
Financial statements and reports for the year ended
30 June 2023

THE VISKOVICH SUPERANNUATION FUND

Prepared for: Viskovich Nominees Pty Ltd

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THE VISKOVICH SUPERANNUATION FUND

Compilation Report

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

The Responsibility of the Trustee(s)

The Trustee(s) of THE VISKOVICH SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 16/11/2023

THE VISKOVICH SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	237,037	323,621
Total Investments		<u>237,037</u>	<u>323,621</u>
Other Assets			
Cash at Bank		3,056	6,573
CBA - A/C 2323 4242		76,272	8,853
Income Tax Refundable		1,820	1,818
Total Other Assets		<u>81,148</u>	<u>17,244</u>
Total Assets		<u>318,185</u>	<u>340,865</u>
Net assets available to pay benefits		<u>318,185</u>	<u>340,865</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
Viskovich, Jane Elizabeth - Pension (Pension)		115,202	127,021
Viskovich, Jane Elizabeth - Accumulation		43,958	43,977
Viskovich, Francis John - Pension (Pension)		105,953	117,787
Viskovich, Francis John - Accumulation		53,072	52,080
Total Liability for accrued benefits allocated to members' accounts		<u>318,185</u>	<u>340,865</u>

THE VISKOVICH SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Dividends Received	7	5,513	6,179
Interest Received		188	15
Contribution Income			
Employer Contributions		880	1,782
Other Contributions		267	0
Total Income		<u>6,849</u>	<u>7,976</u>
Expenses			
Accountancy Fees		2,585	2,398
ATO Supervisory Levy		259	259
Actuarial Certificate		176	176
Bank Charges		120	118
		<u>3,140</u>	<u>2,951</u>
Member Payments			
Pensions Paid		24,000	26,500
Investment Losses			
Changes in Market Values	8	4,209	102,715
Total Expenses		<u>31,349</u>	<u>132,166</u>
Benefits accrued as a result of operations before income tax		<u>(24,501)</u>	<u>(124,190)</u>
Income Tax Expense	9	(1,820)	(1,819)
Benefits accrued as a result of operations		<u>(22,681)</u>	<u>(122,372)</u>

THE VISKOVICH SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(24,501.00)
Less	
Increase in MV of investments	13,397.00
Exempt current pension income	5,551.00
Realised Accounting Capital Gains	(17,606.00)
Non Taxable Contributions	267.00
	<u>1,609.00</u>
Add	
Other Non Deductible Expenses	176.00
SMSF non deductible expenses	1,916.00
Pension Payments	24,000.00
Franking Credits	2,138.00
	<u>28,230.00</u>
Taxable Income or Loss	<u>2,120.00</u>
Income Tax on Taxable Income or Loss	318.00
Less	
Franking Credits	2,138.14
CURRENT TAX OR REFUND	<u>(1,820.14)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(1,561.14)</u>

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

THE VISKOVICH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Trade and Other Payables

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Shares in Listed Companies (Australian)

	2023	2022
	\$	\$
88 Energy Ltd	0	1,600
Audinate Group Ltd	13,006	10,556
Auking Mining Limited	0	2,220
Brainchip Ltd	0	16,000
Bigtincans Holdings	0	12,808

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Notes to the Financial Statements

For the year ended 30 June 2023

Chalice Gold Mines	12,520	7,560
Coles Group	7,368	7,124
Eml Payments Ltd	0	4,920
Euromanganese	1,650	2,500
Elixir Energy Ltd	0	1,350
Galileo Mining Ltd	5,600	13,050
Gti Resources Limited	600	1,200
Kuniko Limited	4,569	6,588
Los Cerros Ltd	0	580
Lake Resources	3,600	9,420
Lanthanein Resources Ltd	1,500	1,700
Minbos Resources Ltd	6,500	6,750
Betashares Nasdaq 100 Etf	21,030	16,026
Nitro Software	0	2,680
Netwealth Group	15,224	13,376
Oneview Healthcare	2,600	1,150
Province Resources	4,100	5,200
Pursuit Minerals Ltd	1,400	1,300
Queensland Pacific	2,000	2,300
Steadfast Group Ltd	18,000	15,060
Sonic Healthcare Limited	0	13,204
Strike Energy Limited	6,600	3,825
Telstra Corporation	25,800	23,100
Tempus Resources Ltd	660	1,240
Vulcan Energy	8,380	54,200
Wesfarmers Limited	74,010	62,865
Whitehawk Ltd	320	670
Whispir Ltd	0	1,500
	237,037	323,622

