



Financial statements and reports for the year ended 30 June 2023

Freebody Superannuation Fund

Prepared for: Brett Freebody and Deanne Freebody



Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Statement of Taxable Income

Compilation Report

Trustees Declaration

Members Summary

Consolidated Members Statement

Members Statement

Investment Summary

Operating Statement

For the year ended 30 June 2023



	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	9	158.52	155.00
Dividends Received	8	5,350.88	6,819.37
Interest Received		9.43	1.26
Contribution Income			
Employer Contributions		1,310.50	0.00
Total Income		<u>6,829.33</u>	<u>6,975.63</u>
Expenses			
Accountancy Fees		1,100.00	2,090.00
ATO Supervisory Levy		0.00	518.00
Auditor's Remuneration		550.00	1,100.00
		<u>1,650.00</u>	<u>3,708.00</u>
Member Payments			
Life Insurance Premiums		6,721.68	5,808.00
Investment Losses			
Changes in Market Values	10	6,764.56	42,815.68
Total Expenses		<u>15,136.24</u>	<u>52,331.68</u>
Benefits accrued as a result of operations before income tax		<u>(8,306.91)</u>	<u>(45,356.05)</u>
Income Tax Expense	11	(2,693.02)	(6,861.73)
Benefits accrued as a result of operations		<u>(5,613.89)</u>	<u>(38,494.32)</u>

Freebody Superannuation Fund

Statement of Financial Position

As at 30 June 2023



	Note	2023 \$	2022 \$
Assets			
Investments			
Managed Investments (Australian)	2	5,157.46	4,254.36
Shares in Listed Companies (Australian)	3	110,352.85	117,096.51
Total Investments		<u>115,510.31</u>	<u>121,350.87</u>
Other Assets			
Newcastle Permanent Online Savings #4200		0.00	2,878.35
Newcastle Permanent Rapid Saver #9506		1,876.50	405.09
Reinvestment Residual Account		35.51	34.97
Distributions Receivable		78.37	79.29
Dividends Receivable		194.83	301.15
Income Tax Refundable		4,776.45	3,574.27
Deferred Tax Asset		8,008.90	7,415.77
Total Other Assets		<u>14,970.56</u>	<u>14,688.89</u>
Total Assets		<u>130,480.87</u>	<u>136,039.76</u>
Less:			
Liabilities			
Sundry Creditors		1,650.00	1,595.00
Total Liabilities		<u>1,650.00</u>	<u>1,595.00</u>
Net assets available to pay benefits		<u>128,830.87</u>	<u>134,444.76</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Freebody, Brett - Accumulation		55,758.41	59,310.33
Freebody, Deanne - Accumulation		73,072.46	75,134.43
Total Liability for accrued benefits allocated to members' accounts		<u>128,830.87</u>	<u>134,444.76</u>

Freebody 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 Trustee(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



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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. 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.

g. Critical Accounting Estimates and Judgements

Notes to the Financial Statements

For the year ended 30 June 2023



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: Managed Investments (Australian)

	2023 \$	2022 \$
Magellan High Conviction Trust (managed Fund)	5,157.46	4,254.36
	5,157.46	4,254.36

Note 3: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
ARB Corporation Limited.	9,752.60	9,432.16
Baby Bunting Group Limited	4,125.00	12,240.00
BHP Group Limited	15,296.60	14,025.00
Cochlear Limited	6,872.10	5,961.00
Domino's Pizza Enterprises Limited	14,857.60	21,760.00
Downer Edi Limited	1,454.94	1,787.70
Ioupay Limited	80.00	84.00
Macquarie Group Limited	7,104.80	6,580.40
Origin Energy Limited	5,508.55	3,753.15
South32 Limited	13,739.04	14,396.76
Washington H Soul Pattinson & Company Limited	5,402.60	4,001.80
Block Inc.	3,681.82	3,439.00
Telstra Group Limited	4,820.30	4,227.30
Treasury Wine Estates Limited	5,615.00	5,675.00
Tyro Payments Limited	2,280.00	1,200.00
Westpac Banking Corporation	7,661.06	6,591.00
Woodside Energy Group Ltd	2,100.84	1,942.24
	110,352.85	117,096.51

