08, 6.17, 7.04, 7.05, 9.09, 9.14, 13.14, 13.17, 13.17A;

(b) complied with the APRA Reporting Standards that are subject to reasonable assurance (to the extent applicable);

(c) complied with the relevant requirements of the following provisions of the Corporations Act and Corporation Regulations (to the extent applicable):

Sections 1012B, 1012F, 1012H(2), 1012I, 1013B, 1013D, 1013K(1), 1013K(2), 1016A(2), 1016A(3), 1017B(1), 1017B(5), 1017BA, 1017C(2), 1017C(3), 1017C(5), 1017C(8), 1017D(1), 1017D(3), 1017D(3A), 1017DA(3), 1017E(2), 1017E(3), 1017E(4), 1020E(8) and 1020E(9);

Regulations 7.9.07Q-7.9.07W, 7.9.11K, 7.9.11N, 7.9.11O, 7.9.11P, 7.9.11Q, 7.9.32(3), 7.9.48B, 7.9.48C and 7.9.48D;

(d) complied with the requirement to prepare the respective forms required by the APRA reporting standards; for the year ended 30 June 2023.

My responsibility is also to express an opinion on the trustees' compliance with the respective Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA referred to under the heading Trustees' Responsibility for Compliance, above of JAM Superannuation Fund for the year ended 30 June 2023.

Inherent limitations

Due to the inherent limitations of any evidence gathering procedures and the internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above, as the reasonable assurance engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above are undertaken on a test basis.

The reasonable assurance opinion expressed in this report has been formed on the above basis.

Basis for Preparation and Restricted Distribution

This report has been prepared solely for the trustees in order to meet the APRA reporting requirements of the trustees. This report is intended solely for the trustees and APRA (and ASIC where applicable), and should not be distributed to or used by parties other than the trustees and APRA (and ASIC where applicable). I disclaim any assumption of responsibility for any reliance on this report to any party other than the trustees and APRA (and ASIC where applicable), or for any purpose other than that for which it was prepared.

JAM Superannuation Fund

ABN 96 079 445 995

Independent Audit Report to the Members of JAM Superannuation Fund

Opinion

In my opinion the trustees of JAM Superannuation Fund have complied, in all material respects with:

(a) The requirements of the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above for the year ended 30 June 2023.

(b) The conditions contained in Conditions C1, C5, E1, F1, G1 of the 'Schedule – additional conditions imposed under section 29EA of the Act' of the RSE Licence issued by the APRA, specified above.

(c) The requirement to maintain an operational risk reserve at the required target amount in accordance with its ORFR strategy.

JAM Superannuation Fund

ABN 96 079 445 995

Trustees' Declaration

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

In the opinion of the trustees:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 trustees by:

Andrew Robert Muir , (Trustee)

Janine Pamela Muir , (Trustee)

Date

JAM Superannuation Fund
ABN 96 079 445 995
Detailed Operating Statement
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Revenue			
Members taxable contributions - Andrew		25,000	10,000
Dividends - franked		22,874	20,755
Dividends - unfranked		1,315	1,556
Franking Credits		9,803	8,899
Interest received			
Profit/Loss on sale of assets		(3,352)	28,557
Total revenue		55,640	69,766
Expenses			
Accountancy		1,265	1,419
Bank Fees And Charges		1	11
Filing Fees		259	259
Total expenses		1,525	1,689
Benefits Accrued as a Result of Operations Before Income Tax		54,115	68,077
Income tax expense		8,620	6,327
Benefits Accrued as a Result of Operations		45,495	61,750

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.

JAM Superannuation Fund
ABN 96 079 445 995
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Investments		
Shares in listed companies	435,637	384,126
Total Investments	435,637	384,126
Other Assets		
Cash at bank	848	1,360
Preliminary expenses	350	350
Total other assets	1,198	1,710
Total assets	436,835	385,837
Liabilities		
Taxation	8,620	6,327
Less: Franking Credits	(9,803)	(8,899)
Total liabilities	(1,183)	(2,572)
Net Assets Available to Pay Benefits	438,018	388,408
Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	438,018	388,408
	438,018	388,408

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
 Compilation Report and Notes which form part of these financial statements.

