

## **Compliance Workpapers**

**Brewer Family Superannuation Fund**

**Financial Year - 2023**



**Fund Details**

<b>Fund Name</b>	Brewer Family Superannuation Fund
<b>Contact no</b>	
<b>Financial Year</b>	2023
<b>Established Date</b>	05/05/1993
<b>ABN</b>	47 900 641 623
<b>TFN</b>	99544342
<b>Trustee Type</b>	Corporate
<b>Trustees</b>	GB Investments Pty Ltd
<b>ACN</b>	008149746

## Statement of Financial Position

Assets	Qty	2023	2022	Change (\$)	Change (%)	
<b>Investments</b>	0.00	2,343,580.00	1,843,178.00	500,402.00	27.15	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Shares in Listed Companies</b>	0.00	2,343,580.00	1,841,740.00	501,840.00	27.25	<a href="#">WP-1</a>
Australia And New Zealand Banking Group Limited	8,000.00	189,680.00	176,240.00	13,440.00	7.63	
BHP Group Limited	40,000.00	1,799,600.00	330,000.00	1,469,600.00	445.33	
Eagers Automotive Limited	25,000.00	337,250.00	243,000.00	94,250.00	38.79	
Fortescue Metals Group Limited	0.00	0.00	1,051,800.00	-1,051,800.00	100.00	
Starpharma Holdings Limited	55,000.00	17,050.00	40,700.00	-23,650.00	58.11	
<b>Stapled Securities</b>	0.00	0.00	1,438.00	-1,438.00	100.00	
Transurban Group	0.00	0.00	1,438.00	-1,438.00	100.00	
<b>Other Assets</b>	0.00	391,405.37	529,441.35	-138,035.98	26.07	
<b>Cash At Bank</b>	0.00	315,551.59	405,731.61	-90,180.02	22.23	<a href="#">WP-1</a>
CBA Direct Investment Account	0.00	315,551.59	405,731.61	-90,180.02	22.23	
<b>Current Tax Assets</b>	0.00	75,853.78	123,709.74	-47,855.96	38.68	<a href="#">WP-1</a> <a href="#">WP-2</a> <a href="#">WP-3</a>
<b>Franking Credits</b>	0.00	75,853.78	123,709.74	-47,855.96	38.68	
<b>Shares in Listed Companies</b>	0.00	75,852.92	123,709.21	-47,856.29	38.68	
Australia And New Zealand Banking Group Limited	0.00	5,005.71	4,868.57	137.14	2.82	
BHP Group Limited	0.00	32,125.78	34,872.78	-2,747.00	7.88	

Assets	Qty	2023	2022	Change (\$)	Change (%)	
Eagers Automotive Limited	0.00	7,607.14	7,596.43	10.71	0.14	
Fortescue Metals Group Limited	0.00	31,114.29	76,371.43	-45,257.14	59.26	
<b>Stapled Securities</b>	0.00	0.86	0.53	0.33	62.26	
Transurban Group	0.00	0.86	0.53	0.33	62.26	
<b>Total Assets</b>	0.00	2,734,985.37	2,372,619.35	362,366.02	15.27	

Liabilities	Qty	2023	2022	Change (\$)	Change (%)	
<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	0.00	

Member Entitlements	Qty	2023	2022	Change (\$)	Change (%)	
<b>Member Entitlement Accounts</b>	0.00	2,734,985.37	2,372,619.35	362,366.02	15.27	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Mr Glen Brewer</b>	0.00	2,734,985.37	2,372,619.35	362,366.02	15.27	
Account Based Pension (0.00% Tax Free)	0.00	2,363,025.29	1,965,833.40	397,191.89	20.20	
Account Based Pension 2 (0.00% Tax Free)	0.00	265,322.89	220,531.92	44,790.97	20.31	
Account Based Pension 3 (0.00% Tax Free)	0.00	92,726.09	95,362.66	-2,636.57	2.76	
Account Based Pension 4 (0.00% Tax Free)	0.00	13,177.72	83,853.52	-70,675.80	84.28	
Account Based Pension 5 (0.00% Tax Free)	0.00	733.38	7,037.85	-6,304.47	89.58	
<b>Total Member Entitlements</b>	0.00	2,734,985.37	2,372,619.35	362,366.02	15.27	

## Operating Statement

Income	2023	2022	Change (\$)	Change (%)	
<b>Investment Gains</b>	912,138.46	-100,612.05	1,012,750.51	1,006.59	
<b>Realised Capital Gains</b>	912,138.46	-100,612.05	1,012,750.51	1,006.59	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Derivative Investments</b>	-48,840.00	0.00	-48,840.00	100.00	
Options Trading	-48,840.00	0.00	-48,840.00	100.00	
<b>Shares in Listed Companies</b>	960,911.07	-100,612.05	1,061,523.12	1,055.07	
Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022	2,014.59	0.00	2,014.59	100.00	
Fortescue Metals Group Limited	958,896.48	0.00	958,896.48	100.00	
Transurban Group - Rights-Appsclose 08Oct2021 Us Prohibited	0.00	3.60	-3.60	100.00	
Woodside Energy Group Ltd	0.00	3,527.70	-3,527.70	100.00	
Woodside Petroleum Ltd	0.00	-104,143.35	104,143.35	100.00	
<b>Stapled Securities</b>	67.39	0.00	67.39	100.00	
Transurban Group	67.39	0.00	67.39	100.00	
<b>Investment Income</b>	255,742.16	412,401.07	-156,658.91	37.99	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Distributions</b>	53.36	35.60	17.76	49.89	<a href="#">WP-1</a> <a href="#">WP-2</a>
<b>Stapled Securities</b>	53.36	35.60	17.76	49.89	
Transurban Group	53.36	35.60	17.76	49.89	
<b>Dividends</b>	252,843.08	412,365.47	-159,522.39	38.68	
<b>Shares in Listed Companies</b>	252,843.08	412,364.04	-159,520.96	38.68	

Income	2023	2022	Change (\$)	Change (%)	
Australia And New Zealand Banking Group Limited	16,685.71	16,228.57	457.14	2.82	
BHP Group Limited	107,085.94	116,242.61	-9,156.67	7.88	
Eagers Automotive Limited	25,357.14	25,321.43	35.71	0.14	
Fortescue Metals Group Limited	103,714.29	254,571.43	-150,857.14	59.26	
<b>Stapled Securities</b>	0.00	1.43	-1.43	100.00	
Transurban Group	0.00	1.43	-1.43	100.00	
<b>Interest</b>	2,845.72	0.00	2,845.72	100.00	
<b>Cash At Bank</b>	2,845.72	0.00	2,845.72	100.00	
CBA Direct Investment Account	2,837.01	0.00	2,837.01	100.00	
Ord Minnett Cash Management Trust	8.71	0.00	8.71	100.00	
<b>Total Income</b>	1,167,880.62	311,789.02	856,091.60	274.57	
Expenses	2023	2022	Change (\$)	Change (%)	
<b>Investment Losses</b>	634,050.66	561,224.49	72,826.17	12.98	
<b>Decrease in Market Value</b>	634,050.66	561,224.49	72,826.17	12.98	<a href="#">WP-1</a>
<b>Shares in Listed Companies</b>	633,985.61	561,239.49	72,746.12	12.96	
Australia And New Zealand Banking Group Limited	-13,440.00	48,960.00	-62,400.00	127.45	
BHP Group Limited	128,249.55	58,560.00	69,689.55	119.01	
Eagers Automotive Limited	-94,250.00	171,000.00	-265,250.00	155.12	
Fortescue Metals Group Limited	589,776.06	343,623.78	246,152.28	71.63	
Starpharma Holdings Limited	23,650.00	41,525.00	-17,875.00	43.05	

Expenses	2023	2022	Change (\$)	Change (%)	
Woodside Petroleum Ltd	0.00	-102,429.29	102,429.29	100.00	
<b>Stapled Securities</b>	65.05	-15.00	80.05	533.67	
Transurban Group	65.05	-15.00	80.05	533.67	
<b>Member Payments</b>	168,500.00	144,000.00	24,500.00	17.01	
<b>Pensions Paid</b>	168,500.00	144,000.00	24,500.00	17.01	<a href="#">WP-1</a>
<b>Mr Glen Brewer</b>	168,500.00	144,000.00	24,500.00	17.01	
Account Based Pension (0.00% Tax Free)	49,150.00	107,840.00	-58,690.00	54.42	
Account Based Pension 2 (0.00% Tax Free)	5,510.00	6,240.00	-730.00	11.70	
Account Based Pension 3 (0.00% Tax Free)	22,948.63	8,860.00	14,088.63	159.01	
Account Based Pension 4 (0.00% Tax Free)	83,853.52	8,540.00	75,313.52	881.89	
Account Based Pension 5 (0.00% Tax Free)	7,037.85	12,520.00	-5,482.15	43.79	
<b>Other Expenses</b>	2,963.94	1,855.00	1,108.94	59.78	
Accountancy Fee	1,100.00	935.00	165.00	17.65	<a href="#">WP-1</a>
ASIC Fee	290.00	276.00	14.00	5.07	<a href="#">WP-1</a>
Auditor Fee	330.00	385.00	-55.00	14.29	<a href="#">WP-1</a>
<b>General Expenses</b>	984.94	0.00	984.94	100.00	<a href="#">WP-1</a>
<b>Derivative Investments</b>	984.94	0.00	984.94	100.00	
Options Trading	984.94	0.00	984.94	100.00	
SMSF Supervisory Levy	259.00	259.00	0.00	0.00	
<b>Total Expenses</b>	805,514.60	707,079.49	98,435.11	13.92	



Income Tax	2023	2022	Change (\$)	Change (%)	
Prior Years Under Provision for Income Tax	0.00	0.02	-0.02	100.00	
Total Income Tax	0.00	0.02	-0.02	100.00	
Net Profit(Loss) Total	362,366.02	-395,290.49			



**Market Value**

Current Status : Good to Go Prior Status : N/A					Prepared By : N/A	Reviewed By : N/A
Security Code	Security Name	Source Price	Units	Market Price	Market Value	
<b>SECURITY</b>						
ANZ	Australia And New Zealand Banking Group Limited	23.71	8,000.00	23.71	189,680.00	
APE	Eagers Automotive Limited	13.49	25,000.00	13.49	337,250.00	
BHP	BHP Group Limited	44.99	40,000.00	44.99	1,799,600.00	
SPL	Starpharma Holdings Limited	0.31	55,000.00	0.31	17,050.00	

**Pension Limit**

				Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Age	Year To Date	Minimum	Maximum	
<b>Mr Glen Brewer</b>						
	Account Based Pension (0.00% Tax Free)	69	49,150.00	49,150.00		
	Account Based Pension 2 (0.00% Tax Free)	69	5,510.00	5,510.00		
	Account Based Pension 3 (0.00% Tax Free)	69	22,948.63	2,380.00		
	Account Based Pension 4 (0.00% Tax Free)	69	83,853.52	2,100.00		
	Account Based Pension 5 (0.00% Tax Free)	69	7,037.85	180.00		

**Tax Effective Allocation of Pension Payment (Member Level)**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Drawdown To Date	Minimum	Tax Free %
Mr Glen Brewer (Age: 69 at 30/06/2023)				
	Account Based Pension (0.00% Tax Free)	49,150.00	49,150.00	0.00
	Account Based Pension 2 (0.00% Tax Free)	5,510.00	5,510.00	0.00
	Account Based Pension 3 (0.00% Tax Free)	22,948.63	2,380.00	0.00
	Account Based Pension 4 (0.00% Tax Free)	83,853.52	2,100.00	0.00
	Account Based Pension 5 (0.00% Tax Free)	7,037.85	180.00	0.00

Preservation Components for Member above 65

				Current Status : Good to Go Prior Status : N/A		Prepared By : N/A	Reviewed By : N/A
Account Name	Account Type	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount			
Mr Glen Brewer (Age: 69 at 30/06/2023)							
Account Based Pension (0.00% Tax Free)	Pension	0.00	0.00	2,363,025.29			
Account Based Pension 2 (0.00% Tax Free)	Pension	0.00	0.00	265,322.89			
Account Based Pension 3 (0.00% Tax Free)	Pension	0.00	0.00	92,726.09			
Account Based Pension 4 (0.00% Tax Free)	Pension	0.00	0.00	13,177.72			
Account Based Pension 5 (0.00% Tax Free)	Pension	0.00	0.00	733.38			

## Lump Sum Payment - Good to Go

Great news! After review there is nothing that requires your attention.

**Tax Component Verification (Pension)**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Calculated tax free %	Current year tax free %	Prior year tax free %
Mr Glen Brewer (Age: 69 at 30/06/2023)				
	Account Based Pension (0.00% Tax Free)	0.00	0.00	0.00
	Account Based Pension 2 (0.00% Tax Free)	0.00	0.00	0.00
	Account Based Pension 3 (0.00% Tax Free)	0.00	0.00	0.00
	Account Based Pension 4 (0.00% Tax Free)	0.00	0.00	0.00
	Account Based Pension 5 (0.00% Tax Free)	0.00	0.00	0.00

## Work Test - Good to Go

Great news! After review there is nothing that requires your attention.



**Contribution Cap Limit**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Current Year Contributions		Concessional	Non-Concessional
Mr Glen Brewer				
Date of Birth: 08/10/1953 (Age: 68 at 30/06/2023)				
	Caps		27,500.00	0.00
	Cumulative available unused cap		0.00	0.00
	Maximum cap available		27,500.00	0.00
	Contributions made (to this fund)		0.00	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		0.00	0.00
	Amount above caps		0.00	0.00

### Negative Balance - Good to Go

Great news! After review there is nothing that requires your attention.

**Contra Bank Entries**

				Current Status : Good to Go Prior Status : Warning		Prepared By : N/A	Reviewed By : N/A
	Date	Description	Debits	Credits	Balance		
<b>CBA Direct Investment Account</b>							
🚩	07/07/2022	Transfer to other Bank NetBank	100.00	0.00	411,391.61		
🚩	12/07/2022	Transfer to other Bank NetBank Trfr2	7,750.00	0.00	403,641.61		
🚩	15/07/2022	Transfer to other Bank NetBank Trfr5	12,150.00	0.00	349,491.61		
🚩	12/05/2023	Transfer to other Bank NetBank Pension	15,000.00	0.00	326,427.48		
🚩	01/06/2023	Direct Credit 033023 ORD MINNETT CMT ORD MINNETT CMT	0.00	183.77	326,611.25		
<b>Ord Minnett Cash Management Trust</b>							
🚩	07/07/2022	Direct Credit (CBA ExCBA)	0.00	100.00	100.00		
🚩	12/07/2022	Direct Credit (CBA Trfr2)	0.00	7,750.00	7,850.00		
🚩	13/07/2022	Direct Credit (CBA Trfr3)	0.00	15,000.00	22,850.00		
🚩	15/07/2022	Direct Credit (CBA Trfr5)	0.00	12,150.00	50,000.00		
🚩	01/06/2023	GB Investments P/L ATF Brewer Family Super, BSB 065-000 a/c 10921234	183.77	0.00	0.00		

**Income Comparison**

					Current Status : Good to Go Prior Status : Warning	Prepared By : N/A	Reviewed By : N/A
	Date	Income Type	Total Income	Franking Credit	Estimated Income	Estimated Franking Credit	
<b>TCL : Transurban Group (ASX:TCL)</b>							
	23/08/2022	Distribution	26.00	0.00	0.00	0.00	
	23/08/2022	Dividend	0.00	0.00	2.00	0.86	
<b>BHP : BHP Group Limited (ASX:BHP)</b>							
	30/03/2023	Dividend	54,545.45	23,376.62	54,545.44	23,376.62	

### Benefits Paid to Member < 60 - Good to Go

Great news! After review there is nothing that requires your attention.

## Retirement Condition - Good to Go

Great news! After review there is nothing that requires your attention.

**Tax Effective Allocation of Pension Payment (Pension Account Level)**

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name	Drawdown To Date	Minimum	Tax Free %
<b>Mr Glen Brewer (Age: 69 at 30/06/2023)</b>				
	Account Based Pension (0.00% Tax Free)	49,150.00	49,150.00	0.00
	Account Based Pension 2 (0.00% Tax Free)	5,510.00	5,510.00	0.00
	Account Based Pension 3 (0.00% Tax Free)	22,948.63	2,380.00	0.00
	Account Based Pension 4 (0.00% Tax Free)	83,853.52	2,100.00	0.00
	Account Based Pension 5 (0.00% Tax Free)	7,037.85	180.00	0.00



### Preservation Components - Not Applicable

The system did not find any data to process.

### Tax Component Verification (Accumulation) - Not Applicable

The system did not find any data to process.

## General Ledger

Date	Description	Quantity	Debits	Credits	Balance
<b>Investment Gains / Realised Capital Gains / Derivative Investments / Options Trading</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/03/2023	Realised loss	0.00	48,840.00	0.00	48,840.00
30/06/2023	Closing Balance	0.00	0.00	0.00	48,840.00
<b>Investment Gains / Realised Capital Gains / Shares in Listed Companies / Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	0.00	0.00	2,014.59	2,014.59
30/06/2023	Closing Balance	0.00	0.00	0.00	2,014.59
<b>Investment Gains / Realised Capital Gains / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
27/01/2023	SELL FMG	0.00	0.00	958,896.48	958,896.48
30/06/2023	Closing Balance	0.00	0.00	0.00	958,896.48
<b>Investment Gains / Realised Capital Gains / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
02/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	0.00	67.39	67.39
30/06/2023	Closing Balance	0.00	0.00	0.00	67.39
<b>Investment Gains / Disposal Suspense / Shares in Listed Companies / Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	534.00	0.00	2,014.59	2,014.59
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	-534.00	2,014.59	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investment Gains / Disposal Suspense / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
27/01/2023	SELL FMG	70,000.00	0.00	1,590,623.82	1,590,623.82
27/01/2023	SELL FMG	-70,000.00	1,590,623.82	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investment Gains / Disposal Suspense / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
02/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	100.00	0.00	1,440.34	1,440.34
02/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	-100.00	1,440.34	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investment Income / Distributions / Stapled Securities / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
23/08/2022	Distribution - Tax Statement	0.00	0.00	0.43	0.43
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	26.00	26.43
29/12/2022	Distribution - Tax Statement	0.00	0.00	0.43	26.86

Date	Description	Quantity	Debits	Credits	Balance
29/12/2022	TCL AUD DRP NIL DISC	0.00	0.00	26.50	53.36
30/06/2023	Closing Balance	0.00	0.00	0.00	53.36
<b>Investment Income / Dividends / Shares in Listed Companies / Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	8,228.57	8,228.57
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	8,457.14	16,685.71
30/06/2023	Closing Balance	0.00	0.00	0.00	16,685.71
<b>Investment Income / Dividends / Shares in Listed Companies / BHP Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	29,163.87	29,163.87
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	77,922.07	107,085.94
30/06/2023	Closing Balance	0.00	0.00	0.00	107,085.94
<b>Investment Income / Dividends / Shares in Listed Companies / Eagers Automotive Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
23/09/2022	APE AUD 0.22 FRANKED, 30% CTR	0.00	0.00	7,857.14	7,857.14
31/03/2023	APE AUD 0.49 FRANKED, 30% CTR	0.00	0.00	17,500.00	25,357.14
30/06/2023	Closing Balance	0.00	0.00	0.00	25,357.14
<b>Investment Income / Dividends / Shares in Listed Companies / Fortescue Metals Group Limited</b>					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	FMG AUD 1.21 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	103,714.29	103,714.29
30/06/2023	Closing Balance	0.00	0.00	0.00	103,714.29
<b>Investment Income / Interest / Cash At Bank / CBA Direct Investment Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/10/2022	Credit Interest	0.00	0.00	472.32	472.32
01/01/2023	Credit Interest	0.00	0.00	1,205.47	1,677.79
01/04/2023	Credit Interest	0.00	0.00	1,159.22	2,837.01
30/06/2023	Closing Balance	0.00	0.00	0.00	2,837.01
<b>Investment Income / Interest / Cash At Bank / Ord Minnett Cash Management Trust</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/09/2022	Interest	0.00	0.00	5.58	5.58
31/12/2022	Interest	0.00	0.00	0.98	6.56
31/03/2023	Interest	0.00	0.00	1.21	7.77
01/06/2023	Interest	0.00	0.00	0.94	8.71
30/06/2023	Closing Balance	0.00	0.00	0.00	8.71
<b>Member Payments / Pensions Paid / Mr Glen Brewer / Account Based Pension (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/07/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	12,000.00