Note 3: Banks and Term Deposits

2023
\$

2022
\$

THE VISKOVICH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Banks

CBA - A/C 2323 4242	76,272	8,853
Cash at Bank	3,056	6,573
	79,328	15,426

Note 4: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	340,865	463,237
Benefits accrued as a result of operations	(22,680)	(122,372)
Current year member movements	0	0
	318,185	340,865

Note 5: Vested Benefits

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

	2023 \$	2022 \$
Vested Benefits	318,185	340,865

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2023 \$	2022 \$
Betashares Nasdaq 100 Etf	524	705
Coles Group	264	244
Hansen Technologies Fpo	0	125
National Australia Bank	0	635
Netwealth Group	231	214
Sonic Healthcare Limited	240	380
Steadfast Group Ltd	414	366
Telstra Corporation	1,020	960
Wesfarmers Limited	2,820	2,550
	5,513	6,179

Notes to the Financial Statements

For the year ended 30 June 2023

Note 8: Changes in Market Values**Unrealised Movements in Market Value**

	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
88 Energy Ltd	2,240	(2,120)
Arafura Rare Earths Ltd	0	1,120
Audinate Group Ltd	2,450	(826)
Auking Mining Limited	2,900	(2,900)
Betashares Nasdaq 100 Etf	5,004	(3,240)
Bigtincans Holdings	4,761	(12,860)
Brainchip Ltd	1,865	(3,245)
Chalice Gold Mines	5,054	(7,280)
Coles Group	244	288
Elixir Energy Ltd	1,820	(1,100)
Eml Payments Ltd	8,280	(6,960)
Euromanganese	(850)	(2,650)
Galileo Mining Ltd	(7,450)	10,300
Gti Resources Limited	(600)	(1,020)
Hansen Technologies Fpo	0	(6,745)
Keytone Dairy Corporation Limited	0	3,120
Kuniko Limited	(2,019)	4,462
Lake Resources	(5,820)	4,970
Lanthanein Resources Ltd	(200)	(1,820)
Los Cerros Ltd	2,740	(2,820)
Minbos Resources Ltd	(250)	3,500
National Australia Bank	0	(230)
Nearmap Ltd	0	2,380
Netwealth Group	1,848	(5,489)
Nitro Software	1,940	(3,840)
Oneview Healthcare	1,450	(3,550)
Province Resources	(1,100)	(8,420)
Pursuit Minerals Ltd	100	(3,450)

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Notes to the Financial Statements

For the year ended 30 June 2023

Queensland Pacific	(300)	(500)
Sonic Healthcare Limited	(2,009)	(2,156)
Splitit	0	2,885
Steadfast Group Ltd	2,940	1,860
Strike Energy Limited	2,775	460
Telstra Corporation	2,700	540
Tempus Resources Ltd	(580)	(1,730)
Vulcan Energy	(31,750)	(22,800)
Wesfarmers Limited	11,145	(22,785)
Whispir Ltd	4,420	(2,120)
Whitehawk Ltd	(350)	(780)
	13,397	(97,550)
Total Unrealised Movement	13,397	(97,550)

Realised Movements in Market Value

	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
88 Energy Ltd	(2,260)	0
Arafura Rare Earths Ltd	0	460
Auking Mining Limited	(2,439)	0
Bigtincans Holdings	(4,892)	0
Brainchip Ltd	(9,335)	0
Elixir Energy Ltd	(2,380)	0
Eml Payments Ltd	(10,675)	0
Falcon Metals Ltd	51	0
Hansen Technologies Fpo	0	6,589
Keytone Dairy Corporation Limited	0	(3,290)
Los Cerros Ltd	(2,650)	0
National Australia Bank	0	740
Nearmap Ltd	0	(4,360)
Nitro Software	(260)	0
Sonic Healthcare Limited	75	0
Splitit	0	(3,040)

THE VISKOVICH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Strike Energy Limited	0	(2,264)
Vulcan Energy	22,517	0
Whispir Ltd	(5,360)	0
	(17,608)	(5,165)
Total Realised Movement	(17,608)	(5,165)
Changes in Market Values	(4,211)	(102,715)

Note 9: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(1,820)	(1,818)
Income Tax Expense	(1,820)	(1,818)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(3,675)	(18,628)
Less:		
Tax effect of:		
Non Taxable Contributions	40	0
Increase in MV of Investments	2,010	0
Exempt Pension Income	833	928
Realised Accounting Capital Gains	(2,641)	(775)
Add:		
Tax effect of:		
Other Non-Deductible Expenses	26	26
Decrease in MV of Investments	0	14,632
SMSF Non-Deductible Expenses	287	275
Pension Payments	3,600	3,975
Franking Credits	321	343
Rounding	1	0
Income Tax on Taxable Income or Loss	318	470