JAM Superannuation Fund
ABN 96 079 445 995
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Andrew Robert Muir		
Opening balance - Andrew	190,472	223,148
Change in members benefits - Andrew	2,016	(66,552)
Allocated earnings	14,274	27,677
Members taxable contributions - Andrew	25,000	10,000
Income tax expense - Andrew	(6,138)	(3,800)
Balance as at 30 June 2023	225,624	190,472
Withdrawal benefits at the beginning of the year	190,472	223,148
Withdrawal benefits at 30 June 2023	225,624	190,472

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Andrew Robert Muir or write to The Trustee, JAM Superannuation Fund.

JAM Superannuation Fund
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Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Janine Pamela Muir		
Opening balance - Janine	197,936	245,112
Change in members benefits - Janine	2,098	(75,049)
Allocated earnings	14,841	30,400
Income tax expense - Janine	(2,482)	(2,527)
Balance as at 30 June 2023	212,394	197,936
Withdrawal benefits at the beginning of the year	197,936	245,112
Withdrawal benefits at 30 June 2023	212,394	197,936

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Andrew Robert Muir or write to The Trustee, JAM Superannuation Fund.

JAM Superannuation Fund
ABN 96 079 445 995
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	45,495	61,750
Change in members benefits - Andrew	2,016	(66,552)
Change in members benefits - Janine	2,098	(75,049)
Amount allocatable to members	49,610	(79,852)
 Allocation to members		
Andrew Robert Muir	35,152	(32,676)
Janine Pamela Muir	14,458	(47,176)
Total allocation	49,610	(79,852)
Yet to be allocated	49,610	(79,852)
 Members Balances		
Andrew Robert Muir	225,624	190,472
Janine Pamela Muir	212,394	197,936
Allocated to members accounts	438,018	388,408
Yet to be allocated	438,018	388,408
Liability for accrued members benefits	438,018	388,408

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

JAM Superannuation Fund
ABN 96 079 445 995
Notes to the Financial Statements
For the year ended 30 June 2023

2023

2022

Note 1: Statement of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

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 by the trustees.

- Measurement of Assets

Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;
- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) insurance policies by reference to the surrender value of the policy; and
- (v) property, plant and equipment at trustees' assessment of their realisable value.

- Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

- Income Tax Expense

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

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For the year ended 30 June 2023

2023

2022

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

- Superannuation Contributions Surcharge

The superannuation fund is recognising the superannuation contributions surcharge as an expense at the time of the receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant member's account.

JAM Superannuation Fund
ABN 96 079 445 995
Compilation Report to JAM Superannuation Fund

We have compiled the accompanying special purpose financial statements of JAM Superannuation Fund, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. 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 Trustees

The trustees of JAM 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 trustees, 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 (including Independence Standards).

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 trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

30 August, 2023

**MEMBER'S STATEMENT
JAM SUPERANNUATION FUND**

ANDREW ROBERT MUIR
25 PROVINCIAL MEWS
BIBRA LAKE

MEMBER NO: SMSF113605015814

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	28/11/1967	Total Benefits	\$225,624
Tax File Number	Provided	Comprising:	
Date Joined Fund	1/07/1988	- Preserved	\$225,624
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	
Current Salary		- Taxable Component	\$225,624
Vested Amount	\$225,624		
Insured Death Benefit		Tax Free Proportion	
Total Death Benefit	\$225,624	Taxable Proportion	
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022	190,472			190,472
<u>Add: Increases to Member's Account</u>	2,016			2,016
<u>During the Period</u>				
Concessional Contributions	25,000			25,000
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	14,274			14,274
Transfers in and transfers from reserves				
	41,290			41,290
	231,762			231,762
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(6,138)			(6,138)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				0
	(6,138)			(6,138)
Member's Account Balance at 30/06/23	225,624			225,624

**MEMBER'S STATEMENT
JAM SUPERANNUATION FUND**

**JANINE PAMELA MUIR
25 PROVINCIAL MEWS
BIBRA LAKE**

MEMBER NO: SMSF113605015827

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	18/01/1971	Total Benefits	\$212,394
Tax File Number	Provided	Comprising:	
Date Joined Fund	1/07/1992	- Preserved	\$212,394
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$334
Current Salary		- Taxable Component	\$212,060
Vested Amount	\$212,394		
Insured Death Benefit			
Total Death Benefit	\$212,394	Tax Free Proportion	0.16%
Disability Benefit		Taxable Proportion	99.84%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022	197,936			197,936
<u>Add: Increases to Member's Account</u>	2,098			2,098
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	14,841			14,841
Transfers in and transfers from reserves				
	16,940			16,940
	214,876			214,876
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(2,482)			(2,482)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	(2,482)			(2,482)
Member's Account Balance at 30/06/23	212,394			212,394