Date	Description	Quantity	Debits	Credits	Balance
12/08/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	24,000.00
12/09/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	36,000.00
12/10/2022	Pension Drawdown - Gross	0.00	13,150.00	0.00	49,150.00
30/06/2023	Closing Balance	0.00	0.00	0.00	49,150.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/07/2022	Pension Drawdown - Net	0.00	0.00	12,000.00	12,000.00
12/07/2022	Pension Drawdown - Paid	0.00	12,000.00	0.00	0.00
12/08/2022	Pension Drawdown - Net	0.00	0.00	12,000.00	12,000.00
12/08/2022	Pension Drawdown - Paid	0.00	12,000.00	0.00	0.00
12/09/2022	Pension Drawdown - Net	0.00	0.00	12,000.00	12,000.00
12/09/2022	Pension Drawdown - Paid	0.00	12,000.00	0.00	0.00
12/10/2022	Pension Drawdown - Net	0.00	0.00	13,150.00	13,150.00
12/10/2022	Pension Drawdown - Paid	0.00	13,150.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

**Member Payments / Pensions Paid / Mr Glen Brewer / Account Based Pension 2 (0.00% Tax Free)**

01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/10/2022	Pension Drawdown - Gross	0.00	1,850.00	0.00	1,850.00
12/11/2022	Pension Drawdown - Gross	0.00	3,660.00	0.00	5,510.00
30/06/2023	Closing Balance	0.00	0.00	0.00	5,510.00
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00



Date	Description	Quantity	Debits	Credits	Balance
12/10/2022	Pension Drawdown - Net	0.00	0.00	1,850.00	1,850.00
12/10/2022	Pension Drawdown - Paid	0.00	1,850.00	0.00	0.00
12/11/2022	Pension Drawdown - Net	0.00	0.00	3,660.00	3,660.00
12/11/2022	Pension Drawdown - Paid	0.00	3,660.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Mr Glen Brewer / Account Based Pension 3 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/11/2022	Pension Drawdown - Gross	0.00	11,340.00	0.00	11,340.00
12/06/2023	Pension Drawdown - Gross	0.00	11,608.63	0.00	22,948.63
30/06/2023	Closing Balance	0.00	0.00	0.00	22,948.63
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/11/2022	Pension Drawdown - Net	0.00	0.00	11,340.00	11,340.00
12/11/2022	Pension Drawdown - Paid	0.00	11,340.00	0.00	0.00
12/06/2023	Pension Drawdown - Net	0.00	0.00	11,608.63	11,608.63
12/06/2023	Pension Drawdown - Paid	0.00	11,608.63	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Mr Glen Brewer / Account Based Pension 4 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/12/2022	Pension Drawdown - Gross	0.00	7,962.15	0.00	7,962.15
12/01/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	22,962.15

Date	Description	Quantity	Debits	Credits	Balance
12/02/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	37,962.15
12/03/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	52,962.15
12/04/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	67,962.15
12/05/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	82,962.15
12/06/2023	Pension Drawdown - Gross	0.00	891.37	0.00	83,853.52
30/06/2023	Closing Balance	0.00	0.00	0.00	83,853.52
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/12/2022	Pension Drawdown - Net	0.00	0.00	7,962.15	7,962.15
12/12/2022	Pension Drawdown - Paid	0.00	7,962.15	0.00	0.00
12/01/2023	Pension Drawdown - Net	0.00	0.00	15,000.00	15,000.00
12/01/2023	Pension Drawdown - Paid	0.00	15,000.00	0.00	0.00
12/02/2023	Pension Drawdown - Net	0.00	0.00	15,000.00	15,000.00
12/02/2023	Pension Drawdown - Paid	0.00	15,000.00	0.00	0.00
12/03/2023	Pension Drawdown - Net	0.00	0.00	15,000.00	15,000.00
12/03/2023	Pension Drawdown - Paid	0.00	15,000.00	0.00	0.00
12/04/2023	Pension Drawdown - Net	0.00	0.00	15,000.00	15,000.00
12/04/2023	Pension Drawdown - Paid	0.00	15,000.00	0.00	0.00
12/05/2023	Pension Drawdown - Net	0.00	0.00	15,000.00	15,000.00
12/05/2023	Pension Drawdown - Paid	0.00	15,000.00	0.00	0.00
12/06/2023	Pension Drawdown - Net	0.00	0.00	891.37	891.37

Date	Description	Quantity	Debits	Credits	Balance
12/06/2023	Pension Drawdown - Paid	0.00	891.37	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Payments / Pensions Paid / Mr Glen Brewer / Account Based Pension 5 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/12/2022	Pension Drawdown - Gross	0.00	7,037.85	0.00	7,037.85
30/06/2023	Closing Balance	0.00	0.00	0.00	7,037.85
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
12/12/2022	Pension Drawdown - Net	0.00	0.00	7,037.85	7,037.85
12/12/2022	Pension Drawdown - Paid	0.00	7,037.85	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Expenses / Accountancy Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	1,100.00	0.00	1,100.00
30/06/2023	Closing Balance	0.00	0.00	0.00	1,100.00
<b>Other Expenses / ASIC Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICannualstmt	0.00	290.00	0.00	290.00
30/06/2023	Closing Balance	0.00	0.00	0.00	290.00
<b>Other Expenses / Auditor Fee</b>					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	330.00	0.00	330.00
30/06/2023	Closing Balance	0.00	0.00	0.00	330.00
<b>Other Expenses / Derivative Investments / Options Trading</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/03/2023	Commission and fees	0.00	984.94	0.00	984.94
30/06/2023	Closing Balance	0.00	0.00	0.00	984.94
<b>Other Expenses / SMSF Supervisory Levy</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	259.00	0.00	259.00
30/06/2023	Closing Balance	0.00	0.00	0.00	259.00
<b>Investment Losses / Decrease in Market Value / Shares in Listed Companies / Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	13,440.00	13,440.00
30/06/2023	Closing Balance	0.00	0.00	0.00	13,440.00
<b>Investment Losses / Decrease in Market Value / Shares in Listed Companies / BHP Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	128,249.55	0.00	128,249.55
30/06/2023	Closing Balance	0.00	0.00	0.00	128,249.55

Date	Description	Quantity	Debits	Credits	Balance
<b>Investment Losses / Decrease in Market Value / Shares in Listed Companies / Eagers Automotive Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	94,250.00	94,250.00
30/06/2023	Closing Balance	0.00	0.00	0.00	94,250.00
<b>Investment Losses / Decrease in Market Value / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	589,776.06	0.00	589,776.06
30/06/2023	Closing Balance	0.00	0.00	0.00	589,776.06
<b>Investment Losses / Decrease in Market Value / Shares in Listed Companies / Starpharma Holdings Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	23,650.00	0.00	23,650.00
30/06/2023	Closing Balance	0.00	0.00	0.00	23,650.00
<b>Investment Losses / Decrease in Market Value / Stapled Securities / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	65.05	0.00	65.05
30/06/2023	Closing Balance	0.00	0.00	0.00	65.05
<b>Investments - Options Trading</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	49,824.94	0.00	49,824.94
31/03/2023	Commission and fees	0.00	0.00	984.94	48,840.00

Date	Description	Quantity	Debits	Credits	Balance
31/03/2023	Realised loss	0.00	0.00	48,840.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investments - Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	8,000.00	0.00	0.00	176,240.00
30/06/2023	Market Value Adjustment	0.00	13,440.00	0.00	189,680.00
30/06/2023	Closing Balance	8,000.00	0.00	0.00	189,680.00
<b>Investments - Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
28/07/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	534.00	0.00	0.00	0.00
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	-534.00	0.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investments - BHP Group Limited</b>					
01/07/2022	Opening Balance	8,000.00	0.00	0.00	330,000.00
27/01/2023	BUY BHP	32,000.00	1,597,849.55	0.00	1,927,849.55
30/06/2023	Market Value Adjustment	0.00	0.00	128,249.55	1,799,600.00
30/06/2023	Closing Balance	40,000.00	0.00	0.00	1,799,600.00
<b>Investments - Eagers Automotive Limited</b>					
01/07/2022	Opening Balance	25,000.00	0.00	0.00	243,000.00
30/06/2023	Market Value Adjustment	0.00	94,250.00	0.00	337,250.00



Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	25,000.00	0.00	0.00	337,250.00
<b>Investments - Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	60,000.00	0.00	0.00	1,051,800.00
29/09/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,000.00	169,703.40	0.00	1,221,503.40
27/01/2023	SELL FMG	-70,000.00	0.00	631,727.34	589,776.06
30/06/2023	Market Value Adjustment	0.00	0.00	589,776.06	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Investments - Starpharma Holdings Limited</b>					
01/07/2022	Opening Balance	55,000.00	0.00	0.00	40,700.00
30/06/2023	Market Value Adjustment	0.00	0.00	23,650.00	17,050.00
30/06/2023	Closing Balance	55,000.00	0.00	0.00	17,050.00
<b>Investments - Transurban Group</b>					
01/07/2022	Opening Balance	100.00	0.00	0.00	1,438.00
02/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	-100.00	0.00	1,372.95	65.05
30/06/2023	Market Value Adjustment	0.00	0.00	65.05	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Cash At Bank - CBA Direct Investment Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	405,731.61

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Direct Credit 397204 ANZ DIVIDEND A073/00562768	0.00	5,760.00	0.00	411,491.61
07/07/2022	Transfer to other Bank NetBank	0.00	0.00	100.00	411,391.61
12/07/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	399,391.61
12/07/2022	Transfer to other Bank NetBank Trfr2	0.00	0.00	7,750.00	391,641.61
13/07/2022	Transfer to other Bank NetBank Trfr3	0.00	0.00	15,000.00	376,641.61
14/07/2022	Transfer to other Bank NetBank Trf4	0.00	0.00	15,000.00	361,641.61
15/07/2022	Transfer to other Bank NetBank Trfr5	0.00	0.00	12,150.00	349,491.61
04/08/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	2,014.59	0.00	351,506.20
12/08/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	339,506.20
23/08/2022	Direct Credit 396297 TCL DIV/DIST AUF22/00829508	0.00	26.00	0.00	339,532.20
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	0.00	1,430.00	338,102.20
12/09/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	326,102.20
23/09/2022	Direct Credit 458106 APE DIVIDEND SEP22/00804546	0.00	5,500.00	0.00	331,602.20
23/09/2022	Direct Credit 458106 BHP GROUP DIV AF386/00302382	0.00	20,414.71	0.00	352,016.91
29/09/2022	Direct Credit 436383 FMG DIVIDEND 001284019290	0.00	72,600.00	0.00	424,616.91
01/10/2022	Credit Interest	0.00	472.32	0.00	425,089.23
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	123,450.74	0.00	548,539.97



Date	Description	Quantity	Debits	Credits	Balance
03/10/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	169,703.40	378,836.57
12/10/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	363,836.57
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICannualstmt	0.00	0.00	290.00	363,546.57
12/11/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	348,546.57
12/12/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	333,546.57
15/12/2022	Direct Credit 397204 ANZ DIVIDEND A074/00562280	0.00	5,920.00	0.00	339,466.57
01/01/2023	Credit Interest	0.00	1,205.47	0.00	340,672.04
12/01/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	325,672.04
31/01/2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	7,225.73	318,446.31
12/02/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	303,446.31
13/02/2023	Direct Credit 396297 TCL DISTRIBUTION AUI23/00829080	0.00	26.50	0.00	303,472.81
12/03/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	288,472.81
30/03/2023	Direct Credit 458106 BHP GROUP DIV AI387/00298312	0.00	54,545.45	0.00	343,018.26
31/03/2023	Direct Credit 458106 APE DIVIDEND MAR23/00804429	0.00	12,250.00	0.00	355,268.26
01/04/2023	Credit Interest	0.00	1,159.22	0.00	356,427.48
12/04/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	341,427.48
12/05/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	326,427.48

Date	Description	Quantity	Debits	Credits	Balance
01/06/2023	Direct Credit 033023 ORD MINNETT CMT ORD MINNETT CMT	0.00	183.77	0.00	326,611.25
06/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	1,440.34	0.00	328,051.59
12/06/2023	Transfer to xx1377 NetBank Pension	0.00	0.00	12,500.00	315,551.59
30/06/2023	Closing Balance	0.00	0.00	0.00	315,551.59
<b>Cash At Bank - Ord Minnett Cash Management Trust</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
07/07/2022	Direct Credit (CBA ExCBA)	0.00	100.00	0.00	100.00
12/07/2022	Direct Credit (CBA Trfr2)	0.00	7,750.00	0.00	7,850.00
13/07/2022	Direct Credit (CBA Trfr3)	0.00	15,000.00	0.00	22,850.00
14/07/2022	Direct Credit (CBA Trfr4)	0.00	15,000.00	0.00	37,850.00
15/07/2022	Direct Credit (CBA Trfr5)	0.00	12,150.00	0.00	50,000.00
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	0.00	49,824.94	175.06
30/09/2022	Interest	0.00	5.58	0.00	180.64
31/12/2022	Interest	0.00	0.98	0.00	181.62
31/03/2023	Interest	0.00	1.21	0.00	182.83
01/06/2023	GB Investments P/L ATF Brewer Family Super, BSB 065-000 a/c 10921234	0.00	0.00	183.77	0.94
01/06/2023	Interest	0.00	0.94	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Acquisitions / Derivative Investments / Options Trading</b>					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	0.00	49,824.94	49,824.94
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	49,824.94	0.00	0.00
31/03/2023	Commission and fees	0.00	0.00	984.94	984.94
31/03/2023	Commission and fees	0.00	984.94	0.00	0.00
31/03/2023	Realised loss	0.00	0.00	48,840.00	48,840.00
31/03/2023	Realised loss	0.00	48,840.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Acquisitions / Shares in Listed Companies / BHP Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
27/01/2023	BUY BHP	0.00	0.00	1,597,849.55	1,597,849.55
27/01/2023	BUY BHP	0.00	1,590,623.82	0.00	7,225.73
31/01/2023	BUY BHP	0.00	7,225.73	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Acquisitions / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	169,703.40	169,703.40
03/10/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	169,703.40	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
<b>Other Assets - Unsettled Trades / Disposals / Derivative Investments / Options Trading</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/03/2023	Realised loss	0.00	0.00	48,840.00	48,840.00
31/03/2023	Realised loss	0.00	48,840.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
04/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	0.00	0.00	2,014.59	2,014.59
25/08/2022	ANZR to ANZ; 1:15 ACCELERATED - PAITREO OF ORD SHARES @\$18.9	0.00	2,014.59	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
27/01/2023	SELL FMG	0.00	0.00	1,590,623.82	1,590,623.82
27/01/2023	SELL FMG	0.00	1,590,623.82	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Unsettled Trades / Disposals / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
02/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	1,440.34	0.00	1,440.34

Date	Description	Quantity	Debits	Credits	Balance
06/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	0.00	1,440.34	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Distributions / Stapled Securities / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	26.00	26.00
23/08/2022	TCL AUD 0.02170156 FRANKED, 30% CTR, DRP NIL DISC	0.00	26.00	0.00	0.00
29/12/2022	TCL AUD DRP NIL DISC	0.00	26.50	0.00	26.50
13/02/2023	TCL AUD DRP NIL DISC	0.00	0.00	26.50	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	5,760.00	5,760.00
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	5,760.00	0.00	0.00
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	0.00	5,920.00	5,920.00
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	5,920.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / BHP Group Limited</b>					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	20,414.71	0.00	20,414.71
23/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	20,414.71	0.00
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	54,545.45	54,545.45
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	54,545.45	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Eagers Automotive Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
23/09/2022	APE AUD 0.22 FRANKED, 30% CTR	0.00	0.00	5,500.00	5,500.00
23/09/2022	APE AUD 0.22 FRANKED, 30% CTR	0.00	5,500.00	0.00	0.00
31/03/2023	APE AUD 0.49 FRANKED, 30% CTR	0.00	0.00	12,250.00	12,250.00
31/03/2023	APE AUD 0.49 FRANKED, 30% CTR	0.00	12,250.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	FMG AUD 1.21 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	72,600.00	72,600.00
29/09/2022	FMG AUD 1.21 FRANKED, 30% CTR, DRP NIL DISC	0.00	72,600.00	0.00	0.00



Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / CBA Direct Investment Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/10/2022	Credit Interest	0.00	0.00	472.32	472.32
01/10/2022	Credit Interest	0.00	472.32	0.00	0.00
01/01/2023	Credit Interest	0.00	0.00	1,205.47	1,205.47
01/01/2023	Credit Interest	0.00	1,205.47	0.00	0.00
01/04/2023	Credit Interest	0.00	0.00	1,159.22	1,159.22
01/04/2023	Credit Interest	0.00	1,159.22	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / Ord Minnett Cash Management Trust</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/09/2022	Interest	0.00	0.00	5.58	5.58
30/09/2022	Interest	0.00	5.58	0.00	0.00
31/12/2022	Interest	0.00	0.00	0.98	0.98
31/12/2022	Interest	0.00	0.98	0.00	0.00
31/03/2023	Interest	0.00	0.00	1.21	1.21
31/03/2023	Interest	0.00	1.21	0.00	0.00
01/06/2023	Interest	0.00	0.00	0.94	0.94
01/06/2023	Interest	0.00	0.94	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Current Tax Assets / Income Tax Payable</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	Fund Tax Finalisation	0.00	123,709.74	0.00	123,709.74
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	0.00	123,709.74	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Assets - Current Tax Assets / Shares in Listed Companies / Australia And New Zealand Banking Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	4,868.57
01/07/2022	ANZ AUD 0.72 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	2,468.57	0.00	7,337.14
01/07/2022	Fund Tax Finalisation	0.00	0.00	4,868.57	2,468.57
15/12/2022	ANZ AUD 0.74 FRANKED, 30% CTR, DRP NIL DISC, BSP	0.00	2,537.14	0.00	5,005.71
30/06/2023	Closing Balance	0.00	0.00	0.00	5,005.71
<b>Other Assets - Current Tax Assets / Shares in Listed Companies / BHP Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	34,872.78
01/07/2022	Fund Tax Finalisation	0.00	0.00	34,872.78	0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	8,749.16	0.00	8,749.16
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	23,376.62	0.00	32,125.78
30/06/2023	Closing Balance	0.00	0.00	0.00	32,125.78



Date	Description	Quantity	Debits	Credits	Balance
<b>Other Assets - Current Tax Assets / Shares in Listed Companies / Eagers Automotive Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	7,596.43
01/07/2022	Fund Tax Finalisation	0.00	0.00	7,596.43	0.00
23/09/2022	APE AUD 0.22 FRANKED, 30% CTR	0.00	2,357.14	0.00	2,357.14
31/03/2023	APE AUD 0.49 FRANKED, 30% CTR	0.00	5,250.00	0.00	7,607.14
30/06/2023	Closing Balance	0.00	0.00	0.00	7,607.14
<b>Other Assets - Current Tax Assets / Shares in Listed Companies / Fortescue Metals Group Limited</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	76,371.43
01/07/2022	Fund Tax Finalisation	0.00	0.00	76,371.43	0.00
29/09/2022	FMG AUD 1.21 FRANKED, 30% CTR, DRP NIL DISC	0.00	31,114.29	0.00	31,114.29
30/06/2023	Closing Balance	0.00	0.00	0.00	31,114.29
<b>Other Assets - Current Tax Assets / Transurban Group</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.53
01/07/2022	Fund Tax Finalisation	0.00	0.00	0.53	0.00
23/08/2022	Distribution - Tax Statement	0.00	0.43	0.00	0.43
29/12/2022	Distribution - Tax Statement	0.00	0.43	0.00	0.86
30/06/2023	Closing Balance	0.00	0.00	0.00	0.86
<b>Other Creditors and Accruals / Accountancy Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	0.00	1,100.00	1,100.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	1,100.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Creditors and Accruals / ASIC Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICAnnualstmt	0.00	0.00	290.00	290.00
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICAnnualstmt	0.00	290.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Creditors and Accruals / Auditor Fee</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	0.00	330.00	330.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	330.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Other Creditors and Accruals / Derivative Investments / Options Trading</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/03/2023	Commission and fees	0.00	0.00	984.94	984.94
31/03/2023	Commission and fees	0.00	984.94	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Income Tax Suspense</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	0.00	123,450.74	123,450.74
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	123,450.74	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Fund Suspense / CBA Direct Investment Account</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
01/07/2022	Direct Credit 397204 ANZ DIVIDEND A073/00562768	0.00	0.00	5,760.00	5,760.00
01/07/2022	Direct Credit 397204 ANZ DIVIDEND A073/00562768	0.00	5,760.00	0.00	0.00
07/07/2022	Transfer to other Bank NetBank	0.00	0.00	100.00	100.00
07/07/2022	Transfer to other Bank NetBank	0.00	100.00	0.00	0.00
12/07/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	12,000.00
12/07/2022	Transfer to other Bank NetBank Pension	0.00	12,000.00	0.00	0.00
12/07/2022	Transfer to other Bank NetBank Trfr2	0.00	0.00	7,750.00	7,750.00
12/07/2022	Transfer to other Bank NetBank Trfr2	0.00	7,750.00	0.00	0.00
13/07/2022	Transfer to other Bank NetBank Trfr3	0.00	0.00	15,000.00	15,000.00
13/07/2022	Transfer to other Bank NetBank Trfr3	0.00	15,000.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
14/07/2022	Transfer to other Bank NetBank Trf4	0.00	0.00	15,000.00	15,000.00
14/07/2022	Transfer to other Bank NetBank Trf4	0.00	15,000.00	0.00	0.00
15/07/2022	Transfer to other Bank NetBank Trfr5	0.00	0.00	12,150.00	12,150.00
15/07/2022	Transfer to other Bank NetBank Trfr5	0.00	12,150.00	0.00	0.00
04/08/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	0.00	2,014.59	2,014.59
04/08/2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	2,014.59	0.00	0.00
12/08/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	12,000.00
12/08/2022	Transfer to other Bank NetBank Pension	0.00	12,000.00	0.00	0.00
23/08/2022	Direct Credit 396297 TCL DIV/DIST AUF22/00829508	0.00	0.00	26.00	26.00
23/08/2022	Direct Credit 396297 TCL DIV/DIST AUF22/00829508	0.00	26.00	0.00	0.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	0.00	330.00	330.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	0.00	1,100.00	1,430.00
24/08/2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	0.00	1,430.00	0.00	0.00
12/09/2022	Transfer to other Bank NetBank Pension	0.00	0.00	12,000.00	12,000.00
12/09/2022	Transfer to other Bank NetBank Pension	0.00	12,000.00	0.00	0.00
23/09/2022	Direct Credit 458106 APE DIVIDEND SEP22/00804546	0.00	0.00	5,500.00	5,500.00