THE VISKOVICH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Less credits:

Franking Credits	2,138	2,289
Current Tax or Refund	<u>(1,820)</u>	<u>(1,819)</u>

THE VISKOVICH SUPERANNUATION FUND

Members Statement

Jane Elizabeth Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	115,202
Date Joined Fund:	25/09/2009	Total Death Benefit:	115,202
Service Period Start Date:	29/10/2009	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	VISJAN00001P	Disability Benefit:	0
Account Start Date:	30/06/2014		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	115,202
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	115,202
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (9.21%)	9,058
Taxable	106,144

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	127,022
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	180
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,000
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	115,202

THE VISKOVICH SUPERANNUATION FUND

Members Statement

Jane Elizabeth Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	43,958
Date Joined Fund:	25/09/2009	Total Death Benefit:	43,958
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	VISJAN00002A	Disability Benefit:	0
Account Start Date:	25/09/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	43,958
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	43,958
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	18,209
Taxable	25,749

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	43,977
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	65
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	84
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	43,958

THE VISKOVICH SUPERANNUATION FUND

Members Statement

Francis John Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	105,953
Date Joined Fund:	25/09/2009	Total Death Benefit:	105,953
Service Period Start Date:	29/10/2009	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	VISFRA00001P	Disability Benefit:	0
Account Start Date:	29/06/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	105,953
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	105,953
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (30.89%)	32,791
Taxable	73,162

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	117,787
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	166
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,000
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	105,953

THE VISKOVICH SUPERANNUATION FUND
Members Statement

Francis John Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	25/09/2009	Total Death Benefit:	0
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	VISFRA00002P	Disability Benefit:	0
Account Start Date:	30/06/2016		
Account Phase:	Accumulation Phase		
Account Description:	Pension		

Your Balance

Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free (0.00%)
- Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2022	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	0

THE VISKOVICH SUPERANNUATION FUND

Members Statement

Francis John Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	53,072
Date Joined Fund:	25/09/2009	Total Death Benefit:	53,072
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	VISFRA00003A	Disability Benefit:	0
Account Start Date:	25/09/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	53,072
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	53,072
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	20,146
Taxable	32,927

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	52,080
<u>Increases to Member account during the period</u>	
Employer Contributions	880
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	267
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	78
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	132
Income Tax	101
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	53,072

THE VISKOVICH SUPERANNUATION FUND
Members Statement

Jane Elizabeth Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	69	Vested Benefits:	159,160
Tax File Number:	Provided	Total Death Benefit:	159,160
Date Joined Fund:	25/09/2009	Current Salary:	0
Service Period Start Date:	29/10/2009	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	25/09/2009		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	159,160
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	159,160
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	27,267
Taxable	131,893

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	170,999
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	245
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,000
Contributions Tax	
Income Tax	84
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	159,160

THE VISKOVICH SUPERANNUATION FUND

Members Statement

Francis John Viskovich
 9 Loder Way
 South Guildford, Western Australia, 6055, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	75	Vested Benefits:	159,025
Tax File Number:	Provided	Total Death Benefit:	159,025
Date Joined Fund:	25/09/2009	Current Salary:	0
Service Period Start Date:	29/10/2009	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	25/09/2009		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	159,025
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	159,025
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	52,937
Taxable	106,089

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	169,866
<u>Increases to Member account during the period</u>	
Employer Contributions	880
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	267
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	245
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,000
Contributions Tax	132
Income Tax	101
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	159,025

THE VISKOVICH SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank		6,572.83		23,364.51		(26,881.00)			3,056.34	3,056.34
CBA - A/C 2323 4242		8,853.25		89,878.38		(22,459.95)			76,271.68	76,271.68
		15,426.08		113,242.89		(49,340.95)			79,328.02	79,328.02
Shares in Listed Companies (Australian)										
88E.AX - 88 Energy Ltd	200,000.00	3,839.90			(200,000.00)	(3,839.90)	(2,259.85)		0.00	
AD8.AX - Audinate Group Ltd	1,400.00	10,319.95						1,400.00	10,319.95	13,006.00
AKN.AX - Auking Mining Limited	30,000.00	5,119.95			(30,000.00)	(5,119.95)	(2,438.91)		0.00	
NDQ.AX1 - Betashares Nasdaq 100 Etf	600.00	10,231.61						600.00	10,231.61	21,030.00
BTH.AX - Bigtincans Holdings	25,615.00	17,568.69			(25,615.00)	(17,568.69)	(4,891.80)		0.00	
BRN.AX - Brainchip Ltd	20,000.00	17,864.80			(20,000.00)	(17,864.80)	(9,334.75)		0.00	
CHN.AX - Chalice Gold Mines	2,000.00	6,519.95				(93.89)	0.00	2,000.00	6,426.06	12,520.00
COL.AX - Coles Group	400.00	4,755.94						400.00	4,755.94	7,368.00
EXR.AX - Elixir Energy Ltd										