**THE JAM SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET)**

As at 30th June 2023

DATE	NAME	NO. OF SHARES	COST PER SHARE	DRP/Purchase COST	PRICE PER SHARE	TOTAL
29/06/2018	AGL	400	22.58	9,032	10.81	4,324
21/09/2018	AGL	12	20.47	246	10.81	130
22/03/2019	AGL	10	21.50	215	10.81	108
20/09/2019	AGL	15	18.88	283	10.81	162
16/03/2020	AGL	300	16.37	4,912	10.81	3,243
27/03/2020	AGL	11	18.22	200	10.81	119
13/05/2020	AGL	200	16.39	3,278	10.81	2,162
25/09/2020	AGL	32	14.97	479	10.81	346
26/03/2021	AGL	43	9.60	413	10.81	465
29/09/2021	AGL	57	6.01	343	10.81	616
7/03/2022	AGL	500	0.69	343	10.81	5,405
30/03/2022	AGL	24	7.33	176	10.81	259
24/03/2023	AGL	19	6.87	131	10.81	205
TOTAL		1,623		9,278		
25/10/2019	ALU	100	33.02	3,302	36.92	3,692
TOTAL		100		3,302		
13/09/2019	ANL	333,666	0.003	1,013	0.001	334
TOTAL		333,666		1,013		
26/10/2007	ANZ	15	30.31	454	23.71	356
2/07/2007	ANZ	5	32.24	161	23.71	119
21/12/2007	ANZ	9	26.31	237	23.71	213
1/07/2008	ANZ	10	20.40	204	23.71	237
18/12/2008	ANZ	8	31.36	251	23.71	190
1/07/2009	ANZ	8	19.95	160	23.71	190
1/07/2009	ANZ	11	15.16	167	23.71	261
18/12/2009	ANZ	9	21.75	196	23.71	213
1/07/2010	ANZ	9	21.32	192	23.71	213
17/12/2010	ANZ	13	22.60	294	23.71	308
1/07/2011	ANZ	11	21.69	239	23.71	261
17/12/2011	ANZ	17	19.09	325	23.71	403
1/07/2012	ANZ	14	13.72	286	23.71	332
17/12/2012	ANZ	14	14.67	331	23.71	332
1/07/2013	ANZ	12	28.96	348	23.71	285
16/12/2013	ANZ	13	31.86	414	23.71	308
1/07/2014	ANZ	12	33.30	400	23.71	285
16/12/2014	ANZ	14	32.02	448	23.71	332
1/07/2015	ANZ	14	31.93	447	23.71	332
16/12/2015	ANZ	18	27.08	487	23.71	427
1/07/2016	ANZ	17	24.82	422	23.71	403
16/12/2016	ANZ	16	28.16	451	23.71	379
3/07/2017	ANZ	16	28.80	461	23.71	379
18/12/2017	ANZ	16	29.02	464	23.71	379
2/07/2018	ANZ	17	27.76	472	23.71	403
18/12/2018	ANZ	10	26.03	260	23.71	237
1/07/2019	ANZ	9	27.79	250	23.71	213
18/12/2019	ANZ	11	25.03	275	23.71	261
30/09/2020	ANZ	5	18.06	90	23.71	119
16/12/2020	ANZ	6	22.19	133	23.71	142
16/12/2021	ANZ	9	30.76	277	23.71	213
1/07/2021	ANZ	10	25.12	251	23.71	237
1/07/2022	ANZ	10	25.52	255	23.71	237
15/12/2022	ANZ	12	24.51	294	23.71	285
4/05/2023	ANZ	300	23.37	7,012	23.71	7,113
TOTAL		700		17,407		
12/03/2019	APX	225	22.63	5,091	2.39	538
16/03/2020	APX	225	18.08	4,067	2.39	538
TOTAL		450		9,158		