Date	Description	Quantity	Debits	Credits	Balance
23/09/2022	Direct Credit 458106 APE DIVIDEND SEP22/00804546	0.00	5,500.00	0.00	0.00
23/09/2022	Direct Credit 458106 BHP GROUP DIV AF386/00302382	0.00	0.00	20,414.71	20,414.71
23/09/2022	Direct Credit 458106 BHP GROUP DIV AF386/00302382	0.00	20,414.71	0.00	0.00
29/09/2022	Direct Credit 436383 FMG DIVIDEND 001284019290	0.00	0.00	72,600.00	72,600.00
29/09/2022	Direct Credit 436383 FMG DIVIDEND 001284019290	0.00	72,600.00	0.00	0.00
01/10/2022	Credit Interest	0.00	0.00	472.32	472.32
01/10/2022	Credit Interest	0.00	472.32	0.00	0.00
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	0.00	123,450.74	123,450.74
02/10/2022	Direct Credit 012721 ATO ATO005000017044077	0.00	123,450.74	0.00	0.00
03/10/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	169,703.40	169,703.40
03/10/2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	169,703.40	0.00	0.00
12/10/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/10/2022	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICAnnualstmt	0.00	0.00	290.00	290.00
28/10/2022	ASIC NetBank BPAY 17301 2290081497468 ASICAnnualstmt	0.00	290.00	0.00	0.00
12/11/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00

Date	Description	Quantity	Debits	Credits	Balance
12/11/2022	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
12/12/2022	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/12/2022	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
15/12/2022	Direct Credit 397204 ANZ DIVIDEND A074/00562280	0.00	0.00	5,920.00	5,920.00
15/12/2022	Direct Credit 397204 ANZ DIVIDEND A074/00562280	0.00	5,920.00	0.00	0.00
01/01/2023	Credit Interest	0.00	0.00	1,205.47	1,205.47
01/01/2023	Credit Interest	0.00	1,205.47	0.00	0.00
12/01/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/01/2023	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
31/01/2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	0.00	7,225.73	7,225.73
31/01/2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	0.00	7,225.73	0.00	0.00
12/02/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/02/2023	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
13/02/2023	Direct Credit 396297 TCL DISTRIBUTION AUI23/00829080	0.00	0.00	26.50	26.50
13/02/2023	Direct Credit 396297 TCL DISTRIBUTION AUI23/00829080	0.00	26.50	0.00	0.00
12/03/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/03/2023	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00



Date	Description	Quantity	Debits	Credits	Balance
30/03/2023	Direct Credit 458106 BHP GROUP DIV AI387/00298312	0.00	0.00	54,545.45	54,545.45
30/03/2023	Direct Credit 458106 BHP GROUP DIV AI387/00298312	0.00	54,545.45	0.00	0.00
31/03/2023	Direct Credit 458106 APE DIVIDEND MAR23/00804429	0.00	0.00	12,250.00	12,250.00
31/03/2023	Direct Credit 458106 APE DIVIDEND MAR23/00804429	0.00	12,250.00	0.00	0.00
01/04/2023	Credit Interest	0.00	0.00	1,159.22	1,159.22
01/04/2023	Credit Interest	0.00	1,159.22	0.00	0.00
12/04/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/04/2023	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
12/05/2023	Transfer to other Bank NetBank Pension	0.00	0.00	15,000.00	15,000.00
12/05/2023	Transfer to other Bank NetBank Pension	0.00	15,000.00	0.00	0.00
01/06/2023	Direct Credit 033023 ORD MINNETT CMT ORD MINNETT CMT	0.00	0.00	183.77	183.77
01/06/2023	Direct Credit 033023 ORD MINNETT CMT ORD MINNETT CMT	0.00	183.77	0.00	0.00
06/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	0.00	1,440.34	1,440.34
06/06/2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	0.00	1,440.34	0.00	0.00
12/06/2023	Transfer to xx1377 NetBank Pension	0.00	0.00	12,500.00	12,500.00
12/06/2023	Transfer to xx1377 NetBank Pension	0.00	12,500.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
<b>Fund Suspense / Ord Minnett Cash Management Trust</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
07/07/2022	Direct Credit (CBA ExCBA)	0.00	0.00	100.00	100.00
07/07/2022	Direct Credit (CBA ExCBA)	0.00	100.00	0.00	0.00
12/07/2022	Direct Credit (CBA Trfr2)	0.00	0.00	7,750.00	7,750.00
12/07/2022	Direct Credit (CBA Trfr2)	0.00	7,750.00	0.00	0.00
13/07/2022	Direct Credit (CBA Trfr3)	0.00	0.00	15,000.00	15,000.00
13/07/2022	Direct Credit (CBA Trfr3)	0.00	15,000.00	0.00	0.00
14/07/2022	Direct Credit (CBA Trfr4)	0.00	0.00	15,000.00	15,000.00
14/07/2022	Direct Credit (CBA Trfr4)	0.00	15,000.00	0.00	0.00
15/07/2022	Direct Credit (CBA Trfr5)	0.00	0.00	12,150.00	12,150.00
15/07/2022	Direct Credit (CBA Trfr5)	0.00	12,150.00	0.00	0.00
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	0.00	49,824.94	49,824.94
20/07/2022	Transferred to A/C 1721738 - WITHDRAWAL	0.00	49,824.94	0.00	0.00
30/09/2022	Interest	0.00	0.00	5.58	5.58
30/09/2022	Interest	0.00	5.58	0.00	0.00
31/12/2022	Interest	0.00	0.00	0.98	0.98
31/12/2022	Interest	0.00	0.98	0.00	0.00
31/03/2023	Interest	0.00	0.00	1.21	1.21
31/03/2023	Interest	0.00	1.21	0.00	0.00



Date	Description	Quantity	Debits	Credits	Balance
01/06/2023	GB Investments P/L ATF Brewer Family Super, BSB 065-000 a/c 10921234	0.00	0.00	183.77	183.77
01/06/2023	GB Investments P/L ATF Brewer Family Super, BSB 065-000 a/c 10921234	0.00	183.77	0.00	0.00
01/06/2023	Interest	0.00	0.00	0.94	0.94
01/06/2023	Interest	0.00	0.94	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
<b>Member Entitlement Accounts / Mr Glen Brewer / Account Based Pension (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	1,965,833.40
12/07/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	1,953,833.40
12/08/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	1,941,833.40
12/09/2022	Pension Drawdown - Gross	0.00	12,000.00	0.00	1,929,833.40
12/10/2022	Pension Drawdown - Gross	0.00	13,150.00	0.00	1,916,683.40
30/06/2023	Investment Profit or Loss	0.00	0.00	446,341.89	2,363,025.29
30/06/2023	Closing Balance	0.00	0.00	0.00	2,363,025.29
<b>Member Entitlement Accounts / Mr Glen Brewer / Account Based Pension 2 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	220,531.92
12/10/2022	Pension Drawdown - Gross	0.00	1,850.00	0.00	218,681.92
12/11/2022	Pension Drawdown - Gross	0.00	3,660.00	0.00	215,021.92
30/06/2023	Investment Profit or Loss	0.00	0.00	50,300.97	265,322.89
30/06/2023	Closing Balance	0.00	0.00	0.00	265,322.89

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlement Accounts / Mr Glen Brewer / Account Based Pension 3 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	95,362.66
12/11/2022	Pension Drawdown - Gross	0.00	11,340.00	0.00	84,022.66
12/06/2023	Pension Drawdown - Gross	0.00	11,608.63	0.00	72,414.03
30/06/2023	Investment Profit or Loss	0.00	0.00	20,312.06	92,726.09
30/06/2023	Closing Balance	0.00	0.00	0.00	92,726.09
<b>Member Entitlement Accounts / Mr Glen Brewer / Account Based Pension 4 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	83,853.52
12/12/2022	Pension Drawdown - Gross	0.00	7,962.15	0.00	75,891.37
12/01/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	60,891.37
12/02/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	45,891.37
12/03/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	30,891.37
12/04/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	15,891.37
12/05/2023	Pension Drawdown - Gross	0.00	15,000.00	0.00	891.37
12/06/2023	Pension Drawdown - Gross	0.00	891.37	0.00	0.00
30/06/2023	Investment Profit or Loss	0.00	0.00	13,177.72	13,177.72
30/06/2023	Closing Balance	0.00	0.00	0.00	13,177.72
<b>Member Entitlement Accounts / Mr Glen Brewer / Account Based Pension 5 (0.00% Tax Free)</b>					
01/07/2022	Opening Balance	0.00	0.00	0.00	7,037.85
12/12/2022	Pension Drawdown - Gross	0.00	7,037.85	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Investment Profit or Loss	0.00	0.00	733.38	733.38
30/06/2023	Closing Balance	0.00	0.00	0.00	733.38

## Permanent Documents

<a href="#">Ethical Letter.pdf</a>
<a href="#">GB director id number.pdf</a>
<a href="#">OCR_BFSF-newDeedAugust2018.pdf</a>
<a href="#">OCR_Brewer Family Superannuation Fund - Ethical Clearance.pdf</a>

# Self-managed superannuation fund annual return **2023**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

**2 Name of self-managed superannuation fund (SMSF)**

Brewer Family Superannuation Fund

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**

PO Box 230

Suburb/town

Glen Osmond

State/territory

SA

Postcode

5064

**5 Annual return status**

Is this an amendment to the SMSF's 2023 return?

**A** No  Yes

Is this the first required return for a newly registered SMSF?

**B** No  Yes

Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

04

10702708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No  Yes 

Was Part B of the audit report qualified?

C No  Yes 

If Part B of the audit report was qualified, have the reported issues been rectified?

D No  Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 065000

Fund account number 10921234

Fund account name

GB Investments Pty Ltd ITF Brewer Family Super Fund

I would like my tax refunds made to this account.  Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN) 

- 8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

**9 Was the fund wound up during the income year?**

No  Yes  If yes, provide the date on which the fund was wound up  Day Month Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$ .00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C**  Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN)

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover? **M** No  Yes  Code

Net capital gain **A** \$  -00

Gross rent and other leasing and hiring income **B** \$  -00

Gross interest **C** \$  -00

Forestry managed investment scheme income **X** \$  -00

Gross foreign income **D1** \$  -00 Net foreign income **D** \$  -00  Loss

Australian franking credits from a New Zealand company **E** \$  -00

Transfers from foreign funds **F** \$  -00  Number

Gross payments where ABN not quoted **H** \$  -00

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$  -00

plus Assessable personal contributions **R2** \$  -00

plus **R3** \$  -00 #No-TFN-quoted contributions (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$  -00

Gross distribution from partnerships **I** \$  -00  Loss

\*Unfranked dividend amount **J** \$  -00

\*Franked dividend amount **K** \$  -00

\*Dividend franking credit **L** \$  -00

\*Gross trust distributions **M** \$  -00  Code

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$  -00

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$  -00

plus \*Net non-arm's length trust distributions **U2** \$  -00

plus \*Net other non-arm's length income **U3** \$  -00

\*Other income **S** \$  -00  Code

\*Assessable income due to changed tax status of fund **T** \$  -00

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$  -00

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME (Sum of labels A to U)** **W** \$  -00  Loss

Exempt current pension income **Y** \$  -00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$  -00  Loss



Fund's tax file number (TFN)

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="0-00"/>		<b>A2</b> \$ <input type="text" value="0-00"/>
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0-00"/>		<b>B2</b> \$ <input type="text" value="0-00"/>
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0-00"/>		<b>D2</b> \$ <input type="text" value="0-00"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0-00"/>		<b>E2</b> \$ <input type="text" value="0-00"/>
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0-00"/>		<b>F2</b> \$ <input type="text" value="0-00"/>
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="0-00"/>		<b>H2</b> \$ <input type="text" value="330-00"/>
Investment expenses	<b>I1</b> \$ <input type="text" value="0-00"/>		<b>I2</b> \$ <input type="text" value="984-00"/>
Management and administration expenses	<b>J1</b> \$ <input type="text" value="0-00"/>		<b>J2</b> \$ <input type="text" value="1390-00"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0-00"/>		<b>U2</b> \$ <input type="text" value="0-00"/>
Other amounts	<b>L1</b> \$ <input type="text" value="0-00"/>	Code <input type="text" value=""/>	<b>L2</b> \$ <input type="text" value="259-00"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0-00"/>		

**TOTAL DEDUCTIONS**  
**N** \$   
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$   
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**  
**O** \$  Loss   
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$   
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) \*\*\*\*\*

## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input type="text" value="0"/>	<b>-00</b>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$   
*(T1 plus J)*

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="0"/>
Rebates and tax offsets	<b>C2</b>	\$	<input type="text"/>
<b>Non-refundable non-carry forward tax offsets</b>			
<b>C</b> \$ <input type="text" value="0"/>			
<i>(C1 plus C2)</i>			

SUBTOTAL 1  
**T2** \$   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0"/>
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0"/>
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0"/>
<b>Non-refundable carry forward tax offsets</b>			
<b>D</b> \$ <input type="text" value="0"/>			
<i>(D1 plus D2 plus D3 plus D4)</i>			
SUBTOTAL 2			
<b>T3</b> \$ <input type="text" value="0"/>			
<i>(T2 less D – cannot be less than zero)</i>			

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="75853.78"/>
No-TFN tax offset	<b>E2</b>	\$	<input type="text"/>
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text"/>
Exploration credit tax offset	<b>E4</b>	\$	<input type="text"/>
<b>Refundable tax offsets</b>			
<b>E</b> \$ <input type="text" value="75853.78"/>			
<i>(E1 plus E2 plus E3 plus E4)</i>			

#TAX PAYABLE **T5** \$   
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G** \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	<input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	<input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	<input type="text"/>
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	<input type="text"/>
<b>Eligible credits</b>	
<b>H \$</b>	<input type="text" value="0"/>
<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>	

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I \$</b>	<input type="text" value="75853.78"/>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S \$</b>	<input type="text" value="-75594.78"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	<b>U \$</b>	<input type="text" value="0"/>	<b>-00</b>
Net capital losses carried forward to later income years	<b>V \$</b>	<input type="text" value="0"/>	<b>-00</b>

### Section F: Member information

#### MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN   
See the Privacy note in the Declaration.

Date of birth   
Day Month Year

#### Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

CGT small business retirement exemption  
**C** \$

CGT small business 15-year exemption amount  
**D** \$

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

Proceeds from primary residence disposal  
**H** \$

Receipt date   
Day Month Year  
**H1**

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$   
(Sum of labels A to M)

#### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance  
**S1** \$

Inward rollovers and transfers  
**P** \$

Retirement phase account balance - Non CDBIS  
**S2** \$

Outward rollovers and transfers  
**Q** \$

Retirement phase account balance - CDBIS  
**S3** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$   
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$   
 Unlisted trusts **B** \$   
 Insurance policy **C** \$   
 Other managed investments **D** \$

**15b Australian direct investments**

**Limited recourse borrowing arrangements**  
 Australian residential real property  
**J1** \$   
 Australian non-residential real property  
**J2** \$   
 Overseas real property  
**J3** \$   
 Australian shares  
**J4** \$   
 Overseas shares  
**J5** \$   
 Other  
**J6** \$   
 Property count  
**J7**

Cash and term deposits **E** \$   
 Debt securities **F** \$   
 Loans **G** \$   
 Listed shares **H** \$   
 Unlisted shares **I** \$   
 Limited recourse borrowing arrangements **J** \$   
 Non-residential real property **K** \$   
 Residential real property **L** \$   
 Collectables and personal use assets **M** \$   
 Other assets **O** \$

**15c Other investments**

Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares **P** \$   
 Overseas non-residential real property **Q** \$   
 Overseas residential real property **R** \$   
 Overseas managed investments **S** \$   
 Other overseas assets **T** \$

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$   
 (Sum of labels **A** to **T**)

**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?  
**A** No  Yes  \$

Fund's tax file number (TFN)

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="2734985"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="0"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="2734985"/>
				-00

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write **2023**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date  /  /   
Day / Month / Year

**Preferred trustee or director contact details:**

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /   
Day / Month / Year

**Tax agent's contact details**

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

**Brewer Family Superannuation Fund**  
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value	
<b>Listed Securities Market</b>						
ANZ	Australia And New Zealand Banking Group Limited (ASX:ANZ)	30 Jun 2023	23.71000	8,000.00000	189,680.00	13,440.00
APE	Eagers Automotive Limited (ASX:APE)	30 Jun 2023	13.49000	25,000.00000	337,250.00	94,250.00
BHP	BHP Group Limited (ASX:BHP)	30 Jun 2023	44.99000	40,000.00000	1,799,600.00	(128,249.55)
FMG	Fortescue Metals Group Limited (ASX:FMG)	30 Jun 2023	22.18000	0.00000	0.00	(589,776.06)
SPL	Starpharma Holdings Limited (ASX:SPL)	30 Jun 2023	0.31000	55,000.00000	17,050.00	(23,650.00)
TCL	Transurban Group (ASX:TCL)	30 Jun 2023	14.25000	0.00000	0.00	(65.05)
<b>Listed Securities Market Total</b>				<b>2,343,580.00</b>	<b>(634,050.66)</b>	
<b>Fund Total</b>				<b>2,343,580.00</b>	<b>(634,050.66)</b>	