Note 4: Banks and Term Deposits

	2023 \$	2022 \$
Banks		

Notes to the Financial Statements

For the year ended 30 June 2023



Newcastle Permanent Online Savings #4200	0.00	2,878.35
Newcastle Permanent Rapid Saver #9506	1,876.50	405.09
	<hr/> 1,876.50	<hr/> 3,283.44

Note 5: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	134,444.76	172,939.08
Benefits accrued as a result of operations	(5,613.89)	(38,494.32)
Current year member movements	0.00	0.00
	<hr/> 128,830.87	<hr/> 134,444.76

Note 6: 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	<hr/> 128,830.87	<hr/> 134,444.76

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 \$
ARB Corporation Limited.	215.04	256.62
BHP Group Limited	1,331.27	3,445.94
Baby Bunting Group Limited	351.00	447.00
Cochlear Limited	90.00	88.50
Domino's Pizza Enterprises Limited	433.60	425.08
Downer Edi Limited	60.18	84.96
Macquarie Group Limited	260.00	242.80
Origin Energy Limited	216.16	127.38
South32 Limited	1,186.31	709.33
Telstra Group Limited	188.61	172.16
Treasury Wine Estates Limited	170.00	140.00

Notes to the Financial Statements

For the year ended 30 June 2023



Washington H Soul Pattinson & Company Limited	159.80	110.50
Westpac Banking Corporation	459.92	569.10
Woodside Energy Group Ltd	228.99	0.00
	<hr/>	<hr/>
	5,350.88	6,819.37
	<hr/>	<hr/>

Note 9: Trust Distributions

	2023 \$	2022 \$
Magellan High Conviction Trust (managed Fund)	158.52	155.00
	<hr/>	<hr/>
	158.52	155.00
	<hr/>	<hr/>

Note 10: Changes in Market Values**Unrealised Movements in Market Value**

	2023 \$	2022 \$
Managed Investments (Australian)		
Magellan High Conviction Trust (managed Fund)	743.66	(627.41)
	<hr/>	<hr/>
	743.66	(627.41)
	<hr/>	<hr/>

Shares in Listed Companies (Australian)

ARB Corporation Limited.	117.70	(4,980.16)
Afterpay Limited	0.00	(4,437.05)
BHP Group Limited	1,271.60	(2,488.80)
Baby Bunting Group Limited	(8,115.00)	(4,620.00)
Block Inc.	242.82	(3,940.95)
Cochlear Limited	911.10	(1,589.10)
Domino's Pizza Enterprises Limited	(6,902.40)	(13,772.40)
Downer Edi Limited	(332.76)	(191.16)
Ioupay Limited	(4.00)	(386.00)
Macquarie Group Limited	524.40	323.20
Origin Energy Limited	1,755.40	781.25
South32 Limited	(657.72)	3,690.54
Telstra Group Limited	501.66	96.56
Treasury Wine Estates Limited	(60.00)	(165.00)
Tyro Payments Limited	1,080.00	(6,160.00)
Washington H Soul Pattinson & Company Limited	1,400.80	(1,732.30)

Notes to the Financial Statements

For the year ended 30 June 2023



Westpac Banking Corporation	599.58	(4,091.25)
Woodside Energy Group Ltd	158.60	126.88
	(7,508.22)	(43,535.74)
Units in Listed Unit Trusts (Australian)		
Magellan High Conviction Trust	0.00	(175.51)
	0.00	(175.51)
Total Unrealised Movement	(6,764.56)	(44,338.66)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Westpac Banking Corporation	0.00	1,522.98
	0.00	1,522.98
Total Realised Movement	0.00	1,522.98
Changes in Market Values	(6,764.56)	(42,815.68)
Note 11: Income Tax Expense		
	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(2,099.89)	(2,676.56)
Deferred Tax Liability/Asset	(593.13)	(4,185.17)
Income Tax Expense	(2,693.02)	(6,861.73)
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%	(1,246.04)	(6,803.41)
Less:		
Tax effect of:		
Tax Losses Deducted	59.55	0.00
Realised Accounting Capital Gains	0.00	228.45
Accounting Trust Distributions	23.78	23.25