THE VISKOVICH SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	10,000.00	3,169.95			(10,000.00)	(3,169.95)	(2,379.95)		0.00	
EML.AX - Eml Payments Ltd	4,000.00	13,199.90			(4,000.00)	(13,199.90)	(10,674.73)		0.00	
EMN.AX - Euromanganese	10,000.00	4,269.95						10,000.00	4,269.95	1,650.00
FAL.AX - Falcon Metals Ltd			660.00	93.89	(660.00)	(93.89)	50.98		0.00	
GAL.AX - Galileo Mining Ltd	10,000.00	3,819.95						10,000.00	3,819.95	5,600.00
GTRN.AX - Gti Resources Limited	100,000.00	2,219.95						100,000.00	2,219.95	600.00
KNI.AX - Kuniko Limited	10,625.00	2,125.00						10,625.00	2,125.00	4,568.75
LKE.AX - Lake Resources	12,000.00	3,919.95						12,000.00	3,919.95	3,600.00
LNR.AX - Lanthanein Resources Ltd	100,000.00	3,519.95						100,000.00	3,519.95	1,500.00
LCL.AX - Los Cerros Ltd	20,000.00	3,319.95			(20,000.00)	(3,319.95)	(2,649.95)		0.00	
MNB.AX - Minbos Resources Ltd	50,000.00	2,519.95						50,000.00	2,519.95	6,500.00
NWL.AX - Netwealth Group	1,100.00	9,677.95						1,100.00	9,677.95	15,224.00
NTO.AX - Nitro Software										

THE VISKOVICH SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	2,000.00	4,619.95			(2,000.00)	(4,619.95)	(259.90)		0.00	
ONE.AX - Oneview Healthcare	10,000.00	3,019.95						10,000.00	3,019.95	2,600.00
PRL.AX - Province Resources	100,000.00	11,079.90						100,000.00	11,079.90	4,100.00
PUR.AX - Pursuit Minerals Ltd	100,000.00	5,989.90						100,000.00	5,989.90	1,400.00
QPM.AX - Queensland Pacific	20,000.00	3,219.95						20,000.00	3,219.95	2,000.00
SHL.AX - Sonic Healthcare Limited	400.00	11,194.60			(400.00)	(11,194.60)	75.45		0.00	
SDF.AX - Steadfast Group Ltd	3,000.00	8,729.95						3,000.00	8,729.95	18,000.00
STX.AX - Strike Energy Limited	15,000.00	4,004.92						15,000.00	4,004.92	6,600.00
TLS.AX - Telstra Corporation	6,000.00	18,778.03						6,000.00	18,778.03	25,800.00
TMR.AX - Tempus Resources Ltd	20,000.00	3,639.90						20,000.00	3,639.90	660.00
VUL.AX - Vulcan Energy	10,000.00	21,529.95	2,000.00	7,459.95	(10,000.00)	(21,529.95)	22,517.13	2,000.00	7,459.95	8,380.00
WES.AX - Wesfarmers Limited	1,500.00	51,343.31						1,500.00	51,343.31	74,010.00
WSP.AX - Whispir Ltd										

THE VISKOVICH SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
	2,000.00	5,919.95			(2,000.00)	(5,919.95)	(5,359.95)		0.00	
WHK.AX - Whitehawk Ltd	10,000.00	2,519.95						10,000.00	2,519.95	320.00
		283,573.45		7,553.84		(107,535.37)	(17,606.23)		183,591.92	237,036.75
		298,999.53		120,796.73		(156,876.32)	(17,606.23)		262,919.94	316,364.77