**Brewer Family Superannuation Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2022 to 30 June 2023**

Payment Date	Income Type	Ledger Data			Announcement Data					
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
<b>Cash At Bank</b>										
<b>CBACDIA: CBA Direct Investment Account</b>										
01/10/2022	Interest	472.32	0.00							
01/01/2023	Interest	1,205.47	0.00							
01/04/2023	Interest	1,159.22	0.00							
		<b>2,837.01</b>	<b>0.00</b>							
<b>ORDCMT: Ord Minnett Cash Management Trust</b>										
30/09/2022	Interest	5.58	0.00							
31/12/2022	Interest	0.98	0.00							
31/03/2023	Interest	1.21	0.00							
01/06/2023	Interest	0.94	0.00							
		<b>8.71</b>	<b>0.00</b>							
<b>Total</b>		<b>2,845.72</b>	<b>0.00</b>							
<b>Shares in Listed Companies</b>										
<b>ANZ: Australia And New Zealand Banking Group Limited (ASX:ANZ)</b>										
01/07/2022	Dividend	5,760.00	2,468.57		8,000	0	0.7200	5,760.00	2,468.57	
15/12/2022	Dividend	5,920.00	2,537.14		8,000	0	0.7400	5,920.00	2,537.14	
		<b>11,680.00</b>	<b>5,005.71</b>					<b>11,680.00</b>	<b>5,005.71</b>	
<b>APE: Eagers Automotive Limited (ASX:APE)</b>										
23/09/2022	Dividend	5,500.00	2,357.14		25,000	0	0.2200	5,500.00	2,357.14	
31/03/2023	Dividend	12,250.00	5,250.00		25,000	0	0.4900	12,250.00	5,250.00	
		<b>17,750.00</b>	<b>7,607.14</b>					<b>17,750.00</b>	<b>7,607.14</b>	
<b>BHP: BHP Group Limited (ASX:BHP)</b>										
22/09/2022	Dividend	20,414.71	8,749.16		8,000	0	2.5518	20,414.71	8,749.16	
30/03/2023	Dividend	54,545.45	23,376.62	*	40,000	0	1.3636	54,545.44	23,376.62	
		<b>74,960.16</b>	<b>32,125.78</b>					<b>74,960.15</b>	<b>32,125.78</b>	
<b>FMG: Fortescue Metals Group Limited (ASX:FMG)</b>										
29/09/2022	Dividend	72,600.00	31,114.29		60,000	0	1.2100	72,600.00	31,114.29	
		<b>72,600.00</b>	<b>31,114.29</b>					<b>72,600.00</b>	<b>31,114.29</b>	
<b>Total</b>		<b>176,990.16</b>	<b>75,852.92</b>					<b>176,990.15</b>	<b>75,852.92</b>	
<b>Stapled Securities</b>										
<b>TCL: Transurban Group (ASX:TCL)</b>										
23/08/2022	Distribution	26.00	0.00	*						
23/08/2022	Dividend	0.00	0.00	*	100	0	0.0200	2.00	0.86	
29/12/2022	Distribution	26.50	0.00		100	0	0.2650	26.50	0.00	
		<b>52.50</b>	<b>0.00</b>					<b>28.50</b>	<b>0.86</b>	
<b>Total</b>		<b>52.50</b>	<b>0.00</b>					<b>28.50</b>	<b>0.86</b>	

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

**Brewer Family Superannuation Fund**
**Tax Accounting Reconciliation**

For the period 1 July 2022 to 30 June 2023

<b>Operating Statement Profit vs. Provision for Income Tax</b>		<b>2023</b>
		<b>\$</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>362,366.02</b>
<b><u>ADD:</u></b>		
Decrease in Market Value		634,050.66
Pension Non-deductible Expenses		2,963.94
Pensions Paid		168,500.00
<b><u>LESS:</u></b>		
Realised Capital Gains		912,138.46
Pension Exempt Income		255,727.00
Non-Taxable Income		13.27
Rounding		1.89
<b>Taxable Income or Loss</b>		<b><u>0.00</u></b>
	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	0.00	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
<b>Provision for Income Tax</b>		<b><u>0.00</u></b>

**Provision for Income Tax vs. Income Tax Expense**

<b>Provision for Income Tax</b>	<b><u>0.00</u></b>
<b>Income Tax Expense</b>	<b><u>0.00</u></b>

**Provision for Income Tax vs. Income Tax Payable**

<b>Provision for Income Tax</b>	<b>0.00</b>
<b><u>LESS:</u></b>	
Franking Credits	75,853.78
<b>Income Tax Payable (Receivable)</b>	<b><u>(75,853.78)</u></b>

**Exempt Current Pension Income Settings**

Pension Exempt % (Actuarial)	100.0000%
Pension Exempt % (Expenses)	100.0000%
Assets Segregated For Pensions	No

## Brewer Family Superannuation Fund

### Members Summary Report - For the period 1/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid		
<b>Mr Glen Brewer</b>												
51 Joslin Street WAYVILLE SA 5034												
Pension	<b>Account Based Pension (0.00% Ta</b>	1,965,833.40	0.00	0.00	446,341.89	0.00	0.00	0.00	0.00	0.00	(49,150.00)	2,363,025.29
Pension	<b>Account Based Pension 2 (0.00% T</b>	220,531.92	0.00	0.00	50,300.97	0.00	0.00	0.00	0.00	0.00	(5,510.00)	265,322.89
Pension	<b>Account Based Pension 3 (0.00% T</b>	95,362.66	0.00	0.00	20,312.06	0.00	0.00	0.00	0.00	0.00	(22,948.63)	92,726.09
Pension	<b>Account Based Pension 4 (0.00% T</b>	83,853.52	0.00	0.00	13,177.72	0.00	0.00	0.00	0.00	0.00	(83,853.52)	13,177.72
Pension	<b>Account Based Pension 5 (0.00% T</b>	7,037.85	0.00	0.00	733.38	0.00	0.00	0.00	0.00	0.00	(7,037.85)	733.38
		2,372,619.35	0.00	0.00	530,866.02	0.00	0.00	0.00	0.00	0.00	(168,500.00)	2,734,985.37
		2,372,619.35	0.00	0.00	530,866.02	0.00	0.00	0.00	0.00	0.00	(168,500.00)	2,734,985.37

**Brewer Family Superannuation Fund**  
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
CBA Direct Investment Account				315,551.59	315,551.59			11.87%
				<b>315,551.59</b>	<b>315,551.59</b>			<b>11.87%</b>
<b><u>Listed Securities Market</u></b>								
Australia And New Zealand Banking Group Limited (ASX:ANZ)	8,000.00000	18.8301	23.7100	150,640.46	189,680.00	39,039.54	25.92%	7.13%
Eagers Automotive Limited (ASX:APE)	25,000.00000	10.2223	13.4900	255,556.30	337,250.00	81,693.70	31.97%	12.68%
BHP Group Limited (ASX:BHP)	40,000.00000	44.5366	44.9900	1,781,464.62	1,799,600.00	18,135.38	1.02%	67.68%
Starpharma Holdings Limited (ASX:SPL)	55,000.00000	0.8766	0.3100	48,212.45	17,050.00	(31,162.45)	(64.64)%	0.64%
				<b>2,235,873.83</b>	<b>2,343,580.00</b>	<b>107,706.17</b>	<b>4.82%</b>	<b>88.13%</b>
				<b>2,551,425.42</b>	<b>2,659,131.59</b>	<b>107,706.17</b>	<b>4.22%</b>	<b>100.00%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**Brewer Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2022 to 30 June 2023**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Bank</u></b>														
CBA Direct Investment Account														
2,837.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,837.01	0.00	0.00	0.00	0.00	0.00
Ord Minnett Cash Management Trust														
8.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.71	0.00	0.00	0.00	0.00	0.00
<b>2,845.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,845.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>														
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
11,680.00	5,005.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,685.71	0.00	0.00	0.00	0.00	0.00
BHP Group Limited (ASX:BHP)														
74,960.16	32,125.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,085.94	0.00	0.00	0.00	0.00	0.00
Eagers Automotive Limited (ASX:APE)														
17,750.00	7,607.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,357.14	0.00	0.00	0.00	0.00	0.00
Fortescue Metals Group Limited (ASX:FMG)														
72,600.00	31,114.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,714.29	0.00	0.00	0.00	0.00	0.00
Transurban Group (ASX:TCL)														
52.50	0.86	0.00	0.00	0.00	13.27	0.00	0.00	0.00	40.09	0.00	0.00	0.00	0.00	0.00
<b>177,042.66</b>	<b>75,853.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,883.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>179,888.38</b>	<b>75,853.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,728.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

**Brewer Family Superannuation Fund**  
**Distribution Reconciliation Report**  
**For the period 1 July 2022 to 30 June 2023**

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains			AMIT	Gross Distribution		
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax
<b><u>Listed Securities Market</u></b>																
Transurban Group (ASX:TCL)																
52.50	39.23	0.86	0.00	13.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13.27)	53.36	40.09
<b>52.50</b>	<b>39.23</b>	<b>0.86</b>	<b>0.00</b>	<b>13.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(13.27)</b>	<b>53.36</b>	<b>40.09</b>
<b>52.50</b>	<b>39.23</b>	<b>0.86</b>	<b>0.00</b>	<b>13.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(13.27)</b>	<b>53.36</b>	<b>40.09</b>

**Reconciliation**

	Australian Income		Other Non-Assessable Amounts			Foreign Income		Capital Gains			Gross Distribution		
	NPP Income	Franking Credits	Tax Exempt	Tax Free	Tax Deferred	Assesable Amounts	Foreign Tax Credits	Disc. Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Accounting	Tax
Gross Accounting Distribution	39.23	0.86	13.27	-	-	-	-	-	-	-	-	53.36	-
Gross Tax Distribution	39.23	0.86	-	-	-	-	-	-	-	-	-	-	40.09
Net Foreign Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Distributed Capital Gain	-	-	-	-	-	-	-	-	N/A	-	-	-	-



**Brewer Family Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Listed Derivatives Market</u></b>													
<b>Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 (ASX:ANZR)</b>													
25/08/2022	Sale	534.00	2,014.59		0.00	2,014.59							
		534.00	2,014.59		0.00	2,014.59						0.00	
<b>Options Trading</b>													
31/03/2023	Dist	0.00	0.00		0.00	(48,840.00)							
		0.00	0.00		0.00	(48,840.00)						0.00	
<b>Listed Derivatives Market Total</b>			2,014.59		0.00	(46,825.41)						0.00	
<b><u>Listed Securities Market</u></b>													
<b>Fortescue Metals Group Limited (ASX:FMG)</b>													
27/01/2023	Sale	70,000.00	1,590,623.82		631,727.34	958,896.48							
		70,000.00	1,590,623.82		631,727.34	958,896.48						0.00	
<b>Transurban Group (ASX:TCL)</b>													
02/06/2023	Sale	100.00	1,440.34		1,372.95	67.39							
		100.00	1,440.34		1,372.95	67.39						0.00	
<b>Listed Securities Market Total</b>			1,592,064.16		633,100.29	958,963.87						0.00	
<b>Grand Total</b>			<b>1,594,078.75</b>		<b>633,100.29</b>	<b>912,138.46</b>						<b>0.00</b>	

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**Brewer Family Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2022 to 30 June 2023

**Capital Gains Tax Return Summary**

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	0.00
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	0.00



**Brewer Family Superannuation Fund**  
 (ABN: 47 900 641 623)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
Member	Number: 1
Mr Glen Brewer	Date of Birth: 8 October 1953 Date Joined Fund: 5 May 1993 Eligible Service Date: 5 May 1993 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
 Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit as at 1 Jul 2022</b>	
Account Based Pension (0.00% Tax Free)	1,965,833.40
Account Based Pension 2 (0.00% Tax Free)	220,531.92
Account Based Pension 3 (0.00% Tax Free)	95,362.66
Account Based Pension 4 (0.00% Tax Free)	83,853.52
Account Based Pension 5 (0.00% Tax Free)	7,037.85
<b>Total as at 1 Jul 2022</b>	<b><u><u>2,372,619.35</u></u></b>

<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Account Based Pension (0.00% Tax Free)	2,363,025.29
Account Based Pension 2 (0.00% Tax Free)	265,322.89
Account Based Pension 3 (0.00% Tax Free)	92,726.09
Account Based Pension 4 (0.00% Tax Free)	13,177.72
Account Based Pension 5 (0.00% Tax Free)	733.38
<b>Total as at 30 Jun 2023</b>	<b><u><u>2,734,985.37</u></u></b>

**Your Tax Components**

Tax Free	-
Taxable - Taxed	2,734,985.37
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	2,734,985.37

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**For Enquiries:**

mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund**  
(ABN: 47 900 641 623)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
<b>Member</b> Number: 1	Date of Birth: 8 October 1953
<b>Mr Glen Brewer</b>	Date Joined Fund: 5 May 1993
<b>Pension Account</b>	Eligible Service Date: 5 May 1993
<b>Account Based Pension (0.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 8 October 2008

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>1,965,833.40</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	446,341.89
<u>Total Increases</u>	<u>446,341.89</u>
<i>Decreases to your account:</i>	
Pension Payments	49,150.00
<u>Total Decreases</u>	<u>49,150.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>2,363,025.29</u></b>

Your Tax Components		
Tax Free	0.0000 %	-
Taxable - Taxed		2,363,025.29
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		2,363,025.29

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
No beneficiary details have been recorded

**For Enquiries:**  
mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund**  
(ABN: 47 900 641 623)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
<b>Member</b> Number: 1	Date of Birth: 8 October 1953
<b>Mr Glen Brewer</b>	Date Joined Fund: 5 May 1993
<b>Pension Account</b>	Eligible Service Date: 5 May 1993
<b>Account Based Pension 2 (0.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2009

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>220,531.92</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	50,300.97
<u>Total Increases</u>	<u>50,300.97</u>
<i>Decreases to your account:</i>	
Pension Payments	5,510.00
<u>Total Decreases</u>	<u>5,510.00</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>265,322.89</u></b>

Your Tax Components		
Tax Free	0.0000 %	-
Taxable - Taxed		265,322.89
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		265,322.89

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
No beneficiary details have been recorded

**For Enquiries:**  
mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund**  
 (ABN: 47 900 641 623)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2022 - 30 June 2023</b>	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
<b>Member</b> Number: 1	Date of Birth: 8 October 1953
<b>Mr Glen Brewer</b>	Date Joined Fund: 5 May 1993
<b>Pension Account</b>	Eligible Service Date: 5 May 1993
<b>Account Based Pension 3 (0.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2010

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>95,362.66</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	20,312.06
<u>Total Increases</u>	<u>20,312.06</u>
<i>Decreases to your account:</i>	
Pension Payments	22,948.63
<u>Total Decreases</u>	<u>22,948.63</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>92,726.09</u></b>

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	92,726.09
Taxable - Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	92,726.09

**Your Insurance Benefits**  
 No insurance details have been recorded

**Your Beneficiaries**  
 No beneficiary details have been recorded

**For Enquiries:**  
 mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund**  
(ABN: 47 900 641 623)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
<b>Member</b> Number: 1	Date of Birth: 8 October 1953
<b>Mr Glen Brewer</b>	Date Joined Fund: 5 May 1993
<b>Pension Account</b>	Eligible Service Date: 5 May 1993
<b>Account Based Pension 4 (0.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>83,853.52</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	13,177.72
<u>Total Increases</u>	<u>13,177.72</u>
<i>Decreases to your account:</i>	
Pension Payments	83,853.52
<u>Total Decreases</u>	<u>83,853.52</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>13,177.72</u></b>

Your Tax Components		
Tax Free	0.0000 %	-
Taxable - Taxed		13,177.72
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	13,177.72

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
No beneficiary details have been recorded

For Enquiries:  
mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund**  
(ABN: 47 900 641 623)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 51 Joslin Street WAYVILLE, SA 5034
<b>Member</b> Number: 1	Date of Birth: 8 October 1953
<b>Mr Glen Brewer</b>	Date Joined Fund: 5 May 1993
<b>Pension Account</b>	Eligible Service Date: 5 May 1993
<b>Account Based Pension 5 (0.00% Tax Free)</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2013

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>7,037.85</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	733.38
<u>Total Increases</u>	<u>733.38</u>
<i>Decreases to your account:</i>	
Pension Payments	7,037.85
<u>Total Decreases</u>	<u>7,037.85</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b><u>733.38</u></b>

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	733.38
Taxable - Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	733.38

**Your Insurance Benefits**  
No insurance details have been recorded

**Your Beneficiaries**  
No beneficiary details have been recorded

For Enquiries:  
mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063



**Trustee**

The Trustee of the Fund is as follows:

GB Investments Pty Ltd

The directors of the Trustee company are:

Glen Brewer

**Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

**Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Glen Brewer  
Director - GB Investments Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**  
mail Brewer Family Superannuation Fund, PO Box 19, FULLARTON SA 5063

**Brewer Family Superannuation Fund  
Pension Withdrawal Limits  
For the Period 1 July 2022 to 30 June 2023**

**Mr Glen Brewer  
YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Account Based Pension (0.00% Tax Free)	49,150.00	OK!	49,150.00	OK!	49,150.00	-	-	0.00%
Account Based Pension 2 (0.00% Tax Free)	5,510.00	OK!	5,510.00	OK!	5,510.00	-	-	0.00%
Account Based Pension 3 (0.00% Tax Free)	22,948.63	OK!	2,380.00	OK!	2,380.00	-	-	0.00%
Account Based Pension 4 (0.00% Tax Free)	83,853.52	OK!	2,100.00	OK!	2,100.00	-	-	0.00%
Account Based Pension 5 (0.00% Tax Free)	7,037.85	OK!	180.00	OK!	180.00	-	-	0.00%
<b>Totals</b>								
Gross Drawdowns	168,500.00	0.00	59,320.00	0.00	59,320.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	168,500.00	0.00	59,320.00	0.00	59,320.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.



**Brewer Family Superannuation Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2022 to 30 June 2023**

**Pension Payments**

Account Based Pension (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
12/07/2022	12,000.00	0.00	12,000.00	Transfer to other Bank NetBank Pension
12/08/2022	12,000.00	0.00	12,000.00	Transfer to other Bank NetBank Pension
12/09/2022	12,000.00	0.00	12,000.00	Transfer to other Bank NetBank Pension
12/10/2022	13,150.00	0.00	13,150.00	part of \$15,000.00 Transfer to other Bank NetBank Pension
<b>Totals:</b>	<b>49,150.00</b>	<b>0.00</b>	<b>49,150.00</b>	

Account Based Pension 2 (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
12/10/2022	1,850.00	0.00	1,850.00	part of \$15,000.00 Transfer to other Bank NetBank Pension
12/11/2022	3,660.00	0.00	3,660.00	part of \$15,000.00 Transfer to other Bank NetBank Pension
<b>Totals:</b>	<b>5,510.00</b>	<b>0.00</b>	<b>5,510.00</b>	

Account Based Pension 3 (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
12/11/2022	11,340.00	0.00	11,340.00	part of \$15,000.00 Transfer to other Bank NetBank Pension
12/06/2023	11,608.63	0.00	11,608.63	part of \$12,500.00 Transfer to xx1377 NetBank Pension
<b>Totals:</b>	<b>22,948.63</b>	<b>0.00</b>	<b>22,948.63</b>	

Account Based Pension 4 (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
12/12/2022	7,962.15	0.00	7,962.15	part of \$15,000.00 Transfer to other Bank NetBank Pension
12/01/2023	15,000.00	0.00	15,000.00	Transfer to other Bank NetBank Pension
12/02/2023	15,000.00	0.00	15,000.00	Transfer to other Bank NetBank Pension
12/03/2023	15,000.00	0.00	15,000.00	Transfer to other Bank NetBank Pension
12/04/2023	15,000.00	0.00	15,000.00	Transfer to other Bank NetBank Pension
12/05/2023	15,000.00	0.00	15,000.00	Transfer to other Bank NetBank Pension
12/06/2023	891.37	0.00	891.37	part of \$12,500.00 Transfer to xx1377 NetBank Pension
<b>Totals:</b>	<b>83,853.52</b>	<b>0.00</b>	<b>83,853.52</b>	

Account Based Pension 5 (0.00% Tax Free)

Date	Gross Amount	PAYG	Net Amount	Description
12/12/2022	7,037.85	0.00	7,037.85	part of \$15,000.00 Transfer to other Bank NetBank Pension
<b>Totals:</b>	<b>7,037.85</b>	<b>0.00</b>	<b>7,037.85</b>	

**Brewer Family Superannuation Fund**  
**Investment Movement Summary**  
**For the period 1 July 2022 to 30 June 2023**

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<b><i>Bank</i></b>										
CBA Direct Investment Account		405,731.61		306,969.11		397,149.13	0.00		315,551.59	315,551.59
Ord Minnett Cash Management Trust		0.00		50,008.71		50,008.71	0.00		0.00	0.00
		405,731.61		356,977.82		447,157.84	0.00		315,551.59	315,551.59
<b><i>Listed Derivatives Market</i></b>										
Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 (ASX:ANZR)	0.00	0.00	534.00	0.00	534.00	2,014.59	2,014.59	0.00	0.00	0.00
Options Trading		0.00		49,824.94		49,824.94	(48,840.00)		0.00	0.00
		0.00		49,824.94		51,839.53	(46,825.41)		0.00	0.00
<b><i>Listed Securities Market</i></b>										
Australia And New Zealand Banking Group Limited (ASX:ANZ)	8,000.00	150,640.46	0.00	0.00	0.00	0.00	0.00	8,000.00	150,640.46	189,680.00
BHP Group Limited (ASX:BHP)	8,000.00	183,615.07	32,000.00	1,597,849.55	0.00	0.00	0.00	40,000.00	1,781,464.62	1,799,600.00
Eagers Automotive Limited (ASX:APE)	25,000.00	255,556.30	0.00	0.00	0.00	0.00	0.00	25,000.00	255,556.30	337,250.00
Fortescue Metals Group Limited (ASX:FMG)	60,000.00	462,023.94	10,000.00	169,703.40	70,000.00	1,590,623.82	958,896.48	0.00	0.00	0.00
Starpharma Holdings Limited (ASX:SPL)	55,000.00	48,212.45	0.00	0.00	0.00	0.00	0.00	55,000.00	48,212.45	17,050.00
Transurban Group (ASX:TCL)	100.00	1,372.95	0.00	0.00	100.00	1,440.34	67.39	0.00	0.00	0.00
		1,101,421.17		1,767,552.95		1,592,064.16	958,963.87		2,235,873.83	2,343,580.00
<b>Fund Total</b>		<b>1,507,152.78</b>		<b>2,174,355.71</b>		<b>2,091,061.53</b>	<b>912,138.46</b>		<b>2,551,425.42</b>	<b>2,659,131.59</b>



**Australian Government**  
**Australian Taxation Office**



**Agent** SMSF AUSTRALIA PTY LTD  
**Client** BREWER FAMILY  
SUPERANNUATION FUND  
**ABN** 47 900 641 623  
**TFN** 99 544 342

## Income tax 551

<b>Date generated</b>	31 July 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **31 July 2021** to **31 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
28 Sep 2022	3 Oct 2022	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$123,450.74		\$0.00
27 Sep 2022	27 Sep 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$123,450.74	\$123,450.74 CR
28 Sep 2021	1 Oct 2021	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$66,034.70		\$0.00
27 Sep 2021	27 Sep 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$66,034.70	\$66,034.70 CR



**Australian Government**  
**Australian Taxation Office**

**Agent** SMSF AUSTRALIA PTY LTD  
**Client** BREWER FAMILY  
SUPERANNUATION FUND  
**ABN** 47 900 641 623  
**TFN** 99 544 342

## Activity statement 001

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<b>Date generated</b>	31 July 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

0 results found - from **31 July 2021** to **31 July 2023** sorted by **processed date** ordered **newest to oldest**

056889 000 TCL



GB INVESTMENTS PTY LTD  
 <BREWER FAMILY SUPERFUND A/C>  
 51 JOSLIN ST  
 WAYVILLE SA 5034

## Update Your Information



[www.computershare.com.au/easyupdate/tcl](http://www.computershare.com.au/easyupdate/tcl)



Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia



(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

Holder Identification  
 Number (HIN)

HIN WITHHELD

## Annual Tax Statement

### TRIPLE STAPLED SECURITIES - DISTRIBUTIONS

Australian resident individual investors should use the below Tax Statement to assist in completing their 2023 Income Tax Return. This Annual Tax Statement should be read in conjunction with the Transurban Tax Statement Guide, available on the Transurban website at [www.transurban.com/investor-centre/distributions-and-tax/tax-guides](http://www.transurban.com/investor-centre/distributions-and-tax/tax-guides). If an investor has a tax year ending on a date other than 30 June, they should seek advice from their tax adviser.