**THE JAM SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET)**

As at 30th June 2023

DATE	NAME	NO. OF SHARES	COST PER SHARE	DRP/Purchase COST	PRICE PER SHARE	TOTAL
28/12/2016	BESTON GLOBAL	6,000	0.33	1,982	0.009	54
26/05/2017	BESTON GLOBAL	9,000	0.22	1,967	0.009	81
TOTAL		15,000		3,949		
11/01/2021	CASTILLO COPPER LTD	25,000	0.07	1,847	0.007	175
TOTAL		25,000		1,847		
18/02/2021	CLASSIC MINERALS OPT.	13,503	0.450	6,076	0.001	14
TOTAL		13,503		6,076		
3/10/2022	CORE LITHIUM	2,000	1.056	2,112	0.9	1,800
TOTAL		2,000		2,112		
9/08/2021	FORTESCUE METALS GROUP	500	22.814	11,407	22.18	11,090
1/09/2021	FORTESCUE METALS GROUP	500	20.664	10,332	22.18	11,090
2/09/2021	FORTESCUE METALS GROUP	500	20.314	10,157	22.18	11,090
13/10/2021	FORTESCUE METALS GROUP	250	14.738	3,684	22.18	5,545
3/01/2023	FORTESCUE METALS GROUP	250	20.363	5,091	22.18	5,545
27/01/2023	FORTESCUE METALS GROUP	250	22.863	5,716	22.18	5,545
TOTAL		2,250		46,387		
7/04/2021	LOSCERROS LTD	5,268	0.19	1,013	0.03	158
11/08/2021	LOSCERROS LTD	9,533	0.10	998	0.03	286
25/02/2022	LOSCERROS LTD	6,066	0.17	1,013	0.03	182
TOTAL		20,867		3,023		
19/09/2019	LEPIDICO LTD	110,000	0.02	2,002	0.011	1,210
TOTAL		110,000		2,002		
1/07/2021	MELODIOL GLB HEALTH	10,000	0.157	1,572	0.007	70
TOTAL		10,000		1,572		
2/11/2021	MELODIAL GLB HEALTH OPT	3,334	0.025	83	0.001	3
TOTAL		3,334		83		
5/07/2018	NAB	70	23.55	1,649	26.37	1,846
3/07/2019	NAB	120	26.08	3,129	26.37	3,164
12/12/2019	NAB	126	25.58	3,223	26.37	3,323
16/03/2020	NAB	3,700	17.20	63,626	26.37	97,569
18/03/2020	NAB	200	16.51	3,302	26.37	5,274
3/07/2020	NAB	82	15.52	1,273	26.37	2,162
10/12/2020	NAB	56	23.01	1,289	26.37	1,477
2/07/2021	NAB	98	26.65	2,612	26.37	2,584
15/12/2021	NAB	106	28.00	2,968	26.37	2,795
5/07/2022	NAB	106	31.35	3,323	26.37	2,795
TOTAL		4,664		1,649		
28/08/2017	OAKRIDGE	2,500	1.59	3,964	0.072	180
TOTAL		2,500		3,964		
19/03/2021	ONEVIEW HEALTHCARE	5,000	0.47	2,350	0.26	1,300
26/11/2021	ONEVIEW HEALTHCARE	10,000	0.27	2,652	0.26	2,600
TOTAL		15,000		5,002		
4/01/2019	PLATINUM ASSET	498	5.55	2,764	1.74	867
16/03/2020	PLATINUM ASSET	1,502	3.13	4,708	1.74	2,613
4/03/2022	PLATINUM ASSET	2,000	2.16	4,322	1.74	3,480
23/01/2023	PLATINUM ASSET	1,000	2.11	2,112	1.74	1,740
23/02/2023	PLATINUM ASSET	5,000	2.00	9,997	1.74	8,700
TOTAL		10,000		2,764		