Freebody Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023



Add:		
Tax effect of:		
Decrease in MV of Investments	1,014.68	6,650.80
Franking Credits	314.98	401.48
Tax Losses	0.00	3.00
Rounding	(0.29)	(0.17)
Less credits:		
Franking Credits	2,099.89	2,676.56
Current Tax or Refund	(2,099.89)	(2,676.56)

Freebody Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2023



	2023
	\$
Benefits accrued as a result of operations	(8,306.91)
Less	
Tax Losses Deducted	397.00
Accounting Trust Distributions	158.52
	<u>555.52</u>
Add	
Decrease in MV of investments	6,764.56
Franking Credits	2,099.89
	<u>8,864.45</u>
SMSF Annual Return Rounding	(2.02)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	2,099.89
	<u>(2,099.89)</u>
CURRENT TAX OR REFUND	<u>259.00</u>
Supervisory Levy	
AMOUNT DUE OR REFUNDABLE	<u>(1,840.89)</u>

Freebody Superannuation Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the Freebody 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 Freebody 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 trustees 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.

Brendan Curran

of

BPC Accounting Chartered Accountants PO Box 41, Budgewoi, New South Wales 2262

Signed:

Dated: 14/12/2023

Freebody Superannuation Fund

Trustees Declaration



The trustees 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 trustees 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 trustees by:

.....
Brett Freebody

Trustee

.....
Deanne Freebody

Trustee

14 December 2023

Freebody 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	
Brett Freebody (Age: 51)											
FREBRE00001A - Accumulation											
59,310.33			(347.62)				(453.18)		3,657.48		55,758.41
59,310.33			(347.62)				(453.18)		3,657.48		55,758.41
Deanne Freebody (Age: 51)											
FREDEA00001A - Accumulation											
75,134.43	1,310.50		(448.22)			196.57	(336.52)		3,064.20		73,072.46
75,134.43	1,310.50		(448.22)			196.57	(336.52)		3,064.20		73,072.46
134,444.76	1,310.50		(795.84)			196.57	(789.70)		6,721.68		128,830.87

Freebody Superannuation Fund

Members Statement



Brett Freebody
55 Silky Oak Drive
Caves Beach, New South Wales, 2281, Australia

Your Details

Date of Birth : Provided
Age: 51
Tax File Number: Provided
Date Joined Fund: 01/07/2009
Service Period Start Date: 30/07/1990
Date Left Fund:
Member Code: Consolidated
Account Start Date: 01/07/2009
Account Type: Consolidated
Account Description: Consolidated

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 55,758.41

Your Balance

Total Benefits 55,758.41

Preservation Components

Preserved 55,758.41
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 509.15
Taxable 55,249.26

Your Detailed Account Summary

Opening balance at 01/07/2022 This Year 59,310.33

Increases to Member account during the period

Employer Contributions
Personal Contributions (Concessional)
Personal Contributions (Non Concessional)
Government Co-Contributions
Other Contributions
Proceeds of Insurance Policies

Transfers In
Net Earnings (347.62)
Internal Transfer In

Decreases to Member account during the period

Pensions Paid
Contributions Tax
Income Tax (453.18)

No TFN Excess Contributions Tax
Excess Contributions Tax
Refund Excess Contributions
Division 293 Tax
Insurance Policy Premiums Paid 3,657.48

Management Fees
Member Expenses
Benefits Paid/Transfers Out
Superannuation Surcharge Tax
Internal Transfer Out

Closing balance at 30/06/2023 55,758.41

Freebody Superannuation Fund

Members Statement



Brett Freebody
55 Silky Oak Drive
Caves Beach, New South Wales, 2281, Australia

Your Details

Date of Birth : Provided
Age: 51
Tax File Number: Provided
Date Joined Fund: 01/07/2009
Service Period Start Date: 30/07/1990
Date Left Fund:
Member Code: FREBRE00001A
Account Start Date: 01/07/2009
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 55,758.41