Transurban Holding Trust ("THT") is an Attribution Managed Investment Trust ("AMIT") for the year ended 30 June 2023. It is required to provide you with an AMIT Member Annual ("AMMA") Statement. This Annual Tax Statement is also your AMMA Statement in respect of your security holding in THT during the year ended 30 June 2023. This AMMA Statement also provides a reasonable estimate of the AMIT cost base net amount for the year ended 30 June 2023.

This Annual Tax Statement and accompanying notes are not intended to be tax advice and investors should consult a professional tax adviser if necessary for completion of income tax returns.

### PART A: SUMMARY OF 2023 INCOME TAX RETURN FOR INDIVIDUAL (INCLUDING SUPPLEMENTARY SECTIONS)

Item	Australian Resident Individual Tax Return Label	Total
Dividends - Franked	11T	\$2.00
Franking credit	11U	\$0.86
Share of non-primary production income	13U	\$13.23
Franked distributions from trusts	13C	\$0.00
Share of franking credits from franked dividends	13Q	\$0.00
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$0.00
Total current year capital gains	18H	\$0.00

### PART B: COMPONENTS

Dividend - Transurban Holdings Limited <sup>1</sup>	30 June 2022 (paid August 2022)	31 December 2022 (paid February 2023)	Total
Dividends - Franked	\$2.00	\$0.00	\$2.00
Franking Credit / Tax Offset	\$0.86	\$0.00	\$0.86
Distribution - Transurban Holding Trust <sup>2</sup> Assessable Australian Income (Attribution Amounts)	31 December 2022 (paid February 2023)	30 June 2023 (paid August 2023)	Total
Interest Income	\$6.44	\$0.00	\$6.44
Rent and Other Income <sup>3</sup>	\$6.49	\$0.00	\$6.49
Non-Concessional MIT Income (NCMI)	\$0.30	\$0.00	\$0.30
Discounted Capital Gains TARP	\$0.00	\$0.00	\$0.00
Other Capital Gains Distribution	\$0.00	\$0.00	\$0.00
Franked Distribution	\$0.00	\$0.00	\$0.00
Franking Credit / Tax Offset	\$0.00	\$0.00	\$0.00
Other - Transurban Holding Trust <sup>4</sup>	31 December 2022 (paid February 2023)	30 June 2023 (paid August 2023)	Total
Non-Assessable Amount	\$13.27	\$0.00	\$13.27
TFN / ABN Withholding	\$0.00	\$0.00	\$0.00
AMIT Withholding	\$0.00	\$0.00	\$0.00
Non-Resident Withholding	\$0.00	\$0.00	\$0.00

**Net Cash Distribution For The Year - Transurban Holding Trust<sup>4</sup>**

Gross Distribution (paid February 2023)	\$26.50
Tax withheld	\$0.00
Gross Distribution (paid August 2023)	\$0.00
Tax withheld	\$0.00
<b>Net cash distributions applicable to the year ended 30 June 2023</b>	<b>\$26.50</b>

**PART C: AMIT COST BASE ADJUSTMENTS - Transurban Holding Trust<sup>4</sup>**

AMIT cost base net increase amount	\$0.00
AMIT cost base net decrease amount	\$13.27

**Notes:**

1. This dividend represents the payment from Transurban Holdings Limited ABN 86 098 143 429.
2. This distribution represents the payment from Transurban Holding Trust ABN 30 169 362 255.
3. Rent and Other Income includes amounts that are 'Excluded from NCMI'. 'Excluded from NCMI' refers to amounts that would have been NCMI but are not NCMI due to the application of any of the following provisions:
  - Subsection 12-437(5) in Schedule 1 to the *Taxation Administration Act 1953* ("TAA 1953") – approved economic infrastructure facility exception;
  - Section 12-440 in Schedule 1 to the TAA 1953 – MIT cross staple arrangement income transitional provisions.
4. These disclosures relate to the distribution from Transurban Holding Trust ABN 30 169 362 255.

# Financial Year Summary

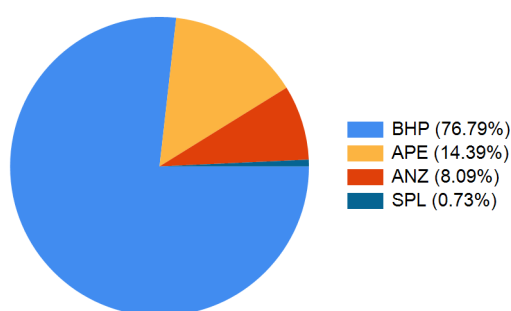
1 JULY 2022 - 30 JUNE 2023



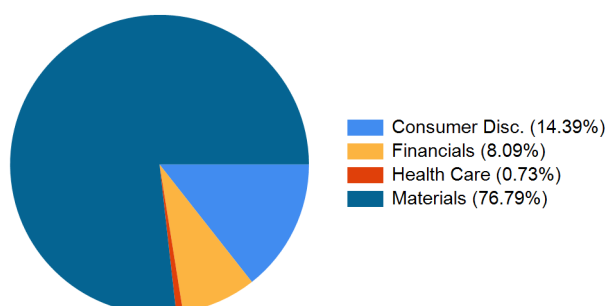
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2023
Shares	2272766	GB INVESTMENTS PTY LTD <BREWER FAMILY SUPERFUND A/C>	\$2,343,580.00
CDIA	10921234	GB INVESTMENTS PTY LTD ITF BREWER FAMILY SUPER FUND	\$315,551.59
<b>TOTAL PORTFOLIO VALUE</b>			<b>\$2,659,131.59</b>

## Allocation as at 30 June 2023

### Shares in your portfolio



### Sectors in your portfolio



## Estimated Interest & Dividends 2022-2023 Financial Year

Est. Franked Dividends	\$176,992.32
Est. Unfranked Dividends	\$50.33
Est. Franking Credits	\$75,853.85
Est. Interest Received from Interest Rate Securities	\$0.00
Interest Received from Cash Account(s)	\$2,837.01
<b>TOTAL INCOME</b>	<b>\$179,879.66</b>

## Fees & Charges 2022-2023 Financial Year

Total Brokerage (inc. GST)	\$4,069.43
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
<b>TOTAL FEES &amp; CHARGES</b>	<b>\$4,069.43</b>

# Financial Year Summary

1 JULY 2022 - 30 JUNE 2023



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESSE statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

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SHARES - 2272766 - HIN 43263111

GB INVESTMENTS PTY LTD <BREWER FAMILY SUPERFUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
ANZ - ANZ GROUP HOLDINGS FPO (ORDINARY FULLY PAID)	8,000	\$23.7100	\$189,680.00	7.13%
APE - EAGERS AUTOMOTIVE FPO (ORDINARY FULLY PAID)	25,000	\$13.4900	\$337,250.00	12.68%
BHP - BHP GROUP LIMITED FPO (ORDINARY FULLY PAID)	40,000	\$44.9900	\$1,799,600.00	67.68%
SPL - STARPHARMA HOLDINGS FPO (ORDINARY FULLY PAID)	55,000	\$0.3100	\$17,050.00	0.64%
		<b>Sub Total</b>	<b>\$2,343,580.00</b>	<b>88.13%</b>

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06500010921234	\$315,551.59	11.87%	
	<b>TOTAL</b>	<b>\$2,659,131.59</b>	<b>100.00%</b>

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



GB INVESTMENTS PTY LTD <BREWER FAMILY SUPERFUND A/C>

SHARES - 2272766 - HIN 43263111

Total Buys and Sells	2022 - 2023 Financial Year
Total Buys (inc. Brokerage + GST)	\$1,767,552.95
Total Sells (inc. Brokerage + GST)	\$1,594,078.75

## ANZR - ANZ BANKING GRP LTD RTS FORUS (RIGHTS-APPCLOSE 15AUG2022 US PROHIBITED)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
02-Aug-2022	Sell	-534	\$3.8100	-\$2,034.54	\$19.95	\$1.81	135701011	-\$2,014.59
<b>Sub Total</b>					<b>\$19.95</b>	<b>\$1.81</b>		<b>-\$2,014.59</b>

## BHP - BHP GROUP LIMITED FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
27-Jan-2023	Buy	32,000	\$49.8730	\$1,595,934.45	\$1,915.10	\$174.10	140385513	\$1,597,849.55
<b>Sub Total</b>					<b>\$1,915.10</b>	<b>\$174.10</b>		<b>\$1,597,849.55</b>

## FMG - FORTESCUE METALS GRP FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
27-Jan-2023	Sell	-70,000	\$22.7505	-\$1,592,534.85	\$1,911.03	\$173.73	140385427	-\$1,590,623.82
29-Sep-2022	Buy	10,000	\$16.9500	\$169,500.00	\$203.40	\$18.49	137448720	\$169,703.40
<b>Sub Total</b>					<b>\$2,114.43</b>	<b>\$192.22</b>		<b>-\$1,420,920.42</b>

## TCL - TRANSURBAN GROUP STAPLED (FULLY PAID ORDINARY/UNITS STAPLED SECURITIES)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
02-Jun-2023	Sell	-100	\$14.6029	-\$1,460.29	\$19.95	\$1.81	143428449	-\$1,440.34
<b>Sub Total</b>					<b>\$19.95</b>	<b>\$1.81</b>		<b>-\$1,440.34</b>

# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)  
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)  
Boardroom Limited (<https://boardroomlimited.com.au>)  
Security Transfer Registrars (<https://www.securitytransfer.com.au>)  
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

SHARES - 2272766 - HIN 43263111

GB INVESTMENTS PTY LTD <BREWER FAMILY SUPERFUND A/C>

## ESTIMATED DIVIDEND SUMMARY

### ANZ - ANZ GROUP HOLDINGS FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
07-Nov-2022	15-Dec-2022	Final	\$0.7400	8,000	\$0.00	\$5,920.00	\$5,920.00	\$2,537.14
09-May-2022	01-Jul-2022	Interim	\$0.7200	8,000	\$0.00	\$5,760.00	\$5,760.00	\$2,468.57
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$11,680.00</b>	<b>\$11,680.00</b>	<b>\$5,005.71</b>

### APE - EAGERS AUTOMOTIVE FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
15-Mar-2023	31-Mar-2023	Final	\$0.4900	25,000	\$0.00	\$12,250.00	\$12,250.00	\$5,250.00
02-Sep-2022	23-Sep-2022	Interim	\$0.2200	25,000	\$0.00	\$5,500.00	\$5,500.00	\$2,357.14
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$17,750.00</b>	<b>\$17,750.00</b>	<b>\$7,607.14</b>

### BHP - BHP GROUP LIMITED FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
09-Mar-2023	30-Mar-2023	Interim	\$1.3636	40,000	\$0.00	\$54,545.44	\$54,545.44	\$23,376.62
01-Sep-2022	22-Sep-2022	Final	\$2.5518	8,000	\$0.00	\$20,414.71	\$20,414.71	\$8,749.16
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$74,960.15</b>	<b>\$74,960.15</b>	<b>\$32,125.78</b>

### FMG - FORTESCUE METALS GRP FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
05-Sep-2022	29-Sep-2022	Final	\$1.2100	60,000	\$0.00	\$72,600.00	\$72,600.00	\$31,114.29
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$72,600.00</b>	<b>\$72,600.00</b>	<b>\$31,114.29</b>

### TCL - TRANSURBAN GROUP STAPLED (FULLY PAID ORDINARY/UNITS STAPLED SECURITIES)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
29-Dec-2022	13-Feb-2023	Interim	\$0.2650	100	\$26.50	\$0.00	\$26.50	\$0.00
29-Jun-2022	23-Aug-2022	Final	\$0.2600	100	\$23.83	\$2.17	\$26.00	\$0.93
<b>Sub Total</b>					<b>\$50.33</b>	<b>\$2.17</b>	<b>\$52.50</b>	<b>\$0.93</b>
<b>TOTAL</b>					<b>\$50.33</b>	<b>\$176,992.32</b>	<b>\$177,042.65</b>	<b>\$75,853.85</b>

## ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

**TOTAL**

**\$0.00**

# Interest & Estimated Dividend Summary

1 JULY 2022 - 30 JUNE 2023



## INTEREST INCOME SUMMARY

Account	Interest
CDIA - 10921234	\$2,837.01
<b>TOTAL</b>	<b>\$2,837.01</b>

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

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The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

(1) This is an estimate prepared by Commonwealth Securities Limited based upon units that you hold in accordance with our records and may not distinguish between cash dividends or dividends reinvested through any particular company's dividend reinvestment plan. Your actual entitlement will be determined by information recorded in the company's share registry at the relevant record dates. Amounts that may have been withheld for failing to provide your tax file number to your share registries are not disclosed on this report.

Dividends are estimated by CommSec based on the total registered Units held on the Record Date of the dividend. The following fields are estimated in accordance with the calculations outlined below:

- (a) Units = Total registered units of security held on the Record Date of the dividend
- (b) Est. Unfranked Amount = Units X Dividend per security X Unfranked %
- (c) Est. Franked Amount = Units X Dividend per security X Franked %
- (d) Est. Franking Credit = (Est. Franked Amount X company tax rate)/(100 - company tax rate)
- (e) Est. Total Dividend = Units x Dividend per security

(2) In order to be eligible to claim the benefit of a franking credit, you must be a 'qualified person'. You will be a qualified person if you satisfy:

One of the specific concessions in the legislation (for example, you are an individual whose total franking credit entitlement for the income year does not exceed \$5,000); and/or  
The 45-day rule

The 45-day rule requires that if you are an Australian tax resident shareholder, you must have held the security 'at risk' for at least 45 consecutive days, not including date of purchase and date of sale. Where the 45 day holding requirement has not been satisfied, the 45-day rule may apply to deny the franking credits attached to the dividend received in respect of the particular security. The 45-day rule is complex. You should obtain your own taxation advice to understand how these provisions apply to you.

Please refer to the statements provided by the Share Registry for tax return purposes. These may include details of any foreign tax credits you may be entitled to and breakdown of any trust distribution you may have received.

For details of the components of your ASX listed trust distributions you will need to refer to the Annual Tax Statement issued by the trust manager.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

## GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.





G B INVESTMENTS PTY LTD ITFBREWER FAMILY  
 SUPERANNUATION FUND  
 51 JOSLIN ST  
 WAYVILLE SA Australia 5034

18 July 2023

Dear G B INVESTMENTS PTY LTD ITFBREWER FAMILY SUPERANNUATION FUND,

Here's your account information and a list of transactions from 01/07/22-30/06/23.

**Account name** G B INVESTMENTS PTY LTD ITFBREWER FAMILY SUPERANNUATION FUND  
**BSB** 065000  
**Account number** 10921234  
**Account type** CDIA  
**Date opened** 18/09/2006

Date	Transaction details	Amount	Balance
01 Jul 2022	Direct Credit 397204 ANZ DIVIDEND A073/00562768	\$5,760.00	\$411,491.61
07 Jul 2022	Transfer to other Bank NetBank	-\$100.00	\$411,391.61
12 Jul 2022	Transfer to other Bank NetBank Pension	-\$12,000.00	\$399,391.61
12 Jul 2022	Transfer to other Bank NetBank Trfr2	-\$7,750.00	\$391,641.61
13 Jul 2022	Transfer to other Bank NetBank Trfr3	-\$15,000.00	\$376,641.61
14 Jul 2022	Transfer to other Bank NetBank Trf4	-\$15,000.00	\$361,641.61
15 Jul 2022	Transfer to other Bank NetBank Trfr5	-\$12,150.00	\$349,491.61
04 Aug 2022	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$2,014.59	\$351,506.20
12 Aug 2022	Transfer to other Bank NetBank Pension	-\$12,000.00	\$339,506.20
23 Aug 2022	Direct Credit 396297 TCL DIV/DIST AUF22/00829508	\$26.00	\$339,532.20
24 Aug 2022	Transfer to CBA A/c NetBank 2022AcctgAuditFee	-\$1,430.00	\$338,102.20
12 Sep 2022	Transfer to other Bank NetBank Pension	-\$12,000.00	\$326,102.20
23 Sep 2022	Direct Credit 458106 BHP GROUP DIV AF386/00302382	\$20,414.71	\$346,516.91
23 Sep 2022	Direct Credit 458106 APE DIVIDEND SEP22/00804546	\$5,500.00	\$352,016.91

Date	Transaction details	Amount	Balance
29 Sep 2022	Direct Credit 436383 FMG DIVIDEND 001284019290	\$72,600.00	\$424,616.91
01 Oct 2022	Credit Interest	\$472.32	\$425,089.23
02 Oct 2022	Direct Credit 012721 ATO ATO005000017044077	\$123,450.74	\$548,539.97
03 Oct 2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$169,703.40	\$378,836.57
12 Oct 2022	Transfer to other Bank NetBank Pension	-\$15,000.00	\$363,836.57
28 Oct 2022	ASIC NetBank BPAY 17301 2290081497468 ASICannualstmt	-\$290.00	\$363,546.57
12 Nov 2022	Transfer to other Bank NetBank Pension	-\$15,000.00	\$348,546.57
12 Dec 2022	Transfer to other Bank NetBank Pension	-\$15,000.00	\$333,546.57
15 Dec 2022	Direct Credit 397204 ANZ DIVIDEND A074/00562280	\$5,920.00	\$339,466.57
01 Jan 2023	Credit Interest	\$1,205.47	\$340,672.04
12 Jan 2023	Transfer to other Bank NetBank Pension	-\$15,000.00	\$325,672.04
31 Jan 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$7,225.73	\$318,446.31
12 Feb 2023	Transfer to other Bank NetBank Pension	-\$15,000.00	\$303,446.31
13 Feb 2023	Direct Credit 396297 TCL DISTRIBUTION AUI23/00829080	\$26.50	\$303,472.81
12 Mar 2023	Transfer to other Bank NetBank Pension	-\$15,000.00	\$288,472.81
30 Mar 2023	Direct Credit 458106 BHP GROUP DIV AI387/00298312	\$54,545.45	\$343,018.26
31 Mar 2023	Direct Credit 458106 APE DIVIDEND MAR23/00804429	\$12,250.00	\$355,268.26
01 Apr 2023	Credit Interest	\$1,159.22	\$356,427.48
12 Apr 2023	Transfer to other Bank NetBank Pension	-\$15,000.00	\$341,427.48
12 May 2023	Transfer to other Bank NetBank Pension	-\$15,000.00	\$326,427.48
01 Jun 2023	Direct Credit 033023 ORD MINNETT CMT ORD MINNETT CMT	\$183.77	\$326,611.25
06 Jun 2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$1,440.34	\$328,051.59
12 Jun 2023	Transfer to xx1377 NetBank Pension	-\$12,500.00	\$315,551.59

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to [commbank.com.au/support](https://commbank.com.au/support).