**THE JAM SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET)**

As at 30th June 2023

DATE	NAME	NO. OF SHARES	COST PER SHARE	DRP/Purchase COST	PRICE PER SHARE	TOTAL
10/05/2017	RURAL FUNDS	4,058	1.79	7,264	1.77	7,162
18/02/2019	RURAL FUNDS	1,000	2.23	2,232	1.77	1,765
31/07/2019	RURAL FUNDS	58	2.27	132	1.77	102
8/08/2019	RURAL FUNDS	2,000	1.71	3,412	1.77	3,530
31/10/2019	RURAL FUNDS	102	1.89	193	1.77	180
31/01/2020	RURAL FUNDS	108	1.81	195	1.77	191
30/04/2020	RURAL FUNDS	109	1.83	199	1.77	192
31/07/2020	RURAL FUNDS	102	1.98	202	1.77	180
30/10/2020	RURAL FUNDS	93	2.28	212	1.77	164
29/01/2021	RURAL FUNDS	86	2.49	214	1.77	152
30/04/2021	RURAL FUNDS	94	2.32	218	1.77	166
30/07/2021	RURAL FUNDS	89	2.48	221	1.77	157
27/07/2021	RURAL FUNDS	929	2.47	2,295	1.77	1,640
29/10/2021	RURAL FUNDS	99	2.62	259	1.77	175
31/01/2022	RURAL FUNDS	87	2.99	260	1.77	154
29/04/2022	RURAL FUNDS	95	2.80	266	1.77	168
29/07/2022	RURAL FUNDS	97	2.74	266	1.77	171
31/10/2022	RURAL FUNDS	109	2.47	269	1.77	192
31/01/2023	RURAL FUNDS	112	2.44	273	1.77	198
28/04/2023	RURAL FUNDS	135	2.06	278	1.77	238
TOTAL		9,562		14,694		
18/06/2018	SEAFARMS GROUP LTD	13,166	0.08	1,072	0.00	53
28/06/2018	SEAFARMS GROUP LTD	11,834	0.08	959	0.00	47
21/01/2020	SEAFARMS GROUP LTD	13,902	0.07	999	0.00	56
TOTAL		38,902		3,030		
15/05/2017	SOLVAR LIMITED	64	1.35	86	1.545	99
27/10/2017	SOLVAR LIMITED	166	1.53	254	1.545	256
21/05/2018	SOLVAR LIMITED	218	1.70	371	1.545	337
23/10/2018	SOLVAR LIMITED	139	1.97	273	1.545	215
23/05/2019	SOLVAR LIMITED	28	1.97	55	1.545	43
12/10/2018	SOLVAR LIMITED	500	2.00	1,002	1.545	773
22/10/2019	SOLVAR LIMITED	25	2.16	54	1.545	39
4/03/2022	SOLVAR LIMITED	1,000	3.04	3,042	1.545	1,545
29/04/2022	SOLVAR LIMITED	47.00	2.77	130	1.545	73
6/10/2022	SOLVAR LIMITED	73.00	2.10	153	1.545	113
25/10/2022	SOLVAR LIMITED	2,000.00	1.92	3,842	1.545	3,090
16/02/2023	SOLVAR LIMITED	1,500.00	1.91	2,872	1.545	2,318
13/04/2023	SOLVAR LIMITED	234.00	1.85	432	1.545	362
TOTAL		5,994		12,567		
12/05/2015	TELSTRA	89	6.10	543	4.3	383
26/02/2016	TELSTRA	600	5.26	3,158	4.3	2,580
10/05/2017	TELSTRA	3,000	4.41	13,243	4.3	12,900
27/09/2018	TELSTRA	177	3.20	567	4.3	761
29/03/2019	TELSTRA	134	3.18	426	4.3	576
26/09/2019	TELSTRA	122	3.58	437	4.3	525
27/03/2020	TELSTRA	94	3.50	329	4.3	404
24/09/2020	TELSTRA	228	2.96	674	4.3	980
30/09/2021	TELSTRA	92.00	3.86	356	4.3	396
21/09/2022	TELSTRA	97.00	3.97	386	4.3	417
31/03/2023	TELSTRA	95.00	4.11	391	4.3	409
TOTAL		4,728		20,508		
5/09/2022	THORN GROUP	2,000	0.28	560	1.1	2,200
TOTAL		2,000		560		
10/05/2017	WAM CAPITAL	5,000	2.37	11,839	1.495	7,475
26/04/2019	WAM CAPITAL	190	2.09	398	1.495	284
25/10/2019	WAM CAPITAL	187	2.15	403	1.495	280