THE VISKOVICH SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Cash at Bank		3,056.340000	3,056.34	3,056.34	3,056.34			0.97 %	
CBA - A/C 2323 4242		76,271.680000	76,271.68	76,271.68	76,271.68			24.11 %	
			79,328.02		79,328.02			25.07 %	
Shares in Listed Companies (Australian)									
AD8.AX	Audinate Group Ltd	1,400.00	9.290000	13,006.00	7.37	10,319.95	2,686.05	26.03 %	4.11 %
NDQ.AX	Betashares Nasdaq 100 Etf	600.00	35.050000	21,030.00	17.05	10,231.61	10,798.39	105.54 %	6.65 %
CHN.AX	Chalice Gold Mines	2,000.00	6.260000	12,520.00	3.21	6,426.06	6,093.94	94.83 %	3.96 %
COL.AX	Coles Group	400.00	18.420000	7,368.00	11.89	4,755.94	2,612.06	54.92 %	2.33 %
EMN.AX	Euromanganese	10,000.00	0.165000	1,650.00	0.43	4,269.95	(2,619.95)	(61.36) %	0.52 %
GAL.AX	Galileo Mining Ltd	10,000.00	0.560000	5,600.00	0.38	3,819.95	1,780.05	46.60 %	1.77 %
GTRN.AX	Gti Resources Limited	100,000.00	0.006000	600.00	0.02	2,219.95	(1,619.95)	(72.97) %	0.19 %
KNI.AX	Kuniko Limited	10,625.00	0.430000	4,568.75	0.20	2,125.00	2,443.75	115.00 %	1.44 %
LKE.AX	Lake Resources	12,000.00	0.300000	3,600.00	0.33	3,919.95	(319.95)	(8.16) %	1.14 %
LNR.AX	Lanthanein Resources Ltd	100,000.00	0.015000	1,500.00	0.04	3,519.95	(2,019.95)	(57.39) %	0.47 %
MNB.AX	Minbos Resources Ltd	50,000.00	0.130000	6,500.00	0.05	2,519.95	3,980.05	157.94 %	2.05 %
NWL.AX	Netwealth Group	1,100.00	13.840000	15,224.00	8.80	9,677.95	5,546.05	57.31 %	4.81 %
ONE.AX	Oneview Healthcare	10,000.00	0.260000	2,600.00	0.30	3,019.95	(419.95)	(13.91) %	0.82 %
PRL.AX	Province Resources	100,000.00	0.041000	4,100.00	0.11	11,079.90	(6,979.90)	(63.00) %	1.30 %
PUR.AX	Pursuit Minerals Ltd	100,000.00	0.014000	1,400.00	0.06	5,989.90	(4,589.90)	(76.63) %	0.44 %
QPM.AX	Queensland Pacific	20,000.00	0.100000	2,000.00	0.16	3,219.95	(1,219.95)	(37.89) %	0.63 %
SDF.AX	Steadfast Group Ltd	3,000.00	6.000000	18,000.00	2.91	8,729.95	9,270.05	106.19 %	5.69 %
STX.AX	Strike Energy Limited	15,000.00	0.440000	6,600.00	0.27	4,004.92	2,595.08	64.80 %	2.09 %
TLS.AX	Telstra Corporation	6,000.00	4.300000	25,800.00	3.13	18,778.03	7,021.97	37.39 %	8.16 %
TMR.AX	Tempus Resources Ltd	20,000.00	0.033000	660.00	0.18	3,639.90	(2,979.90)	(81.87) %	0.21 %
VUL.AX	Vulcan Energy	2,000.00	4.190000	8,380.00	3.73	7,459.95	920.05	12.33 %	2.65 %
WES.AX	Wesfarmers Limited	1,500.00	49.340000	74,010.00	34.23	51,343.31	22,666.69	44.15 %	23.39 %
WHK.AX	Whitehawk Ltd	10,000.00	0.032000	320.00	0.25	2,519.95	(2,199.95)	(87.30) %	0.10 %

THE VISKOVICH SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			237,036.75		183,591.92	53,444.83	29.11 %	74.93 %
			316,364.77		262,919.94	53,444.83	20.33 %	100.00 %

THE VISKOVICH SUPERANNUATION FUND

Trustees Declaration

Viskovich Nominees Pty Ltd ACN: 095276430

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

The directors of the trustee company declare that:

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

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

.....
Francis John Viskovich
Viskovich Nominees Pty Ltd
Director

.....
Jane Elizabeth Viskovich
Viskovich Nominees Pty Ltd
Director

16 November 2023

Minutes of a meeting of the Director(s)

held on 16 November 2023 at 9 Loder Way, South Guildford, Western Australia 6055

PRESENT:	Francis John Viskovich and Jane Elizabeth Viskovich
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 16 November 2023 at 9 Loder Way, South Guildford, Western Australia 6055

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Francis John Viskovich

Chairperson