Yours sincerely,



Brian Moseley  
General Manager, Retail Customer Service



# ORD MINNETT

## CASH MANAGEMENT TRUST STATEMENT for 01 Jul 2022 to 01 Jun 2023

GB Investments Pty Ltd ATF Brewer Family  
Superannuation Fund  
51 Joslin Street  
WAYVILLE SA 5034

B-S-B: 032-847  
Account No: 1474594

Investor : GB Investments Pty Ltd ATF Brewer Family Superannuation Fund

Date	Description	Debit	Credit	Balance
07 Jul 22	Direct Credit (CBA ExCBA)		100.00	100.00
12 Jul 22	Direct Credit (CBA Trfr2)		7,750.00	7,850.00
13 Jul 22	Direct Credit (CBA Trfr3)		15,000.00	22,850.00
14 Jul 22	Direct Credit (CBA Trf4)		15,000.00	37,850.00
15 Jul 22	Direct Credit (CBA Trfr5)		12,150.00	50,000.00
20 Jul 22	Transferred to A/C 1721738 - WITHDRAWAL	49,824.94		175.06
30 Sep 22	Interest		5.58	180.64
31 Dec 22	Interest		0.98	181.62
31 Mar 23	Interest		1.21	182.83
01 Jun 23	Interest		0.94	183.77
01 Jun 23	GB Investments P/L ATF Brewer Family Super, BSB 065-000, a/c 10921234	183.77		0.00

Our records show that you have provided a valid Tax File Number or Exemption Code.

If you notice any inconsistencies with this statement, please contact our office immediately on 1800 700 713.

### Ord Minnett Limited

AFS Licence 237121 ABN 86 002 733 048

Level 18, Grosvenor Place, 225 George Street, Sydney NSW 2000 GPO Box 2613, Sydney NSW 2001 Australia  
Telephone 61 2 8216 6300 Facsimile 61 2 8216 6311 www.ords.com.au

A Market Participant of Australian Stock Exchange Limited - Licensed Securities Dealer

This document was prepared for the private use of the addressee and may not be passed to any third party without the prior written consent of Ord Minnett.  
We believe the advice and information herein to be accurate and reliable, but no warranty of accuracy or reliability is given.

**ETO Financial Statement for the period 01/07/22 to 30/06/23**

Client Name : GB INVESTMENTS PTY LTD  
Client Address : 51 JOSLIN STREET  
WAYVILLE SA 5034

Acct. Designation : BREWER FAMILY SUPER FUND A/C  
Account ID : 1721738  
Currency : AUD  
Advisor : HAC HENRY VO / CALLAN TREW

**Financial Summary**

Commission	488.40	DR
Fees	407.00	DR
GST on Comm	48.84	DR
GST on Fees	40.70	DR
Premium - Buy	48,840.00	DR
Cash Settlement	49,824.94	CR

- End of Statement -

# ORD MINNETT

Ord Minnett Limited  
AFS Licence 237121 ABN 86 002 733 048

Level 18 225 GEORGE STREET SYDNEY NSW 2000 GPO BOX 2613 SYDNEY NSW 2001  
Tel (02) 8216 6300 Fax (02) 8216 6311 Internet address: <http://www.ords.com.au>

This trade was executed by Ord Minnett Limited AFSL No 237121 ABN 86 002 733 048 and cleared by FinClear Services Pty Ltd AFSL No 338264 ABN 60 136 184 962.

Ord Minnett Limited is a Participant of ASX and Cboe and the transaction(s) may have been executed on either or both of those markets

## ETO Current Account Statement for the Period 01/07/22 to 30/06/23

Client Name : GB INVESTMENTS PTY LTD  
Client Address : 51 JOSLIN STREET  
WAYVILLE SA 5034

Acct. Designation : BREWER FAMILY SUPER FUND A/C  
Account ID : 1721738  
Currency : AUD  
Advisor : HAC HENRY VO / CALLAN TREW

### Transactions

Date	Reference	Description	Debit	Credit	Balance	Initial Margin	Collateral Lodged	Excess /Shortage
19/07/22	143691528-00	BUY 4070 TCL MAR-23 PUT 9.92 (Premium - Buy)	48,840.00	0.00	48,840.00 DR			
19/07/22	143691528-00	BUY 4070 TCL MAR-23 PUT 9.92 (GST on Comm)	48.84	0.00	48,888.84 DR			
19/07/22	143691528-00	BUY 4070 TCL MAR-23 PUT 9.92 (Commission)	488.40	0.00	49,377.24 DR			
19/07/22	143691528-00	BUY 4070 TCL MAR-23 PUT 9.92 (Fees)	407.00	0.00	49,784.24 DR			
19/07/22	143691528-00	BUY 4070 TCL MAR-23 PUT 9.92 (GST on Fees)	40.70	0.00	49,824.94 DR	0.00	0.00	49,824.94 DR
20/07/22	OPNETTING_OP	Options Netting (Cash Settlement)	0.00	49,824.94	0.00	0.00	0.00	0.00
Total (AUD)			49,824.94	49,824.94				
Carried Forward Balance (AUD)				0.00				

### Financial Summary

Description	Debit	Credit
Brought Forward Balance	0.00	0.00
Commission	488.40	0.00
Fees	407.00	0.00
GST on Comm	48.84	0.00
GST on Fees	40.70	0.00
Premium - Buy	48,840.00	0.00
Cash Settlement	0.00	49,824.94

-Please retain this statement for your records. Any errors or omissions should be promptly notified-





**ASIC**  
Australian Securities & Investments Commission

**Inquiries**  
www.asic.gov.au/invoices  
1300 300 630

ABN 86 768 265 615

G B INVESTMENTS PTY. LTD.  
SMSF AUSTRALIA PTY LTD  
PO BOX 230 GLEN OSMOND SA 5064

2291328634222

**INVOICE STATEMENT**

Issue date 28 Aug 22  
**G B INVESTMENTS PTY. LTD.**

ACN 008 149 746  
Account No. 22 008149746

**Summary**

Opening Balance	\$0.00
New items	\$290.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$290.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	■	\$0.00
By 28 Oct 22		\$290.00

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

<b>TOTAL DUE</b>	<b>\$290.00</b>
Immediately	\$0.00
By 28 Oct 22	\$290.00

*Payment options are listed on the back of this payment slip*

	<b>Billers Code:</b> 17301
	<b>Ref:</b> 2290081497468

**PAYMENT SLIP**  
**G B INVESTMENTS PTY. LTD.**

ACN 008 149 746 Account No: 22 008149746



\*814 129 0002290081497468 20

22 008149746



**Due Date: 29 Aug 2022**
**TAX INVOICE**

 Trustee for Brewer Family Superannuation Fund  
 PO Box 19  
 FULLARTON SA 5063

**Invoice Number**  
 INV-1128

**Invoice Date**  
 22 Aug 2022

*282428539061*

Description	GST	Amount
For Professional Services including:		
Accounting time completing entry, reconciliations, members statements, financials and tax return for the fund	10%	825.00
Class Super Software costs oncharged	10%	275.00
Audit costs including disbursement to independent auditor	10%	330.00
	Subtotal	1,300.00
	Total GST 10%	130.00
	Invoice Total	1,430.00
	Payments Received	0.00
	<b>Amount Due</b>	<b>\$1,430.00</b>

 Account payment terms are STRICTLY 7 days net  
[accounts@smsfaustralia.com](mailto:accounts@smsfaustralia.com)

### How to Pay


**Bank Transfer**

 EFT directly into our bank account:  
 Account: SMSF Australia Pty Ltd  
 BSB: 065-004 Account No: 1108 1117  
 Reference: Name and INV-1128

 Credit card payment via Stripe  
 VISA or MasterCard Accepted  
 3% surcharge oncharged

26/08/2021

Michael Gray  
DFK Gray Perry  
1/89-92 South Terrace  
ADELAIDE SA 5000

Dear Michael,

**Re:** Brewer Family Superannuation Fund

We have been approached by your client as named above to take over the execution of their financial statements, tax return and administration.

We would appreciate it if you could inform us of any ethical or professional reason that we should not accept this assignment.

If there are no objections would you please email us a copy of their last return and financial statements. Could you also forward on copies of any permanent documents, such as Trust Deeds, that you hold on file.

Please do not hesitate to contact us if you have any further queries.

Yours faithfully



Emily Cooper  
Director  
SMSF Australia

# Apply for a director identification number

Director ID	DIR 036 38397 94424 41
Director ID issue date	09 November 2021
Director ID status	Active

## Getting a director ID

I am an eligible officer or intend to become an eligible officer within 12 months of my application **Yes**

I acknowledge that to be a director of a company I must meet the requirements of the Corporations Act 2001 **Yes**

## Applicant details

Full name	GLEN BURTON BREWER
Date of birth	08 October 1953
Place of birth	Adelaide, South Australia, Australia
Residential address	51 JOSLIN ST, WAYVILLE, South Australia, 5034, Australia

Effective date of residential address change	09 November 2021
Postal address	51 JOSLIN ST, WAYVILLE, South Australia, 5034, Australia
Mobile	+61 0418 848 169
Business phone	Not provided
Email	<a href="mailto:glen@eundo.com.au">glen@eundo.com.au</a>

## Next steps

- > [Print or save a PDF](#) record of your director ID.
- > Give your director ID to the person responsible for maintaining the records of any companies that you are a director of. This may be the company secretary, another director or an authorised agent.

## Protect yourself

Your director ID confirms your identity and your relationships to a company. Only give your written consent to being appointed as a director of a company if you will play an active role in overseeing the company's business affairs.

If you suspect someone has been misusing your identity or director ID, [contact us](https://www.abrs.gov.au/contact-us) (<https://www.abrs.gov.au/contact-us>).

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**Australian Business Registry Services**

© Commonwealth of Australia

# Brewer Family Superannuation Fund Amending Deed

between

**GB Investments Pty Ltd**

as the Trustee

and

**Glen Burton Brewer**

as the Member

Relating to:

the replacement of the provisions of the Trust Deed.



1/139 Frome Street Adelaide SA 5000  
P: 08 8215 4200 F: 08 8215 4222

[www.crawfordlegal.com.au](http://www.crawfordlegal.com.au)

Ref: 7587

AMENDING DEED dated

23rd August

2018

BY

**GB INVESTMENTS PTY LTD** (ACN 008 149 746) of 22 Burnham Avenue, Myrtle Bank SA 5064  
(the Trustee)

AND

**GLEN BURTON BREWER** of Lot 22 Burnham Avenue, Myrtle Bank SA 5064 (the Member)

### INTRODUCTION

- A. The Trustee is the trustee of the Brewer Family Superannuation Fund (*the Fund*) established by deed dated in or about August 1987 (*the Trust Deed*).
- B. The Trustee is currently unable to locate the Trust Deed but believes that given its age, it would certainly require updating to take into account changes in Superannuation Law over the years.
- C. The Trustee wishes to replace the provisions of the Trust Deed as set out in this deed to ensure the Trust Deed is consistent with current superannuation and taxation law.
- D. The Member is the sole Member of the Fund.
- E. The Member wishes to consent to the replacement of the provisions of the Trust Deed.

### TERMS

#### 1. Dictionary

Terms defined in the Trust Deed have the same meaning in this deed.

#### 2. Interpretation

In this deed and the schedule:

- 2.1 singular includes plural and vice versa;
- 2.2 headings do not affect interpretation;
- 2.3 the introduction is correct and forms part of this deed;
- 2.4 *Fund* means Brewer Family Superannuation Fund.

#### 3. Amendment

The Trustee in exercise of the Trustee's powers in the Trust Deed amends the Trust Deed by revoking the entire provisions and substituting the provisions contained in the schedule.

#### 4. Consent

The Member consents to the amendment of the Trust Deed in clause 3.

#### 5. Confirmation

The Trustee confirms the original establishment of the Fund and further confirms that the amendment contained in clause 3 will not operate as a resettlement or re-establishment of the Fund.

#### 6. Costs

The Fund bears the costs of preparing, executing and stamping this deed and any documents required by this deed.

#### 7. Effective Date

The amendment contained in clause 3 commences on the date of this deed.

**EXECUTED** as a deed

**EXECUTED** by **GB INVESTMENTS PTY LTD** in accordance with section 127(1) of the *Corporations Act 2001*:

.....  
Signature of Director

.....  
Print Name of Director

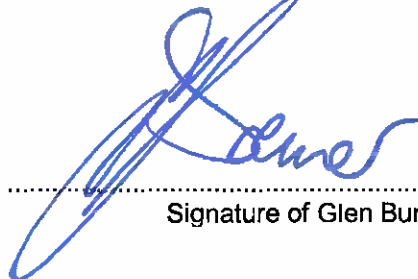
.....  
  
Signature of Director/Secretary

.....  
GLEN BURTON BREWER  
Print Name of Director/Secretary

**EXECUTED** by **GLEN BURTON BREWER** in )  
the presence of: )

.....  
  
Signature of Witness

.....  
Kylie Newell  
Print Name of Witness

.....  
  
Signature of Glen Burton Brewer

**SCHEDULE  
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1. Dictionary

In this deed:

**Account-based Pension** means a Pension that complies with subregulation 1.06(9A) of the SIS Regulations.

**Allocated Pension** means a Pension that complies with subregulation 1.06(4) of the SIS Regulations.

**Auditor** means any approved auditor of the Fund appointed under this deed.

**Beneficiary** means a person (including a Member or former Member) beneficially entitled to a Benefit from the Fund.

**Benefit** means any amount paid or payable by the Trustee from the Fund to a Beneficiary.

**Commissioner** means the Commissioner of Taxation.

**Complying Superannuation Fund** means a superannuation fund that complies with sections 42 and 45 of the SIS Act.

**Concessional Contributions Cap** has the same meaning as in section 292-20 of the Tax Act.

**Constitutional Corporation** has the same meaning as in section 10 of the SIS Act.

**Corporation** means a body corporate wherever incorporated and includes a Constitutional Corporation.

**Defined Benefit Pension** has the same meaning as in subregulation 1.03(1) of the SIS Regulations.

**Dependant** has the same meaning as in section 10 of the SIS Act. The Trustee may:

- (a) deem one or more qualifying person(s) to be the only Dependant(s);
- (b) decide how to divide a Benefit among Dependents.

**Eligible Person** means a person who is, under Superannuation Law, eligible to become a Member of the Fund.

**Employer** means any person, partnership or corporation who employs a Member and contributes to the Fund.

**Excess contributions tax** has the same meaning as in Division 292 of the Tax Act.

**Financial Product** includes a financial product within the meaning of section 764A of the Corporations Act 2001.

**Financial Year** means:

- (a) the period beginning on the establishment of the Fund and ending on the next 30 June;
- (b) after the first financial year, each period of 12 months ending on 30 June;
- (c) the period beginning on 1 July immediately before the end of the Fund and ending when the Fund ends.

**Fund** means Brewer Family Superannuation Fund.

**Fund Expense** means an expense of establishing, operating, managing, administering or investing the Fund.

**Market Linked Pension** has the same meaning as in subregulation 1.03(1) of the SIS Regulations.

**Member** means any current member of the Fund.

**Non-commutable Allocated Pension** has the same meaning as in Division 6.1 of the SIS Regulations.

**Non-commutable Pension** has the same meaning as in Division 6.1 of the SIS Regulations.

**Normal Retirement Age** means the age at which the SIS Regulations allow a Member to retire from gainful employment and access their Benefit in the Fund.

**Minimum Benefit** has the same meaning as in Division 5.2 of the SIS Regulations.

**Non-concessional Contributions Cap** has the same meaning as in section 292-85 of the Tax Act.

**Old-Age Pension** has the same meaning as in section 10 of the SIS Act;

**Pension** has the same meaning as in section 10 of the SIS Act;

**Pension Standards** means:

- (a) for an Account-based Pension – the standards in subregulation 1.06(9A) of the SIS Regulations;
- (b) for an Allocated Pension – the standards in subregulation 1.06(4) of the SIS Regulations;
- (c) for a Defined Benefit Pension – the standards in subregulation 1.06(2), 1.06(6) or 1.06(7) of the SIS Regulations (whichever is applicable);
- (d) for a Market Linked Pension – the standards in subregulation 1.06(8) of the SIS Regulations;
- (e) for a Transition to Retirement Income Stream – the standards in the definition of that term in subregulation 6.01(2) of the SIS Regulations; or
- (f) for any other Old-Age Pension - the relevant standards contained in the SIS Regulations.

**Policy** means any policy of insurance on the life or health of a Member.

**Securities** includes the securities specified in section 92(1), (2) or (3) of the Corporations Act 2001 and a unit in a unit trust.

**SIS Act** means the Superannuation Industry (Supervision) Act 1993.

**SIS Regulations** means the Superannuation Industry (Supervision) Regulations 1994.

**Spouse** includes a person who, although not legally married to the Member, lives with the Member on a genuine domestic basis as the husband or wife of the Member. The Trustee may:

- (a) deem one or more qualifying person(s) to be the only Spouse(s);
- (b) decide how to divide a Benefit among Spouses.

**State** means South Australia.

**Superannuation Law** means any requirements under any law (including the SIS Act):

- (a) imposed on the Trustee; or
- (b) which the Fund must satisfy for the most favourable taxation treatment available to superannuation funds.

**Tax Act** means the Income Tax Assessment Act 1997.

**Total and Permanent Disability** means:

- (a) incapacity (in the opinion of the Trustee) to an extent that a Member is unlikely ever to be able to work in a job for which the Member is reasonably qualified by education, training or experience;
- (b) if the Trustee took out a Policy in respect of the Member's total and permanent disablement and the Trustee so decides - incapacity on which the insurer must pay an amount under the Policy.

**Transfer** includes assign, convey or otherwise assure.

**Transition to Retirement Income Stream** has the same meaning as in subregulation 6.01(2) of the SIS Regulations.

**Trustee** means any original, additional or substituted trustee of the Fund.

## 2. Interpretation

In this deed:

- 2.1 neuter includes masculine and feminine, singular includes plural and vice versa and reference to a person includes a corporation and partnership and vice versa;
- 2.2 headings do not affect interpretation;
- 2.3 if a provision of this deed would, but for this clause, be unenforceable:
  - 2.3.1 the provision must be read down to the extent necessary to avoid that result;
  - 2.3.2 if the provision cannot be read down to that extent, it must be severed without affecting the validity and enforceability of the remainder of this deed;
- 2.4 reference to a person:
  - 2.4.1 if more than one means each of them jointly and severally;
  - 2.4.2 includes a successor to the rights or obligations of that person under this deed;
- 2.5 reference to a statute includes the statute as amended, any substituted statute, any regulations, standards, determinations, rulings or guidelines under the statute, any of those regulations, standards, determinations, rulings or guidelines as amended, any substituted regulations, standards, determinations, rulings or guidelines;
- 2.6 subject to clause 1, an expression used or defined in any Superannuation Law has the same meaning in this deed;
- 2.7 another grammatical form of a defined expression has a corresponding meaning;
- 2.8 the introduction and the schedule are correct and form part of this deed.

## **PART 2 – THE FUND**

---

### **3. Nature**

The Trustee must maintain the Fund as an indefinitely continuing Complying Superannuation Fund in accordance with this deed and Superannuation Law.

### **4. Purpose**

The Trustee must hold the Fund on trust for the Members on the terms in this deed and maintain the Fund solely for the purposes in section 62 of the SIS Act.

### **5. Assets**

The Fund consists of all the cash, investments and other property held by or on account of the Trustee under this deed and all increases and accumulations thereto.

## **PART 3 - SUPERANNUATION LAW**

---

### **6. Inclusion of superannuation law**

6.1 Each Superannuation Law that applies to this Fund is deemed to be included in this Deed.

6.2 A Superannuation Law prevails over any other provision of this deed to the extent of any inconsistency.

## **PART 4 – THE TRUSTEE**

---

### **7. The trustee**

Either of the following must apply:

7.1 the Trustee must be a Constitutional Corporation;

7.2 the sole or primary purpose of the Fund must be the provision of Old-Age Pensions.