Your Balance

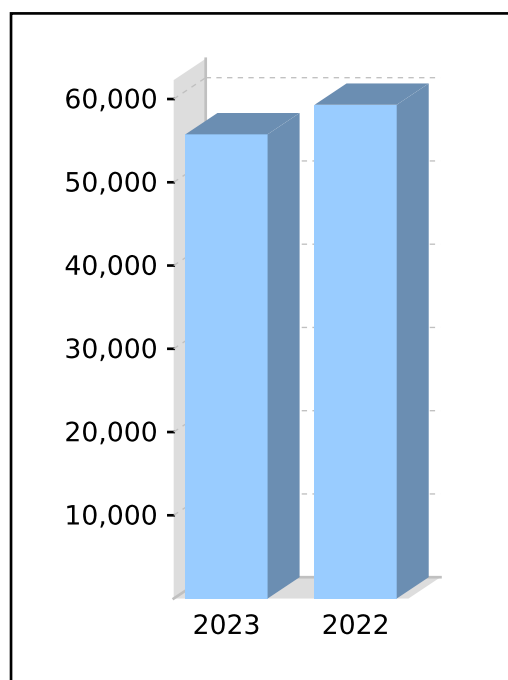
Total Benefits 55,758.41

Preservation Components

Preserved 55,758.41
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 509.15
Taxable 55,249.26



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	59,310.33	76,848.84
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(347.62)	(16,326.70)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(453.18)	(1,940.23)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	3,657.48	3,152.04
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	55,758.41	59,310.33

Freebody Superannuation Fund

Members Statement



Deanne Freebody
55 Silky Oak Drive
Caves Beach, New South Wales, 2281, Australia

Your Details

Date of Birth : Provided
Age: 51
Tax File Number: Provided
Date Joined Fund: 01/07/2009
Service Period Start Date: 11/10/1993
Date Left Fund:
Member Code: Consolidated
Account Start Date: 01/07/2009
Account Type: Consolidated
Account Description: Consolidated

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 73,072.46

Your Balance

Total Benefits 73,072.46

Preservation Components

Preserved 66,562.46
Unrestricted Non Preserved 6,510.00
Restricted Non Preserved

Tax Components

Tax Free 13,408.99
Taxable 59,663.47

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	75,134.43
<u>Increases to Member account during the period</u>	
Employer Contributions	1,310.50
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(448.22)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	196.57
Income Tax	(336.52)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,064.20
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	73,072.46



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

Brett Freebody
Trustee

Deanne Freebody
Trustee

Freebody Superannuation Fund

Members Statement



Deanne Freebody
55 Silky Oak Drive
Caves Beach, New South Wales, 2281, Australia

Your Details

Date of Birth : Provided
Age: 51
Tax File Number: Provided
Date Joined Fund: 01/07/2009
Service Period Start Date: 11/10/1993
Date Left Fund:
Member Code: FREDEA00001A
Account Start Date: 01/07/2009
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 73,072.46