**THE JAM SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET)**

As at 30th June 2023

DATE	NAME	NO. OF SHARES	COST PER SHARE	DRP/Purchase COST	PRICE PER SHARE	TOTAL
28/04/2020	WAM CAPITAL	232	1.80	417	1.495	347
27/11/2020	WAM CAPITAL	198	2.20	435	1.495	296
7/06/2021	WAM CAPITAL	208	2.16	449	1.495	311
29/10/2021	WAM CAPITAL	208	2.24	466	1.495	311
17/06/2022	WAM CAPITAL	254	1.90	483	1.495	380
28/10/2022	WAM CAPITAL	298	1.69	503	1.495	446
26/05/2023	WAM CAPITAL	327	1.60	524	1.495	489
TOTAL		7,102		15,916		
20/01/2015	WESFARMERS	350	11.19	3,917	49.34	17,269
27/09/2018	WESFARMERS	8	51.38	411	49.34	395
10/04/2019	WESFARMERS	21	34.41	723	49.34	1,036
9/10/2019	WESFARMERS	7	39.45	276	49.34	345
31/03/2020	WESFARMERS	8	37.87	303	49.34	395
1/10/2020	WESFARMERS	8	45.98	368	49.34	395
31/03/2021	WESFARMERS	7	50.31	352	49.34	345
7/10/2021	WESFARMERS	6	57.06	342	49.34	296
30/03/2022	WESFARMERS	7	49.28	345	49.34	345
6/10/2022	WESFARMERS	9	45.86	413	49.34	444
28/03/2023	WESFARMERS	8	48.98	392	49.34	395
TOTAL		439		3,917		
20/12/2018	WESTPAC	102	25.82	2,634	21.34	2,177
24/06/2019	WESTPAC	141	19.45	2,743	21.34	3,009
12/11/2019	WESTPAC	135	25.17	3,398	21.34	2,881
16/03/2020	WESTPAC	4,000	16.99	67,945	21.34	85,360
18/12/2020	WESTPAC	68	19.83	1,348	21.34	1,451
25/06/2021	WESTPAC	99	25.98	2,572	21.34	2,113
21/12/2021	WESTPAC	122	22.34	2,725	21.34	2,603
24/06/2022	WESTPAC	119	23.96	2,851	21.34	2,539
20/12/2022	WESTPAC	128	23.86	3,054	21.34	2,732
27/06/2023	WESTPAC	164	21.08	3,457	21.34	3,500
TOTAL		5,078		92,728		
2/05/2016	WHITEHAWK LTD	6,897	0.14	995	0.03	221
8/05/2019	WHITEHAWK LTD	7,142	0.14	1,012	0.03	229
28/05/2019	WHITEHAWK LTD	11,750	0.09	1,011	0.03	376
1/02/2021	WHITEHAWK LTD	14,211	0.37	5,209	0.03	455
TOTAL		40,000		8,226		
14/01/2022	WILCAT RESOURCES	25,000	0.04	1,040	0.12	3,000
TOTAL		25,000		1,040		
29/07/2019	YPB GROUP	46,849	0.11	5,042	0.003	141
TOTAL		46,849		5,042		
30/07/2019	ZIP CO	1,000	3.47	3,472	0.41	410
12/11/2019	ZIP CO	1,000	4.13	4,132	0.41	410
6/12/2019	ZIP CO	2,000	3.60	7,202	0.41	820
3/03/2020	ZIP CO	1,000	3.02	3,022	0.41	410
24/01/2023	ZIP CO	5,000	0.90	4,522	0.41	2,050
TOTAL				22,350		
OVERALL TOTALS AS AT THE 30 JUNE 2023						\$435,637

AUDIT REPORT

SELF MANAGED SUPERANNUATION FUND

Name of Auditor:	Mr Anthony William Boys
Address of Auditor:	PO Box 3376 RUNDLE MALL SA 5000
Name of auditing firm:	SUPER AUDITS
Professional association:	Registered Company Auditor
Professional registration number:	67793
Name of SMSF:	The Trustees for the JAM Superannuation Fund
ABN of SMSF or TFN of SMSF:	96 079 445 995
Address of SMSF:	C/- GOODALL & CO PO Box 7276 SPEARWOOD WA 6163
Year of income being audited:	30/06/2023