### **8. Appointment and removal of trustees**

8.1 A majority of Members may by written notice:

8.1.1 appoint a new or additional Trustee;

8.1.2 remove any Trustee;

provided that:

8.1.3 the appointment or removal complies with Superannuation Law; and

8.1.4 the new or additional Trustee agrees by the same or other deed to be bound by and perform the obligations of a Trustee under this deed and accept liability for the proper obligations of any outgoing Trustee (in that capacity).

8.2 If there are no Members or the only Member is insolvent under administration (within the meaning of section 9 of the Corporations Act) or dies the next of kin of full legal capacity of the insolvent under administration Member or the legal personal representative of the dead Member may exercise the power in 8.1.

5.

- 8.3 A Trustee vacates office if:
- 8.3.1 removed under clause 8.1 or 8.2 or by a court of competent jurisdiction;
  - 8.3.2 it gives 1 month's written notice (or any shorter period the majority of Members accepts) to the Members of the Trustee's intention to retire and that notice period expires;
  - 8.3.3 a Trustee being a natural person becomes an insolvent under administration (within the meaning of section 9 of the Corporations Act) or dies;
  - 8.3.4 a Trustee being a corporation becomes an externally-administered body corporate (within the meaning of section 9 of the Corporations Act); or
  - 8.3.5 prohibited from acting as a trustee of a superannuation fund under Superannuation Law.
- 8.4 The Trustee must act continuously as trustee of the Fund until:
- 8.4.1 the Fund ends; or
  - 8.4.2 the Trustee vacates office.
- 8.5 An outgoing Trustee must immediately deliver all documents, records, money and property and execute all instruments and do everything necessary to vest the Fund in the new or continuing Trustee.
- 8.6 The Fund bears all charges and expenses (including any stamp duty) of the retirement, removal and appointment of a Trustee.

**9. Trustee's remuneration**

The Trustee is not entitled to remuneration from the Fund.

**PART 5 - INDEMNITIES**

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**10. Indemnity**

- 10.1 The Trustee and a director of the Trustee is indemnified from the Fund for any liability incurred while acting as Trustee or director of the Trustee, unless:
- 10.1.1 the liability arises because the Trustee or director:
    - (a) fails to act honestly in a matter concerning the Fund; or
    - (b) intentionally or recklessly fails to exercise, in relation to a matter affecting the Fund, the degree of care and diligence that the director is required to exercise; or
  - 10.1.2 the liability is for a monetary penalty under a civil penalty order.
- 10.2 No Member, Employer nor any Beneficiary (in that capacity) is personally liable to indemnify the Trustee or any creditor of the Trustee or other person claiming against or through the Trustee.
- 10.3 A request, approval or direction by a person to the Trustee to enter a transaction does not entitle the Trustee to indemnity from that person.



**11. Trustee not liable for loss**

- 11.1 A Trustee or director or secretary of a corporate Trustee acting in good faith is not liable to compensate the Fund for loss incurred in executing, not executing or trying to execute any of the Trustee's trusts or powers.
- 11.2 A Trustee is not obliged to take proceedings against a former Trustee or a co-Trustee for breach of trust.

**PART 6 – TRUSTEE POWERS**

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**12. General administration**

- 12.1 The Trustee must comply with Superannuation Law in the administration and operation of the Fund.
- 12.2 Subject to clause 12.1, the Trustee may do anything it thinks fit to administer the Fund.

**13. Elect to be bound**

The Trustee may elect that the Trustee or the Fund becomes or ceases to be bound by Superannuation Law or any legislation (including the SIS Act).

**14. Investment**

- 14.1 The Trustee may use or invest all or any part of the Fund:
- 14.1.1 in any estate or interest in land;
  - 14.1.2 in personal property including choses in possession, choses in action (including derivatives), Securities, Financial Products, statutory rights and licences (including without limitation, patents, copyrights, trademarks, registered designs, plant breeder rights and circuit layout rights), and the assets liabilities and goodwill of any business or undertaking;
  - 14.1.3 in commercially valuable information including without limitation a trade secret or other information protected by law;
  - 14.1.4 in the currency of any country.
- 14.2 Fund property may be anywhere in the world, of a hazardous, wasting or speculative nature, tangible or intangible, present or future, expectant or in reversion, actual or contingent.
- 14.3 To the extent permitted by section 66 of the SIS Act, the Trustee may acquire property currently owned by any person (including a Trustee in its personal capacity or as trustee of another trust, an Employer and a Beneficiary).
- 14.4 To avoid doubt, the Trustee may use or invest all or any part of the Fund in any manner or thing approved in writing by a majority of Members before or after the use or investment is made.
- 14.5 The Trustee may change any use or investment of the Fund.

**15. Collective investments**

The Trustee may enter into any arrangement for sharing profits, unions of interest, co-operation, joint venture or otherwise with any person (including a Trustee in its personal capacity or as trustee of another trust, a Member, an Employer and a Beneficiary).

**16. Deal with property**

The Trustee may purchase, take on lease, hire or licence, subscribe for or otherwise acquire, exchange, hold, use, work, build, construct, demolish, maintain, repair, renovate, replace, alter, extend, add to, develop, decorate, furnish, equip, improve, manage, partition (including pay money for equality of partition), subdivide, transfer, convey, assign, surrender, lease, hire, license, take and grant options or rights in, pay premiums for, deal in, divide, consolidate, sell, dispose, alienate, mortgage, charge, pledge, release, discharge, turn to account or otherwise deal with any Fund property or any other property.

**17. Securities**

Where Fund property includes a Security or Financial Product:

17.1 the Trustee may choose whether to exercise any right attached to that property, including whether to:

17.1.1 attend any meeting of holders of such property personally or by proxy, attorney or representative; and

17.1.2 vote on any resolution;

17.2 the Trustee is responsible only for that property and any dividends, distributions, income or other benefits from them actually transferred or paid to or vested in the Trustee;

17.3 the Trustee is not obliged to enquire into the accounts, management, dealings or control of the body that issued the property, even if the Trustee holds a controlling interest.

**18. Bank accounts**

18.1 By itself or with another person, the Trustee may open in the name of the Trustee or of the Fund any account at any bank, authorised short term money market dealer, building society, credit union or other financial institution (*the institution*) chosen by the Trustee.

18.2 The Trustee may operate that account as the Trustee decides in accordance with the customs, usages and practices of the institution.

**19. Borrowing**

19.1 By itself or with another person, the Trustee may, subject to Superannuation Law, borrow or raise money or obtain credit or accommodation:

19.1.1 from any person (including a Trustee in its personal capacity or as trustee of another trust, an Employer and a Beneficiary);

19.1.2 upon any terms (including repayment of principal and payment of interest);

19.1.3 by any method including drawing, endorsing, accepting, or otherwise dealing in any bill of exchange, promissory note or other negotiable instrument;

19.1.4 whether or not the Fund is already wholly invested or applied;

19.1.5 whether or not the money borrowed or credit raised exceeds the value of the Fund.

19.2 The Trustee may use that money like income or capital of the Fund.

19.3 A person lending money or giving credit or accommodation to the Trustee need not enquire as to:

- 19.3.1 whether the borrowing, credit or accommodation is necessary;
- 19.3.2 the purpose of the borrowing, credit or accommodation;
- 19.3.3 the use by the Trustee of the money, credit or accommodation.

**20. Guarantees and indemnities**

By itself or with another person, the Trustee may guarantee, indemnify and become liable for (contingently or otherwise) the performance of any obligation of any person (including a Trustee in its personal capacity or as trustee of another trust, an Employer and a Beneficiary):

- 20.1 with or without security;
- 20.2 with or without remuneration;
- 20.3 upon any terms.

**21. Security interests**

By itself or with another person, the Trustee may secure the repayment of money, credit or accommodation and interest thereon and any guarantee or indemnity or other obligation (actual or contingent) of the Trustee:

- 21.1 by granting a mortgage, bill of sale, lien, hypothecation, pledge or charge (fixed, floating, legal, equitable or otherwise) over all or any assets (both present and future) of the Fund, with or without any other security, acknowledgment or collateral agreement; and
- 21.2 if the Trustee is a company, by granting a charge (fixed, floating, legal, equitable or otherwise) over all or any assets (both present and future) of the company and all or any assets (both present and future) of the Fund, and any other charge or security registrable under the Corporations Act.

**22. Lending**

By itself or with another person, the Trustee may, subject to Superannuation Law, lend money and give credit or accommodation:

- 22.1 to any person (including a Trustee in its personal capacity or as trustee of another trust, an Employer and a Beneficiary);
- 22.2 upon any terms (including repayment of principal and payment of interest);
- 22.3 with or without security, guarantee or collateral agreement.

The Trustee may take a mortgage, lien or charge (fixed, floating, legal, equitable or otherwise) to secure payment to the Trustee by any purchaser of any Fund property.

**23. Custody of property**

The Trustee may permit any Beneficiary to occupy or have custody of or use any real or personal property forming part of the Fund on any terms the Trustee decides.

**24. Agents and attorneys**

- 24.1 The Trustee may appoint an agent or attorney to exercise any trust or power:
  - 24.1.1 if more than one agent or attorney, jointly or severally or jointly and severally;
  - 24.1.2 upon any terms not inconsistent with this deed as the Trustee decides.

24.2 The Trustee may delegate the exercise of any trust or power to any person including a custodian or investment manager (within the meaning of section 10 of the SIS Act), Officer, employee, consultant, professional adviser, bank, Beneficiary or Trustee.

24.3 The Trustee may:

24.3.1 remove that agent or attorney;

24.3.2 stop that delegation.

24.4 The Trustee may remunerate that agent, attorney or delegate as the Trustee decides. Such remuneration to a Beneficiary is not payment of a Benefit. Such remuneration is a Fund Expense.

**25. Nominees**

The Trustee may permit any property in the Fund to be held or registered in the name of some other person.

**26. Receipts**

The Trustee may give receipts and discharges for any money or property received by or on behalf of the Fund or otherwise relating to the administration of the Fund.

**27. Insurance**

27.1 The Trustee may acquire (including by purchase, gift or will), keep up, renew, amend, vary, exchange, forfeit, surrender, redeem, sell or assign:

27.1.1 any Policy;

27.1.2 any policy of insurance against any risk or liability in respect of the property or administration of the Fund.

27.2 The Trustee may pay out of the income or capital of the Fund all premiums or other payments:

27.2.1 to effect or keep up a policy (whether or not owned by the Trustee);

27.2.2 to exercise or enjoy any option, right or benefit under a policy.

**28. Contracts**

The Trustee may enter any contracts, deeds, instruments or undertakings the Trustee decides.

**29. Legal advice**

29.1 The Trustee may act upon the advice or opinion of a legal practitioner about this deed or any other instrument or any law affecting the Fund.

29.2 The Trustee or a Beneficiary may still apply to any court for directions about the Fund.

29.3 The Trustee may conduct or settle legal proceedings affecting the Trustee or the Fund.

29.4 The Trustee may refer any dispute affecting the Trustee or the Fund to arbitration and abide by the arbitrator's decision or resolve any such dispute by mediation.

**30. Taxation affairs**

The Trustee may make any election for the purpose of any tax.

**31. Deposit of instruments**

The Trustee may deposit as security or for safe custody any instrument of the Fund with any person, including any bank.

**32. Additions to the fund**

The Trustee may accept any gift of money or property from any person as an addition to the Fund.

**33. Reserve**

The Trustee may set aside and accumulate from the capital or income of the Fund any money the Trustee decides for depreciation or amortisation or any future Fund Expense (actual or contingent).

**34. Valuations**

The Trustee may estimate the value of any Fund property or employ any person to do so. That valuation binds all Beneficiaries.

**35. Characterise income and capital**

The Trustee may:

35.1 treat as income or capital:

35.1.1 any property;

35.1.2 any change in the amount, number or value of any property;

35.1.3 any payment with respect to any property;

35.2 allocate receipts, expenses, losses and distributions between separate funds and separate parts of the Fund.

**36. Debts**

The Trustee may:

36.1 pay a debt or allow a claim on evidence that the Trustee thinks sufficient;

36.2 accept a composition or security for a debt or claim;

36.3 allow time for payment of debt;

36.4 compromise, compound, abandon, or settle a debt, account, claim or other thing with respect to the Fund;

36.5 waive a legal, statutory or equitable right.

**37. Expenses**

The Trustee may pay any Fund Expense and any taxation, duty or other government impost levied against the Trustee (in that capacity) or the Fund.

**38. Determine disputes**

The Trustee may decide any question about the exercise of a trust or power of the Trustee. The Trustee's decision binds all persons.

**39. Accounting**

The Trustee may make rules about calculating and rounding-off contributions, Benefits, income and Fund Expenses.

**40. Rollover**

The Trustee may pay benefits to an eligible rollover fund under Part 24 of the SIS Act.

**41. Superannuation law**

The Trustee may do anything to comply with any Superannuation Law.

**42. General law powers**

The Trustee has all the powers given to trustees by law, equity or statute and not necessarily inconsistent with this deed.

**43. Incidental powers**

The Trustee may do all things incidental to the exercise of any trust or power of the Trustee.

**44. Powers independent**

A power of the Trustee must not be limited or read down by reference to any other power.

**45. Trustee interested in dealings**

45.1 If any Trustee, partner of a Trustee, director, secretary or shareholder of a corporate Trustee or Beneficiary has a material personal interest in the exercise by the Trustee of a trust or power (including without limitation, a power of investment and a power to pay Benefits):

45.1.1 they are not for that reason disqualified from exercising or concurring in the exercise by the Trustee of that trust or power; and

45.1.2 a transaction, contract, deed, obligation, instrument or undertaking of the Trustee that results is not for that reason void or voidable; and

45.1.3 they are not for that reason liable to account to the Fund or to the Beneficiaries for any benefit that results from that material personal interest.

45.2 To avoid any doubt, any person mentioned in clause 45.1 may hold a material personal interest in any use or investment of the Fund, including any company or trust or property (real or personal) in which the Fund is used or invested.

45.3 The Trustee may deal with itself in its personal capacity or as trustee of any other trust as if there were 2 separate persons to such dealing.

**46. Exercise of powers**

46.1 The Trustee may exercise each power as it decides as if it were the sole beneficial owner of the Fund.

46.2 A trust or power of the Trustee may be exercised:

46.2.1 where the Trustee is a company, by a resolution of its board of directors in accordance with its articles of association;

46.2.2 where there are 2 or more trustees, in writing signed by a majority, or by a resolution passed by a majority at a meeting of the Trustees.

- 46.3 If the Trustee is a company, the board of directors of the company may:
- 46.3.1 resolve that its own minute book of meetings be the Trustee's minute book;
  - 46.3.2 have the Trustee's business recorded in any other way the board decides.

**47. Validity of dealings and securities**

- 47.1 A person dealing with the Trustee need not enquire as to:
- 47.1.1 whether the powers of the Trustee are adequate;
  - 47.1.2 whether the trusts or powers of the Trustee are properly exercised;
  - 47.1.3 whether any transaction affecting any part of the Fund is proper;
  - 47.1.4 the use of any money paid or property transferred to the Trustee or the Trustee's nominee.
- 47.2 If a person dealing with the Trustee acts in good faith, so far as that person is concerned:
- 47.2.1 the dealing is deemed to be within the Trustee's powers and valid;
  - 47.2.2 the receipt of the Trustee or the Trustee's nominee discharges that person from all liability with respect to the dealing.
- 47.3 No mortgage, pledge, bill of sale, lien, hypothecation, charge or other security by the Trustee over any of the Fund is invalid just because of:
- 47.3.1 any error or omission (of law or fact) by the Trustee or its advisers;
  - 47.3.2 any breach of duty or trust unless the Trustee is fraudulent to the actual knowledge of the person taking the benefit of the security.

**PART 7 - INVESTMENT PORTFOLIOS**

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**48. Selection of investment portfolios**

- 48.1 Subject to Superannuation Law, the Trustee may permit a Member to select the investments for that Member's Investment Portfolio and the proportions of those investments.
- 48.2 The Trustee may restrict or impose conditions on that selection.

**49. No selection**

If a Member does not select an Investment Portfolio, the Trustee must invest the balance of that Member's Account as permitted under this deed.

**50. Variation or redemption**

- 50.1 A Member may request the Trustee to vary or redeem that Member's Investment Portfolio or part thereof as permitted by Superannuation Law.
- 50.2 In its absolute discretion (whether or not requested to do so), the Trustee may vary or redeem an Investment Portfolio or part thereof.

**51. Delay or refusal**

51.1 In its absolute discretion, the Trustee may:

51.1.1 delay in establishing, varying or redeeming an Investment Portfolio or part thereof;

51.1.2 refuse to establish, vary or redeem an Investment Portfolio or part thereof.

51.2 If the Trustee delays in establishing or refuses to establish an Investment Portfolio or part thereof, the Trustee must invest the balance of the Member's Account as permitted under this deed.

**52. Trustee may cease investment portfolio**

52.1 In its absolute discretion, the Trustee may cease the Investment Portfolio of any Member. The Trustee must notify that Member in writing.

52.2 The Trustee must invest the balance of the Member's Account as permitted under this deed.

**53. No liability**

The Trustee is not liable to compensate a Member for loss incurred in exercising or not exercising any of its powers under this Part.

**54. No separate trust funds**

Investment Portfolios are not separate trust funds.

**PART 8 - MEMBERS**

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**55. Members**

A Member is bound by this deed and is entitled to the benefits of this deed.

**56. Admission of other members**

56.1 An Eligible Person may apply in writing to become a Member of the Fund, in any form and with any information the Trustee requires.

56.2 The Trustee:

56.2.1 may accept the application;

56.2.2 may refuse the application;

56.2.3 is deemed to accept the application if it does not refuse it within 28 days of receipt.

56.3 A successful applicant becomes a Member:

56.3.1 on a date set by the Trustee;

56.3.2 if the Trustee does not set a date, the date the Trustee receives the completed application.

56.4 As soon as practicable, the Trustee must provide to a new Member the written statement and any other information required by Superannuation Law. Failure to do so does not affect Membership.



**57. Membership ceases**

A person ceases to be a Member when:

- 57.1 all entitlements of that Member are paid or transferred;
- 57.2 that Member dies; or
- 57.3 required by Superannuation Law.

**58. Consent of members**

58.1 The consent of Members is sufficiently evidenced (unless proved incorrect) by:

- 58.1.1 a minute signed by the chairperson of a meeting of Members that, at a duly called meeting of Members, a resolution was duly passed in favour of that consent by a requisite majority of Members voting; or
- 58.1.2 a written resolution in favour of that consent executed by the requisite number of Members. The resolution may consist of several documents in the same form, each executed by 1 or more Members.

58.2 Except where this deed or Superannuation Law requires the consent of Members, Members must not interfere with the exercise of a trust or power by the Trustee.

**59. Meetings of members**

- 59.1 The Trustee may convene and conduct meetings of Members.
- 59.2 The Trustee may establish rules, not inconsistent with this deed and Superannuation Law, for convening and conducting meetings of Members.

**PART 9 - EMPLOYERS**

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**60. Employers**

This deed binds an Employer.

**61. Employer's contributions**

With the consent of the Trustee and the relevant Member (**Employee Member**), the Employer of that Employee Member may contribute to the Fund:

- 61.1 in respect of that Employee Member;
- 61.2 in respect of a Dependant of that Employee Member, if that Dependant is a Member of the Fund.