Your Balance

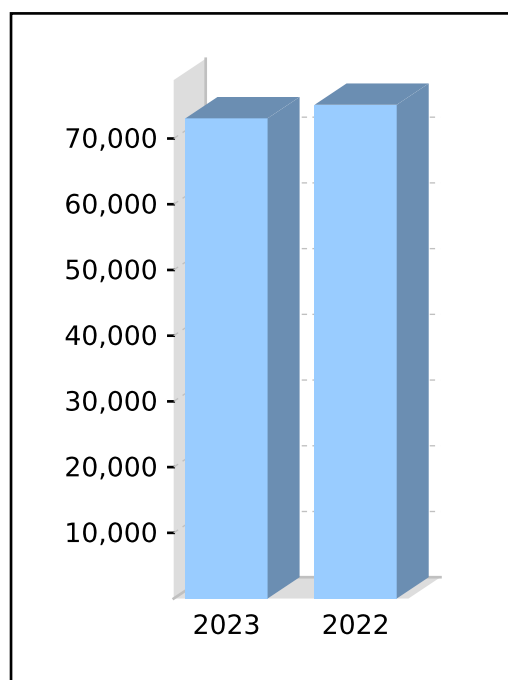
Total Benefits 73,072.46

Preservation Components

Preserved 66,562.46
Unrestricted Non Preserved 6,510.00
Restricted Non Preserved

Tax Components

Tax Free 13,408.99
Taxable 59,663.47



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	75,134.43	96,090.24
<u>Increases to Member account during the period</u>		
Employer Contributions	1,310.50	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(448.22)	(20,544.79)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	196.57	
Income Tax	(336.52)	(2,244.94)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	3,064.20	2,655.96
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	73,072.46	75,134.43



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

Brett Freebody
Trustee

Deanne Freebody
Trustee

Freebody 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								
Newcastle Permanent Rapid Saver #9506		1,876.500000	1,876.50	1,876.50	1,876.50			1.60 %
			1,876.50		1,876.50			1.60 %
Managed Investments (Australian)								
MHHT.AX Magellan High Conviction Trust (managed Fund)	3,349.00	1.540000	5,157.46	1.51	5,041.21	116.25	2.31 %	4.39 %
			5,157.46		5,041.21	116.25	2.31 %	4.39 %
Shares in Listed Companies (Australian)								
ARB.AX ARB Corporation Limited.	341.00	28.600000	9,752.60	17.39	5,928.55	3,824.05	64.50 %	8.31 %
BBN.AX Baby Bunting Group Limited	3,000.00	1.375000	4,125.00	3.11	9,329.95	(5,204.95)	(55.79) %	3.51 %
BHP.AX BHP Group Limited	340.00	44.990000	15,296.60	27.16	9,235.50	6,061.10	65.63 %	13.03 %
SQ2.AX Block Inc.	38.00	96.890000	3,681.82	194.21	7,379.95	(3,698.13)	(50.11) %	3.14 %
COH.AX Cochlear Limited	30.00	229.070000	6,872.10	199.66	5,989.95	882.15	14.73 %	5.85 %
DMP.AX Domino's Pizza Enterprises Limited	320.00	46.430000	14,857.60	53.96	17,268.72	(2,411.12)	(13.96) %	12.66 %
DOW.AX Downer Edi Limited	354.00	4.110000	1,454.94	6.50	2,302.45	(847.51)	(36.81) %	1.24 %
IOU.AX Ioupay Limited	2,000.00	0.040000	80.00	0.65	1,309.95	(1,229.95)	(93.89) %	0.07 %
MQG.AX Macquarie Group Limited	40.00	177.620000	7,104.80	122.66	4,906.35	2,198.45	44.81 %	6.05 %
ORG.AX Origin Energy Limited	655.00	8.410000	5,508.55	7.77	5,089.33	419.22	8.24 %	4.69 %
S32.AX South32 Limited	3,654.00	3.760000	13,739.04	1.46	5,344.36	8,394.68	157.08 %	11.70 %
TLS.AX Telstra Group Limited	1,121.00	4.300000	4,820.30	5.08	5,694.82	(874.52)	(15.36) %	4.11 %
TWE.AX Treasury Wine Estates Limited	500.00	11.230000	5,615.00	9.26	4,629.95	985.05	21.28 %	4.78 %
TYR.AX Tyro Payments Limited	2,000.00	1.140000	2,280.00	3.50	7,009.95	(4,729.95)	(67.47) %	1.94 %
SOL.AX Washington H Soul Pattinson & Company Limited	170.00	31.780000	5,402.60	21.85	3,713.85	1,688.75	45.47 %	4.60 %
WBC.AX Westpac Banking Corporation	359.00	21.340000	7,661.06	17.47	6,272.30	1,388.76	22.14 %	6.53 %
WDS.AX Woodside Energy Group Ltd	61.00	34.440000	2,100.84	29.76	1,815.36	285.48	15.73 %	1.79 %
			110,352.85		103,221.29	7,131.56	6.91 %	94.01 %

Freebody 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%
			117,386.81		110,139.00	7,247.81	6.58 %	100.00 %