**PART 10 - ACCOUNTS**

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**62. Member accounts**

- 62.1 The Trustee must keep a Member Account for each Member.
- 62.2 The Trustee must credit a Member's Account with:

- 62.2.1 any amount transferred into the Fund or from another Member of the Fund on account of that Member including an amount transferred from a member's spouse or former spouse as permitted under Superannuation Law;
  - 62.2.2 any contributions on account of that Member;
  - 62.2.3 any payment under a Policy taken out by the Trustee in respect of that Member or a Beneficiary on account of that Member that the Trustee elects not to credit to a Reserve Account;
  - 62.2.4 any amounts transferred by the Trustee from the Fund Account on account of that Member;
  - 62.2.5 any amounts transferred by the Trustee from the Reserve Account on account of that Member;
  - 62.2.6 any amounts transferred by the Trustee from the Forfeiture Account on account of that Member;
  - 62.2.7 the positive earnings of the Member's Investment Portfolio, as determined by the Trustee;
  - 62.2.8 unrealised gains on valuation of the Member's Investment Portfolio, as determined by the Trustee;
  - 62.2.9 any other amounts that Superannuation Law or the Tax Act requires or permits being credited to the Member's Account.
- 62.3 The Trustee must debit a Member's Account with:
- 62.3.1 any amount transferred out of the Fund on account of that Member;
  - 62.3.2 any amount transferred out of the Fund or to another Member in the Fund that comprises a transfer to a spouse or former spouse permitted by Superannuation Law;
  - 62.3.3 any Benefit paid to or in respect of that Member or a Beneficiary on account of that Member;
  - 62.3.4 the costs of any Policy taken out by the Trustee in respect of the Member or a Beneficiary on account of that Member;
  - 62.3.5 any Excess Contributions Tax;
  - 62.3.6 any taxation payable (or which might become payable, if the Trustee thinks fit) on income or profits of the Member's Investment Portfolio;
  - 62.3.7 any portion the Trustee decides of taxation payable (or which might become payable if the Trustee thinks fit) on contributions, transfers or income and profits of the Fund credited to that Member's Account;
  - 62.3.8 any Fund Expense attributable to the Member Investment Portfolio and any portion of other Fund Expenses the Trustee decides;
  - 62.3.9 any amount transferred by the Trustee to the Forfeiture Account;
  - 62.3.10 any negative earnings transferred by the Trustee from the Fund Account;
  - 62.3.11 any negative earnings of the Member's Investment Portfolio, as determined by the Trustee;

- 62.3.12 costs and penalties incurred by the Trustee in establishing, varying or redeeming the Member's Investment Portfolio or part thereof;
- 62.3.13 unrealised losses on valuation of the Member's Investment Portfolio, as determined by the Trustee;
- 62.3.14 any other amounts that Superannuation Law or the Tax Act requires or permits being debited from the Member's Account.

### **63. Fund account**

- 63.1 The Trustee may keep a Fund Account.
- 63.2 If the Trustee keeps a Fund Account:
  - 63.2.1 the Trustee must credit to the Fund Account all income and profits of the Fund, except those amounts credited directly to a Member Account or Reserve Account;
  - 63.2.2 the Trustee must debit to the Fund Account:
    - (a) any loss on the disposal or other negative earnings of any investment of the Fund or any other negative earnings of the Fund, not debited directly to a Member Account;
    - (b) any Fund Expenses, not debited directly to a Member Account; and
    - (c) any taxation payable or which might become payable in respect of contributions or income or profits of the Fund, not debited directly to a Member Account;
  - 63.2.3 at the end of each Financial Year, the Trustee must:
    - (a) credit and debit the Fund Account as above;
    - (b) take into account any provision or reserve for future contingencies as the Trustee thinks reasonable; and
    - (c) determine the net earnings of the Fund (which may be negative) for that Financial Year;
  - 63.2.4 with effect on the last day of the Financial Year, the Trustee must:
    - (a) debit the Fund Account with those net earnings; and
    - (b) credit those net earnings to the Member Accounts in proportion to the amounts credited to them at the beginning of that Financial Year. The Trustee must make an appropriate adjustment for any amounts credited or debited to the Member Account since the beginning of the Financial Year;
  - 63.2.5 if a person ceases to be a Member during a Financial Year, the Trustee must allot to the former Member's Account a reasonable share of the estimated net earnings of the Fund for the period from the beginning of the Financial Year to the end of Membership (both inclusive).

### **64. Reserve account**

- 64.1 Subject to Superannuation Law, the Trustee may keep a Reserve Account for such purposes as the Trustee considers appropriate.
- 64.2 If the Trustee keeps a Reserve Account:

- 64.2.1 the Trustee must maintain that account in accordance with Superannuation Law;
- 64.2.2 subject to Superannuation Law:
  - (a) the Trustee may apply amounts in the Reserve Account to such Members or Beneficiaries and in such proportions as the Trustee determines;
  - (b) if there is an amount in the Reserve Account upon the death of the last remaining member of the Fund, the Trustee may pay that amount to the legal personal representative of that deceased Member.

## **65. Forfeiture account**

- 65.1 Subject to Superannuation Law, the Trustee may keep a Forfeiture Account for such purposes as the Trustee considers appropriate.
- 65.2 If the Trustee keeps a Forfeiture Account:
  - 65.2.1 the Trustee must maintain that account in accordance with Superannuation Law;
  - 65.2.2 subject to Superannuation Law:
    - (a) the Trustee may apply amounts in the Forfeiture Account to such Members or Beneficiaries and in such proportions as the Trustee determines;
    - (b) if there is an amount in the Forfeiture Account upon the death of the last remaining member of the Fund, the Trustee may pay that amount to the legal personal representative of that deceased Member.

## **66. Financial records**

The Trustee must prepare, or have prepared financial statements and keep accounting records as required by Superannuation Law.

## **67. Audit**

- 67.1 The Trustee must appoint a properly qualified person or firm as Auditor of the Fund and the Trustee may, subject to Superannuation Law, remove an Auditor from office and accept an Auditor's resignation.
- 67.2 The Trustee must cause the Auditor to audit the financial statements of the Fund as required by Superannuation Law.

## **68. Income and expenses**

- 68.1 The Trustee must collect all gross income and profits of the Fund.
- 68.2 The Trustee must pay from that gross income and profits all Fund Expenses.

## **69. Taxation**

- 69.1 The Trustee must arrange payment (within the required time) of all taxation payable by the Fund:
  - 69.1.1 by the Trustee from the gross income of the Fund;
  - 69.1.2 by the Trustee on account of a Member; or

- 69.1.3 by an appropriate organisation including an insurance company.
- 69.2 The Trustee (or appropriate organisation with the Trustee's agreement) must deduct from any Benefit the taxation required in the Trustee's opinion by the Tax Act.
- 69.3 The Beneficiary is entitled to only the net Benefit after deduction of taxation.

## **PART 11 - CONTRIBUTIONS**

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### **70. Source**

Subject to this deed and Superannuation Law, any person may contribute to the Fund on behalf of a Member.

### **71. No obligation to contribute**

Unless otherwise agreed in writing or required by statute, neither a Member nor an Employer is obliged to contribute in any Financial Year. Failure to contribute does not affect Membership.

### **72. Timing of contributions**

A contribution on behalf of a Member is deemed to be made in the Financial Year in which the money is paid or the assets are transferred to the Trustee unless the Trustee elects otherwise in accordance with Superannuation Law or the Tax Act.

### **73. Amount of contributions**

Subject to this deed, Superannuation Law and the Tax Act, a contribution may be of any amount.

### **74. Manner of contribution**

A contribution may be:

- 74.1 cash;
- 74.2 assets of the kind in which the Trustee may invest. The value attributed to those assets is the fair market value determined by the Trustee.

### **75. Allotment of employer contributions**

When an Employer makes a contribution, it:

- 75.1 must specify which Members benefit;
- 75.2 may allocate the contribution between those Members. If it does not do so, the Trustee must allocate the contribution between those Members equally.

### **76. Ineligible payments**

76.1 A contribution does not include an amount paid to the Fund on behalf of a Member that is in excess of that Member's Concessional Contributions Cap or Non-concessional Contributions Cap (**Excess Amount**) unless that Member advises the Trustee in writing that the Excess Amount is to be treated as a contribution for that Member.

76.2 If a Member does not advise the Trustee under clause 76.1 that an Excess Amount is to be treated as a contribution for that Member, the Trustee holds the Excess Amount as a separate trust for the person who paid the Excess Amount until it is refunded to that payer.

**77. Overriding restriction on contributions**

Despite any other provision of this deed, the Trustee must refuse any contribution if necessary (in the Trustee's opinion) to comply with Superannuation Law.

**78. Refund of ineligible contributions**

If the Trustee accepts a contribution or portion of a contribution in breach of this deed, the Trustee must, if Superannuation Law permits:

- 78.1 refund that contribution or portion, less a reasonable share of expenses in respect of any group life insurance which the Trustee took out in respect of the relevant Member plus a reasonable amount in respect of interest; and
- 78.2 unless the Trustee was holding the amount on a separate trust under clause 76.2, reduce the relevant Benefit as if that contribution or portion had not been paid.

**PART 12 - BENEFITS**

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**79. Benefits generally**

- 79.1 A Beneficiary holds a Benefit subject to this deed.
- 79.2 Beneficiaries hold their Benefits in the Fund as tenants in common.
- 79.3 A Beneficiary or other claimant may require payment from the Fund only as expressly provided in this deed.
- 79.4 A Benefit must be preserved where and to the extent required by Superannuation Law.

**80. Type of benefit**

- 80.1 While the Trustee is a Constitutional Corporation, the Trustee may pay a Benefit as permitted by Superannuation Law.
- 80.2 While the Trustee is not a Constitutional Corporation, the Trustee must pay a Benefit by Pension.

**81. Commutation**

- 81.1 Subject to clause 81.3, if a Benefit is being paid or is payable in the form of a Pension, a Beneficiary may request the Trustee in writing to commute to a lump sum the whole or portion of a Pension Benefit payable to a Beneficiary.
- 81.2 Subject to clause 81.3, if a Benefit is being paid or is payable in the form of a lump sum, a Beneficiary may request the Trustee in writing to commute to a Pension the whole or portion of a lump sum payable to a Beneficiary.
- 81.3 The Trustee may only agree to a request for commutation under clauses 81.1 or 81.2 if:
  - 81.3.1 if in the opinion of the Trustee, the commutation would not disadvantage the Fund, any Employer or any Beneficiary;
  - 81.3.2 the commutation is permitted by Superannuation Law and in particular, the relevant Pension Standards.

**82. Retirement benefit**

Subject to this deed, the Trustee may pay the balance of a Member's Account to a Member who fulfils the criteria of Superannuation Law for the payment of retirement Benefits.

**83. Total and permanent disablement benefit**

Subject to this deed and any Policy, the Trustee may pay the balance of a Member's Account to a Totally and Permanently Disabled Member.

**84. Death benefit**

84.1 Subject to this deed and any Policy, if a Member dies, the Trustee must pay the balance of the deceased's Member Account:

84.1.1 to the Dependant or Dependants of the deceased Member;

84.1.2 to the legal personal representative of the deceased Member;

84.1.3 if the deceased Member was in receipt of a Pension from the Fund at the date of death in respect of which there is a reversionary pensioner, to the reversionary pensioner in the form of a Pension; or

84.1.4 to such person or persons as permitted by Superannuation Law.

84.2 A Member may, by written notice signed by the Member to the Trustee:

84.2.1 nominate one or more Dependants or the Member's legal personal representative (**a Nominated Beneficiary**) to receive the Benefit payable on that Member's death;

84.2.2 revoke or change that nomination;

84.2.3 specify that the nomination is to lapse after a particular time or is non-lapsing.

84.3 A nomination is revoked if the Nominated Beneficiary ceases to be a Dependant or legal personal representative of the Member.

84.4 Subject to Superannuation Law, the Trustee must consider a nomination but is not obliged to follow it unless:

84.4.1 the Member has specifically stated in the nomination that it is binding on the Trustee; and

84.4.2 the binding nomination is valid under Superannuation Law.

**85. Transition to retirement**

85.1 A Member may ask the Trustee for a Transition to Retirement Income Stream at any time the Member fulfils the relevant requirements of Superannuation Law or the Commissioner.

85.2 That Member must provide to the Trustee any information required by the Trustee or Superannuation Law.

85.3 Subject to Superannuation Law, the Trustee may pay the income stream to the Member on any terms the Trustee decides.

**86. Other benefits**

- 86.1 Despite any other provision, a Member may ask the Trustee for a Benefit at any time the Member fulfils any relevant requirements of Superannuation Law or the Commissioner.
- 86.2 That Member must provide to the Trustee any information required by the Trustee or Superannuation Law.
- 86.3 The Trustee may pay a Benefit or a part of a Benefit to the Member on any terms the Trustee decides.

**87. Pension rules**

- 87.1 The Trustee must pay a Pension Benefit to a Beneficiary in such form of Pension as the Trustee decides in consultation with the Beneficiary and is permitted by the SIS Regulations.
- 87.2 A Pension Benefit is subject to and must be paid in accordance with the relevant Pension Standards.
- 87.3 The Trustee may alter the amount or frequency of a Beneficiary's Pension as permitted by the relevant Pension Standards.
- 87.4 If the Pension Standards require the Trustee to pay a minimum amount of Pension Benefit to a Beneficiary in a Financial Year but the Trustee fails to make the required payment:
- 87.4.1 the Trustee is taken to have made the Minimum Payment;
- 87.4.2 the Beneficiary has a right to the amount of any shortfall;
- 87.4.3 the Trustee holds the amount of the shortfall on a separate trust for the Beneficiary.

**88. Payment of benefits**

Subject to this deed, the Trustee may pay a Benefit at any place, in any manner (including cash) and within any reasonable time the Trustee decides.

**89. Transfer in kind**

With the consent of the Beneficiary, the Trustee may pay a Benefit to a Beneficiary by transferring to that Beneficiary investments of the Fund (including any Policy) of equivalent value.

**90. Forfeiture of Benefits**

- 90.1 Subject to Superannuation Law, a Beneficiary who:
- 90.1.1 assigns, charges, conveys or attempts to assign or charge or convey any Benefit; or
- 90.1.2 does or attempts to do anything or if any event happens that results in the Beneficiary being deprived of the benefit of the Benefit on any part of it;
- automatically forfeits entitlement to all his or her Benefits unless the Trustee otherwise determines.
- 90.2 A Member may forfeit any part of his or her Benefit that is in excess of the Member's Minimum Benefit to the extent permitted by Superannuation Law.



90.3 The Trustee must transfer amounts forfeited under this clause to the Forfeiture Account.

**91. Unclaimed money**

91.1 Unclaimed money is money payable to a Beneficiary:

91.1.1 who is old enough for an Old-Age Pension;

91.1.2 to whom a Benefit is payable under this deed;

91.1.3 who has not applied to the Trustee to have the Benefit paid; and

91.1.4 whom the Trustee has made reasonable efforts to find and cannot find.

91.2 Within 28 days after the end of each half year, the Trustee must provide such statements and pay such amounts required under Part 22 of the SIS Act.

**92. Transfers from other funds**

92.1 A Member (*a New Member*) who was or is a beneficiary under another superannuation arrangement (including an approved deposit fund) (*the Old Fund*) may in writing ask the Trustee to receive any assets of the Old Fund to preserve the New Member's entitlements under the Old Fund.

92.2 The Trustee may accept or decline the request.

92.3 Receipt by the Trustee of any assets of the Old Fund is subject to any relevant preservation requirement under Superannuation Law applying to the Old Fund.

92.4 On receipt of assets from the Prior Fund, the New Member is deemed to have become a Member of the Fund on the date he or she became a member of the Old Fund.

92.5 The Trustee must hold any assets received from the Old Fund as part of the Fund and reflect the New Member's entitlements in the New Member's Account as the Trustee decides.

92.6 In addition to a transfer from an Old Fund, the Trustee may if a Member requests in writing, accept any transfer of assets from the account of the Member or the account of any other person in another Complying Superannuation Fund if that transfer is permitted under Superannuation Law.

**93. Transfers to other funds**

93.1 A Member who joins or is eligible to join another Complying Superannuation Fund or an approved deposit fund (*the New Fund*) may in writing ask the Trustee to transfer the whole or a part of that Member's entitlement in the Fund to the New Fund.

93.2 The Trustee must transfer to the New Fund an amount (in cash or assets) equivalent to the whole or part of that Member's entitlement in the Fund at the time of the request.

93.3 The Trustee may:

93.3.1 require that Member to get a fair entitlement (as agreed by the Trustee and the trustee of the New Fund) in the New Fund;

93.3.2 fix the portion of the amount transferred that the New Fund attributes to contributions by that Member.

93.4 If Superannuation Law requires preservation of the Benefit transferred to a New Fund, the Trustee must ensure that that Benefit is preserved if the Member leaves the New Fund.

- 93.5 The Benefit of a Member is reduced by any amount transferred under this clause.
- 93.6 The receipt by the trustee of the New Fund for the amount transferred discharges the Trustee in respect thereof.
- 93.7 In addition to a transfer to a New Fund, the Trustee may if a Member requests in writing, transfer an amount to the account of the Member or the account of any other person in another Complying Superannuation Fund if that transfer is permitted under Superannuation Law.

**94. Other benefits**

The Benefits to a Member under this deed are in addition to any other provision by the Member or an Employer for that Member by settlement or otherwise.

**95. Personal representatives may receive benefits**

If a person is entitled to a Benefit because of the death or disability of a Member and provides any evidence required by the Trustee:

- 95.1 the Trustee may pay that Benefit to that person;
- 95.2 that person may discharge the Trustee in respect of that Benefit.

**PART 13 - TERMINATION**

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**96. Termination of the fund**

- 96.1 The Fund ends on the earliest of the following days:
- 96.1.1 a day specified by all the Members in written notice to the Trustee;
- 96.1.2 if there are no Members, a day specified by the Trustee by deed.
- 96.2 On and from the end of the Fund, the Trustee holds the Fund upon trust for the Members in proportion to the amounts credited to their respective Member Accounts at the end of the Fund.
- 96.3 There is no resulting trust to the Employer.
- 96.4 As soon as practicable after the end of the Fund, the Trustee must give notice of the end of the Fund to each Member.
- 96.5 After the Fund ends:
- 96.5.1 no Members or Employers can be admitted;
- 96.5.2 no contributions or transfers can be accepted.
- 96.6 When the Fund ends:
- 96.6.1 if required by Superannuation Law, the Trustee must transfer Benefits to a Complying Superannuation Fund on account of the Members;
- 96.6.2 if not so required, the Trustee must pay all Benefits in accordance with this deed.
- 96.7 Despite clause 96.2:

- 96.7.1 the Trustee may keep part of the Fund to satisfy Fund Expenses (actual or contingent);
- 96.7.2 before making a payment, the Trustee may require a discharge in any form the Trustee decides.
- 96.8 Unless the Trustee is fraudulent, distribution of the Fund under this clause (with or without a receipt) discharges the Trustee in respect of the Fund and each Beneficiary.

## **PART 14 - MISCELLANEOUS**

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### **97. Information to parties**

When and as required by Superannuation Law, the Trustee must provide information to:

- 97.1 a Member;
- 97.2 an Employer;
- 97.3 the Commissioner;
- 97.4 the Australian Prudential Regulation Authority;
- 97.5 any other person.

### **98. Information from parties**

- 98.1 Each Employer and Member must provide to the Trustee any information about their participation in the Fund that the Trustee requests.
- 98.2 The Trustee may act on that information without enquiry.

### **99. Amendments**

The Trustee may by deed add to or vary this deed if the addition or variation is not contrary to Superannuation Law.

### **100. No agency**

- 100.1 The Trustee and any Member (in that capacity) are not principal and agent or partners.
- 100.2 The Members (in that capacity) and the Beneficiaries (in that capacity) between themselves are not principal and agent or partners.
- 100.3 The Trustee must pay income to the Beneficiaries separately. Income of the Fund is not received on behalf of the Beneficiaries jointly.

### **101. Governing law**

- 101.1 The laws of the State govern this deed.
- 101.2 The courts of the State have exclusive jurisdiction in respect of this deed.

### **102. Notice**

- 102.1 Notice can only be in writing signed by the party or its agent.
- 102.2 Notice can only be given to a party:
  - 102.2.1 personally;

- 102.2.2 by registered post to the last known place of business or residence of the recipient or the registered office of the recipient. Notice by post is deemed to be received when the letter would be delivered in the ordinary course of post;
  - 102.2.3 by facsimile transmission at the last known facsimile number. Notice by facsimile transmission is deemed to be received when the sending machine confirms notice has been sent;
  - 102.2.4 by email transmission to the recipient's last known email address. Notice by email transmission is deemed to be received when the sending device confirms notice has been sent; or
  - 102.2.5 as permitted by the Corporations Act or other statute applicable to the party.
- 102.3 A person entitled to a Benefit by operation of law is bound by every notice duly given to the Member from whom that person derived entitlement.

Ref: «DocumentRef»

27<sup>th</sup> August 2021

**PARTNERS**

James Perry  
Michael Gray  
Brendon Skates  
Samuel Handley

PRIVATE & CONFIDENTIAL

Emily Cooper  
SMSF Australia  
435 Fullarton Road  
HIGHGATE SA 5063

Dear Emily,

**Re: Brewer Family Superannuation Fund**


We acknowledge receipt of your letter dated *26 August 2021*.

We have no professional or ethical reason why you should not accept this appointment. Please find attached copies of the *2020* Financial Statements and Income Tax Return as requested.

We do not hold any permanent documents.

If you have any queries, or require any further information, please do not hesitate to contact our office.

Yours faithfully,  
**DFK GRAY PERRY**

  
d. **Jim Perry**

*We make it happen!*